



ABIA STATE OF NIGERIA

AUDIT REPORT 2009

**REPORT OF THE AUDITOR – GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT
OF ABIA STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2009.**

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SECTION I: INTRODUCTION

The Accounts of the Government of Abia State of Nigeria for the year ended 31st December 2009 have been examined under my direction as required by section 6(1) of the Abia State Audit law 1997 (cap.45 of the laws of Abia state of Nigeria 1991-2000) and in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria, 1999, I have certified the Accounts subject to the comments and observations contained in this Report.

2. **SUBMISSION OF ACCOUNTS:** As provided in section 6(1) of the Abia State Audit law 1997 (45 of the laws of Abia State of Nigeria 1991-2000) and section 24 of the public Finance and Management Act 1958 as amended, the Financial Statements of the Government of Abia State for the year ended 31st December 2009 were submitted to me on 7th December 2010. After Audit preview and checks, the Financial Statements had to be referred back to the Accountant General on the 4th March, 2011, based on observations made by me. His response on those observations was received back on 30th June, 2011.
3. **PROGRAMME OF WORK:** The Audit programme of work for the year under review was drawn up to cover the audit inspection of all Government Ministries and Agencies operating in the State including their outstation Offices and parastatals. The Reports of the Audit Inspection exercise have been issued to the appropriate authorities.
4. **BOOKS OF ACCOUNTS KEPT**

Compared to the case of improper maintenance of accounting records by the office of the Accountant-General as observed in paragraph 6 of my audit report for last year, it is worthy of mention that there is a general improvement in the keeping and maintenance of accounting records in the office of the Accountant-General, especially in the area of classification of vouchers and entries in the cash books and ledgers. However, efforts would need to be intensified with respect to contra entries, balancing of the cashbooks on monthly basis and proper vouching of payments.
5. **BANK RECONCILIATION**

The essence of reconciliation of all government bank accounts operated by the office of the Accountant-General on behalf of the government, needs not be over-emphasized. This should be done on a monthly basis to forestall possible sharp practices by banks and to authenticate bank account balances that feature in the state accounts.

SECTION: 11 ANNUAL FINANCIAL STATEMENTS

STATEMENT OF CONSOLIDATED REVENUE FUND

6. RECURRENT REVENUE:

The actual Recurrent revenue collection during the 2009 fiscal year amounted to N36,102,307,398.81 and fell below the estimated revenue of N49,422,570.032 by N13,320,202.633.19. The notes to the Accounts showed specific establishments that had significant negative variances under various heads as follows:-

i. taxes

S/N	Establishment	Revised Budget	Actual collection	variance	%variance
1	Ministry of comm. & Ind	36,068,000	13,527,165.00	22,540,835.00	62.49%
2	Board of internal Revenue	3,104,856,030	2,607,317,181.33	497,538,848.67	16.82%

ii. Earning & Sales

S/N	Establishment	Revised Budget	Actual	Variance	%variance
1	Min. of Inform., Cult & Tourism	5,900,000	91,000	5,809,000	98.45%
2	Min of Agriculture	1,500,000	48,400	1,451,600	96.77%
3	Abia State Planning Comm	5,400,000	-	5,400,000	100%
4	Abia House of Assembly	500,000	-	500,000	100%

iii. Fines & fees

S/N	Establishment	Revised Budget	Actual collection	Variance	% variance
1	Min. of Inform Cult. & Tourism	580,000	-	580,000	100%
2	Min. of Agric.	423,748,350	2,568,850	421,179,500	99.395
3	Min. of Commerce & Ind.	968,415,750	39,249,690	929,166,060	95.94%
4	Min. of Health	9,650,000	4,796,684.61	2,350,315.39	24.35%
5	Min. of Works & Transp.	740,636,772	44,003,400	696,633,372	94.05%
6	Civil Service Comm.	1,340,000	-	1,340,000	100%

7	Office of SSG	1,850,000	868,133	981,867	53.07%
8	Min. of Sport & Social Dev.	2,410,000	774,000	1,636,000	67.88%
9	Min of Housing & Urban	3,000,000	1,078,000	1,922,000	64.06%
10	Local GOVT. Service Comm	3,150,000	468,050	2,681,950	85.14%
11	Abia State Planning Comm.	8,270,000	1,370,000	6,900,000	83.43%
12	Judiciary Cust. Court of Apple	6,000,000	1,797,388.4	4,202,611.60	70.4%
13	Min of Petrol & Solid Min. Dev.	5,650,000	1,165,800	4,484,200	79.36%
14	Min of Coop. & Povt. Reduction	5,650,000	1,165,800	4,484,200	79.36%

iv. **Licenses**

S/N	Establishment	Revised Budget	Actual Collection	Variance	%variance
1	Min. of Agriculture	50,000	-	50,000	100%
2	Min. of Health	200,000	80,500	119,500	59.75%
3	Min of Local Govt. & C. Affairs	724,000	-	724,000	100%
4	Min. of Science & Tech.	50,000	-	50,000	100%
5	Min of Inform. C. & Tourism	100,000-		100,000	100%

v. **Statutory Allocation**

S/N	Establishment	Revised Budget	Actual collection	Variance	% Variance
1	Off of Acct. General	42,659,817,750	28,164,285,647.22	14,495,53210278	33.97

From the five tables above, it can be seen that most of the establishments with negative variances above 70%, are many, despite the fact that they are major holders of the state assets. This indicates that such establishment may not have remitted all their revenue to the consolidated Revenue fund as required by the Appropriation Law. However the notes to the Accounts also showed that various establishments listed below recorded significant positive variances in some revenue heads as follows:-

S/N	Establishment	Head	Revised Budget	Actual collection	Variance	%variance
1	Min. of Education	Fines & fees	22,160,000	25,735,800	3,575,800	13.89%
2	Min of Lands & Survey	Licenses	70,000	3,150,475.72	3,080,475.72	97.77%
3	Office of the Exe. Gov.	Earning & sales	-	747,202.80	747,202.0	100%
4	Min of Environment	Earning & sales	-	1,648,700.00	1,648,700	100%
5	BIR	Earning & sales	10,000,000	31,889,853.81	21,889,853.81	68.64%

5. RECURRENT EXPENDITURE:

During the year under review, the Financial statements revealed that the actual recurrent expenditure stood at N56,002,993,091.57 as against the budgeted figure of N34,218,429,722. This shows an overall negative variance of N21,784,563,369.57 or 38.90% from the budgetary provisions.

A comparative analysis of this figure of N56,002,993,091.57 with the figure of N46,459,230,004.23 for last year showed an increase of N9,543,763,087.34 or 20.54% over that of last year. This picture is not commendable as it indicates poor control measures and lack of conservative management of public funds in the year under review. However, it must be noted that the negative variance resulted from the over expenditure of N23,511,820,825.75 incurred on public debt charges for which no budgetary provision was made in the year's budget. It is pertinent to observe that the notes to the accounts also disclosed that the excess of expenditure of N4,922,820,412.60 under overhead cost was made by Ministries/Departments as shown below:

S/n	Sector/ establishment	Revised budget	Actual expenditure	Excess expenditure
1	Educational Service	335,811,600.00	1,347,429,543.13	1,011,617,943.13
2	Health Services	157,769,020.00	166,619,695.00	8,850,675.00
3	Agricultural Sciences	64,227,620.00	204,092,035.00	139,864,415.00
4	Deputy Governor's Office	849,366,500.00	940,441,963.30	91,075,463.30

5	Abia State Liaison Off. Lagos	33,752,500.00	34,323,474.79	570,974.79
6	Head of Service	33,888,500.00	45,890,405.04	12,001,905.04
7	Min. of Science & Techn.	23,223,540.00	59,962,694.05	36,739,154.05
8	Ministry of Finance	62,293,500.00	93,499,740.00	31,206,240.00
9	Office of the Accountant Gen.	544,079,510.00	3,943,118,647.96	3,399,039,137.96
10	Min. of Info. Culture & Tourism	27,358,050.00	219,212,554.33	191,854,504.33
		2,131,770,340.00	7,054,590,752.60	N4,922,820,412.60

All these Ministries/Departments that over spent their overhead costs under the recurrent expenditure votes should be made to explain in writing, giving details and reasons for such unauthorized expenditure.

STATEMENT OF CAPITAL DEVELOPMENT FUND

- 6 **Capital Receipts:** Out of the total estimated capital receipts of N33,386,061,420.00, for the year ended 31st December 2009, the sum of N32,258,271,734.21, (which included an unbudgeted receipt of N25,226,790,224.37 under Internal Loans) was actually collected, showing a net under collection of N26,354,579,910.16 or N78.93% of the budgetary provision. The under collections occurred mainly under the following revenue heads:

S/N	REVENUE HEADS	REVISED BUDGET	ACTUAL COLLECTION	UNDER COLLECTION
		N	N	N
1.	Value Added tax	8,622,637,490.00	4,710,790,440.65	3,911,847,049.35
2.	Transfer from CRF	19,939,445,730.00	-	19,939,445,730.00
3.	External Loans	848,000,000.00	-	848,000,000.00
4.	Grants	3,975,978,200.00	2,320,691,069.19	1,655,287,130.81
5.	Internal Loans	-	25,226,790,224.37	-
	Total	33,386,061,420.00	32,258,271,734.21	26,354,579,910.16

9. Capital Expenditures:-

The actual total capital expenditure for the year ended 31st December, 2009 amounted to ₦12,726,472,361.10 as against the budgeted figure of ₦24,526,682,251.00 indicating a shortfall in performance of ₦11,800,209,889.90, or 48.11% of the budgetary provision. The Financial Statement revealed serious shortfall and non-implementation of all the sectors as detailed in the notes to the Accounts and summarized below:-

S/N	Description	Revised Budget ₦	Actual Budget ₦	Shortfall ₦
1	Economic Sector	10,232,542,400.00	7,935,183,599.04	2,297,358,800.96
2	Social service sector	2,842,889,860.00	350,144,650.30	2,492,745,209.70
3	Regional Sector	2,733,834,024.00	297,667,287.91	2,436,166,736.09
4	General Admin Sector	8,717,415,967.00	4,143,476,823.85	4,573,939,143.15
	Total	24,526,682,251.00	12,726,472,361.10	11,800,209,889.90

10. **Excess Capital Expenditure:-** In spite of the savings recorded in the sectoral expenditures, some budget items were grossly overspent in the fiscal year as detailed below:- Such huge unauthorized expenditures call for adequate explanations and necessary sanctions.

S/N	Item of Expenditure	Sector	Ministry/Department	Revised Budget	Actual Expenditure	Excess Expenditure
1.	Abia state Cocoa Estate	Economies	Ministry of Agriculture	3,500,000.00	20,000,000.00	16,500,000.00
2.	Production of Citrus Seedling For sale to Farmers	- Do -	- Do -	2,000,000.00	5,000,000.00	3,000,000.00
3.	Rehabilitation of 20km Agbozu Uzuakoli Farm road	- Do -	- Do -	2,500,000.00	10,000,000.00	7,500,000.00
4.	Improvement of Electrical supply & Distribution to the State.	- Do -	Ministry of Public Utility	10,000,000.00	17,500,000.00	7,500,000.00
5.	Construction/Rehabilitation of Roads at the State Capital	- Do -	Ministry of Works	3,450,000,000.00	4,201,659,747.82	751,659,747.82
6.	Construction of Nunya Isuikwuato Road	- Do -	- Do -	27,000,000.00	50,000,000.00	23,000,000.00
7.	Construction of Asaga-Amuke-Amangwu Road	- Do -	- Do -	27,000,000.00	170,000,000.00	143,000,000.00
8.	Construction of Uratta-Obokwe-Ogwe Road	- Do -	- Do -	27,000,000.00	441,393,121.73	414,393,121.73
9.	Construction of 3 Room Library/Water Tank	Social Service	Ministry of Education	4,900,000.00	200,000,000.00	195,100,000.00
10.	Immunization (Supplemental & Routine)	- Do -	Ministry of Health	15,000,000.00	44,817,730.00	29,817,730.00
11.	Provision of Dedicated Water Schemes To Selected Areas	- Do -	Ministry of Public Utility	10,000,000.00	70,000,000.00	60,000,000.00
12.	Completion of Umuahia Old Water Scheme	- Do -	- Do -	7,880,000.00	8,000,000.00	120,000.00
13.	Abia State Environmental Protection Agency (ASEPA)	General Admin	ASEPA	123,100,000.00	1,829,323,788.00	1,706,223,788.00
14.	Acquisition of Capital Asset	- Do -	Govt. House Umuahia	12,000,000.00	66,910,000.00	54,910,000.00
15.	Counterpart Funding For CGS-MDGS Projects	- Do -	Planning Commission	850,000,000.00	867,572,010.00	17,572,010.00
16.	Debt Management Officers	- Do -	Ministry of Finance	2,000,000.00	502,103,406.80	500,103,406.80
17.	Purchase of one coaster Bus For Honourable Members	- Do -	Govt. House Umuahia	5,000,000.00	40,000,000.00	35,000,000.00
	TOTAL			4,578,880,000.00	8,544,279,804.35	3,965,399,804.35

11. Unbudgeted Expenditure:-

The Notes to the Financial Statement revealed that the sum of ₦1,112,317,749.26 as detailed below, was unbudgeted expenditure on capital development. This expenditure is illegal as it was not provided for in the 2009 Appropriation Law of the State and so contravenes section 120 sub section (4) of the 1999 Constitution of the Federal Republic of Nigeria. This defiance of the Constitution should be treated with the seriousness it deserves.

SLNO	ITEM OF EXPENDITURE	SECTOR	MINISTRY/DEPARTMENT	BUDGETED PROVISION	ACTUAL EXPENDITURE	REMARKS
1	Agriculture Development Programme	Economic	Min of Agriculture	Nil	41,000.00	
2	Erosion Control (Gully erosion in the State)	Economic	Min of Environment	Nil	1,000,000	
3	Solar Traffic Light	Economic	Min of Public Utility	Nil	7,000,000	
4	Construction of Ngozi Street Aba	Economic	Min of Works	Nil	21,285,537.82	
5	Construction of Internal Roads of Timber Market	Economic	Min of Works	Nil	70,000,000.00	
6	Construction of 3No Roads in Arochukwu	- do -	- do -	Nil	4,800,000.00	
7	Construction of Igbere Umuhu Road	- do -	- do -	Nil	50,000,000.00	
8	Construction of UgwuNkpa Amaegbuato Road	- do -	- do -	Nil	100,000,000.00	
9	Construction of Amekwu-Okagwe Road	- do -	- do -	Nil	345,418,047	
10	Construction of Uwalaka Orié Ugba Road	- do -	- do -	Nil	100,000,000.00	
11	Construction of Enyiukkkkkwu/Afara Road	- do -	- do -	Nil	14,000,000.00	
12	Construction of Ahii-Isiama Afara Road	- do -	- do -	Nil	2,931,518.83	
13	Dualization of Umuahia-Ossah Road	- do -	- do -	Nil	50,000,000.00	
14	Construction of Ehimiri Housing Estate Road	- do -	- do -	Nil	5,000,000.00	
15	Construction of Amuzukwu Mbom Road	- do -	- do -	Nil	3,000,000.00	
16	Construction of Link Road b/w Aba Road & Timber	- do -	- do -	Nil	3,000,000.00	
17	Construction of Afara Ukwu Road	- do -	- do -	Nil	5,000,000.00	
18	Rehabilitation of 9 NO Umuahia Township Road	- do -	- do -	Nil	5,444,498.74	
19	Construction of Ibeku Road	- do -	- do -	Nil	50,000,000.00	
20	Construction of Leru-Ndiawa-Nkwoagu Road	- do -	- do -	Nil	57,404,146.72	
21	Youth Micro Credit	Social Service	Min of Youth	Nil	20,000,000.00	
22	Construction of New Water Scheme	Social Service	Min of Public Utilities	Nil	1,000,000.00	
23	Procurement of steed fitting valves	Social Service	Min. Public utilities	Nil	4,000,000.00	
24	Redesign & Expansion of Existing Surface	Social Service	Min of Lands & Survey	Nil	2,000,000.00	
25	Establishment of Town Planning Authority	Social Service	Min of Lands & Survey	Nil	2,000,000.00	
26	Open Spaces Commission	- do -	Min of Lands & Survey	Nil	1,000,000.00	
27	Opening of Asses Roads	- do -	- do -	Nil	533,000.00	
28	Purchase of Vehicles	General Admin	Govt. House	Nil	65,000,000.00	
29	Acquisition of Capital Assets 7 Sinking of Borehole	General Admin	Govt. House	Nil	5,000,000.00	
30	Raising of Revenue Bill Bonds	General Admin	Min of Finance	Nil	55,500,000.00	
31	Construction of House of Assembly Members Offices	General Admin	House of Assembly	Nil	20,000,000.00	
	TOTAL				1,112,317,749.26	

STATEMENT OF ASSETS AND LIABILITIES

ASSETS:

12. VARIATION IN BOOK VALUE OF ASSETS:

The Statement of Assets and Liabilities showed that the total investment for the year 2009 was ₦208,829,219.50 as against the figure of ₦277,049,258.50 in the preceding year 2008. A comparison of the book values of shares listed in the Accountant –General's Financial Statement revealed that the following companies had variations in the value of share held by the Abia State Government. There was no disclosure in the Financial Statement explaining the reason for such variation. Examples of the affected companies are as follows:-

Name of Company	Valuation 2003	Valuation 2008	Variance
Unic Insurance Nig. Plc	293651	293901	(250)
FCMB	42500,255	100,000,00	(57,500,345)
Access Bank Plc	13,667,235	49,999,930	(36,332,695)
Niger Construction Co. Ltd	1,020,000	408,000	612,000

In compliance with the disclosure requirement of consistency in asset valuation it is imperative and a duty that these disclosures be made.

13. TREASURIES AND BANK BALANCES

The figure of N435,746,663.86 represents the total cash balance held at the sub-treasuries as well as at the various commercial bank accounts maintained by the treasury offices as at 31st December, 2009.

14. INVESTMENTS

The figure of N 208,829,219.50, represents the total investments by the state in the year 2009. This amount when compared with the total investment figure of N 277,049,258.50 in the year 2008 shows that there is a reduction in the investment portfolio of the state in the year 2009.

15. INVESTMENTS OMITTED IN THE SCHEDULE OF INVESTMENTS

In the course of the Audit, it was observed that some investments were omitted in the schedule of investments, and did not form part of the investment figure of ₦208,829,219.50 reflected in the Financial Statement.

The investments are as follows:-

Date of Investment	Name of Company	Cost
03.04.2001	African Petroleum Plc	6,115,000.00
03.04.2001	NOLCEM	76,324,439.50

Would you please comment and cause the investment to be part of the investment schedule.

16. **NON PERFORMING INVESTMENTS**

A cursory look at the schedule of investments in companies by Abia Statement revealed that some are moribund or non-performing at all. It is recommended that these Assets be revalued and in future shown at a realistic value.

17 **LIABILITY OVER ASSET:**

The figure of N17,998,785,373.17 represents the Accounts that held the amount of internal and external loans raised to finance capital expenditures and investments of the State Government during the year under review until they are fully paid.

LIABILITIES

18 **CAPITAL DEVELOPMENT FUND**

Capital Development Fund rose from a nil balance in the year 2008, to a total of N 435,746,663.86 in the year 2009. This positive change is commendable and should be sustained.

19. **INTERNAL LOANS**

The figure of N 14,142,483,735.43 represents Internal Loans attracted by the State, for the period under review. Based on this picture, It is very clear that the state pays substantial amount to service the Loans. It therefore becomes necessary to advice that the level of loan sought for, be reasonably managed so as to reduce the interest payable to Banks on the loan.

20. **FOREIGN LOANS:** The sum of N4,065,130,857.24 represents the aggregation of the balance of foreign loan portfolios as at 31st December, 2009.

**SECTION III – ANNUAL REPORT PARAGRAPHS
(MINISTRIES AND NON – MINISTERIAL DEPARTMENTS)**

Introduction :- Although this report deals mainly with the Accountant – General's Financial Statements for 2009 financial year, recent Audit Inspection reports on continuous Audit of Ministries and Non-Ministerial Departments are included in this part in order to bring this Annual Report as up to date as possible.

OFFICE OF THE ACCOUNTANT GENERAL

21 INSUFFICIENTLY VOUCHED PAYMENTS

In the course of verifying the 2009 Financial Statements of the state, insufficiently vouched payment amounting to N279,090,142.69 were observed. These refer to various payments made by the Accountant General without the relevant bills, invoices or receipts attached to them to authenticate the payments contrary to financial regulations. The payment vouchers involved were communicated to the Accountant – General for his comments and response or otherwise for the recovery of such payments. His reply had not been received at the time of this report. Details of the insufficiently vouched payment are attached to this report as an annexure (Appendix "A").

22 PAYMENT VOUCHERS NOT PRODUCED FOR AUDIT

During the Audit verification of the 2009 Accounts of the State; the sum of N1,194,327,653.94 representing the value of payment vouchers not produced for audit examination. Details of these payment vouchers which are attached to this report as an annexure (Appendix "B"), were communicated to the Accountant-General for necessary action. No reply had been received with respect to that at the time of this report.

23 ACCOUNTS FOR 3% SECURITY FUND NOT PROPERLY MAINTAINED

A scrutiny of the 3% security fund deductions from contract payments 2009 fiscal year shows that the sum of N28,718,895.07 was deducted between July to December 2009, the details / breakdown of the deductions are as summarized below:

MONTH	AMOUNT DEDUCTED
July 2009	3,021,190.29
August 2009	1,482,942.30
Sept. 2009	3,504,448.39
October 2009	13,553,713.78
November 2009	2,866,664.98
December 2009	4,289,935.33
Total	28,718,895.07

It was observed that proper accounting records were not maintained for the deductions, the issuance of receipts as prescribed by financial regulation 302 was not adhered to. It could also not be ascertained how much of the remittances of such security fund deduction was paid over to the co-ordinator appointed by law. Would you please comment and cause proper books of accounts to be kept and maintained in respect of the 3% security fund deducted.

24. ABIA STATE SECURITY FUND ACCOUNT

The final account for the 2009 fiscal year of the Abia State security fund was not submitted to me for my audit action by the office of the Accountant-General, in line with the Abia State 3% security deduction fund law 2007. It is necessary that the law be complied with, and the Fund Account prepared and submitted on the yearly basis for audit by the office of the Accountant-General.

MINISTRY OF FINANCE

25. WITHDRAWALS FROM DIVIDEND ACCOUNTS NOT ACCOUNTED FOR:

It was discovered in audit during the verification of the 2009 state accounts that the withdrawal to the tune of N2,489,000.00 made by the Ministry of Finance Incorporated (MOFI) from the dividend accounts maintained by her in Zenith Bank (A/c No. 6018106584; First City Monument Bank Account No 0782070207355001 and Ecobank wherein the dividends from the investment were lodged, could not be accounted for, as the vouchers in respect of the withdrawals were not produced for audit examination. The request for the vouchers made by the audit could not be addressed at the time of writing this report, the matter is kept in view.

MINISTRY OF AGRICULTURE

26. INTERNALLY GENERATED REVENUE NOT ACCOUNTED FOR

The sum of N21,100,00 being internally generated revenue paid to Ministry of Agriculture by MAROSIT Limited, Zobbins Consultant and veterinary officers of the Ministry from June 2007 to December, 2008 and from haulage fees at Lokpanta and meat inspection fees, was not accounted for by the Ministry. The details of this observation were communicated to the Honourable Commissioner of the ministry in my report No. MIN 14/11/18 of 18th February 2010, with a request to recover the amount. At the time of writing this report, no response had been received.

27 **INSUFFICIENTLY VOUCHERED EXPENDITURE**

On departmental payment voucher No. 33/MOA/OC/09 of 7th March, 2009 the sum of N80,000,000 released for the hosting of 2009 cocoa event in Umuahia between 15th-17th April 2009 was observed to have been insufficiently vouched by the officers concerned, as the details of receipts, invoices and bills relating to the purchases and other expenditures made, were not furnished, to authenticate the expenses made. This observation was communicated to the Honourable Commissioner of the Ministry in my report No. MIN. 14/11/18 of 18th February, 2010, with a request to furnish the details of the expenditure. At the time of writing this report, no response had been received.

28. **PAYMENT OF ARREARS OF 2003 LEAVE ALLOWANCES**

The sum of N6,873,647.80 released to the ministry by the office of the Accountant-General, vide audit clearance of 17th August, 2007, was purportedly disbursed to staff concerned, without evidential matter, as such persons said to have been paid did not sign to acknowledge receipt. This observation was communicated to the Honourable Commissioner of the Ministry in my report No. MIN/14/11/18 of 18th February, 2010, with a request that the evidence of payment to the beneficiaries be produced for my verification. As at the time of writing this report, no response had been received.

29 **FRAUD IN THE MINISTRY OF AGRICULTURE**

A close audit check on the books and records maintained at the Ministry of Agriculture reveals that payment vouchers were fictitiously raised and payments made at the office of the Accountant-General, as such payment vouchers associated with payments were neither entered into the vote book of the Ministry nor expected services rendered, thereby defrauding the state to the tune of N15,046,614.65. Details of this observation were communicated to the Honourable Commissioner in my report No. MIN/14/11/18 of 18th February 2010 with a request that the recovery of the payments be made, and the recovery details communicated to me. At the time of writing this report, no response had been received.

30 **IRREGULAR PAYMENT OF SALARIES TO RETRIED OFFICERS**

The sum of N950,219.40 was observed in audit to have been paid to various staff of the Ministry of Agriculture as salaries after they had been retired from service. Details of this observation were communicated to the Honourable Commissioner in my report No. MIN/14/11/18 of 18th February, 2010 with a request that the recovery of the payments be made. As at the time of writing this report, no response had been made.

31 DUPLICATION OF PAYMENTS

Payments totaling N57,518,200.00 were observed in audit to be duplications of payments made for job neither performed nor service rendered. Details of this observation were communicated to the Honourable Commissioner in my report No. MIN/14/11/18 of 18th February 2010, requesting him to investigate and recover the payments from the contractors and officers mentioned. As at the time of writing this report, no response had been received.

32 LOSS OF 26,180 BAGS OF FERTILIZER

26,180 bags of fertilizer amounting to N54,573,600 were observed in audit to be missing from the fertilizer store of the Agro input based on the fertilizer sales records of the Ministry of Agriculture produced for audit. Details of this observation were communicated to the Honourable Commissioner of the Ministry, requesting him to recover the monetary equivalent of N54,573,600. As at the time of issuing this report, no response had been received.

33 I.O.US/LOAN FROM FERTILIZER ACCOUNT NOT YET RECOVERED

Loans and I.O.U.s amounting to N8,413,000.00 irregularly granted to the staff of the Ministry of Agriculture from the fertilizer account of the Agro- input unit, from the year 2006 to date, were still un-refunded as at the time of this audit. Details of this observation were communicated to the Honourable Commissioner of the Ministry in my report No. MIN/14/11/18 of 18th February, 2010; with a request to him that the loans and I.O.U.s be recovered. No response had been received at the time of this report.

34 PAYMENT VOUCHERS NOT PRODUCED FOR AUDIT

Payment vouchers amounting to N226,948,212.39 for various expenses made by the Ministry were not produced for necessary audit examination. Details of this observation were communicated to the Honourable Commissioner in my report No. MIN/14/11/18 of 18th February, 2010 requesting him to investigate and produce the vouchers. As at the time of writing this report, no response had been received.

OSISIOMA TOWN PLANNING AUTHORITY

35 NON- DEDUCTION OF WITHHOLDING TAX:

The sum of N200,000.00 representing 5% with-holding tax deductible from the Demon Resources Ltd, in respect of the N4,000,000.00 contract of constructing an access road to the luxury buses terminal at Aba, awarded by the Osisioma Town Planning Authority vide payment voucher No. 15/2009 of 16th January, 2009, was not deducted by the authority, thereby denying the state government of revenue due to her. Details of this observation were communicated to the Honourable Commissioner for Lands, Survey and Urban Planning in my report No. SCA 5/9/3 of April, 2010 with the request that the sum be recovered from the officer who authorized the expenditure. As at the time of writing this report, no response had been received.

Section IV- ACCOUNTS OF GOVERNMENT PARASTATALS

36. **ACCOUNTS NOT SUBMITTED:-** As at 31st December, 2009, the following Annual Accounts of the different Parastatals had not been received in my Office for review and comments.

S/N	Name of Parastatals	Year of Accounts Not Submitted
1	Secondary Education Management Board	2009
2	Secondary Education Management Board Umuahia Zone	2009
3	Abia State Universal Basic Education	2009
4	Abia state Transport Company	2009
5	Abia State Housing & Property Dev. Corporation	2007,2008, 2009
6	Secondary Education Management Board Ohafia Zone	2009
7	Secondary Education Management Board Ohafia Zone	2009
8	Project Implementation Unit	2005,2006,2007,2008, 2009
9	Abia State Sports Council	2004,2005,2006,2007,2008, 2009
10	Abia State water Board	2007,2008, 2009
11	Umuahia Capital development Authority	2009
12	Abia State Staff Housing Loan Board	2003,2004,2005,2006,2007,2008, 2009
13	Abia State University Uturu	2009
14	Abia State University Teaching Hospital Aba	2009
15	Mass Literacy & Adult Education Progress	2009
16	Abia State Environmental Protection Agency	2007,2008,2009
17	Abia State Newspaper Publishing Corporation	2008,2009
18	College of Education Tech. Arochukwu	2009
19	Aba Shopping Centre Ltd	2009
20	Abia state Library Board	2009
21	Metallurgical complex Aba	2004,2005,2006,2007,2008, 2009
22	Abia state Passenger Integrated Manifest Safety Scheme	2004,2005,2006,2007,2008, 2009
23	Abia State Pilgrims Welfare Board	2004,2005,2006,2007,2008, 2009
24	Abia State pension Board	2005,2006,2007,2008, 2009
25	OJK Football Club (Abia Warrior FC)	2006,2007,2008, 2009
26	Abia Golden Chicken Ogwe	2003,2004,2005,2006,2007,2008, 2009
27	Open Spaces Development Commission	2000 - 2009

SECTION V- GENERAL

37. **STAFF AND ESTABLISHMENT: -** The staff strength of the Office of the State Auditor General for the year stood at 123. This is represented as follows;

Auditor's Cadre	25
Executive Officers (Audit)	27
Clerical Staff	33
Other Ancillary Staff	38

Out of the Ancillary Staff group, 3 Night Watchmen died within the year. It is important to note that there is serious need for an increase in staff strength in the professional cadre to cope with the increasing audit assignments.

38. **STAFF TRAINING**

There is need for continuous staff Training and Development in order to cope with modern technological challenges. It is important to note that even when training votes were approved in the budget, funds were never released and thereby militating the good efforts in this regard. Concerted effort should be taken to address this situation, as it appears counter-productive.

39 **OFFICE EQUIPMENT AND VEHICLES**

The inadequacy of office equipment and vehicles as reported in paragraph 54 of my 2008 Audit report has not changed. The office is highly under equipped with the necessary tools that will help her be at an optimal performance. She also lacks vehicles for carrying out her audit tours at the three zonal branch offices located at Umuahia, Aba and Ohafia, and for the monitoring of Government projects at the nooks and crannies of the state. It would be highly appreciated if the office is provided with a hilux van and two buses to enhance her operations.

- 40 **PENSION AND GRATUITY:** In accordance with the pensions Act, the pension papers of retiring public servants were scrutinized and certified by my Office. For the year 2009, a total of 639 pension files of retired Officers were received. Out of this, 600 were processed and certified, while 39 were yet to be treated as at 31st Dec. 2009.

41 ACKNOWLEDGEMENT.

May I use this opportunity to express my profound appreciation to the Executive Governor of Abia State for his relentless financial assistance to this office. I also extend my thanks to the Abia Legislature for her role in ensuring that our Audit Report impacts on Abians. My special thanks also go to the entire staff of this office, to whom I am highly indebted, for their sense of commitment and dedication to duty. The role of the Secretary to the State Government, the Head of Service, the Honourable Commissioners, Heads of Extra-Ministerial Departments, the Permanent Secretaries, Chief Executives of Government Parastatals and their Staff have been quite supportive, to our onerous work during the period under review.

AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Abia State of Nigeria for the financial year ended 31st December 2009 have been examined in accordance with section 125 (2) of the 1999 constitution of the Federal Republic of Nigeria and section 6(1) of the Abia State Audit law 1997 (cap. 45 of the laws of Abia State of Nigeria 1991-2000). I have obtained all the information and explanations that I required and I certify, subject to the comments and observations contained in this Audit Report, that in my opinion and to the best of my knowledge and belief, the statements of consolidated Revenue Fund, Capital Development Fund, together with the Cash flow statement, annexed thereto, reflect a true and fair view of the financial transactions of the Abia State Government for the year ended 31st December, 2009 while the Statement of Assets and Liabilities shows a true and fair view of the financial position of Abia State Government as at that date.

Office of the Auditor-General
State Auditor Headquarters
P.M.B. 7040
30th June, 2011

Ven. H.C. Eche
Auditor-General
Abia State

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by the Accountant-General of Abia State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial statements complied with the generally accepted accounting practice. To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly recorded the use of all public financial resources by the government.

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st December 2009 and its operations for the year ended on the date.

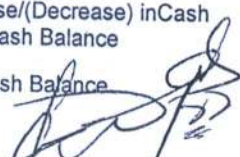
The efforts of all officers of the final accounts production department, the accounting officers in the Pay Office, Treasury Headquarters. Sub-treasuries, ministries and parastatals are worthy of mention and recognition in the preparation of this report.



Sir Gabriel Onyendilefu
Accountant-General
Abia State.

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Cash Flow From Operations:			
Receipts:			
Internally Generated Revenue	3	5,954,827,342.42	11,080,832,264.88
Grants/Subventions		2,320,691,069.19	133,381,979.17
VAT		4,710,790,440.65	4,217,482,959.32
Statutory Allocations		28,164,285,647.22	34,837,087,931.79
BTL Receipts	4	805,505,757.27	178,068,274.33
Revenue from Parastatals		1,145,317,177.64	2,468,689,515.02
Total Receipts		43,101,417,434.39	52,915,542,924.51
Payments:			
Personnel Emoluments:			
	5	11,520,398,306.72	12,415,111,436.10
Overheads Costs:			
Educational Services		1,347,429,543.13	4,445,375,567.69
Health Services		166,619,695.00	598,508,006.75
Agricultural Services		204,092,035.00	44,568,613.71
Transport Services		12,939,077.15	428,987,507.32
Others of General Nature	6	16,978,131,401.76	15,987,758,656.63
Consolidated Revenue Fund Char	7	1,975,398,194.50	1,594,261,101.62
Miscellaneous Expenses		286,164,012.56	978,528,670.24
Total Payments		32,491,172,265.82	36,493,099,560.06
Net Cash Flow from Operations		10,610,245,168.57	16,422,443,364.45
Cash Flow from Investments:			
Purchase/Constructn of Assets	8	12,726,472,361.10	10,775,169,860.02
Net Cash Flow from Investments		12,726,472,361.10	10,775,169,860.02
Cash Flow from Financing:			
Proceeds of Loans/Borrowings	9	25,226,790,224.37	4,856,514,336.81
Dividends		32,371,474.26	
Repayment of Loans		23,511,820,825.75	9,966,130,444.17
Net Cash Flow from Financing		1,747,340,872.88	<5,109,616,107.36>
Net Increase/(Decrease) inCash		<368,886,319.65>	537,657,397.07
Opening Cash Balance		804,632,983.51	266,975,586.44
Closing Cash Balance	10	435,746,663.86	804,632,983.51


 SIR GABRIEL C. ONYEDILEFU
 ACCOUNTANT GENERAL
 OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 UMUHIA
 ABIA STATE


ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2009

	Note	Actual 2009	Actual 2008
ASSETS:			
Treasuries and Banks	10	435,746,663.86	804,632,983.51
Investments	11	208,829,219.50	277,049,258.50
Liability Over Asset	15	17,998,785,373.17	19,617,439,768.31
Total Assets		18,643,361,256.53	20,699,122,010.32
PUBLIC FUNDS & LIABILITIES:			
Consolidated Revenue Fund	16	<0.00>	804,632,983.51
Capital Development Fund	17	435,746,663.86	<0.00>
Total Public Funds		435,746,663.86	804,632,983.51
Internal Loans	19	14,142,483,735.43	12,427,514,336.81
Foreign Loans	20	4,065,130,857.24	7,466,974,690.00
Total Liabilities		18,207,614,592.67	19,894,489,026.81
Public Fund + Liabilities		18,643,361,256.53	20,699,122,010.32


 SIR GABRIEL C. ONYEDILEFI
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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Opening Balance (a)	804,632,983.51			804,632,983.51+	
Add: REVENUE (INCOME)					
Taxes (Direct and Indirect)	21 2,620,844,346.33	3,140,924,030.00	3,140,924,030.00	520,079,683.67-	2,386,053,069.72
Fines and Fees	22 435,385,449.89	3,140,923,232.00	3,140,923,232.00	2,705,537,782.11-	530,209,057.86
Licences	23 53,871,928.72	96,794,000.00	96,794,000.00	42,922,071.28-	62,158,475.29
Earnings and Sales	24 35,805,099.61	28,631,000.00	28,631,000.00	7,174,099.61+	21,484,319.10
Rent on Government Property	25 80,374,803.80	245,420,020.00	245,420,020.00	165,045,216.20-	41,351,709.04
Interest, Reprmt & Dividends	26 32,371,474.90	100,000,000.00	100,000,000.00	67,628,525.10-	70,453,918.15
Miscellaneous	28 2,728,545,713.43	10,000,000.00	10,000,000.00	2,718,545,713.43+	7,969,121,715.72
Revenue from Parastatals	1,145,317,177.64			1,145,317,177.64+	2,468,689,515.02
Below the Line Receipts	805,505,757.27			805,505,757.27+	178,068,274.33
Statutory Allocation	30 28,164,285,647.22	43,935,211,500.00	42,659,817,750.00	14,495,532,102.78-	34,837,087,931.79
Total Revenue (Income) - (b)	36,102,307,398.81	50,697,903,782.00	49,422,510,032.00	13,320,202,633.19-	48,564,677,986.02
Total Funds Available (a + b)	36,906,940,382.32	50,697,903,782.00	49,422,510,032.00	12,515,569,649.68-	48,564,677,986.02
Less: EXPENDITURE					
Personnel Cost - Min/Parastal	31 11,520,398,306.72	13,759,844,657.00	14,415,805,257.00	2,895,406,950.28+	12,415,111,436.10
Pension and Gratuities	1,953,029,644.94	854,000,000.00	854,000,000.00	1,099,029,644.94-	1,497,312,341.41
Statutory Office Holder Salary	32 22,368,549.56	33,009,560.00	33,009,560.00	10,641,010.44+	96,948,760.21
Overhead Costs - Min/Parastal	33 18,709,211,752.04	15,226,075,785.00	18,915,614,905.00	206,403,152.96+	21,505,198,352.10
Public Debt Charges	23,511,820,825.75			23,511,820,825.75-	9,966,130,444.17
BTL Payment	34 286,164,012.56			286,164,012.56-	978,528,670.24
Total Expenditure	56,002,993,091.57	29,872,930,002.00	34,218,429,722.00	21,784,563,369.57-	46,459,230,004.23
Operating Fund B/4 Transfer	<19,096,052,709.25>	20,824,973,780.00	15,204,080,310.00	34,300,133,019.25-	2,105,447,981.79
APPROPRIATION/TRANSFER S					
Transfer to CDF		19,939,445,730.00	19,939,445,730.00	19,939,445,730.00+	1,300,814,998.28
Transfer from CDF	19,096,052,709.25			19,096,052,709.25+	
Total Appropriations	19,096,052,709.25	<19,939,445,730.00>	<19,939,445,730.00>	39,035,493,439.25+	<1,300,814,998.28>
Closing Balance		885,528,050.00	<4,735,365,420.00>	4,735,365,420.00+	804,632,983.51


 SIR GABRIEL C. ONYEDILEFU
 ACCOUNTANT GENERAL
 OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 UMUAHIA
 ABIA STATE

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2009

26/11/2010 23:27 Page: 1
 Prepared by: Office Of The Accountant General

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Opening Balance						266,975,586.44
Add: Capital Receipts						
Value Added Tax		4,710,790,440.65	7,162,993,750.00	8,622,637,490.00	3,911,847,049.35-	4,217,482,959.32
Transfer from CRF			19,939,445,730.00	19,939,445,730.00	19,939,445,730.00-	1,300,814,998.28
Internal Loans	36	25,226,790,224.37			25,226,790,224.37+	4,856,514,336.81
External Loans	37		848,000,000.00	848,000,000.00	848,000,000.00-	
Grants	38	2,320,691,069.19	3,975,978,200.00	3,975,978,200.00	1,655,287,130.81-	133,381,979.17
Total Capital Receipts		32,258,271,734.21	31,926,417,680.00	33,386,061,420.00	1,127,789,685.79-	10,508,194,273.58
Transfer to CRF		<19,096,052,709.25 >			19,096,052,709.25-	
Total Capital Funds Available		13,162,219,024.96	31,926,417,680.00	33,386,061,420.00	20,223,842,395.04-	10,775,169,860.02
Less: Capital Expenditure						
Economic Sector:						
Agriculture	40	89,860,000.00	740,650,000.00	740,650,000.00	650,790,000.00+	194,440,938.00
Livestock	41		153,450,000.00	153,450,000.00	153,450,000.00+	1,373,000.00
Forestry	42	57,399,700.00	830,308,510.00	830,308,510.00	772,908,810.00+	
Fisheries	43		20,000,000.00	20,000,000.00	20,000,000.00+	
Manufacturing	44	500,000.00	392,000,000.00	392,000,000.00	391,500,000.00+	100,924,450.00
Power (Electricity)	45	109,466,165.00	530,400,000.00	1,030,400,000.00	920,933,835.00+	440,258,625.00
Transport	47	7,677,957,734.04	7,065,733,890.00	7,065,733,890.00	612,223,844.04-	3,651,535,211.09
Total Capital Exp - Economic		7,935,183,599.04	9,732,542,400.00	10,232,542,400.00	2,297,358,800.96+	4,388,532,224.09
Social Service Sector:						
Education	48	200,000,000.00	1,245,475,120.00	1,245,475,120.00	1,045,475,120.00+	816,606,200.00
Health	49	57,873,791.30	1,059,235,880.00	1,059,235,880.00	1,001,362,088.70+	1,182,564,555.44
Information	50	66,670,859.00	323,008,728.00	253,000,000.00	186,329,141.00+	196,387,686.00
Social Dev., Youth & Sports	51	25,600,000.00	285,178,860.00	285,178,860.00	259,578,860.00+	79,011,485.00
Total Capital Exp - Social		350,144,650.30	2,912,898,588.00	2,842,889,860.00	2,492,745,209.70+	2,274,569,926.44
Regional Sector:						
Water Supply	52	109,188,001.31	988,104,644.00	988,104,644.00	878,916,642.69+	96,585,119.73
Housing	54	187,479,286.60	1,321,182,490.00	1,321,182,490.00	1,133,703,203.40+	1,166,069,176.90
Urban Development	55	1,000,000.00	424,546,890.00	424,546,890.00	423,546,890.00+	1,152,429.75
Total Capital Exp - Reg Dev		297,667,287.91	2,733,834,024.00	2,733,834,024.00	2,436,166,736.09+	1,263,806,726.38
General Administration Sector:	57					
Executive		4,083,476,823.85	7,158,067,630.00	7,781,167,627.00	3,697,690,803.15+	2,777,582,983.11
Legislature		60,000,000.00	788,663,640.00	788,663,640.00	728,663,640.00+	70,000,000.00
Judiciary			147,584,700.00	147,584,700.00	147,584,700.00+	678,000.00
Total Capital Exp - Admin		4,143,476,823.85	8,094,315,970.00	8,717,415,967.00	4,573,939,143.15+	2,848,260,983.11
Total Capital Expenditure		12,726,472,361.10	23,473,590,982.00	24,526,682,251.00	11,800,209,889.90+	10,775,169,860.02
Net Surplus/(Deficit)		19,531,799,373.11	8,452,826,698.00	8,859,379,169.00	10,672,420,204.11+	<266,975,586.44>
Closing Balance		435,746,663.86	28,392,272,428.00	28,798,824,899.00	28,363,078,235.14-	1,300,814,998.28

SIR GABRIEL C. ONYEDILEFU
 ACCOUNTANT GENERAL
 OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 JMWAHIA
 ABIA STATE

NOTES TO CASH FLOW STATEMENT

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Note 3 - Internally Generated Revenue			
Taxes		2,620,844,346.33	2,386,053,069.72
Fine and Fees		435,385,449.89	530,209,057.86
Licenses		53,871,928.72	62,158,475.29
Earnings and Sales		35,805,099.61	21,484,319.10
Rent on Government Property		80,374,803.80	41,351,709.04
Interest		0.64	70,453,918.15
Miscellaneous		2,728,545,713.43	7,969,121,715.72
Total		5,954,827,342.42	11,080,832,264.88
Note 4 - BTL Receipts:			
Remittances within Abia State			62,996,610.20
Trade Union Subscriptions		8,780,055.12	462,668.07
Nig. Union of Pensioners' Check off Syst		2,816,882.55	6,596,259.38
Local Government Pensions		12,451,783.21	92,244,554.72
Customary Courts Deposit		802,296.00	
Abia Development Fund			2,968,321.97
Advance Miscellaneous		17,994.13	
Dishonoured Cheques		780,255,321.26	
Motor Cycle Loan Repayment			40,000.00
Nigerian Ports Authority Deposits			60,116.21
Asset Distrib. Account: Housing Loan		20,315.00	
Value Added Tax Deduction		361,110.00	5,902,621.89
WithHolding Tax Deduction			6,797,121.89
Total		805,505,757.27	178,068,274.33
Note 5 - Personnel Cost:			
Government House		292,823,820.51	476,377,871.50
Deputy Governor's Office		50,297,977.56	31,460,904.02
Abia State Planning Commission		100,149,717.79	60,887,109.60
Secretary to State Government		37,202,585.55	11,698,278.18
Bureau of Economic Affairs		15,101,462.65	6,064,193.88
Bureau of Political Affairs		9,324,492.78	129,079,967.59
Bureau of Special Duties		80,176,053.11	5,409,702.59
Exco Secretariate		7,431,790.21	36,616,278.87
Liaison Office Abuja		32,384,418.96	17,265,328.42
Liaison Office Lagos		19,679,185.82	20,840,798.42
Office of the Head of Service		454,799,217.79	619,174,319.10
Bureau of Establish & Training		26,264,605.67	32,375,370.25
Bureau of Administration		27,141,010.64	32,771,364.39
Bureau of Service Welfare		32,160,871.62	35,237,531.20
Bureau of Common Services		20,651,021.29	294,754,685.86
Bureau of Training		12,745,063.09	44,643,016.01
Ministry of Agriculture		396,451,546.52	195,547,067.34
Min. of Pov Red & Coop		103,067,829.13	45,562,323.34
Commerce & Industry		125,812,605.08	494,457,115.36
Ministry of Science & Tech.		44,285,382.56	117,160,203.46
Ministry of Education		5,038,736,468.20	5,087,835,066.81
Ministry of Finance		80,961,697.12	164,999,397.83
Office of Accountant General		117,208,856.08	421,905,523.82
Board of Internal Revenue		165,676,528.66	157,537,016.33
Ministry of Health		1,153,916,363.16	1,133,863,149.57
Min. of Inform, Culture & Tour		351,469,528.53	259,211,815.78
Ministry of Justice		165,810,493.24	33,163,717.74
Min of Lands, Survey & U/Dev		124,953,935.11	97,254,214.32
Min of Local Gov't & Chieftain		35,996,012.68	130,297,434.35

ABIA STATE GOVERNMENT OF NIGERIA
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 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Min. of Public Util & Water		181,867,056.82	116,082,539.08
Ministry of Environment		85,895,162.39	57,806,296.81
Min of Petrol. & Solid Mineral		34,090,137.94	116,386,646.42
Ministry of Sports & Soc. Dev.		393,106,629.60	415,890,400.27
Ministry of Works & Transport		134,678,348.90	42,573,012.84
Min. of Housing & Urban Dev.		124,051,673.40	89,038,667.49
Ministry of Women Affairs		42,610,447.10	40,481,062.20
Ministry of Youths Development		47,985,489.34	28,664,584.21
Office of Auditor Gen. (State)		48,452,550.00	61,725,531.18
Office of Auditor Gen. (L/G)		26,684,723.76	12,569,738.77
Civil Service Commission		33,731,748.46	329,788,252.24
Local Gov't Service Comm.		11,710,405.20	344,592,086.43
Abia State House of Assembly		352,751,981.19	303,722,513.29
High Court		409,924,081.81	76,792,087.06
Customary Court of Appeal		326,004,970.71	85,886,568.01
Judicial Service Commission		38,542,339.71	12,849,051.24
Abia State Indep Elect. Comm.		105,630,019.28	
Bureau of Budget			37,662,646.86
Total		11,520,398,306.72	12,415,111,436.10
Note 6 - Overhead Costs			
Others of General Nature:			
Government House		10,112,535,427.00	10,027,488,544.92
Deputy Governor		940,441,963.30	888,663,605.17
Abia State Planning Commission		53,597,105.88	50,689,990.00
Office of Secretary to Gov't		406,658,175.13	8,376,263.49
Bureau of Economic Affairs		4,492,000.00	16,988,269.44
Bureau Political Affairs		16,400,000.00	57,594,155.28
Bureau of Special Duties		12,875,000.00	3,525,000.00
Exco Secretariate		2,860,560.00	64,039,983.50
Liaison Office Abuja		42,380,026.09	45,790,070.79
Liaison Office Lagos		34,323,474.79	202,449,204.36
Office of the Head of Service		45,890,405.04	157,106,000.00
Bureau of Establish & Pension		4,795,000.00	5,662,385.00
Bureau of Administration		3,773,760.00	56,132,428.00
Bureau of Service Welfare		5,065,341.38	72,757,702.45
Bureau of Common Services		3,610,000.00	61,056,605.24
Bureau of Training		9,751,650.00	8,345,000.00
Min. of Coop & Pov Reduction		6,536,685.27	12,112,925.51
Ministry of Commerce & Ind.		5,868,082.38	832,339,415.88
Ministry of Science & Tech.		59,962,694.05	168,457,473.82
Ministry of Finance		93,499,740.00	76,567,520.97
Office of Accountant General		3,943,118,647.96	133,014,001.21
Board of Internal Revenue		1,750,000.00	26,968,798.56
Min. of Inform. Culture & Tour		219,212,554.33	114,294,779.50
Ministry of Justice		20,289,356.80	49,055,219.71
Min of Lands & Survey		24,473,560.00	134,065,644.08
Min of L/Gov't & Chieftain Aff		21,368,400.00	451,949,121.31
Min. of Public Util. & Water-R		39,244,036.52	81,305,532.30
Ministry of Environment		33,190,275.00	334,026,666.60
Min. of Petrol & Solid Min Dev		5,968,000.00	28,707,728.46
Ministry of Sports & Soc Dev		250,575,746.08	339,962,155.29
Min. of Housing & Urban Dev.		13,314,179.80	32,989,140.76
Ministry of Women Affairs		36,953,896.00	10,679,392.26
Ministry of Youths Development		15,766,100.00	3,100,000.00
Office of State Auditor Gen.		10,805,750.00	22,763,475.00
Office of Auditor Gen - L/Govt		4,862,207.76	17,600,000.00
Civil Service Commission		22,433,400.00	768,095,092.00
Local Gov't Service Commission		2,800,000.00	69,115,006.35
Abia State House of Assembly		363,305,000.00	11,315,124.86
Judiciary - High Court		62,674,620.20	8,750,000.00

ABIA STATE GOVERNMENT OF NIGERIA
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 31/12/2009

	Note	YTD Actual 2009	YTD Actual 2008
Customary Court of Appeal		7,526,000.00	34,879,815.40
Judicial Service Commission		3,400,000.00	17,987,000.00
Abia State Indep. Elect. Comm.		9,782,581.00	300,000.00
Bureau of Budget			480,842,419.16
Total		16,978,131,401.76	15,987,758,656.63
Note 7 - Consolidated Revenue Fund Charges			
Sal of Statutory Office Holder		22,368,549.56	96,948,760.21
Pension & Gratuities		1,953,029,644.94	1,497,312,341.41
Total		1,975,398,194.50	1,594,261,101.62
Note 8 - Purchase/Construction of Capital Assets			
Economic Development:			
Agriculture		89,860,000.00	194,440,938.00
Livestock			1,373,000.00
Forestry		57,399,700.00	
Manufacturing		500,000.00	100,924,450.00
Power (Electricity)		109,466,165.00	440,258,625.00
Transport		7,677,957,734.04	3,651,535,211.09
Sub-total: Economic Develop.		7,935,183,599.04	4,388,532,224.09
Social Sector Development:			
Education		200,000,000.00	816,606,200.00
Health		57,873,791.30	1,182,564,555.44
Information		66,670,859.00	196,387,686.00
Social and Youth Development		25,600,000.00	79,011,485.00
Sub-Total: Social Development		350,144,650.30	2,274,569,926.44
Regional & Urban Development:			
Water Supply		109,188,001.31	96,585,119.73
Housing		187,479,286.60	1,166,069,176.90
Urban Development		1,000,000.00	1,152,429.75
Sub-Total: Reg. & Urban Dev.		297,667,287.91	1,263,806,726.38
Administration:			
Executive		4,083,476,823.85	2,777,582,983.11
Legislature		60,000,000.00	70,000,000.00
Judiciary			678,000.00
Sub-Total: Administration		4,143,476,823.85	2,848,260,983.11
Grand Total		31,822,525,070.35	10,775,169,860.02
Note 9 - Proceeds of Loans and Borrowings:			
Internal Loans		25,226,790,224.37	4,856,514,336.81
Total		25,226,790,224.37	4,856,514,336.81

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
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 Prepared by: Office Of The Accountant General

	Note	YTD Actual 2009	YTD Actual 2008
Note 10 - Closing Cash & Bank Balances			
Cash & Bank Balances:			
Bank PHB A/C - 1100002128			32,700,297.02
Bank PHB A/C - 1100004263			245,557,678.76
Bank PHB A/C - 1100004255			190,383.14
GT Bank (VAT) - A/C - 5900956110		206,094.46	
UBA Plc A/C - 0060000349		3,819,009.14	
Access Bank PLC 0720010000019		77,340,581.02	74,130,939.15
Access Bank PLC 0720010000020		4,904.75	
Fidelity Bank 07050301000086		1,427,552.75	1,717,052.20
Oceanic Bank A/C - 1301008677		44,859.41	
Diamond Bank A/C - 0392130000298		789,953.31	
Access Bank 0720010001292 - JAC A/C		83,839,841.81	91,864,971.85
Intercont. Bank A/C - 007900100000607			335,315,978.45
Bank PHB - Salary A/c-131100007157		97,728,474.18	
Bank PHB - Special A/cIII - 131100007168		63,343,941.88	
Oceanic Bank - 0781301008916		13,584,261.56	
Oceanic Bank - 0781301005800		33,236,264.40	
Zeniht Bank - 6018100054		26,249.87	
Zenith Bank - 6018107053		63,948.38	
Econ Bank 13301		10,004.17	
Ecobank Acc 93001		2,814,051.68	
Ecobank - 25801		31,005.87	
Ecobank 13401		1,320.23	
Liasion Office Abuja - Remittance Acct			1,605,278.14
TPO - Umuahia - Consolidated Cash Book			13,260,992.76
TPO Umuahia - Bank PHB		49,539,913.68	
TPO Umuahia - GTB		1,459,840.38	
ST Aba - Consolidated Cash Book		59,450.16	
ST- Arochukwu - Consolidated Cash Book		228,242.42	1,132.53
S.T Bende - Consolidated Cash Book		60,685.25	2,794.90
S.T Ikwuano - Consolidated Cash Book		7,257.14	7,257.14
ST Isuikwato - Consolidated Cash Book		95,246.94	127,808.69
ST - Isuochi - Consolidated Cash Book		254,539.77	123,938.65
ST Nkwoegwu - Consolidated Cash Book		9,557.59	11,734.92
ST Ohafia - Consolidated Cash Book		1,887,323.16	5,191.22
ST Ohanze - Consolidated Cash Book		74,340.92	
ST Okpuala - Consolidated Cash Book		446,974.95	384,790.84
ST Osisioma - Consolidated Cash Book		861,296.43	330,587.20
ST Ukwa - Consolidated Cash Book		13,556.86	3,394,713.29
ST Umuahia - Consolidated Cash Book		734,894.01	3,836,611.51
ST Uturu - Consolidated Cash Book		3,404.94	3,918.71
ST Uzuakoli - Consolidated Cash Book		232,318.88	30,641.18
ST Igbere - Consolidated Cash Book		1,276.05	28,291.26
S.T. Abuja Consolidated Cash Book		1,402,461.23	
S.T.Akanu Ohafia- Consolidated Cash Book		61,531.90	
ST - APUMIRI		232.33	
Sub-Total Cash & Bank Balances		435,746,663.86	457,623,914.84
Sub-Treasuries (Min & Depts)			
Grand Total		435,746,663.86	804,632,983.51

**NOTES TO STATEMENT OF ASSETS AND
LIABILITIES**

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31/12/2009

Note	Actual 2009	Actual 2008
Note 10 - Treasuries & Banks		
Cash and Bank Balances:		
Bank PHB A/C - 1100002128		32,700,297.02
Bank PHB A/C - 1100004263		245,557,678.76
Bank PHB A/C - 1100004255		190,383.14
GT Bank (VAT) - A/C - 5900956110	206,094.46	
UBA Plc A/C - 0060000349	3,819,009.14	
Access Bank PLC 0720010000019	77,340,581.02	74,130,939.15
Access Bank PLC 0720010000020	4,904.75	
Fidelity Bank 07050301000086	1,427,552.75	1,717,052.20
Oceanic Bank A/C - 1301008677	44,859.41	
Diamond Bank A/C - 0392130000298	789,953.31	
Access Bank 0720010001292 - JAC A/C	83,839,841.81	91,864,971.85
Intercont. Bank A/C - 007900100000607		335,315,978.45
Bank PHB - Salary A/c-131100007157	97,728,474.18	
Bank PHB - Special A/c/III - 131100007168	63,343,941.88	
Oceanic Bank - 0781301008916	13,584,261.56	
Oceanic Bank - 0781301005800	33,236,264.40	
Zeniht Bank - 6018100054	26,249.87	
Zenith Bank - 6018107053	63,948.38	
Econ Bank 13301	10,004.17	
Ecobank Acc 93001	2,814,051.68	
Ecobank - 25801	31,005.87	
Ecobank 13401	1,320.23	
Liasion Office Abuja - Remittance Acct		1,605,278.14
TPO - Umuahia - Consolidated Cash Book		13,260,992.76
TPO Umuahia - Bank PHB	49,539,913.68	
TPO Umuahia - GTB	1,459,840.38	
ST Aba - Consolidated Cash Book	59,450.16	
ST- Arochukwu - Consolidated Cash Book	228,242.42	1,132.53
S.T Bende - Consolidated Cash Book	60,685.25	2,794.90
S.T Ikwuano - Consolidated Cash Book	7,257.14	7,257.14
ST Isuikwato - Consolidated Cash Book	95,246.94	127,808.69
ST - Isuochi - Consolidated Cash Book	254,539.77	123,938.65
ST Nkwoegwu - Consolidated Cash Book	9,557.59	11,734.92
ST Ohafia - Consolidated Cash Book	1,887,323.16	5,191.22
ST Ohanze - Consolidated Cash Book	74,340.92	
ST Okpuala - Consolidated Cash Book	446,974.95	384,790.84
ST Osioma - Consolidated Cash Book	861,296.43	330,587.20
ST Ukwa - Consolidated Cash Book	13,556.86	3,394,713.29
ST Umuahia - Consolidated Cash Book	734,894.01	3,836,611.51
ST Uturu - Consolidated Cash Book	3,404.94	3,918.71
ST Uzuakoli - Consolidated Cash Book	232,318.88	30,641.18
ST Igbere - Consolidated Cash Book	1,276.05	28,291.26
S.T. Abuja Consolidated Cash Book	1,402,461.23	
S.T.Akanu Ohafia- Consolidated Cash Book	61,531.90	
ST - APUMIRI	232.33	
Sub-Total: Cash & Bank Bal.	435,746,663.86	804,632,983.51
Sub-Treasuries (Min & Depts):		
Grand Total	435,746,663.86	457,623,914.84
Note 11 - Investments		
Emenite Company Limited	10,716,300.00	10,716,300.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2009

	Note	Actual 2009	Actual 2008
Ashaka Cement		1,250.00	
Access Bank Plc		13,667,235.00	49,999,930.00
FCMB		42,500,255.00	100,000,600.00
First Inland Bank		19,000,000.00	
ANAMCO Nigeria Ltd Enugu		32,400.00	32,400.00
GCM Ltd Onitsha		6,807,290.00	6,807,289.50
Westminister Dredging Nig Ltd		364,579.00	364,579.00
Golden Guinea Breweries Umuahia		8,477,841.00	8,477,841.00
International Glass Industry Plc Aba		40,000,000.00	40,000,000.00
ALEX Inyishi, Imo State		6,753,598.00	6,753,598.00
UNIC Insurance (Nig) Ltd		293,651.00	293,901.00
Nigerian Cement Co. Ltd Nkalagu		35,531,522.00	35,531,522.00
Aba Textile Mill Plc, Aba		2,664,375.00	2,664,375.00
UAC of Nigeria Plc		48,262.50	48,262.50
Urban Dev. Bank Wuse - Abuja		7,705,998.50	7,705,998.00
Nigerian Sugar Company Bacita, Kwara St.		29,663.00	29,663.00
MARKLINT Medical Complex Ltd, Oji River		108,000.00	108,000.00
Nigerian Starch Mill		288,000.00	288,000.00
Aluminium Tech. Product		713,664.00	713,664.00
Ihechiowa Oil Palm		3,750,000.00	3,750,000.00
Lion of Africa Insurance Co. Plc		9,043.00	9,043.00
First Aluminium Co. Ltd		140,820.50	140,820.50
Mother Cat Overseas Ltd Lagos		40,800.00	40,800.00
Palm Oil Mill Ltd Umunze		64,000.00	64,000.00
GLAXO (Evans Medical)		84,672.00	84,672.00
Imo Rubber Estate Ltd, Nekede Owerre		1,920,000.00	1,920,000.00
Niger Construction Co. Ltd Lagos		1,020,000.00	408,000.00
Africa Pharmaceutical Ent. Plc.		96,000.00	96,000.00
Eco Bank Trans - Naional		6,000,000.00	
Total		208,829,219.50	277,049,258.50
Note 12 - Imprest & Advances			
Note 13 - Treasury Clearance			
Note 14 - Other Treasury Clearance Accounts			
Note 15 - Liability Over Asset		17,998,785,373.17	19,617,439,768.31
Note 16 - Consolidated Revenue Fund Accounts			
Opening Balance		804,632,983.51	
Total Recurrent Revenues		55,198,360,108.06	48,564,677,986.02
Total Funds Available		56,002,993,091.57	48,564,677,986.02
Less: Recurrent Expenditure		<56,002,993,091.57>	<46,459,230,004.23>
Less: Transfers/Appropriations			<1,300,814,998.28>
Closing Balance			804,632,983.51

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2009

	Note	Actual 2009	Actual 2008
Note 17 - Capital Development Funds			
Opening Balance			266,975,586.44
Total Capital Receipts	32,258,271,734.21		10,508,194,273.58
Total Capital Funds Available	32,258,271,734.21		10,775,169,860.02
Less: Capital Expenditure:			
Economic Development	7,935,183,599.04		4,388,532,224.09
Social Development	350,144,650.30		2,274,569,926.44
Regional Development	297,667,287.91		1,263,806,726.38
Administration	4,143,476,823.85		2,848,260,983.11
Closing Balance	19,531,799,373.11		
Note 18 - FGN Ext Loan On Lent to Abia State Gov't.			
Note 19 - Internal Loans			
PHB	4,551,688,798.00		10,856,514,336.81
FCMB	648,522,589.84		971,000,000.00
GTB	4,461,933,487.22		600,000,000.00
Oceanic Bank	923,743,055.49		
Intercontinental Bank	2,456,183,658.08		
Access	361,488,337.50		
ETB Loan	120,000,000.00		
Finbank	304,523,809.30		
SKYE BANK	314,400,000.00		
Total	14,142,483,735.43		12,427,514,336.81
Note 20 - Foreign Loans			
	4,065,130,857.24		7,466,974,690.00
Schedules:			
	=N=		
Tree Crops (12.5%)	237,904,583.76		
National Water Rehabilitation	41,062,611.84		
National Fadama	54,532,400.27		
Nat. Agric.Tech. Support	4,437,570.73		
1st Education (Esiala)	2,863,148.40		
Comm. Based Pov. Reduction	2,071,257,723.89		
Health System Dev. Project II	593,451,015.93		
HIV/AIDS	353,372,999.39		
Palm Oil I (12.5%)	277,069,287.57		
Comm. Based Nation Res.Mgt	75,119,459.58		
Total	4,065,130,857.24		

NOTES TO STATEMENT OF
CONSOLIDATED REVENUE FUND

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Note 21 - Taxes					
Ministry of Commerce & Ind.	13,527,165.00	36,068,000.00	36,068,000.00	22,540,835.00-	48,765,575.00
Board of Internal Revenue	2,607,317,181.33	3,104,856,030.00	3,104,856,030.00	497,538,848.67-	2,337,287,494.72
Total	2,620,844,346.33	3,140,924,030.00	3,140,924,030.00	520,079,683.67-	2,386,053,069.72
Note - 22 - Fines & Fees					
Min. of Inform Culture & Tour		580,000.00	580,000.00	580,000.00-	
Office of the Head of Service	836,280.00	354,000.00	354,000.00	482,280.00+	459,520.00
Ministry of Agriculture	2,568,850.00	423,748,350.00	423,748,350.00	421,179,500.00-	374,800.00
Ministry of Commerce & Ind.	39,249,690.00	968,415,750.00	968,415,750.00	929,166,060.00-	34,267,349.00
Ministry of Education	25,735,800.00	22,160,000.00	22,160,000.00	3,575,800.00+	41,808,100.00
Ministry of Health	4,796,400.00	9,650,000.00	9,650,000.00	4,853,600.00-	7,318,660.00
Ministry of Justice	3,499,684.61	5,850,000.00	5,850,000.00	2,350,315.39-	5,146,153.40
Ministry of Works & Transport	44,003,400.00	740,636,772.00	740,636,772.00	696,633,372.00-	24,323,838.74
Bureau for Lands and Survey	82,934,787.67	580,403,360.00	580,403,360.00	497,468,572.33-	98,618,418.67
Ministry of Environment	260,200.00	600,000.00	600,000.00	339,800.00-	867,250.00
Office of State Auditor Gen	145,000.00	150,000.00	150,000.00	5,000.00-	176,800.00
Office of Auditor Gen - L/Govt	90,000.00	340,000.00	340,000.00	250,000.00-	340,000.00
Civil Service Commission		1,340,000.00	1,340,000.00	1,340,000.00-	
Judicial Service Commission	30,000.00			30,000.00+	201,000.00
Board of Internal Revenue	182,696,280.21	273,000,000.00	273,000,000.00	90,303,719.79-	215,133,237.03
Office of the SSG	868,133.00	1,850,000.00	1,850,000.00	981,867.00-	2,014,500.00
Ministry of Women Affairs	160,000.00	450,000.00	450,000.00	290,000.00-	60,140.00
Min of Public Util & Water Res	210,000.00	1,000,000.00	1,000,000.00	790,000.00-	1,037,000.00
Min for L.G & Chieftaincy Aff.	216,000.00	1,602,000.00	1,602,000.00	1,386,000.00-	416,885.50
Ministry of Sports & Soc. Dev.	774,000.00	2,410,000.00	2,410,000.00	1,636,000.00-	2,974,000.00
Abia State House of Assembly					318,000.00
Ministry of Youths Development	128,000.00	300,000.00	300,000.00	172,000.00-	180,600.00
Ministry of Housing & Urban D.	1,078,000.00	3,000,000.00	3,000,000.00	1,922,000.00-	1,629,000.00
Local Gov't Service Comm.	468,050.00	3,150,000.00	3,150,000.00	2,681,950.00-	
Judiciary - High Court	35,677,706.00	45,963,000.00	45,963,000.00	10,285,294.00-	87,911,548.52
Abia State Planning Comm.	1,370,000.00	8,270,000.00	8,270,000.00	6,900,000.00-	1,476,000.00
Judiciary Customary Court of A	1,797,388.40	6,000,000.00	6,000,000.00	4,202,611.60-	1,416,070.00
Min of Petrol & Solid Min. Dev	4,556,000.00	34,000,000.00	34,000,000.00	29,444,000.00-	470,250.00
Min. of Coop & Poverty Reduct	1,165,800.00	5,650,000.00	5,650,000.00	4,484,200.00-	1,175,687.00
Ministry of Science & Tech.	70,000.00	50,000.00	50,000.00	20,000.00+	94,250.00
Total	435,385,449.89	3,140,923,232.00	3,140,923,232.00	2,705,537,782.11-	530,209,057.86
Note 23 - Licences					
Ministry of Agriculture		50,000.00	50,000.00	50,000.00-	
Ministry of Health	80,500.00	200,000.00	200,000.00	119,500.00-	681,000.00
Min. of Lands & Survey	3,150,475.72	70,000.00	70,000.00	3,080,475.72+	27,300.00
Board of Internal Revenue	50,640,953.00	95,600,000.00	95,600,000.00	44,959,047.00-	61,450,175.29
Min. of Local Gov't & Chief Aff		724,000.00	724,000.00	724,000.00-	
Ministry of Science & Technology		50,000.00	50,000.00	50,000.00-	
Min. of Infor. Culture & Trouri		100,000.00	100,000.00	100,000.00-	
Total	53,871,928.72	96,794,000.00	96,794,000.00	42,922,071.28-	62,158,475.29
Note 24 - Earnings & Sales					
Office of the Executive Govern	747,202.80			747,202.80+	804,044.00
Ministry of Inform, Cult. & Tour.	91,000.00	5,900,000.00	5,900,000.00	5,809,000.00-	25,000.00
Office of the Deputy Governor	169,860.00	846,000.00	846,000.00	676,140.00-	31,852.50
Ministry of Agriculture	48,400.00	1,500,000.00	1,500,000.00	1,451,600.00-	365,000.00
Ministry of Education	108,000.00	100,000.00	100,000.00	8,000.00+	400,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Abia State Planning Commission		5,400,000.00	5,400,000.00	5,400,000.00-	
Ministry of Environment	1,648,700.00			1,648,700.00+	
Ministry of Justice	128,700.00	150,000.00	150,000.00	21,300.00-	824,710.00
Ministry of Works & Transport	38,650.00			38,650.00+	
Min. Lands and Survey		130,000.00	130,000.00	130,000.00-	25,300.00
Board of Internal Revenue	31,889,853.81	10,000,000.00	10,000,000.00	21,889,853.81+	18,307,395.00
Abia House of Assembly		500,000.00	500,000.00	500,000.00-	
Office of the Head of Service	742,400.00	4,100,000.00	4,100,000.00	3,357,600.00-	701,017.60
Off. of The Secretary General	192,333.00	5,000.00	5,000.00	187,333.00+	
Total	35,805,099.61	28,631,000.00	28,631,000.00	7,174,099.61+	21,484,319.10
Note 25 - Rent on Govt Property					
Ministry of Housing & Urban Dev	59,033,600.00	232,420,020.00	232,420,020.00	173,386,420.00-	28,458,800.00
Ministry of Lands & Survey	21,341,203.80	13,000,000.00	13,000,000.00	8,341,203.80+	12,892,909.04
Total	80,374,803.80	245,420,020.00	245,420,020.00	165,045,216.20-	41,351,709.04
Note 26 - Interest & Dividends					
Ministry of Finance	32,371,474.90	100,000,000.00	100,000,000.00	67,628,525.10-	70,453,918.15
Total	32,371,474.90	100,000,000.00	100,000,000.00	67,628,525.10-	70,453,918.15
Note - 27 Reimbursement					
Note 28 - Miscellaneous					
Office of the Head of Service	9,019.65			9,019.65+	10,044.00
Ministry of Finance	2,448,188,161.79	10,000,000.00	10,000,000.00	2,438,188,161.79+	7,964,946,260.45
Off. of the Accountant General	280,348,531.99			280,348,531.99+	4,165,411.27
Total	2,728,545,713.43	10,000,000.00	10,000,000.00	2,718,545,713.43+	7,969,121,715.72
Note 30- Statutory Allocation					
Off. the Accountant General	28,164,285,647.22	43,935,211,500.00	42,659,817,750.00	14,495,532,102.78-	34,837,087,931.79
Total	28,164,285,647.22	43,935,211,500.00	42,659,817,750.00	14,495,532,102.78-	34,837,087,931.79
Note 31 - Personnel Costs					
Educational Services	5,038,736,468.20	6,974,596,690.00	6,974,596,690.00	1,935,860,221.80+	5,087,835,066.81
Health Services	1,153,916,363.16	2,722,432,920.00	2,722,432,920.00	1,568,516,556.84+	1,133,863,149.57
Agricultural Services	396,451,546.52	411,874,240.00	411,874,240.00	15,422,693.48+	195,547,067.34
Min. of Works & Transport	134,678,348.90	143,384,940.00	143,384,940.00	8,706,591.10+	42,573,012.84
Others of General Nature:					
Government House	292,823,820.51	290,030,340.00	553,530,340.00	260,706,519.49+	476,377,871.50
Deputy Governor's Office	50,297,977.56	27,075,880.00	27,075,880.00	23,222,097.56-	31,460,904.02
Abia State Planning Commission	100,149,717.79	60,887,467.00	60,887,467.00	39,262,250.79-	60,887,109.60
Secretary to State Government	37,202,585.55	24,855,530.00	24,855,530.00	12,347,055.55-	11,698,278.16
Bureau of Economic Affairs	15,101,462.65	7,339,560.00	7,339,560.00	7,761,902.65-	6,064,193.86
Bureau of Political Affairs	9,324,492.78	7,407,550.00	7,407,550.00	1,916,942.78-	129,079,967.56
Bureau of Special Service	80,176,053.11	14,100,150.00	14,100,150.00	66,075,903.11-	5,409,702.56
Exco Secretariate	7,431,790.21	4,534,550.00	4,534,550.00	2,897,240.21-	36,616,278.87
liaison Office Abuja	32,384,418.96	11,129,880.00	12,557,880.00	19,826,538.96-	17,265,328.42

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Liason Office Lagos	19,679,185.82	14,002,810.00	14,002,810.00	5,676,375.82-	20,840,798.42
Head of Service	454,799,217.79	14,190,860.00	14,190,860.00	440,608,357.79-	619,174,319.10
Bureau of Estab Training & Pen	26,264,605.67	31,221,540.00	31,221,540.00	4,956,934.33+	32,375,370.25
Bureau of Administration	27,141,010.64	27,171,170.00	27,171,170.00	30,159.36+	32,771,364.39
Bureau of Service Welfare	32,160,871.62	17,131,900.00	17,131,900.00	15,028,971.62-	35,237,531.20
Bureau of Common Service	20,651,021.29	18,664,570.00	18,664,570.00	1,986,451.29-	294,754,685.86
Bureau of Training	12,745,063.09	12,854,720.00	12,854,720.00	109,656.91+	44,643,016.01
Min of Pov. Red. & Coop	103,067,829.13	91,181,680.00	91,181,680.00	11,886,149.13-	45,562,323.34
Commerce and Industry	125,812,605.08	142,766,100.00	142,766,100.00	16,953,494.92+	494,457,115.36
Ministry of Science & Tech.	44,285,382.56	38,014,560.00	38,014,560.00	6,270,822.56-	117,160,203.46
Ministry of Finance	80,961,697.12	49,755,510.00	49,755,510.00	31,206,187.12-	164,999,397.83
Off. of the Accountant General	117,208,856.08	140,934,720.00	140,934,720.00	23,725,863.92+	421,905,523.82
Board of Internal Revenue	165,676,528.66	181,916,740.00	181,916,740.00	16,240,211.34+	157,537,016.33
Ministry of Info. Cul. & Tour.	351,469,528.53	422,228,920.00	422,228,920.00	70,759,391.47+	259,211,815.78
Ministry of Justice	165,810,493.24	113,031,690.00	113,031,690.00	52,778,803.24-	33,163,717.74
Min. of Lands & Survey	124,953,935.11	134,861,140.00	134,861,140.00	9,907,204.89+	97,254,214.32
Urb/Dev					
Min. of LG & Chieftaincy Affr.	35,996,012.68	49,942,760.00	49,942,760.00	13,946,747.32+	130,297,434.35
Min of Public Utility & Water	181,867,056.82	172,895,090.00	172,895,090.00	8,971,966.82-	116,082,539.08
Ministry of Environment	85,895,162.39	85,615,470.00	85,615,470.00	279,692.39-	57,806,296.81
Min.of Petrol & Solid Mineral	34,090,137.94	27,936,040.00	27,936,040.00	6,154,097.94-	116,386,646.42
Min. of Sports & Social Dev.	393,106,629.60	188,045,260.00	188,045,260.00	205,061,369.60-	415,890,400.27
Min. of Housing & Urb Develop	124,051,673.40	100,829,530.00	100,829,530.00	23,222,143.40-	89,038,667.49
Min. of Women Affairs	42,610,447.10	44,242,050.00	44,242,050.00	1,631,602.90+	40,481,062.20
Min. of Youths Development	47,985,489.34	43,209,550.00	43,209,550.00	4,775,939.34-	28,664,584.21
Auditor General (State)	48,452,550.00	46,146,910.00	46,146,910.00	2,305,640.00-	61,725,531.18
Auditor General (Local Gov't)	26,684,723.76	28,043,710.00	28,043,710.00	1,358,986.24+	12,569,738.77
Civil Service Commission	33,731,748.46	30,537,160.00	30,537,160.00	3,194,588.46-	329,788,252.24
Local Gov't Service	11,710,405.20	1,476,010.00	1,476,010.00	10,234,395.20-	344,592,086.43
Commission					
Abia State House of Assembly	352,751,981.19	105,158,060.00	105,158,060.00	247,593,921.19-	303,722,513.29
High Court	409,924,081.81	288,925,470.00	288,925,470.00	120,998,611.81+	76,792,087.06
Customary Court of Appeal	326,004,970.71	268,246,730.00	268,246,730.00	57,758,240.71-	85,886,568.01
Judicial Service Commission	38,542,339.71	33,815,980.00	33,815,980.00	4,726,359.71-	12,849,051.24
Abia State INEC	105,630,019.28	95,200,550.00	95,200,550.00	10,429,469.28-	
Bureau of Budget					37,662,646.86
Total	11,520,398,306.72	13,759,844,657.00	14,415,805,257.00	2,895,406,950.28+	12,415,111,436.10
Note 32 - Statut. Office Hold.					
CRFC - Executive Governor	3,561,896.00	4,494,800.00	4,494,800.00	932,904.00+	916,751.63
CRFC - Deputy Governor	3,180,000.00	3,908,520.00	3,908,520.00	728,520.00+	
CRFC - State Auditor General	1,856,457.60	1,788,420.00	1,788,420.00	68,037.60-	
CRFC - Auditor General for	1,864,116.00	11,280,170.00	11,280,170.00	9,416,054.00+	3,912,008.58
Local Gov't					
CRFC - Chairman Civil Service	5,016,617.16	5,003,800.00	5,003,800.00	12,817.16-	
Comm					7,320,000.00
CRFC - Members Civil Service					
Commission					
CRFC -Chairman Local Gov't	6,889,462.80	6,533,850.00	6,533,850.00	355,612.80-	
Service Comm.					50,000,000.00
CRFC - Chariman State Ind					
Electoral Comm					34,800,000.00
State Universal Basic Education					
Total	22,368,549.56	33,009,560.00	33,009,560.00	10,641,010.44+	96,948,760.21
Note 33 - Overhead Costs					
Educational Services	1,347,429,543.13	335,811,600.00	335,811,600.00	1,011,617,943.13-	4,445,375,567.69
Health Services	166,619,695.00	157,769,020.00	157,769,020.00	8,850,675.00-	598,508,006.75
Agricultural Services	204,092,035.00	64,227,620.00	64,227,620.00	139,864,415.00-	44,568,613.71
Ministry of Works & Transport	12,939,077.15	56,578,020.00	56,578,020.00	43,638,942.85+	428,987,507.32

ABIA STATE GOVERNMENT OF NIGERIA
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STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Others of General Nature:					
Government House	10,112,535,427.00	9,234,836,000.00	12,094,836,000.00	1,982,300,573.00+	10,027,488,544.92
Deputy Governor's Office	940,441,963.30	849,366,500.00	849,366,500.00	91,075,463.30-	888,663,605.17
Abia State Planning Commission	53,597,105.88	89,254,520.00	124,954,500.00	71,357,394.12+	50,689,990.00
Office of the SSG	406,658,175.13	170,636,920.00	420,126,060.00	13,467,884.87+	8,376,263.49
Bureau of Economic Affairs	4,492,000.00	17,031,500.00	17,031,500.00	12,539,500.00+	16,988,269.44
Bureau of Political Affairs	16,400,000.00	75,651,010.00	75,651,010.00	59,251,010.00+	57,594,155.28
Bureau of Special Services	12,875,000.00	176,856,325.00	176,856,325.00	163,981,325.00+	3,525,000.00
Exco Secretariate	2,860,560.00	10,413,500.00	37,513,500.00	34,652,940.00+	64,039,983.50
Abia State Liaison Off. Abuja	42,380,026.09	31,763,500.00	42,563,500.00	183,473.91+	45,790,070.79
Abia State Liaison Off. Lagos	34,323,474.79	33,752,500.00	33,752,500.00	570,974.79-	202,449,204.36
Head of Service	45,890,405.04	33,888,500.00	33,888,500.00	12,001,905.04-	157,106,000.00
Bureau of Estab. & Pension	4,795,000.00	29,118,500.00	29,318,500.00	24,523,500.00+	5,662,385.00
Bureau of Administration	3,773,760.00	17,200,500.00	17,200,500.00	13,426,740.00+	56,132,428.00
Bureau of Service Welfare	5,065,341.38	29,924,700.00	30,074,700.00	25,009,358.62+	72,757,702.45
Bureau of Common Serv. & Monit.	3,610,000.00	25,393,000.00	25,393,000.00	21,783,000.00+	61,056,605.24
Bureau of Training	9,751,650.00	28,579,500.00	28,579,500.00	18,827,850.00+	8,345,000.00
Min. of Coop & Poverty Reduct.	6,536,685.27	22,994,000.00	22,994,000.00	16,457,314.73+	12,112,925.51
Ministry of Commerce & Indust.	5,868,082.38	24,539,620.00	25,039,620.00	19,171,537.62+	832,339,415.88
Ministry of Science & Techn.	59,962,694.05	23,223,540.00	23,223,540.00	36,739,154.05-	168,457,473.82
Ministry of Finance	93,499,740.00	62,293,500.00	62,293,500.00	31,206,240.00-	76,567,520.97
Office of the Accountant Gen.	3,943,118,647.96	136,479,510.00	554,079,510.00	3,389,039,137.96-	133,014,001.21
Board of Internal Revenue	1,750,000.00	92,674,510.00	92,674,510.00	90,924,510.00+	26,968,798.56
Min of Info. Culture & Tourism	219,212,554.33	27,358,050.00	27,358,050.00	191,854,504.33-	114,294,779.50
Ministry of Justice	20,289,356.80	133,905,510.00	133,905,510.00	113,616,153.20+	49,055,219.71
Ministry of Lands & Survey	24,473,560.00	113,200,010.00	113,200,010.00	88,726,450.00+	134,065,644.08
Min. for L.G. & Chieft. Affair	21,368,400.00	94,284,000.00	94,284,000.00	72,915,600.00+	451,949,121.31
Min. of Publ Utility & Wtr Res	39,244,036.52	97,866,010.00	97,866,010.00	58,621,973.48+	81,305,532.30
Ministry of Environment	33,190,275.00	78,782,000.00	78,782,000.00	45,591,725.00+	334,026,666.60
Min. of Petrol & Solid Min.Dev	5,968,000.00	14,035,500.00	14,035,500.00	8,067,500.00+	28,707,728.46
Min. of Sports & Social Dev.	250,575,746.08	850,550,010.00	850,550,010.00	599,974,263.92+	339,962,155.29
Min. of Housing & Urban Dev	13,314,179.80	19,606,510.00	19,606,510.00	6,292,330.20+	32,989,140.76
Ministry of Women Affairs	36,953,896.00	188,154,140.00	188,154,140.00	151,200,244.00+	10,679,392.26
Ministry of Youth Development	15,766,100.00	48,789,120.00	48,789,120.00	33,023,020.00+	3,100,000.00
Auditor General (State)	10,805,750.00	22,978,500.00	22,978,500.00	12,172,750.00+	22,763,475.00
Auditor General (Local Gov't)	4,862,207.76	9,478,000.00	9,478,000.00	4,615,792.24+	17,600,000.00
Civil Service Commission	22,433,400.00	35,188,000.00	35,188,000.00	12,754,600.00+	768,095,092.00
Local Government Service Comm.	2,800,000.00	410,984,000.00	410,984,000.00	408,184,000.00+	69,115,006.35
Abia House of Assembly	363,305,000.00	1,090,704,510.00	1,090,704,510.00	727,399,510.00+	11,315,124.86
Judiciary - High Court	62,674,620.20	82,243,500.00	170,243,500.00	107,568,879.80+	8,750,000.00
Customary Court of Appeal	7,526,000.00	52,258,000.00	52,258,000.00	44,732,000.00+	34,879,815.40
Judicial Service Commission	3,400,000.00	9,371,000.00	9,371,000.00	5,971,000.00+	17,987,000.00
Abia State Indep Elec Comm	9,782,581.00	16,081,500.00	16,081,500.00	6,298,919.00+	300,000.00
Bureau of Budget					480,842,419.16
Total	18,709,211,752.04	15,226,075,785.00	18,915,614,905.00	206,403,152.96+	21,505,198,352.10

Note 34 - BTL Payment

Remittances within Abia State	5,000,000.00			5,000,000.00-	
Abia - Edo	39,244.80			39,244.80-	
Abia - Enugu	45,155.52			45,155.52-	
M A N R - Tractor Account	29,400.00			29,400.00-	
Trade Union Subscriptions	171,250,392.52			171,250,392.52-	259,894,032.51
Station Deposit Accounts	23,780.00			23,780.00-	
Nig. Union of Pensioners	4,169,997.30			4,169,997.30-	7,000,631.63
Local Government Pensions	4,266,534.51			4,266,534.51-	383,797,293.55
ABIA STATE SECURITY FUND ACCOUNT	5,000,000.00			5,000,000.00-	
Advance - Salaries	117,114.60			117,114.60-	

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 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Vehicle Refurbishing Loan (Principal)	2,484,390.67			2,484,390.67-	3,947,732.36
Staff Housing Loan	3,197,298.51			3,197,298.51-	
Dishonoured Cheques	1,669,095.36			1,669,095.36-	117,698.21
Vehicle Refurbishing Loan - Interest				46,647.50-	444,473.58
Motor Cycle Loan Repayment	46,647.50			21,221.00-	521,771.37
Agric Loan	21,221.00			124,171.00-	
Supervised Agric. Credit Loans	124,171.00				60,116.21
Board Dep Nigerian Ports Authority Deposits				29,497.76-	
Asset Distrib. Account: Housing Loan	29,497.76			21,200.00-	2,157,328.36
Government Printer	21,200.00			818,256.00-	268,708,773.55
PAYE Remittance (BOIR)	818,256.00			87,810,615.51-	51,878,818.91
Value Added Tax Remittance	87,810,615.51				
WithHolding Tax Remittance					
Total	286,164,012.56			286,164,012.56-	978,528,670.24

NOTES TO STATEMENT OF CAPITAL
DEVELOPMENT FUND

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Note 36 - Internal Loans					
Loan from Commercial Banks	22,836,384,320.42		22,836,384,320.42+		3,500,000,000.00
Other Loans	2,390,405,903.95		2,390,405,903.95+		1,356,514,336.81
Total	25,226,790,224.37		25,226,790,224.37+		4,856,514,336.81
Note 37 - External Loans					
World Bank Loans (HSDP II)		848,000,000.00	848,000,000.00	848,000,000.00-	
Total		848,000,000.00	848,000,000.00	848,000,000.00-	
Note 38 - Grants and Subventions					
Federal Government Grant		221,667,000.00	221,667,000.00	221,667,000.00-	
Federal Government Grant for UBE		652,000,000.00	652,000,000.00	652,000,000.00-	51,200,000.00
Others					1,406,200.00
Ed.Govt.Grants on Gains of the Debt relief	1,399,177,862.19			1,399,177,862.19+	
Grants from development Partners	867,572,010.00	3,082,311,200.00	3,082,311,200.00	2,214,739,190.00-	34,650,489.17
UNICEF Programme	53,010,297.00			53,010,297.00+	42,273,290.00
German Leprosy	930,900.00			930,900.00+	2,145,000.00
World Bank Assited					1,707,000.00
Plot Development Fees		20,000,000.00	20,000,000.00	20,000,000.00-	
Total	2,320,691,069.19	3,975,978,200.00	3,975,978,200.00	1,655,287,130.81-	133,381,979.17
Note 40 - Agriculture Dev					
Establishment of a Drug Revolving Scheme					3,070,000.00
Nat. Anti-Rabies Vaccination Camp. in the		1,000,000.00	1,000,000.00	1,000,000.00+	13,000,000.00
Construction of Office Block		15,000,000.00	15,000,000.00	15,000,000.00+	
Farmers Census		3,500,000.00	3,500,000.00	3,500,000.00+	
Pest Control Unit		5,000,000.00	5,000,000.00	5,000,000.00+	
Supervised Agricultural Loans Board		48,000,000.00	48,000,000.00	48,000,000.00+	
Rehabilitation/Const. of Igbere/Igwu OAM		10,000,000.00	10,000,000.00	10,000,000.00+	103,000,000.00
S.M.U. (Raising 1m. Oil Palm Seedling ADP)	9,860,000.00	80,000,000.00	80,000,000.00	70,140,000.00+	
Abia Rubber/Production of Rubber & P/Ap	4,000,000.00	250,000,000.00	250,000,000.00	246,000,000.00+	
Abia Cashew		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement of(4in 1) Prit Vehicle Van		10,000,000.00	10,000,000.00	10,000,000.00+	
Data Produc.& Publicatn of Agro Statisti		13,500,000.00	13,500,000.00	13,500,000.00+	
Publication of Agric News		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement & Installation of Internet		1,500,000.00	1,500,000.00	1,500,000.00+	
Child Care Centre		250,000.00	250,000.00	250,000.00+	
Equipping the New Vet Clinic & Lab. Jmua		1,500,000.00	1,500,000.00	1,500,000.00+	
Acquisition of Capital Asset (Tractor/In		2,000,000.00	2,000,000.00	2,000,000.00+	
Abia State Cocoa Estate Maintenance	20,000,000.00	132,000,000.00	132,000,000.00	132,000,000.00+	
Community Based Cassava/Maize Prit		3,500,000.00	3,500,000.00	16,500,000.00-	
Establishment of Market Garden Project		30,000,000.00	30,000,000.00	30,000,000.00+	
Prophylaxis CBPP/PPP Progression		5,000,000.00	5,000,000.00	5,000,000.00+	
		1,000,000.00	1,000,000.00	1,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2009

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 Prepared by: Office Of The Accountant General

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Raising of (1,000,000 Cocoa Seedling)Pjt		5,000,000.00	5,000,000.00	5,000,000.00+	
Accelerated Rice Production Project		5,000,000.00	5,000,000.00	5,000,000.00+	
Prod. of Citrus Seedling for Sale to Fmer	5,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00-	
Rehab. of 20Km Agbozu Uzuakoli Farm Road	10,000,000.00	2,500,000.00	2,500,000.00	7,500,000.00-	12,755,400.00
Re-roofing of the Administrative Block(A)		15,000,000.00	15,000,000.00	15,000,000.00+	
Re-roofing of the Engineering W/Shop Com		8,000,000.00	8,000,000.00	8,000,000.00+	
Re-activatn of Abia Integrated Farm Sch.		3,500,000.00	3,500,000.00	3,500,000.00+	
Procurement of Agro Chemical for Cocoa &		4,000,000.00	4,000,000.00	4,000,000.00+	
Building of Farm House @ the Cocoa Estat		3,000,000.00	3,000,000.00	3,000,000.00+	
Purch. of (7in No) Computer Complete Set		1,000,000.00	1,000,000.00	1,000,000.00+	2,900,000.00
Purch.(2in No)Hilux Van for Monitoring/E		9,000,000.00	9,000,000.00	9,000,000.00+	
Rehabilitation of 15Km Lodu Farm Road		2,000,000.00	2,000,000.00	2,000,000.00+	5,515,538.00
Plantain/Banana Suckers Multiplication		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of (20 in No) M/Cycle (Yamaha)		3,200,000.00	3,200,000.00	3,200,000.00+	
Purchase of a Sony Digital Cain Corder		200,000.00	200,000.00	200,000.00+	
Purch. of Decontamintes & Spraying ADP		500,000.00	500,000.00	500,000.00+	
Abia Cashew	41,000,000.00			41,000,000.00-	52,700,000.00 1,500,000.00
Total	89,860,000.00	740,650,000.00	740,650,000.00	650,790,000.00+	194,440,938.00

Note 41 - Livestock Dev

Printing of ARI Certificate and Purch. of		750,000.00	750,000.00	750,000.00+	
Ensuring Proper Inspection of Meat Produ		100,000.00	100,000.00	100,000.00+	
Constr. of Mini Slaughter House Ndoro		100,000.00	100,000.00	100,000.00+	
Monitoring Existing Control Posts/Checks		5,000,000.00	5,000,000.00	5,000,000.00+	
Const. of a Cattle Control Post @ Ndowa		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehab. Delipilated Vet Clinic & Lab.		5,000,000.00	5,000,000.00	5,000,000.00+	
Constr. of Modern Slaughter House Umuahi		50,000,000.00	50,000,000.00	50,000,000.00+	1,373,000.00
Vet Clinical & Laboratory Services		1,500,000.00	1,500,000.00	1,500,000.00+	
Vet Clinical & Barracks @ Arochukwu LGA		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab. of the Burntdown Vet Clinic @ Isu		3,000,000.00	3,000,000.00	3,000,000.00+	
Prov. of B/Hole @ Waterside Slaughter Ho		2,500,000.00	2,500,000.00	2,500,000.00+	
Rehab. of L/Stock Farm @ Okoko Item		16,500,000.00	16,500,000.00	16,500,000.00+	
Expansion of the Snailery		500,000.00	500,000.00	500,000.00+	
Constru./Equiping of Bird Quarenline Hou		6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of Cold Chain Facility 2Deep Ho		500,000.00	500,000.00	500,000.00+	
Youth in Agriculture Programme		50,000,000.00	50,000,000.00	50,000,000.00+	
Total		153,450,000.00	153,450,000.00	153,450,000.00+	1,373,000.00

Note 42 - Forestry Dev

Erosion/Flood Control Work General Forest Dev. Protection, Regen. & Affores	5,632,560.00	550,000,000.00	550,000,000.00	544,367,440.00+	20,000,000.00+
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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2009

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 Prepared by: Office Of The Accountant General

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Raising of (1,000,000 Cocoa Seedling)Pjt		5,000,000.00	5,000,000.00	5,000,000.00+	
Accelerated Rice Production Project		5,000,000.00	5,000,000.00	5,000,000.00+	
Prod.of Citrus Seedling for Sale to Fmer	5,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00-	
Rehab. of 20Km Agbozu Uzuakoli Farm Road	10,000,000.00	2,500,000.00	2,500,000.00	7,500,000.00-	12,755,400.00
Re-roofing of the Administrative Block(A		15,000,000.00	15,000,000.00	15,000,000.00+	
Re-roofing of the Engineering W/Shop Com		8,000,000.00	8,000,000.00	8,000,000.00+	
Re-activatn of Abia Integrated Farm Sch.		3,500,000.00	3,500,000.00	3,500,000.00+	
Procuremt of Agro Chemical for Cocoa &		4,000,000.00	4,000,000.00	4,000,000.00+	
Building of Farm House @ the Cocoa Estat		3,000,000.00	3,000,000.00	3,000,000.00+	
Purch. of (7in No) Computer Complete Set		1,000,000.00	1,000,000.00	1,000,000.00+	2,900,000.00
Purch.(2in No)Hilux Van for Monitoring/E		9,000,000.00	9,000,000.00	9,000,000.00+	
Rehabilitation of 15Km Lodu Farm Road		2,000,000.00	2,000,000.00	2,000,000.00+	5,515,538.00
Plantain/Banana Suckers Multiplication		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of (20 in No) M/Cycle (Yamaha)		3,200,000.00	3,200,000.00	3,200,000.00+	
Purchase of a Sony Digital Cain Corder		200,000.00	200,000.00	200,000.00+	
Purch. of Decontamintes & Spraying ADP	41,000,000.00	500,000.00	500,000.00	500,000.00+	52,700,000.00
Abia Cashew				41,000,000.00-	1,500,000.00
Total	89,860,000.00	740,650,000.00	740,650,000.00	650,790,000.00+	194,440,938.00

Note 41 - Livestock Dev

Printing of ARI Certificate and Purch.of		750,000.00	750,000.00	750,000.00+	
Ensuring Proper Inspection of Meat Produ		100,000.00	100,000.00	100,000.00+	
Constr. of Mini Slaughter House Ndoro		100,000.00	100,000.00	100,000.00+	
Monitoring Existing Control Posts/Checks		5,000,000.00	5,000,000.00	5,000,000.00+	
Const. of a Cattle Control Post @ Ndowa		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehab. Delipilated Vet Clinic & Lab.		5,000,000.00	5,000,000.00	5,000,000.00+	
Constr. of Modern Slaughter House Umuahi		50,000,000.00	50,000,000.00	50,000,000.00+	1,373,000.00
Vet Clinical & Laboratory Services		1,500,000.00	1,500,000.00	1,500,000.00+	
Vet Clinical & Barracks @ Arochukwu LGA		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab. of the Burntdown Vet Clinic @ Isu		3,000,000.00	3,000,000.00	3,000,000.00+	
Prov. of B/Hole @ Waterside Slaughter Ho		2,500,000.00	2,500,000.00	2,500,000.00+	
Rehab. of L/Stock Farm @ Okoko Item		16,500,000.00	16,500,000.00	16,500,000.00+	
Expansion of the Snailery		500,000.00	500,000.00	500,000.00+	
Constr./Equiping of Bird Quarenline Hou		6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of Cold Chain Facility 2Deep Ho		500,000.00	500,000.00	500,000.00+	
Youth in Agriculture Programme		50,000,000.00	50,000,000.00	50,000,000.00+	
Total		153,450,000.00	153,450,000.00	153,450,000.00+	1,373,000.00

Note 42 - Forestry Dev

Erosion/Flood Control Work General Forest Dev. Protection, Regen. & Affores	5,632,560.00	550,000,000.00	550,000,000.00	544,367,440.00+	
		20,000,000.00	20,000,000.00	20,000,000.00+	

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Urban Beautification & Green Belts		1,000,000.00	1,000,000.00	1,000,000.00+	
Development of Disposal Sites		40,000,000.00	40,000,000.00	40,000,000.00+	
Abia State Zoological Garden(200)		5,000,000.00	5,000,000.00	5,000,000.00+	
Watershed Management		5,000,000.00	5,000,000.00	5,000,000.00+	
Integrated Waste Management Project	21,855,200.00	84,308,510.00	84,308,510.00	62,453,310.00+	
Desilting of Gutter & Drainage	28,911,940.00	120,000,000.00	120,000,000.00	91,088,060.00+	
Wildlife Domestication (Grossgutter Bee)		5,000,000.00	5,000,000.00	5,000,000.00+	
Erosion Control(Gully Erosion in the Sta	1,000,000.00			1,000,000.00-	
Total	57,399,700.00	830,308,510.00	830,308,510.00	772,908,810.00+	
Note 43 - Fisheries					
Construction of Fish Pond in Ozu Abam		10,000,000.00	10,000,000.00	10,000,000.00+	
Const. of Hatechere & Produc. of Fingeing		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		20,000,000.00	20,000,000.00	20,000,000.00+	
Note 44 - Manufacturing					
Metallurgical Complex Project, Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
Capacity Buiding (Acquis.of Cap.Equ.for Industrial Dev. (Ovom. Industrial Layout Fund for Small Scale Industries (FUSSI)		10,000,000.00	10,000,000.00	10,000,000.00+	
Capacity Building (Acqu.of Capacity Equip Industrial Development Project MSME(World Bank Assisted) Micro Finance		15,000,000.00	15,000,000.00	15,000,000.00+	
Leather/Garment at Umukalika Business Support/Information Centre		8,000,000.00	8,000,000.00	8,000,000.00+	
Abia ICT Empowerment Project	500,000.00	7,000,000.00	7,000,000.00	7,000,000.00+	100,924,450.00
Tech. Park Project Ovom		20,000,000.00	20,000,000.00	19,500,000.00+	
Install. of 360kVA Photo Voltaic(S/Engy		35,000,000.00	35,000,000.00	35,000,000.00+	
Acquisition of Dosimeters & Film Badges		120,000,000.00	120,000,000.00	120,000,000.00+	
State WebSite for Ministrie & Parastals		15,000,000.00	15,000,000.00	15,000,000.00+	
Establishmt of Science Apparatus Product		2,000,000.00	2,000,000.00	2,000,000.00+	
Up-grading & Modernization of Tech. Skil		3,000,000.00	3,000,000.00	3,000,000.00+	
Acquisition of Capital Assets W-MAX Centre Project		5,000,000.00	5,000,000.00	5,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
Total	500,000.00	392,000,000.00	392,000,000.00	391,500,000.00+	100,924,450.00
Note 45 - Power (Electricity)					
Improv. of Elec. Supply & Distri. to Sta	17,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00-	500,000.00
Purch. of T/Formers/Conductors ETC	8,365,000.00	50,000,000.00	550,000,000.00	541,635,000.00+	60,000,000.00
Connectn of W/Sheme to PHCN Mactgrid/GR	5,212,600.00	24,000,000.00	24,000,000.00	18,787,400.00+	285,758,625.00
Puch. of Major Electricity Equip & Testg	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	
Purch.of HAIB Crene Vehicle/Equipmt		10,000,000.00	10,000,000.00	10,000,000.00+	
Extention of Electri. to(15 Comm. Rural	16,823,085.00	50,000,000.00	50,000,000.00	33,176,915.00+	

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Procuremt & Rehab.of Gen.for Str. Lights	4,270,000.00	20,000,000.00	20,000,000.00	15,730,000.00+	93,000,000.00
Street Light/Fuelling	48,295,480.00	100,000,000.00	100,000,000.00	51,704,520.00+	
Solar Traffic Light	7,000,000.00			7,000,000.00-	
Building & Equipping of Laboratory		4,000,000.00	4,000,000.00	4,000,000.00+	
Geological Survey & Prod. of Geo. Maps		19,000,000.00	19,000,000.00	19,000,000.00+	
Purchase of (2in No0 HiLux Van		9,000,000.00	9,000,000.00	9,000,000.00+	
Office Furniture & Equipments		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Staff Bus		8,000,000.00	8,000,000.00	8,000,000.00+	
Petroluem Dump Site		15,000,000.00	15,000,000.00	15,000,000.00+	
Rural Electrification					1,000,000.00
Rehab. of Decayed Infrastructure @ Alayi		10,000,000.00	10,000,000.00	10,000,000.00+	
Elect. equipmt. & Testing Instrument		5,000,000.00	5,000,000.00	5,000,000.00+	
Grant-in-Aid to 200 Comm. Self Help Prjt		40,000,000.00	40,000,000.00	40,000,000.00+	
Poverty Reduc. for Low Income & Uvinerab		5,000,000.00	5,000,000.00	5,000,000.00+	
Procuremt of 2 inNo Four Wheel Drive Hilu		9,000,000.00	9,000,000.00	9,000,000.00+	
Procuremt of 17Nos M/Cycles for (CDOS)		2,400,000.00	2,400,000.00	2,400,000.00+	
Rehab. of Rural Feeder Roads 200KM		120,000,000.00	120,000,000.00	120,000,000.00+	
Micro Credit to Co-operative Society		10,000,000.00	10,000,000.00	10,000,000.00+	
Total	109,466,165.00	530,400,000.00	1,030,400,000.00	920,933,835.00+	440,258,625.00

Note 46 - Commerce and Finance

Note 47 - Transport

Constr/Rehab.of Rds at the State Capital	4,201,659,747.82	3,450,000,000.00	3,450,000,000.00	751,659,747.82-	
Aba Township Roads	1,924,318,444.71	2,000,000,000.00	2,000,000,000.00	75,681,555.29+	119,013,956.59
Construction of Nwachukwu Street Aba		27,000,000.00	27,000,000.00	27,000,000.00+	203,000,000.00
Reconstr./Dualization of Brass/Faulks Rd					180,000,000.00
Constr. of Ngozi Str. Aba	21,285,537.82			21,285,537.82-	714,009,996.31
Constru. of Okwu Avenue, Aba					40,300,000.00
Reconstr./Dualization of Aba-Owerri Road					990,250,180.84
Constr. of Old Timber Str, Araria				70,000,000.00-	259,672,100.00
Constr. of Internal Rds of Timber Mkt Ab	70,000,000.00				
Reconstr/ Dual. of PH Road, Aba	1,722,504.38	27,000,000.00	27,000,000.00	25,277,495.62+	
Constr. of Ozu Abam-Ndi Oke-Aroch Rd	1,579,166.14	500,000,000.00	500,000,000.00	498,420,833.86+	
Constr. of Amangwu-Achara- Ihechiowa Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of 3No. Roads in Arochukwu	4,800,000.00			4,800,000.00-	
Constr. of Alayi - Ugwueke Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Igbere- Umuhu Road	50,000,000.00			50,000,000.00-	
Constr. of Lohum-Nkpa-Enugu-PH Way		44,733,890.00	44,733,890.00	44,733,890.00+	
Constr. of Ugwu Nkpa-amaegbuato Rd	100,000,000.00			100,000,000.00-	
Constr. of Apuanu-Amaekpu-Akanu Rd					70,000,000.00
Constr. of Akpuala Ngwa Railway Cross Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Eketa-Ezuala Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Nunya-Isuikwuato Rd	50,000,000.00	27,000,000.00	27,000,000.00	23,000,000.00-	
Constr. Umudike-amaoba Road		27,000,000.00	27,000,000.00	27,000,000.00+	45,000,000.00
Constr. of UMuaro-Nenu-Amachi Rd		27,000,000.00	27,000,000.00	27,000,000.00+	

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Constr. of Ohanze-Ntighauzo-Iberne Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Mgbokoamairi-Itu Kpa Rd					108,086,533.16
Constr. of Amekwu-Okagwe Rd Ohafia	345,419,047.15			345,419,047.15-	
Constr. of Asaga-Amuke-Amangwy Rd	170,000,000.00	27,000,000.00	27,000,000.00	143,000,000.00-	
Constr. of Abribi Junctn-Nkporo Oso Rd		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Aba-Umuojia Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Umugo-Ugwunagbo Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Umuagu Mbato Ofeme Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Isieke-ahieke Rd with Spur Ce					525,351,361.90
Constr. of Uwalaka Orié Ugba Amuzukwu Rd	100,000,000.00			100,000,000.00-	
Constr. of Enyiukwu/Afara Road	14,000,000.00			14,000,000.00-	
Constr. of AHII-Isiama Afara Road	2,931,518.83			2,931,518.83-	
Dualization of Umuahia-Ossah Road	50,000,000.00			50,000,000.00-	97,315,517.99
Constr of Ehimiri- Housing Estates Rd.	5,000,000.00			5,000,000.00-	
Constr. of Ogwumabiri Ossah-Umuchima Rd					25,853,776.00
Constr. of UmuzukwuMbom-Road	3,000,000.00			3,000,000.00-	
Constr. of Link Rd btw Aba Rd & Tim Shed	3,000,000.00			3,000,000.00-	200,000,000.00
Constr. of Afara Ukwu Road	5,000,000.00			5,000,000.00-	
Constr. of Umuopara Ring Road					60,306,788.30
Constr. of Okpara Road, Umuahia					13,375,000.00
Constr. of Iyenyi-Okwoyi-Ozuiem Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Rehab. of 9No. Umuahia Twnship Roads	5,444,498.74			5,444,498.74-	
Constr. of Umueze-Umuakanu-Emede Ibek Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Ibeku Road	50,000,000.00			50,000,000.00-	
Ossa-Ogwezi/Holy Hill-Obizi-Lodu Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Ohia-Umuihe Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Leru-Lomara-Nneato Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr of Eke Eziamia-Osisankita-Umuada R		400,000,000.00	400,000,000.00	400,000,000.00+	
Constr. of Leru-Ndiawa-Nkwoagu Road	57,404,146.72			57,404,146.72-	
Constr. of Uratta-Obokwe-Ogwe Road	441,393,121.73	27,000,000.00	27,000,000.00	414,393,121.73-	
Maint. of Bridges along State Highway Rd		27,000,000.00	27,000,000.00	27,000,000.00+	
Erosion Control on State Highways		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Nkporobo-Ohanku Road		27,000,000.00	27,000,000.00	27,000,000.00+	
Total	7,677,957,734.04	7,065,733,890.00	7,065,733,890.00	612,223,844.04-	3,651,535,211.09

Note 48 - Education

Const. of (21No.) Science Lab Block					30,000,000.00
Establishment of Resource Centre					26,000,000.00
Constr. of Dometory Blcks & Perimeter Fen		6,000,000.00	6,000,000.00	6,000,000.00+	
Procure & Spply of Science Equip to Sch.		8,000,000.00	8,000,000.00	8,000,000.00+	
Constr. of 3 Lib. Bldg in the 3Senatorial		15,000,000.00	15,000,000.00	15,000,000.00+	
National School Census		3,000,000.00	3,000,000.00	3,000,000.00+	
Dev. & Accreditation of Technical Colleges					2,000,000.00
Establishment of Gifted Children School					5,000,000.00
Abia State Library Board		4,500,000.00	4,500,000.00	4,500,000.00+	
Abia State UBE Board		500,000,000.00	500,000,000.00	500,000,000.00+	
Abia State Polytechnic Abia		283,500,000.00	283,500,000.00	283,500,000.00+	200,000,000.00

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Abia State University		300,000,000.00	300,000,000.00	300,000,000.00+	
Abia State College of Edu.(Technical)		60,000,000.00	60,000,000.00	60,000,000.00+	552,606,200.00
Adult & Non- Formal Education (Purch. of Secondary Educ. Management Board State Counterpart Funding for ETF Prjt)		4,500,000.00	4,500,000.00	4,500,000.00+	
Purchase of 3 Buses (Hilux)		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of Coaster Bus (1 in No)		10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00
Prov.of Office Equipmt (Office Steel Tab		6,500,000.00	6,500,000.00	6,500,000.00+	
Computerization of the Min. of Education		7,000,000.00	7,000,000.00	7,000,000.00+	
Provision of School Mapping		4,000,000.00	4,000,000.00	4,000,000.00+	
Computerization of EDC		2,275,120.00	2,275,120.00	2,275,120.00+	
Constr. of 3Room Office Library/Water Tk	200,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	
Computer Centre at Aba (Zonal Educ. Offi		10,300,000.00	10,300,000.00	10,300,000.00+	
Computer Centre at Ohafia (Zonal Edu.Off		4,900,000.00	4,900,000.00	195,100,000.00-	
		2,000,000.00	2,000,000.00	2,000,000.00+	
		2,000,000.00	2,000,000.00	2,000,000.00+	
Total	200,000,000.00	1,245,475,120.00	1,245,475,120.00	1,045,475,120.00+	816,606,200.00

Note 49 - Health

Constr. of Ndi Eme Abam Health Centre		50,000,000.00	50,000,000.00	50,000,000.00+	
Equipmt of General Hosp. & Furniture		50,000,000.00	50,000,000.00	50,000,000.00+	9,396,000.00
Renov./Constr. of C/Rm Bick @ Sch. of Nur		25,000,000.00	25,000,000.00	25,000,000.00+	1,707,000.00
Rehab. & Equipmt of Medical Laboratory		10,000,000.00	10,000,000.00	10,000,000.00+	
Estabshmt/Constr. of Cancer Hospital					79,396,000.00
Renov. & Rehab. of Leprosy Ward @ Uzuakoli	930,900.00	10,000,000.00	10,000,000.00	9,069,100.00+	
Onchocerciasis Control		5,000,000.00	5,000,000.00	5,000,000.00+	726,147,265.44
Reproductive Health Equipment	8,192,567.00	10,000,000.00	10,000,000.00	1,807,433.00+	
Immunization (Supplemental & Routine)	44,817,730.00	15,000,000.00	15,000,000.00	29,817,730.00-	
CDD/ORT		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Health System Fund (Ph II)		50,000,000.00	50,000,000.00	50,000,000.00+	2,145,000.00
Abia State University Teaching Hospital		310,000,000.00	310,000,000.00	310,000,000.00+	
Renovation of Mgboko Psychric Hospital	1,000,000.00	15,000,000.00	15,000,000.00	14,000,000.00+	
Dr. Orji Uzor Kalu Teaching Hosp. Prjt		20,000,000.00	20,000,000.00	20,000,000.00+	300,000,000.00
Estab. of Medical Data Bank (NHNIS)		250,000.00	250,000.00	250,000.00+	
Renov. of General Hospitals (in the State		100,000,170.00	100,000,170.00	100,000,170.00+	34,232,603.00
Const. of an Auditorium @ the Sch of Hlt	2,932,594.30	25,000,000.00	25,000,000.00	22,067,405.70+	
Procurement of Fumigating Equipmt		500,000.00	500,000.00	500,000.00+	
Purch. of Solar Freezer for 6Compre. Sch		2,000,000.00	2,000,000.00	2,000,000.00+	
Malaria Control		20,000,000.00	20,000,000.00	20,000,000.00+	8,040,687.00
Anti-retroviral therapy (HIV Treatment)		68,485,710.00	68,485,710.00	68,485,710.00+	
Constr. of Gen. Hosp. Ugwunagbo		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Gen. Hosp. Ikwuano		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of General Hosp. Umuoba		50,000,000.00	50,000,000.00	50,000,000.00+	
Drug Revolving Fund		50,000,000.00	50,000,000.00	50,000,000.00+	
Hosp. Mgt Board(Purch. of Ambulance		20,000,000.00	20,000,000.00	20,000,000.00+	
Establishment of Quality Control Lab.		3,000,000.00	3,000,000.00	3,000,000.00+	
Rehab. & Reconstr. of Nneato Hlth Centre		20,000,000.00	20,000,000.00	20,000,000.00+	

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	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Rehab. & Recon. of Gen. Hosp. Nkwogu-lsu UNICEF			20,000,000.00	20,000,000.00	20,000,000.00+	
Total		57,873,791.30	1,059,235,880.00	1,059,235,880.00	1,001,362,088.70+	21,500,000.00 1,182,564,555.44
Note 50 - Information						
Broadcasting Corporation of Abia State		13,500,000.00	150,000,000.00	48,000,000.00	34,500,000.00+	14,493,046.00
Tourism Board (Dev. of Long Juju Arochuk			10,000,000.00	5,000,000.00	5,000,000.00+	21,950,000.00
Abia State Council for Art & Culture			10,000,000.00	5,000,000.00	5,000,000.00+	
Abia Newspapers & Publishing Corporatn		5,000,000.00	13,000,000.00	5,000,000.00	5,000,000.00+	
Government Press			8,000,000.00	8,000,000.00	8,000,000.00+	3,000,000.00
Procuremt of Equipmt for Public Entertmt			5,000,000.00	5,000,000.00	5,000,000.00+	
Photo Lab. Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	119,294,640.00
Procuremt of Digital Cameras 4 in No		1,250,000.00	4,008,728.00	2,000,000.00	750,000.00+	
Constr. of Tourist Resort @ Amakanma			5,000,000.00			10,750,000.00
Tourism Board (Purch. of 1Hilux Van Bus			7,000,000.00	4,000,000.00	4,000,000.00+	6,500,000.00
Estab. of Abia State Culture Complex(Umu			10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Car Park & 3 Beaches @ Azumir						12,500,000.00
Acquisition of Capital Assets (Furniture						5,000,000.00
Government Publicity		46,920,859.00	100,000,000.00	160,000,000.00	113,079,141.00+	2,400,000.00
Photo Lab Equipment						500,000.00
Total		66,670,859.00	323,008,728.00	253,000,000.00	186,329,141.00+	196,387,686.00
Note 51 - Social Development						
Rehab. of Remand/Destitute Home at Aba			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00
Up-grading of Umuahia T/Ship Stadium			10,000,000.00	10,000,000.00	10,000,000.00+	
Constr./Extension of Office Block Sport Council (Sports Equipment)		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	40,000,000.00
Renov. of Aguiyi Ironsi Cenotaph			10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Multipurpose gymnasium National Sport Festival			10,000,000.00	10,000,000.00	10,000,000.00+	10,579,985.00
Constr. & Equipmt of State motherless B			40,000,000.00	40,000,000.00	40,000,000.00+	8,630,000.00
Constr. & Install. of Facilities @ Orji			10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of Mobility Gardgets for Disabled			6,000,000.00	6,000,000.00	6,000,000.00+	4,801,500.00
Estab. of Sports Viewing Centre			25,000,000.00	25,000,000.00	25,000,000.00+	
Constr. & Install. of Electronic Score B			13,250,200.00	13,250,200.00	13,250,200.00+	
Acquisition of Capital Assets (Office Fu			2,000,000.00	2,000,000.00	2,000,000.00+	
Purch. of (3No) Buses by the Min.			9,000,000.00	9,000,000.00	9,000,000.00+	
Constr. of Office Complex/Hall @ Cenotph			5,000,000.00	5,000,000.00	5,000,000.00+	
Constr. of Office Complex for O.U.K.			5,000,000.00	5,000,000.00	5,000,000.00+	
Grassing of New NYSC Irientation Camp			10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of B/hole @ Enyimba Stadium			5,000,000.00	5,000,000.00	5,000,000.00+	
Const. of Youth Centre (3 in No in 3 Zon			18,339,330.00	18,339,330.00	18,339,330.00+	
Youth Micro Credit Scheme/Martching Set		20,000,000.00			20,000,000.00-	
Purch. of General Set (250KVA)			2,000,000.00	2,000,000.00	2,000,000.00+	
Estab. of Youth Skill Acquisition Centre			2,000,000.00	2,000,000.00	2,000,000.00+	

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Purch. of Vehicles (1 Coaster Bus & 1Hil		11,000,000.00	11,000,000.00	11,000,000.00+	
Constr. of Boreholes/Installation		7,000,000.00	7,000,000.00	7,000,000.00+	
Estab. of MOYD Agro Farm Centre 3 Zone		3,000,000.00	3,000,000.00	3,000,000.00+	
Constr. of Women Development Centre	600,000.00	18,339,330.00	18,339,330.00	17,739,330.00+	
Day Care Centre (1 in No) Amusement Park		2,000,000.00	2,000,000.00	2,000,000.00+	
Micro Credit Loans for Women		10,000,000.00	10,000,000.00	10,000,000.00+	
Estab. & Instal. of Satellite Dish		250,000.00	250,000.00	250,000.00+	
Modern BEEKeeping		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab. of State Children Centre Umuahia		15,000,000.00	15,000,000.00	15,000,000.00+	
Purch. of 1No Double Cabin Pickup Van		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of 10 Computers & Skill Equipmt		2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of 1000 Plastic Chairs, 25Plas		2,000,000.00	2,000,000.00	2,000,000.00+	
Perimeter Fencing Amusement Centre Umuah		500,000.00	500,000.00	500,000.00+	
Strengthen the Women Dev. Offices		500,000.00	500,000.00	500,000.00+	
Total	25,600,000.00	285,178,860.00	285,178,860.00	259,578,860.00+	79,011,485.00
Note 52 - Water Supply					
Prov. of WtrScheme to Various H/Estate		40,000,000.00	40,000,000.00	40,000,000.00+	7,453,329.73
Redesign & Expansion of Existing B/Hole		40,750,000.00	40,750,000.00	40,750,000.00+	2,775,000.00
Procurement of Wter Treatment Chemicals	7,000,000.00	194,710,444.00	194,710,444.00	187,710,444.00+	13,750,000.00
Constr. of Nw Wter Scheme @ Umuahia	1,000,000.00			1,000,000.00-	5,100,000.00
Procurement of 25KVA Generating Set					1,000,000.00
Procurement of pipes & Submersible Pumps	396,500.00	50,000,000.00	50,000,000.00	49,603,500.00+	
Prov. of Regional Surface Based W/Scheme	3,500,000.00	18,000,000.00	18,000,000.00	14,500,000.00+	
Prov. of New Regional B/Hole Wter/Scheme	500,000.00	36,000,000.00	36,000,000.00	35,500,000.00+	12,000,000.00
Procurement of Steel Fiting & Valves for	4,000,000.00			4,000,000.00-	
Prov. of Dedicatd W/Schemes to Selected	70,000,000.00	10,000,000.00	10,000,000.00	60,000,000.00-	14,000,000.00
Prov. of Wter to Small Towns in the State	5,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00+	
Redesign & Expansion of Existing Surface	2,000,000.00			2,000,000.00-	
Completn of Umuahia Old Wter Scheme	8,000,000.00	7,880,000.00	7,880,000.00	120,000.00-	
Prov. of Wter to the Nw Interntal Moder		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of(2 in No) 25 Tonnes of Crane		16,500,000.00	16,500,000.00	16,500,000.00+	
Pymnt of C/Part Fund (for Specific Wter		39,000,000.00	39,000,000.00	39,000,000.00+	
Procurement of Hydrological/Geological Equip		9,900,000.00	9,900,000.00	9,900,000.00+	
Procurement of B/Hole Riser Pipes		10,500,000.00	10,500,000.00	10,500,000.00+	18,000,000.00
Procurement of Pipes & Fittings for Wter Ext		16,000,000.00	16,000,000.00	16,000,000.00+	2,189,460.00
Maint. of Pipelines(Various Wter Scheme		65,000,000.00	65,000,000.00	65,000,000.00+	15,317,330.00
Rehabilitation of 22 Water Scheme		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement of various Sizes of Submers.Pump		20,000,000.00	20,000,000.00	20,000,000.00+	1,000,000.00
Procurement of Generating Set- Vars. Schem		40,000,000.00	40,000,000.00	40,000,000.00+	
Prov. of Diesel and Lubricant V.Wtr Schm		100,000,000.00	100,000,000.00	100,000,000.00+	
Prov. of Mobile Welding Machine for H/QT		10,500,000.00	10,500,000.00	10,500,000.00+	

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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Procurement of Water Tankers at H/Qtrs		10,000,000.00	10,000,000.00	10,000,000.00+	
Prov. of Escavators -P/line Wks @ Jmuahi		60,000,000.00	60,000,000.00	60,000,000.00+	
Procure. of Water Tankers at H/quarters	7,791,501.31	18,000,000.00	18,000,000.00	10,208,498.69+	4,000,000.00
Procumt of Steel Fitting and Valves-Vari.		12,460,700.00	12,460,700.00	12,460,700.00+	
Procurement of UPVC Pipes for Wtr Exten.		83,903,500.00	83,903,500.00	83,903,500.00+	
Total	109,188,001.31	988,104,644.00	988,104,644.00	878,916,642.69+	96,585,119.73

Note 53 - Environment

Note 54 - Housing

Rehab. of Abia State Liason Office Lagos		50,000,000.00	50,000,000.00	50,000,000.00+	12,296,110.74
Constr. of Abia State Liason Off. Abuja					130,000,000.00
Abia State Secretariat Complex (Umuahia)		14,092,000.00	14,092,000.00	14,092,000.00+	69,366,832.80
Commissioners Quarter (Umuahia)	2,943,200.00	3,000,000.00	3,000,000.00	56,800.00+	26,255,245.67
Construc. of 1000 Housing Units for Low		50,000,000.00	50,000,000.00	50,000,000.00+	24,668,216.50
Constr. of Polic Post & Court Complex					96,161,722.70
Estab. of Town Planning Authority	2,000,000.00			2,000,000.00-	363,823,010.17
Constr. of (18 in no) one Beroom Bungalow		20,000,000.00	20,000,000.00	20,000,000.00+	360,000,000.00
Abia State Housing Corporatn (Umuahia)		400,000,000.00	400,000,000.00	400,000,000.00+	
Umuahia Capital Development Authority					17,596,780.30
Open Spaces Commission Land Scapping for New Comm. Quarters	1,000,000.00			1,000,000.00-	32,752,361.64
Constr./Maint. of Public Building in the	181,003,086.60	607,090,490.00	607,090,490.00	426,087,403.40+	
Master Plan for Assess Roads					21,003,896.38
Opening of Asses Roads	533,000.00			533,000.00-	12,145,000.00
Completion of legislative Quarters(Umuah)		70,000,000.00	70,000,000.00	70,000,000.00+	
Constr. of Med. Complex for College of M		77,000,000.00	77,000,000.00	77,000,000.00+	
Rehabilitation of Enugu Lodge		30,000,000.00	30,000,000.00	30,000,000.00+	
Total	187,479,286.60	1,321,182,490.00	1,321,182,490.00	1,133,703,203.40+	1,166,069,176.90

Note 55 - Urban Development

Land Acquisition for Public Purposes		20,000,000.00	20,000,000.00	20,000,000.00+	
Payment of Land Compensation	1,000,000.00	186,200,000.00	186,200,000.00	185,200,000.00+	
Purch. of Survey Instru. G I's Unit (5 in		55,000,000.00	55,000,000.00	55,000,000.00+	
Opening of Access Roads to Layout Dev.		57,646,890.00	57,646,890.00	57,646,890.00+	642,735.00
Purch. of Design & Drawing Equipment		11,200,000.00	11,200,000.00	11,200,000.00+	
Estab. of Zonal Lands Survey & Town Plan		15,000,000.00	15,000,000.00	15,000,000.00+	
Master Plan for Umuahia & Aba UCDA		20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Development Commission		21,500,000.00	21,500,000.00	21,500,000.00+	509,694.75
World Bank Urban Dev. Prjt Implementatn		20,000,000.00	20,000,000.00	20,000,000.00+	
		18,000,000.00	18,000,000.00	18,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2009

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 Prepared by: Office Of The Accountant General

Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Total	1,000,000.00	424,546,890.00	424,546,890.00	423,546,890.00+	1,152,429.75
Note 56 - Community Developmt					
Note 57 - Administration					
Acquisition of Capital Assets	597,439,509.00	589,706,390.00	1,089,706,387.00	492,266,878.00+	482,683,453.82
Abia State Enviro. Protec. Agency (ASEPA)	1,829,323,788.00	500,000,000.00	123,100,000.00	1,706,223,788.00-	1,328,709,662.12
Acquisition of Capital Assets					15,377,000.00
Drilling of Boreholes		500,000.00	500,000.00	500,000.00+	
Purchase of Vehicles		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Generator Set		14,244,990.00	14,244,990.00	14,244,990.00+	
Acquisition of Capital Asset	66,910,000.00	12,000,000.00	12,000,000.00	54,910,000.00-	7,500,000.00
JNFPA Governmt C/Part Cash Contribution					352,045,660.00
UNICEF Assisted Prog. Govt. C/Part Cash					1,290,000.00
ABCPRP C/Part Cash Contribution		150,000,000.00	150,000,000.00	150,000,000.00+	18,054,300.00
Payment of Govt. Counterpart Funding					76,943,750.00
UNFPA Govt. Counterpart Cash Contributn					12,803,089.17
Unicef Ass. Prog. Govt Counterpart Fund					1,047,400.00
Seed Statistical Programme					20,800,000.00
Establishmt of Abia State Data Bank		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Computers/Colour Printer		3,000,000.00	3,000,000.00	3,000,000.00+	
Internat Installation/Provider Infrostor		12,894,320.00	12,894,320.00	12,894,320.00+	
Preparatn & Publicatn of ABSEEDS Doc. Ph		3,500,000.00	3,500,000.00	3,500,000.00+	
Purch. of Vehicle (2 in No) Hilux Van/Hi		14,000,000.00	14,000,000.00	14,000,000.00+	
Comm. -Bases Social Programme		50,000,000.00	50,000,000.00	50,000,000.00+	
Survey of Infrastructn Facilities in Abia		2,000,000.00	2,000,000.00	2,000,000.00+	
C/Part-Funding for CGS -MDGS Proj	867,572,010.00	350,000,000.00	850,000,000.00	17,572,010.00-	
IFAD, FGN Comm. Based National Resource		38,000,000.00	38,000,000.00	38,000,000.00+	
Purch. of 1Coaster Bus & 2 Motorcycles		15,000,000.00	15,000,000.00	15,000,000.00+	
Purchase of Vehicles	65,000,000.00			65,000,000.00-	
Acquisition Capital Assets	150,000.00	10,000,000.00	10,000,000.00	9,850,000.00+	
Constr. of Drainage @ HOS Office Complex		3,000,000.00	3,000,000.00	3,000,000.00+	
Public Service Academy Block		149,090,090.00	149,090,090.00	149,090,090.00+	
Acquisition of Capital Assets		400,000.00	400,000.00	400,000.00+	3,132,000.00
Purchase of Radio Comm. Equipmt		4,168,250.00	4,168,250.00	4,168,250.00+	
Purch. of Computers/Assessaries		800,000.00	800,000.00	800,000.00+	
Housing Loan for Abia State Civil Servan		62,417,900.00	62,417,900.00	62,417,900.00+	
Household Equipmt Loan to Civil Servants		25,000,000.00	25,000,000.00	25,000,000.00+	
Med. Treatmt of Stock/Shares to Civil S.		10,000,000.00	10,000,000.00	10,000,000.00+	
Loan for Investmt of Stock/Shares to C.		50,000,000.00	50,000,000.00	50,000,000.00+	
Public Debt Charges	76,860,819.61	4,407,000,000.00	4,407,000,000.00	4,330,139,180.39+	
Acquisition of Capital Assets	3,611,395.44	4,000,000.00	4,000,000.00	388,604.56+	419,100,028.00
Computerization of & System Development	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	
Furnishing of the Computer Room		1,400,000.00	1,400,000.00	1,400,000.00+	
Reconstruction of 4Sub-Trasuries	1,610,000.00	10,000,000.00	10,000,000.00	8,390,000.00+	
Acqu. of Capital Assets(Sinking of B/Hole	5,000,000.00			5,000,000.00-	
Purchase of Constr. Equipment		20,000,000.00	20,000,000.00	20,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Acquisition of Ambulance & First Aid Kit		1,500,000.00	1,500,000.00	1,500,000.00+	
Dr. Orji Uzor Kalu Transport Loan Schem	50,695.00	10,000,000.00	10,000,000.00	9,949,305.00+	165,640.00
Const. of Sub-Tax Offices/Licensing Office		16,355,790.00	16,355,790.00	16,355,790.00+	
Fencing of Tax/Motor Licensing Offices (		1,000,000.00	1,000,000.00	1,000,000.00+	
Constr. of B/Hole @ Headquarters Z.T.O		3,000,000.00	3,000,000.00	3,000,000.00+	
Purch. of 15KVA Gen set @ Zonal Tax Office		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of 6 Buses		15,000,000.00	15,000,000.00	15,000,000.00-	
Purch. of M/Cycles (15 in No)		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of 2 Official Vehicle		4,597,500.00	4,597,500.00	4,597,500.00+	
Purchase of 6 Computer Sets		1,800,000.00	1,800,000.00	1,800,000.00+	
Construction of Office Block		4,091,500.00	4,091,500.00	4,091,500.00+	
Construction of Borehole		2,000,000.00	2,000,000.00	2,000,000.00+	
Purch. of Project Veh. for Monitor Inspect		3,000,000.00	3,000,000.00	3,000,000.00+	
Construction of Office Block		3,500,000.00	3,500,000.00	3,500,000.00+	
Landscraping & Drainage of The JAAC/Ndi		3,500,000.00	3,500,000.00	3,500,000.00+	
Constr. of a Car Park @ the JAAC/Ndi Eze		1,560,010.00	1,560,010.00	1,560,010.00+	
Micro-Finance Loans Scheme	1,736,500.00	100,000,000.00	100,000,000.00	98,263,500.00+	
Acquisition of Capital Assets	2,808,700.00	22,000,000.00	22,000,000.00	19,191,300.00+	
Acquisition of New Shares in Companies		155,000,000.00	155,000,000.00	155,000,000.00+	
Abia State Pool Betting & Control Board	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	
Raising of Revenue Bill Bonds	55,500,000.00			55,500,000.00-	
Comperiztn of Dept. of Finance & Payrol		25,602,540.00	25,602,540.00	25,602,540.00+	
Purchase of Vehicle Hilux Van (1No)		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia State Due Process Unit		4,500,000.00	4,500,000.00	4,500,000.00+	
Debt Management Offices	502,103,406.80	2,000,000.00	2,000,000.00	500,103,406.80-	
Comperiztn of 14 Sub Treasurers & BIR		2,000,000.00	2,000,000.00	2,000,000.00+	
N/A					651,000.00
N/A					2,880,000.00
Purch of Buses for monitor (3 in No.)		6,000,000.00	6,000,000.00	6,000,000.00+	
Purch of A/C (6 in Nos) and 12 Calculato		1,400,000.00	1,400,000.00	1,400,000.00+	
Purchase of 1Hilux Van Vehicles		4,500,000.00	4,500,000.00	4,500,000.00+	
Channelizatr of Water out of Office Prem		2,000,000.00	2,000,000.00	2,000,000.00+	
Computerization of Audit System		23,897,280.00	23,897,280.00	23,897,280.00+	
Construction of Office Block Umuahia		1,000,000.00	1,000,000.00	1,000,000.00+	
Local Govt. Pension Board		2,000,000.00	2,000,000.00	2,000,000.00+	
Purch of Comp Sets, Printers, Scanners,		1,253,630.00	1,253,630.00	1,253,630.00+	4,500,000.00
Construction of Officer Complex		19,039,440.00	19,039,440.00	19,039,440.00+	
Acquisition of Capital Assets		15,980,280.00	15,980,280.00	15,980,280.00-	
Purch of Pub. Add. System, Video Machine		500,000.00	500,000.00	500,000.00-	
Extension of Office Block Umuahia		2,639,000.00	2,639,000.00	2,639,000.00+	
Purchase of 2No. Hilux Van		8,000,000.00	8,000,000.00	8,000,000.00+	
Purchase of Gen Set		3,000,000.00	3,000,000.00	3,000,000.00+	
Geological Survey & Prod. of Geo MAP		13,280,610.00	13,280,610.00	13,280,610.00+	
Purchase of Utility 18 Seaters Bus		3,875,510.00	3,875,510.00	3,875,510.00+	
Acquisition of Capital Assets		1,500,000.00	1,500,000.00	1,500,000.00+	
Purch of Office Furniture & Equipment		2,900,000.00	2,900,000.00	2,900,000.00+	
Acquisition of Computer (20 in No) for C		3,000,000.00	3,000,000.00	3,000,000.00-	
Computerization of Central Records		2,000,000.00	2,000,000.00	2,000,000.00-	
Acquisition of Capital assets		4,358,500.00	4,358,500.00	4,358,500.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Acquisitn of Capital Assets (A/C 1 in No		300,000.00	300,000.00	300,000.00+	
Purchase of Vehicles (1 Hilux Van)		2,434,130.00	2,434,130.00	2,434,130.00+	
Acquisition of Capital Assets		5,638,000.00	5,638,000.00	5,638,000.00+	
Requisition of Capital Assets		600,000.00	600,000.00	600,000.00+	
Purchase of Vehicles (Hilux 3 in No)		4,646,260.00	4,646,260.00	4,646,260.00+	
Purchase of 2 Buses		6,000,000.00	6,000,000.00	6,000,000.00+	
Constr. of New Exco Sec Building Umuahia		524,380.00	524,380.00	524,380.00+	
Purchase of Computer and the Accessories		1,000,000.00	1,000,000.00	1,000,000.00+	
Bur. of Training Serv. Cap. Buildin Prog					19,000,000.00
Acquisition of Capital Assets		1,500,000.00	1,500,000.00	1,500,000.00+	
Purch. of Computer & Accessories 25 Nos		1,553,630.00	1,553,630.00	1,553,630.00+	
VSAT & Monthly Bandwith Charges for VSAT		250,000.00	250,000.00	250,000.00+	
Creation of Data Base for Computer Sch.		800,000.00	800,000.00	800,000.00+	
Purchase of Computer and Accessories		1,000,000.00	1,000,000.00	1,000,000.00+	10,000,000.00
Purchase of Vehicle (1 in No. Hilux Van)		1,548,750.00	1,548,750.00	1,548,750.00+	
Acquisition of Capital Assets		1,000,000.00	1,000,000.00	1,000,000.00+	
Purch of Vehicles (2Hilux Van & 2 H. Bus		19,000,000.00	19,000,000.00	19,000,000.00+	
Computerization of Bureau of Budget Dev. of Abia State Fiscal System		29,000,000.00	29,000,000.00	29,000,000.00+	
Purch of 50KVA Gen Set (1 in No.)		15,000,000.00	15,000,000.00	15,000,000.00+	900,000.00
Purchase of Photocopy Machines 2 in No.		3,000,000.00	3,000,000.00	3,000,000.00+	
Acquisition of Capital Assets		700,000.00	700,000.00	700,000.00+	
Purchase of Computers (10 in Number)		2,000,000.00	2,000,000.00	2,000,000.00+	
Establishment of Internet Connection		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Primars/Digital Camera		3,318,950.00	3,318,950.00	3,318,950.00+	
Landscaping of the Assembly Complex		2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of Office Furniture		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of Vehicles (Pool Cars for HOA		2,000,000.00	2,000,000.00	2,000,000.00+	
Constituency Project in 24 Constituencie		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of 4 in no Roofed Walkway Adjoin		380,000,000.00	380,000,000.00	380,000,000.00+	50,000,000.00
Prov. of Mini Press for prod. of Hansard		2,000,000.00	2,000,000.00	2,000,000.00+	
Library Dev. for House of Assembly		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr of Rooms Constituency Office Blk		2,000,000.00	2,000,000.00	2,000,000.00+	
Constr. of House of Assem Qtrs		50,000,000.00	50,000,000.00	50,000,000.00+	
Purch. of 1 Coaster Bus for Honourable M	40,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00+	
Dev. Proj./Acquisition of Capital Asset		5,000,000.00	5,000,000.00	35,000,000.00-	
Renov. of Deputy Speaker's Residence		83,663,640.00	83,663,640.00	83,663,640.00+	
Constr. of House of Assembly MembersQuar	20,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	
Purch. of 1 Coaster Bus for Honourable M				20,000,000.00-	
Construction of Office Block					20,000,000.00
Purchase of Law Books & Lib. Equipmt		6,000,000.00	6,000,000.00	6,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Law Reform & Review Commission		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Vehicles (2 in No)		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Electronic Automation of the		9,000,000.00	9,000,000.00	9,000,000.00+	
Purch. of Computer & Installation		9,994,790.00	9,994,790.00	9,994,790.00+	
Purchase of Capital Assets		2,482,880.00	2,482,880.00	2,482,880.00+	
Purchase of Bus (1 in No)		500,000.00	500,000.00	500,000.00+	
		3,500,000.00	3,500,000.00	3,500,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Purch. of Gen Sel/KVA 44in No) for Qters		9,500,000.00	9,500,000.00	9,500,000.00+	
Purchase of (50 in No) Computers		2,500,000.00	2,500,000.00	2,500,000.00+	
P.A System (Portable with Recorded)		100,000.00	100,000.00	100,000.00+	
Purch. of Video Dubbling Machine with M		1,000,000.00	1,000,000.00	1,000,000.00+	
Abia State Judiciary Infor. Dept/Lab. Eq		600,000.00	600,000.00	600,000.00+	
Purch of Digital Still Camera(2 in No)		300,000.00	300,000.00	300,000.00+	
Purch of Digital Video Camera (2 in Nos		500,000.00	500,000.00	500,000.00+	
Purchase of 20 Vehicles for Judges		47,982,880.00	47,982,880.00	47,982,880.00+	
Renov. of Cust. Cts Registry		1,800,000.00	1,800,000.00	1,800,000.00+	
Expan. of Cust. Cts of Appeal Hqt. Umuahi		4,324,150.00	4,324,150.00	4,324,150.00+	678,000.00
Re-roofing of Cust. Court of Appeal		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capita asset		600,000.00	600,000.00	600,000.00+	
Purchase of Two Utility Mini Bus		10,650,000.00	10,650,000.00	10,650,000.00+	
Purchase of 3 Computer with Printers		1,350,000.00	1,350,000.00	1,350,000.00+	
Purchase of 2 Photocoping Machine		400,000.00	400,000.00	400,000.00+	
Renov. of Nkwoegwu Customary Court		1,500,000.00	1,500,000.00	1,500,000.00+	
Total	4,143,476,823.85	8,094,315,970.00	8,717,415,967.00	4,573,939,143.15+	2,848,260.983.11

SCHEDULE OF RECURRENT REVENUE

Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Taxes - 401090201					
Head: 401090201 SH					
MIN. OF COMMERCE INDUSTRY					
Registration of Business Premise	1	6,256,715.00	10,000,000.00	10,000,000.00	3,743,285.00-
Renewal of Business Premises	3	159,000.00	9,000,000.00	9,000,000.00	8,841,000.00-
Others-Dividend from Ekeoha Shop	4	2,100,000.00	3,000,000.00	3,000,000.00	900,000.00-
A/Rental From Leased Branch of A	5	1,280,000.00	1,780,000.00	1,780,000.00	500,000.00-
(Ekeoha Shopping Cent.Ltd) Sunda	6	3,731,450.00	6,000,000.00	6,000,000.00	2,268,550.00-
Others Markets	7		6,000,000.00	6,000,000.00	6,000,000.00-
Umuahia Arochukwu Abia Hotel	8		288,000.00	288,000.00	288,000.00-
Total		13,527,165.00	36,068,000.00	36,068,000.00	22,540,835.00-
Taxes: 401090202					
Board of Internal Revenue					
Head - 401090202 SH					
5% With-holding Tax on Paymnt to	1	105,440,871.57	130,000,000.00	130,000,000.00	24,559,128.43-
Pool Betting Tax (Current)	2		5,500,000.00	5,500,000.00	5,500,000.00-
Pool Betting Tax (Arrears)	3		7,000,000.00	7,000,000.00	7,000,000.00-
Pay as You Earn (PAYE)	4	1,480,454,193.14	692,506,010.00	692,506,010.00	787,948,183.14+
Direct Assessment Tax (Current)	5	100,562,595.04	100,000,000.00	100,000,000.00	562,595.04+
Pay As You Earn (PAYE) Arrears	6	481,016,177.91	692,506,010.00	692,506,010.00	211,489,832.09-
Direct Assessment Tax (Arrears)	7	18,776,610.62	17,000,000.00	17,000,000.00	1,776,610.62+
10% With-holding Tax on Dividend	8	175,718,517.71	692,506,010.00	692,506,010.00	516,787,492.29-
10% With-holding Tax on Bank Int	9	139,193,651.60	75,000,000.00	75,000,000.00	64,193,651.60+
10% With-holding Tax on Rents	10	2,409,463.46	15,000,000.00	15,000,000.00	12,590,536.54-
10% With-holding Tax on Royaltie	11	187,270.78			187,270.78+
Capital Gains Tax	12	94,421,770.10	656,438,000.00	656,438,000.00	562,016,229.90-
Development Levy	13	7,770,940.13	15,000,000.00	15,000,000.00	7,229,059.87-
10% With-holding Tax on Director	14	646,719.27	5,400,000.00	5,400,000.00	4,753,280.73-
Other (Administrative Charges)	17	718,400.00	1,000,000.00	1,000,000.00	281,600.00-
Other II (Business Premises)	18				
Sub-Total		2,607,317,181.33	3,104,856,030.00	3,104,856,030.00	497,538,848.67-
Total Taxes		2,620,844,346.33	3,140,924,030.00	3,140,924,030.00	520,079,683.67-
FINES & FEES - 4020902					
HEAD:402090201 SH					
MIN OF INFORM, CULT. & TOURISM					
Renewal of Suppliers of Print Ma	1		100,000.00	100,000.00	100,000.00-
Renewal of Private Stationery Su	2		80,000.00	80,000.00	80,000.00-
Repairs of Office Equipment	3		200,000.00	200,000.00	200,000.00-
Hire of Public Address System	4		100,000.00	100,000.00	100,000.00-
Registration of Magazine	5		100,000.00	100,000.00	100,000.00-
TOTAL			580,000.00	580,000.00	580,000.00-
FINES & FEES - 402090202					
HEAD: 402090202 SH					
OFFICE OF THE HEAD OF SERVICE					
Admission/Examination Fees	1	176,280.00	200,000.00	200,000.00	23,720.00-
Issuance of Statement of Result	4		54,000.00	54,000.00	54,000.00-
Proficiency Train. Course for C/	5	660,000.00			660,000.00+
Raffle Draw	7		100,000.00	100,000.00	100,000.00-
TOTAL		836,280.00	354,000.00	354,000.00	482,280.00+

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

27/11/2010 00:18 Page: 2
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
FINES & FEES - 402090203						
HEAD: 402090203						
MIN. OF AGRICULTURE						
<hr/>						
Veterinary Clinic Treatment Fees	1	125,200.00	180,000.00	180,000.00	54,800.00-	104,500.00
Veterinary Prophylactic Treatmen	2	76,000.00	80,000.00	80,000.00	4,000.00-	87,600.00
Meat Inspection Fees	3	165,000.00	98,960,950.00	98,960,950.00	98,795,950.00-	
Fish Pond Inspection Fees	4		20,000.00	20,000.00	20,000.00-	
Fish Farmi & Capture Fishing Reg	6		30,000.00	30,000.00	30,000.00-	
Cattle Control Fees	7	2,000,000.00	324,092,400.00	324,092,400.00	322,092,400.00-	3,000.00
Hire of Tractors	8	125,000.00	50,000.00	50,000.00	75,000.00+	50,000.00
Livestock Farm Site Inspection F	9	7,500.00	15,000.00	15,000.00	7,500.00-	
Land Inspection Fees	10	7,100.00	50,000.00	50,000.00	42,900.00-	
Bush Hog	11					70,600.00
Tender Fees	14		20,000.00	20,000.00	20,000.00-	
Service Charge for Pest Control	15	63,050.00	250,000.00	250,000.00	186,950.00-	
Hire of Fishing & Fish Farm Equi	16					59,100.00
TOTAL		2,568,850.00	423,748,350.00	423,748,350.00	421,179,500.00-	374,800.00
<hr/>						
FINES & FEES - 402090204						
HEAD: 402090204						
MIN OF COMMERCE & INDUSTRY						
<hr/>						
Registration of Produce Merchant	1	95,450.00	250,000.00	250,000.00	154,550.00-	725,400.00
Registration of Stores (Produce)	2	278,270.00	20,000.00	20,000.00	258,270.00+	32,100.00
Renewal of Stores (Produce)	3		20,000.00	20,000.00	20,000.00-	7,000,000.00
Licencing of Store-Keepers	4	16,000.00	20,000.00	20,000.00	4,000.00-	45,250.00
Fumigation/Spraying of Produce S	6		50,000.00	50,000.00	50,000.00-	
Palm Oil: Produce Inspection Fee	7	2,475,510.00	99,550,938.00	99,550,938.00	97,075,428.00-	6,735,518.00
Palm Kernel: Produce Inspection	8	825,320.00	300,000.00	300,000.00	525,320.00+	1,344,081.00
Cocoa: Produce Inspection Fees	9	2,144,500.00	4,000,000.00	4,000,000.00	1,855,500.00-	5,830,000.00
Rubber: Produce Inspection Fees	10		50,000.00	50,000.00	50,000.00-	151,500.00
Cashew Nut Inspection Fees	11	4,841,800.00	200,000.00	200,000.00	4,641,800.00+	343,400.00
Produce Haulage Fees	12	18,450,000.00	324,092,406.00	324,092,406.00	305,642,406.00-	12,000,000.00
Registration of S.M.E.'s	13	10,000.00	50,000.00	50,000.00	40,000.00-	
Pest Control and Fumigation	14	50,000.00			50,000.00+	60,100.00
Fess for Industrial Plot Allocat	15		322,002,406.00	322,002,406.00	322,002,406.00-	
Business Plan Preparation (MSME)	16		10,000.00	10,000.00	10,000.00-	
Loan Recovery (Modern Ceramics & Others	19	10,062,840.00	217,800,000.00	217,800,000.00	217,800,000.00-	
TOTAL		39,249,690.00	968,415,750.00	968,415,750.00	929,166,060.00-	34,267,349.00
<hr/>						
FINES & FEES - 402090205						
HEAD: 402090205						
MINISTRY OF EDUCATION						
<hr/>						
Reg. of New C/Private Vocational	1					95,000.00
App.Fees for Insp.of C/Pri. Voca	2	193,000.00	300,000.00	300,000.00	107,000.00-	31,000.00
Appl. Fees for Inspec. of New Nu	3	1,725,000.00	500,000.00	500,000.00	1,225,000.00+	2,697,500.00
Appl. Fees for Inspec. of New Pr	4	4,600,000.00	1,000,000.00	1,000,000.00	3,600,000.00+	4,263,000.00
Appl. Fees for Inspec. of New Se	5	4,623,000.00	1,500,000.00	1,500,000.00	3,123,000.00+	16,826,000.00
Appl. Fees for Inspec. of New Pr	6	45,000.00			45,000.00+	
Registration of New Nursery Scho	7	180,000.00	360,000.00	360,000.00	180,000.00-	443,500.00
Registration of New Private Prim	8	487,500.00	250,000.00	250,000.00	237,500.00+	545,000.00
Reg. of New private Secondary Sc	9	725,000.00	300,000.00	300,000.00	425,000.00+	903,000.00
Reg. of New Private Proff. Insti	10	45,000.00			45,000.00+	105,000.00
Renewal of Reg. of Nursery Schoo	11	2,396,500.00	3,000,000.00	3,000,000.00	603,500.00-	2,542,000.00
Renewal of Reg. of Private Prim.	12	3,725,000.00	5,500,000.00	5,500,000.00	1,775,000.00-	4,259,000.00
Renewal of Reg. of Private Secon	13	2,482,000.00	5,000,000.00	5,000,000.00	2,518,000.00-	4,777,800.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2009

27/11/2010 00:18 Page: 3
 Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Renewal of Reg. of Professional	14	625,000.00			625,000.00+	
Tender Fees	15	48,000.00	1,000,000.00	1,000,000.00	952,000.00-	620,000.00
Others	16	152,600.00			152,600.00+	511,000.00
Transfer & Late JSS1 Admission	23	24,200.00	30,000.00	30,000.00	5,800.00-	300.00
Processg Fees for Certificate Ev	24	11,000.00	40,000.00	40,000.00	29,000.00-	10,500.00
Training/Best Centres & Private	26					573,000.00
Appro.Inspec.of Priv. Sch. for S	27	1,260,000.00	100,000.00	100,000.00	1,160,000.00+	1,499,000.00
Sch. Sport Dev. Fee. (Private Sc	28	1,039,000.00	1,000,000.00	1,000,000.00	39,000.00+	
Approval Inspection of Priv.Sch	29	1,245,000.00	1,000,000.00	1,000,000.00	245,000.00+	870,000.00
Organisation of Book Fair for Pu	30		1,000,000.00	1,000,000.00	1,000,000.00-	
Registration for New Best Centre	33					10,000.00
Registration of New Best Centres	35					151,500.00
Inter State Tranfer	37		180,000.00	180,000.00	180,000.00-	75,000.00
Applic. Fees for Inspec. Vocatio	38		100,000.00	100,000.00	100,000.00-	
Renewal of Vocational Computer T	39	104,000.00			104,000.00+	
TOTAL		25,735,800.00	22,160,000.00	22,160,000.00	3,575,800.00+	41,808,100.00
FINES & FEES - 402090206						
HEAD: 402090206						
OFFICE OF THE ACCOUNTANT						
GEN.						
FINES & FEES - 402090207						
HEAD:402090207						
MINISTRY OF HEALTH						
Tender Fees	1	45,000.00	100,000.00	100,000.00	55,000.00-	45,000.00
Reg. of New Health Institutions	2	86,000.00	200,000.00	200,000.00	114,000.00-	172,000.00
Renewal of Health Institutions	3	1,377,000.00	4,000,000.00	4,000,000.00	2,623,000.00-	3,222,000.00
Public Health Entrance Examinati	4	1,381,500.00	2,000,000.00	2,000,000.00	618,500.00-	1,935,000.00
Nurses/Midwifery Entrance Exam.	5	640,500.00	2,000,000.00	2,000,000.00	1,359,500.00-	289,500.00
Hostel Fees For Accom. of Trainee	6	499,200.00	800,000.00	800,000.00	300,800.00-	630,600.00
Fees for Appl. forms for Estab.	7	18,000.00	50,000.00	50,000.00	32,000.00-	32,000.00
Fees for International Innoculat	8	349,200.00	500,000.00	500,000.00	150,800.00-	574,500.00
Others	9	400,000.00			400,000.00+	418,060.00
TOTAL		4,796,400.00	9,650,000.00	9,650,000.00	4,853,600.00-	7,318,660.00
FINES & FEES - 402090208						
HEAD: 402090208						
MINISTRY OF JUSTICE						
Oath Fees	1	94,300.00	100,000.00	100,000.00	5,700.00-	48,500.00
Estate Administration Fees	2	2,391,384.61	3,000,000.00	3,000,000.00	608,615.39-	2,169,653.40
Trust Fee	4					4,000.00
Fiat Fee	5	470,000.00	600,000.00	600,000.00	130,000.00-	588,000.00
Others (Justice of Peace)	6	544,000.00	2,000,000.00	2,000,000.00	1,456,000.00-	2,336,000.00
Sales of Law Book	7		150,000.00	150,000.00	150,000.00-	
TOTAL		3,499,684.61	5,850,000.00	5,850,000.00	2,350,315.39-	5,146,153.40
FINES & FEES - 402090209						
HEAD:402090209						
MIN. OF WORKS AND						
TRANSPORT						
Tender Fees	1	23,376,000.00	99,460,950.00	99,460,950.00	76,084,950.00-	11,975,000.00
Fire Certificate Reports	2					198,000.00
Fire Inspection Fees	4	400,000.00	500,000.00	500,000.00	100,000.00-	155,000.00
Registration of Contractors	5	5,937,000.00	2,000,000.00	2,000,000.00	3,937,000.00+	6,248,500.00

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

27/11/2010 00:18 Page: 4
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Fees For Approv. of Plan for Pet	6	4,412,500.00	315,092,410.00	316,092,410.00	311,679,910.00-	1,715,500.00
Registration fee for Auctioners	7	644,400.00			644,400.00+	
Trade Test Fees	8					10,000.00
Renewal Fees for Auctioneers	9		25,000.00	25,000.00	25,000.00-	
Hire of Govt. Vehicle, Plants &	10		500,000.00	500,000.00	500,000.00-	129,000.00
Renewal of Contractor's Registra	12	75,000.00	200,000.00	200,000.00	125,000.00-	100,000.00
Daily to II Ticket	13	420,000.00	1,000,000.00	1,000,000.00	580,000.00-	
Driving Training Fees	14	180,000.00	100,000.00	100,000.00	80,000.00+	20,000.00
Infrastructural Levy Transport	15	1,940,000.00	319,092,410.00	319,092,410.00	317,152,410.00-	3,732,838.74
Haulage Fees (Vehicle)	16		606,002.00	606,002.00	606,002.00-	
MOT Tests/Certificates	17	5,540,000.00	300,000.00	300,000.00	5,240,000.00+	
Franches Fees	18		400,000.00	400,000.00	400,000.00-	40,000.00
Obstruction Fines	19	75,000.00			75,000.00+	
Reg./Uniform ID Cards for Comm.	20		200,000.00	200,000.00	200,000.00-	
TOW Vehicle Permit	21	503,500.00	60,000.00	60,000.00	443,500.00+	
Driving/Eye Test Fees	22		100,000.00	100,000.00	100,000.00-	
Others	23	500,000.00			500,000.00+	
TOTAL		44,003,400.00	740,636,772.00	740,636,772.00	696,633,372.00-	24,323,838.74
FINES & FEES - 402090210						
HEAD:402090210						
	SH					
MIN. OF LAND & SURVEY						
Deed Fees	1	26,264,357.00	40,000,000.00	40,000,000.00	13,735,643.00-	28,516,550.00
Appl. Fees for Certificate of Oc	2	1,914,125.00	2,000,000.00	2,000,000.00	85,875.00-	2,021,600.00
Charting Fees for Certificate of	3	547,125.00	700,000.00	700,000.00	152,875.00-	677,700.00
Non-Refundable Appl. Fees for Al	4	12,000.00	100,000.00	100,000.00	88,000.00-	49,000.00
Survey Fees	5	468,000.00	50,000.00	50,000.00	418,000.00+	1,599,400.00
Stamp Duties	6	3,122,115.00	99,460,950.00	99,460,950.00	96,338,835.00-	2,425,870.00
Search Fees (Survey)	7	4,249,875.00	4,000,000.00	4,000,000.00	249,875.00+	4,765,000.00
Fees for Plans Deposited by Lice	8	4,095,000.00	1,500,000.00	1,500,000.00	2,595,000.00+	4,276,000.00
Fees for Valuation of Property	9	14,117,050.00	317,592,410.00	317,592,410.00	303,475,360.00-	2,483,700.00
Beacon Replacement Fees & Serv.	10	1,795,500.00	100,000.00	100,000.00	1,695,500.00+	
Administration Fees	11	1,124,700.00	1,500,000.00	1,500,000.00	375,300.00-	1,074,190.00
Processg of Appl. fee Dev. of Pet	12	2,323,000.00	400,000.00	400,000.00	1,923,000.00+	4,330,000.00
Consent Fee on Mortgages	13	9,769,520.00	6,000,000.00	6,000,000.00	3,769,520.00+	8,538,775.00
Special Fees for C of C	14	2,792,575.00	5,000,000.00	5,000,000.00	2,207,425.00-	1,352,300.00
Certified True Copy of Reg. Inst	15	1,550,000.00	1,500,000.00	1,500,000.00	50,000.00+	2,321,373.38
Inspection Fees for Building Pla	16	1,375,250.00	2,000,000.00	2,000,000.00	624,750.00-	4,990,523.00
Survey Processing Fees	17	757,500.00	6,000,000.00	6,000,000.00	5,242,500.00-	474,500.00
Survey Description fees	18	316,000.00	300,000.00	300,000.00	16,000.00+	1,965,097.00
Application of Certificate of Oc	19					16,050,867.33
Premium on Lands	20	392,000.00	5,000,000.00	5,000,000.00	4,608,000.00-	
Land Development Fee	21	2,480,106.67	30,000,000.00	30,000,000.00	27,519,893.33-	1,097,000.00
Computer Fee	22	812,000.00	5,000,000.00	5,000,000.00	4,188,000.00-	4,135,972.96
Deed of Mortgage on Cert. of Occ	23					367,000.00
Change of Use	24		45,000,000.00	45,000,000.00	45,000,000.00-	
Renewal of Leases	25	1,230,000.00	1,000,000.00	1,000,000.00	230,000.00+	
Verification Fee for C of O	26	954,744.00			954,744.00+	
Release of Perfected Document	27	189,125.00	2,500,000.00	2,500,000.00	2,310,875.00-	
Registration of Professionals	28		100,000.00	100,000.00	100,000.00-	
Penalties for Late Application f	29		50,000.00	50,000.00	50,000.00-	
EIA Application	31		50,000.00	50,000.00	50,000.00-	
Site Analysis form Application	32					467,000.00
Hiring of Earth Moving Equipment	33					4,639,000.00
Coweat Fee	35	265,000.00	3,000,000.00	3,000,000.00	2,735,000.00-	
Renewal of Registration of Profe	39		50,000.00	50,000.00	50,000.00-	
Others	40	18,120.00			18,120.00+	
TOTAL		82,934,787.67	580,403,360.00	580,403,360.00	497,468,572.33-	98,618,418.67
FINES & FEES - 402090211						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

27/11/2010 00:18 Page: 5
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
HEAD: 402090211						
SH						
MIN. OF ENVIRONMENT						
EIA/EAR	2	25,000.00			25,000.00+	
Forest Offences	3	20,500.00	100,000.00	100,000.00	79,500.00-	867,250.00
Forest Produce	6	214,700.00	500,000.00	500,000.00	285,300.00-	
TOTAL		260,200.00	600,000.00	600,000.00	339,800.00-	867,250.00
FINES & FEES - 402090212						
HEAD:402090212						
SH						
OFFICE OF THE AUDITOR-GENERAL						
Reg. of firms of Chartered Accou	1	50,000.00	50,000.00	50,000.00		50,000.00
Renewal of Reg. of Accountants	4	95,000.00	100,000.00	100,000.00	5,000.00-	115,000.00
Other (Unserviceable Items)	5					11,800.00
TOTAL		145,000.00	150,000.00	150,000.00	5,000.00-	176,800.00
FINES & FEES - 402090213						
Head 402090213						
SH						
OFFICE OF THE A.G. LOCAL GOVT.						
Audit Fees (Local Government)	1	90,000.00	340,000.00	340,000.00	250,000.00-	340,000.00
TOTAL		90,000.00	340,000.00	340,000.00	250,000.00-	340,000.00
FINES & FEES - 402090214						
HEAD: 402090214						
SH						
CIVIL SERVICE COMMISSION						
Civil Service Examination Fees	1		340,000.00	340,000.00	340,000.00-	
Exams into Adm. Officer/Special	5		1,000,000.00	1,000,000.00	1,000,000.00-	
C6113006	6		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL			1,340,000.00	1,340,000.00	1,340,000.00-	
FINES & FEES - 402090215						
HEAD:402090215						
SH						
JUDICIAL SERVICE COMMISSION						
Appoint. form for Customary/Cour	1	30,000.00			30,000.00+	201,000.00
TOTAL		30,000.00			30,000.00+	201,000.00
FINES & FEES - 402090216						
HEAD: 402090216						
SH						
BOARD OF INTERNAL REVENUE						
Identification of Motor Vehicles	1	15,805,985.00	17,000,000.00	17,000,000.00	1,194,015.00-	16,875,425.00
Road traffic Exam. Fees	2	7,001,525.00	1,000,000.00	1,000,000.00	6,001,525.00+	782,850.00
Motor Vehicle New Number Plates	3	14,996,104.60	50,000,000.00	50,000,000.00	35,003,895.40-	3,000,000.00
Stamp Duty & Penalties	4	113,904,619.53	205,000,000.00	205,000,000.00	91,095,380.47-	194,474,962.03
Others	5	30,988,046.08			30,988,046.08+	
TOTAL		182,696,280.21	273,000,000.00	273,000,000.00	90,303,719.79-	215,133,237.03
FINES & FEES-402090217						
HEAD: 402090216						
SSG						
Hire of Okpara Auditorium	1					1,033,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Special Plate Number for Tradi.	2	475,000.00	500,000.00	500,000.00	25,000.00-	825,000.00
Certificate of State of Origin	3	93,000.00	1,050,000.00	1,050,000.00	957,000.00-	156,500.00
Guest Houses (Lagos)	4		300,000.00	300,000.00	300,000.00-	
Abia State Security Fund	6	266,333.00			266,333.00+	
Others	7	33,800.00			33,800.00+	
TOTAL		868,133.00	1,850,000.00	1,850,000.00	981,867.00-	2,014,500.00
FINES & FEES - 402090217						
HEAD: 402090217 SH						
MIN. OF WOMEN AFFAIRS						
Child Centre Hall	2	160,000.00			160,000.00+	
Registration of Day Care Centre	4		200,000.00	200,000.00	200,000.00-	50,000.00
Renewal of Day Care Centre	5		250,000.00	250,000.00	250,000.00-	
Tender Fees	7					4,500.00
TOTAL		160,000.00	450,000.00	450,000.00	290,000.00-	60,140.00
FINES & FEES - 402090218						
HEAD: 402090218 SH						
MIN. OF PUBLIC/U. & WTER RESO.						
Tender Fees	1	210,000.00	1,000,000.00	1,000,000.00	790,000.00-	587,000.00
Other Fees	2					450,000.00
TOTAL		210,000.00	1,000,000.00	1,000,000.00	790,000.00-	1,037,000.00
FINES & FEES - 402090219						
HEAD: 402090219 SH						
MIN. OF L. G. & CHIEFTANCY AFF						
ID Cards	2		2,000.00	2,000.00	2,000.00-	
Reg. of Autonomous Communities	3					416,885.50
Tender Fees	4	66,000.00	100,000.00	100,000.00	34,000.00-	
Autonomous Comm.Constitu. Amendm	5	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00-	
TOTAL		216,000.00	1,602,000.00	1,602,000.00	1,386,000.00-	416,885.50
FINES & FEES - 402090220						
HEAD: 402090220 SH						
MIN. OF SPORT & SOCIAL DEV.						
Registration of Social Clubs	1	50,000.00	100,000.00	100,000.00	50,000.00-	560,000.00
Registration of Adoption of Chil	2	9,000.00	20,000.00	20,000.00	11,000.00-	1,137,000.00
Revenue Generated From Stadium F	3	15,000.00	500,000.00	500,000.00	485,000.00-	
Gate Taking From Aba Stadium	4	75,000.00	1,500,000.00	1,500,000.00	1,425,000.00-	912,000.00
Registration of Motherless Babie	5	10,000.00	100,000.00	100,000.00	90,000.00-	
Reg. of Spots Clubs and Ass. in t	7		100,000.00	100,000.00	100,000.00-	
Stadium Hire (Umuiaia)	8	615,000.00	50,000.00	50,000.00	565,000.00+	315,000.00
Tender Fees	9					50,000.00
Renewal Social Clubs	10		40,000.00	40,000.00	40,000.00-	
TOTAL		774,000.00	2,410,000.00	2,410,000.00	1,636,000.00-	2,974,000.00
FINES & FEES - 402090221						
HEAD:402090221 SH						
ABIA STAT HOUSE OF ASSEMBLY						
Tender's Fees	1					318,000.00
TOTAL						318,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2009

Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
FINES & FEES - 402090222					
HEAD: 402090222					
MIN. OF YOUTH DEVELOPMENT					
SH					
1	29,000.00	50,000.00	50,000.00	21,000.00-	35,100.00
2	97,000.00	150,000.00	150,000.00	53,000.00-	119,000.00
3		100,000.00	100,000.00	100,000.00-	9,000.00
4	2,000.00			2,000.00+	
5					8,000.00
7					2,000.00
11					7,500.00
TOTAL	128,000.00	300,000.00	300,000.00	172,000.00-	180,600.00
FINES & FEES - 402090223					
HEAD: 402090223					
ABIA STATE INDEP. ELEC. COMM.					
SH					
FINES & FEES - 402090225					
HEAD: 402090225					
MIN. OF HOUSE & U/DEV.					
SH					
2	1,078,000.00	3,000,000.00	3,000,000.00	1,922,000.00-	1,629,000.00
TOTAL	1,078,000.00	3,000,000.00	3,000,000.00	1,922,000.00-	1,629,000.00
FINES & FEES - 402090226					
HEAD: 402090226					
L. G. SERVICE COMMISSION					
Application for Employment from					
Registration of Consultants					
Withholding Tax					
SH					
1		250,000.00	250,000.00	250,000.00-	
2		400,000.00	400,000.00	400,000.00-	
7	468,050.00	2,500,000.00	2,500,000.00	2,031,950.00-	
TOTAL	468,050.00	3,150,000.00	3,150,000.00	2,681,950.00-	
FINES & FEES - 402090227					
HEAD: 402090227					
JUDICIAL - HIGH COURT					
SH					
1	1,888,020.00	1,500,000.00	1,500,000.00	388,020.00+	997,850.00
2	13,237,506.00	16,500,000.00	16,500,000.00	3,262,494.00-	13,651,844.00
3	20,387,730.00	27,963,000.00	27,963,000.00	7,575,270.00-	72,839,054.52
5	164,450.00			164,450.00+	422,800.00
TOTAL	35,677,706.00	45,963,000.00	45,963,000.00	10,285,294.00-	87,911,548.52
FINES & FEES - 402090228					
HEAD: 402090228					
ABIA STATE PLANNING COMM					
SH					
2		2,000,000.00	2,000,000.00	2,000,000.00-	1,476,000.00
3		1,000,000.00	1,000,000.00	1,000,000.00-	
4	1,210,000.00	2,500,000.00	2,500,000.00	1,290,000.00-	
5		900,000.00	900,000.00	900,000.00-	
6	160,000.00	500,000.00	500,000.00	340,000.00-	
7		120,000.00	120,000.00	120,000.00-	
8		1,000,000.00	1,000,000.00	1,000,000.00-	
9		100,000.00	100,000.00	100,000.00-	
12		50,000.00	50,000.00	50,000.00-	

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
NGO's Directory	13		100,000.00	100,000.00	100,000.00-	
TOTAL		1,370,000.00	8,270,000.00	8,270,000.00	6,900,000.00-	1,476,000.00
FINES & FEES - 402090229						
HEAD:402090229						
JUDICIARY CUSTOMARY C. OF APPE						
Court Fees	1	1,258,122.40	5,000,000.00	5,000,000.00	3,741,877.60-	1,132,839.00
Court Fines	2	539,266.00	1,000,000.00	1,000,000.00	460,734.00-	283,231.00
TOTAL		1,797,388.40	6,000,000.00	6,000,000.00	4,202,611.60-	1,416,070.00
FINES & FEES - 402090230						
HEAD: 402090230						
MIN. OF PETROLEUM & SOLID MIN.						
Registration of Mining Site	1	650,000.00	500,000.00	500,000.00	150,000.00+	
Solid Mineral Development. Fees	2	3,239,000.00	500,000.00	500,000.00	2,739,000.00+	470,250.00
Registration of Filling Station	5	150,000.00	10,000,000.00	10,000,000.00	9,850,000.00-	
Registration of Surface Tanks	6		3,000,000.00	3,000,000.00	3,000,000.00-	
Petroleum products Offences	8	227,000.00			227,000.00+	
Reg. of Drilling Companies in th	9		5,000,000.00	5,000,000.00	5,000,000.00-	
Geological Survey	10	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00-	
Charges from EIA and EAR	11		5,000,000.00	5,000,000.00	5,000,000.00-	
Loading & Off Loading Permit to	12		2,000,000.00	2,000,000.00	2,000,000.00-	
Renewal of Reg. of Filling Stati	13		1,000,000.00	1,000,000.00	1,000,000.00-	
Renewal of Reg. of Surface Tanke	14		1,000,000.00	1,000,000.00	1,000,000.00-	
Renewal of Reg. of Drilling Comp	15	90,000.00	1,000,000.00	1,000,000.00	910,000.00-	
Land Analysis Fees	16		2,000,000.00	2,000,000.00	2,000,000.00-	
Renewal of Filling Stations	17		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		4,556,000.00	34,000,000.00	34,000,000.00	29,444,000.00-	470,250.00
FINES & FEES - 402090231						
HEAD: 402090231						
MIN. OF RURAL DEVELOPMENT						
Hire of Grader	1		1,000,000.00	1,000,000.00	1,000,000.00-	
Hire of Lowbed	2		1,000,000.00	1,000,000.00	1,000,000.00-	
Hire of Bulldozer	3		1,000,000.00	1,000,000.00	1,000,000.00-	
Hire of Motorized Rig	4		2,000,000.00	2,000,000.00	2,000,000.00-	
Registration of Town Unions	5		100,000.00	100,000.00	100,000.00-	
Co-operative Annual Supervision	9	28,500.00	300,000.00	300,000.00	271,500.00-	
Arrears of Annual Sup. Fee(ASF C	10	202,300.00	100,000.00	100,000.00	102,300.00+	
Fee for Regis. of Co-operative S	11	935,000.00	150,000.00	150,000.00	785,000.00+	
Grassroot Business Village Deve	12					1,175,687.00
TOTAL		1,165,800.00	5,650,000.00	5,650,000.00	4,484,200.00-	1,175,687.00
FINES & FEES - 402090233						
HEAD:402090233						
MIN. OF SCIENCE & TECH.						
Reg. fee for joint venture Train	1	60,000.00	50,000.00	50,000.00	10,000.00+	
ICT Maintenance Services	2	10,000.00			10,000.00+	
Abia ICT Empowermt Project in Si	5					94,250.00
TOTAL		70,000.00	50,000.00	50,000.00	20,000.00+	94,250.00
FINES & FEES - 402090234						
HEAD:402090234						
MIN. OF FINANCE						

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Grand Total: Fine & Fees						
LICENCES: 403090201 HEAD: 403090201 MIN OF AGRICULTURE						
Veterinary Licences	1		50,000.00	50,000.00	50,000.00-	
TOTAL			50,000.00	50,000.00	50,000.00-	
LICENCES: 403090201 HEAD:403090201 MIN. OF ENVIRONMENT						
LICENCES: 403090202 HEAD: 403090202 MINISTRY OF HEALTH						
Patent & Proprietary Vendors Lic	1	80,500.00	200,000.00	200,000.00	119,500.00-	681,000.00
TOTAL		80,500.00	200,000.00	200,000.00	119,500.00-	681,000.00
LICENCES: 403090204 HEAD:403090204 MIN. OF LANDS AND SURVEY						
Temporary Occupational Licences	1	3,150,475.72	70,000.00	70,000.00	3,080,475.72+	27,300.00
Dealers Licences	3	67,475.00	100,000.00	100,000.00	32,525.00-	27,000.00
Pools Betting Licences	4		4,000,000.00	4,000,000.00	4,000,000.00-	
Pools Bething Licences (Arrears)	6		1,500,000.00	1,500,000.00	1,500,000.00-	
TOTAL		3,150,475.72	70,000.00	70,000.00	3,080,475.72+	27,300.00
LICENCES: 403090205 HEAD: 403090205 BOARD OF INTERNAL REVENUE						
Motor Vehicles Licences	1	41,261,938.00	60,000,000.00	60,000,000.00	18,738,062.00-	56,500,790.29
Motor Divers licences	2	9,311,540.00	30,000,000.00	30,000,000.00	20,688,460.00-	4,922,385.00
Dealers Licences	3	67,475.00	100,000.00	100,000.00	32,525.00-	27,000.00
Pools Betting Licences	4		4,000,000.00	4,000,000.00	4,000,000.00-	
Pools Bething Licences (Arrears)	6		1,500,000.00	1,500,000.00	1,500,000.00-	
TOTAL		50,640,953.00	95,600,000.00	95,600,000.00	44,959,047.00-	61,450,175.29
LICENCES: 403090206 HEAD:403090206 MIN. OF L.G. & CHIEFTANCY AFF.						
Licence Plates	1		724,000.00	724,000.00	724,000.00-	
TOTAL	3		724,000.00	724,000.00	724,000.00-	
LICENCES: 403090207 HEAD: 403090207 MIN OF SCIENCE AND TECH						
Licencing of Computer based Busi	1		50,000.00	50,000.00	50,000.00-	
TOTAL			50,000.00	50,000.00	50,000.00-	
LICENCES: 403090208 HEAD: 403090208						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
MIN. OF INFO. & CULTURE						
Newspaper, Vendors Licences	SH 1		100,000.00	100,000.00	100,000.00-	
TOTAL			100,000.00	100,000.00	100,000.00-	
Grand Total Licenses		53,871,928.72	96,794,000.00	96,794,000.00	42,922,071.28-	62,158,475.29
EARNING & SALES						
HEAD: 404090201						
SH						
OFFICE OF THE EXE. GOV.GOV.T. H						
Tender Fees	4	580,750.00			580,750.00+	794,000.00
Others	6	166,452.80			166,452.80+	
Sale of Uncerviceable Vehicles &	7					10,044.00
TOTAL		747,202.80			747,202.80+	804,044.00
EARNINGS & SALES						
HEAD:404090202						
SH						
MIN. OF INFORMATION,CULT & TOUR						
Printing Earnings	1	21,000.00	150,000.00	150,000.00	129,000.00-	
Hire of Films	3		100,000.00	100,000.00	100,000.00-	
Sale of Publications (Government	4	70,000.00	500,000.00	500,000.00	430,000.00-	15,000.00
Tenders Fees	5					10,000.00
Sale of Dairies & Calenders	6		1,000,000.00	1,000,000.00	1,000,000.00-	
Sales of Publications (Tourism)	7		1,000,000.00	1,000,000.00	1,000,000.00-	
Earnings from Binding	8		100,000.00	100,000.00	100,000.00-	
Sale of Cultural Publicaiton	10		2,000,000.00	2,000,000.00	2,000,000.00-	
Earnings from Video Coverage	11		250,000.00	250,000.00	250,000.00-	
Earning from Events Photo Covera	12		200,000.00	200,000.00	200,000.00-	
TOTAL		91,000.00	5,900,000.00	5,900,000.00	5,809,000.00-	25,000.00
EARNING & SALES						
HEAD:404090203						
SH						
OFFICE OF THE DEPUTY GOVERNOR						
Sales of Condemned Furniture & E	1	127,860.00			127,860.00+	31,852.50
Sales of Old Newspapers	2		846,000.00	846,000.00	846,000.00-	
TOTAL		169,860.00	846,000.00	846,000.00	676,140.00-	31,852.50
EARNINGS & SALES						
HEAD: 404090204						
SH						
MIN. OF AGRICULTURE						
Sale of Indigenous Fruit Trees	1	13,900.00			13,900.00+	
SARDI poultry Project	4		100,000.00	100,000.00	100,000.00-	
Sale of Proceeds from Market Gar	5		1,000,000.00	1,000,000.00	1,000,000.00-	
Sale of Cocoa Seeds	6		40,000.00	40,000.00	40,000.00-	205,000.00
Sale of Ornamentals	7		100,000.00	100,000.00	100,000.00-	
Child Care Centre for Childr.wit	15	34,500.00	200,000.00	200,000.00	165,500.00-	160,000.00
TOTAL		48,400.00	1,500,000.00	1,500,000.00	1,451,600.00-	365,000.00
EARNINGS & SALES						
HEAD:404090205						
SH						
MIN. OF EDUCATION						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
Sale of Building Plans	2	108,000.00	100,000.00	100,000.00	8,000.00+	400,000.00
TOTAL		108,000.00	100,000.00	100,000.00	8,000.00+	400,000.00
EARNINGS & SALES						
HEAD:404090206						
ABIA STATE PLANNING COMMISSION						
Sale of Client Radio	1		5,400,000.00	5,400,000.00	5,400,000.00-	
TOTAL			5,400,000.00	5,400,000.00	5,400,000.00-	
EARNINGS & SALES						
HEAD:404090206						
MINISTRY OF ENVIRONMENT						
Sale of Agro SIV Culture	1	113,700.00			113,700.00+	
Sale of Indegeneous Fruit Trees	2	22,200.00			22,200.00+	
Sale of Life Endangered Species/ Forest Produce	3 4	34,150.00 437,850.00			34,150.00+ 437,850.00+	
Others	7	1,040,800.00			1,040,800.00+	
TOTAL		1,648,700.00			1,648,700.00+	
EARNINGS & SALES						
HEAD:404090207						
MIN. OF JUSTICE						
Sale of Law Reports & Legal Publ	1	2,800.00			2,800.00+	5,600.00
Sale of Abia State Law Books	2	125,900.00	150,000.00	150,000.00	24,100.00-	139,450.00
TOTAL		128,700.00	150,000.00	150,000.00	21,300.00-	824,710.00
EARNINGS & SALES						
HEAD: 404090208						
MIN. OF WORKS & TRANSPORT						
Condemned Stores	2	38,650.00			38,650.00+	
TOTAL		38,650.00			38,650.00+	
EARNINGS & SALES						
HEAD: 404090209						
MIN. OF LANDS & SURVEY						
Sale of Maps			30,000.00	30,000.00	30,000.00-	25,300.00
TOTAL			130,000.00	130,000.00	130,000.00-	25,300.00
EARNINGS & SALES						
HEAD:404090210						
BOARD OF INTERNAL REVENUE						
Sale of Hackney & State Carriage	1	1,854,695.00	1,800,000.00	1,800,000.00	54,695.00+	1,580,930.00
Sale of New Number Plate Reg. Fo	2	207,950.00	200,000.00	200,000.00	7,950.00+	203,165.00
Sale of Proof of Ownership	3	2,915,100.00	5,500,000.00	5,500,000.00	2,584,900.00-	16,500,000.00
Others	5	26,912,108.81			26,912,108.81+	20,800.00
Sale of Sticker/Emblems	6		2,000,000.00	2,000,000.00	2,000,000.00-	2,500.00
TOTAL		31,889,853.81	10,000,000.00	10,000,000.00	21,889,853.81+	18,307,395.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2009

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
EARNINGS & SALES						
HEAD:404090211						
ABIA HOUSE OF ASSEMBLY						
Sale of Condemned Store	3		500,000.00	500,000.00	500,000.00-	
TOTAL			500,000.00	500,000.00	500,000.00-	
EARNINGS & SALES						
HEAD:404090212						
OFFICE OF HEAD OF SERVICE						
Earnings from Welfare Bus Serv.t	2		600,000.00	600,000.00	600,000.00-	
General Revenue from CSC	3	663,160.00	2,000,000.00	2,000,000.00	1,336,840.00-	701,017.60
Sale of Drugs	4	79,240.00	300,000.00	300,000.00	220,760.00-	
Sale of Services Documents	7		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		742,400.00	4,100,000.00	4,100,000.00	3,357,600.00-	701,017.60
EARNINGS & SALES						
HEAD:404090213						
MIN. OF HOUSING & URBAN DEV.						
EARNINGS & SALES						
404090214						
JUD. SERV. COMMISSION						
EARNINGS & SALES						
HEAD:						
OFFICE OF THE SSG						
Sale of Old Newspapers	1	192,333.00	5,000.00	5,000.00	187,333.00+	
TOTAL		192,333.00	5,000.00	5,000.00	187,333.00+	
RENT ON GOVT. PROPERTY						
HEAD:4050902201						
MIN OF HOUSING & URBAN DEV.						
Rent on Senior Staff Quarters	1	220,000.00			220,000.00+	28,458,800.00
Infrastructural Levy	2		72,000,000.00	72,000,000.00	72,000,000.00-	
Rent on Junior Staff Quarters	3	5,029,600.00			5,029,600.00+	
Abia Plaza Abuja	4	53,784,000.00	100,000,020.00	100,000,020.00	46,216,020.00-	
Abia Liason/Guest House Lagos	5		36,420,000.00	36,420,000.00	36,420,000.00-	
Abia Guest House Enugu	6		24,000,000.00	24,000,000.00	24,000,000.00-	
TOTAL		59,033,600.00	232,420,020.00	232,420,020.00	173,386,420.00-	28,458,800.00
RENT ON GOVT. PROPERTY						
HEAD:405090202						
MIN. OF LAND S & SURVEY						
Current (Ground Rent)	1	7,512,223.23	10,000,000.00	10,000,000.00	2,487,776.77-	8,979,933.49
Arrears (Rent)	2	2,969,539.33	2,000,000.00	2,000,000.00	969,539.33+	2,581,237.60
Penalties (Rent)	3	10,684,643.24	1,000,000.00	1,000,000.00	9,684,643.24+	1,297,737.95
Abia Liaison Office	5					34,000.00
Checkg of Layout Plans Submitd b	6	174,798.00			174,798.00+	
TOTAL		21,341,203.80	13,000,000.00	13,000,000.00	8,341,203.80+	12,892,909.04

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2009

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance 2009	Actual 2008
INTERESTS REPAYMTS & DIVIDENS						
HEAD:406090201						
MINISTRY OF FINANCE						
Interests	1	0.64	100,000,000.00	100,000,000.00	99,999,999.36-	70,453,918.15
TOTAL		0.64	100,000,000.00	100,000,000.00	99,999,999.36-	70,453,918.15
REIMBURSEMENTS						
HEAD:407090201						
OFFICE OF THE HEAD OF SERVICE						
MISCELLANEOUS						
HEAD: 408090201						
OFFICE OF THE HEAD OF SERVICE						
Others	2	9,019.65			9,019.65+	10,044.00
TOTAL		9,019.65			9,019.65+	10,044.00
MISCELLANEOUS						
HEAD:408090202						
MINISTR OF FINANCE						
Others	1	2,447,866,981.11			2,447,866,981.11+	7,961,466,258.72
Development Levy	2	321,180.68	10,000,000.00	10,000,000.00	9,678,819.32-	27,946.78
Pensions/Gratuity Refund	3					3,452,054.95
TOTAL		2,448,188,161.79	10,000,000.00	10,000,000.00	2,438,188,161.79+	7,964,946,260.45
MISCELLANEOUS						
HEAD:408090203						
OFFICE OF THE ACCOUNTANT GEN.						
Surch.against Losses/Damages to Overpayment Recovered	1	237,622,669.70			237,622,669.70+	
	2	42,725,862.29			42,725,862.29+	4,165,411.27
TOTAL		280,348,531.99			280,348,531.99+	4,165,411.27
MISCELLANEOUS						
HEAD:408090204						
MIN OF L.G. & CHIEFTANCY AFF.						
Development Levy	2	321,180.68	10,000,000.00	10,000,000.00	9,678,819.32-	27,946.78
Pensions/Gratuity Refund	3					3,452,054.95
MISCELLANEOUS						
HEAD:408090205						
MIN. OF WORKS & TRANSPORT						
TOTAL HEADS						
STATUTORY ALLO. FROM FED. GOVT						
HEAD:409090201						
OFFICE OF THE ACCOUNTANT GEN.						
Statutory Allocation from Federa	1	16,226,405,157.23	28,009,224,000.00	31,896,824,000.00	15,670,418,842.77-	27,395,751,309.78
Others	4	7,877,492,840.25			7,877,492,840.25+	
TOTAL		24,103,897,997.48	28,009,224,000.00	31,896,824,000.00	7,792,926,002.52-	27,395,751,309.78

	Note	Actual 2009	Original Budget-09	Revised Budget 09	Variance 2009	Actual 2008
DERIVATION						
HEAD:411090201						
OFFICE OF THE ACCOUNTANT GEN.	SH					
13% Derivation	1	4,060,387,649.74	7,162,993,750.00		4,060,387,649.74+	7,441,336,622.01
Others	2		8,762,993,750.00	10,762,993,750.00	10,762,993,750.00-	
TOTAL		4,060,387,649.74	15,925,987,500.00	10,762,993,750.00	6,702,606,100.26-	7,441,336,622.01

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
REVENUE FROM PARASTATALS						
ABSUTH	1	46,252,185.00			46,252,185.00+	71,437,801.38
Abia State Poly.Aba	2	726,613,181.02			726,613,181.02+	896,279,303.08
Abia State Coll.of Education	3	52,551,480.00			52,551,480.00+	43,771,581.00
Sec. Edu. Mgt. Board(SEMB)	4	5,310,810.00			5,310,810.00+	114,658,600.00
Broadcasting Corp.of Abia	5	179,136,926.40			179,136,926.40+	
Abia State University Uturu	6					1,032,650,405.00
Abia State Env.Protec. Agency	7	41,706,220.00			41,706,220.00+	25,327,000.00
Abia State Pesion Board	10	19,250.00			19,250.00+	
State Library Board	21	1,155,555.22			1,155,555.22+	823,724.00
Abia State Univ.Basic Edu.Bord	23	14,570,000.00			14,570,000.00+	
Abia Pools Bettg Gaming & Casi	24	7,301,000.00			7,301,000.00+	3,902,000.00
Hospital Management Board	26	66,740,510.00			66,740,510.00+	44,103,059.60
Abia State Cncil for Art & Clt	27	73,500.00			73,500.00+	
Abia Stat Printing Publ. Co-op	28					139,000.00
Umuahia Capital Dev. Authority	31					15,372,157.96
Open Space Dev. Commision	33	839,000.00			839,000.00+	
Abia State Water Board	34	3,047,560.00			3,047,560.00+	
Abia State Transport Corporatn	39					220,224,883.00
Total		1,145,317,177.64			1,145,317,177.64+	2,468,689,515.02
Grand Total State Revenue		35,296,801,641.54	50,697,903,782.00	49,422,510,032.00	14,125,708,390.46-	48,386,609,711.69

SCHEDULE OF PERSONNEL AND
OVERHEAD COST

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 1
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
GOVERNMENT HOUSE						
412090201 SH						
Personnel Cost	1	213,400,647.94	290,030,340.00	390,030,340.00	176,629,692.06+	311,669,689.87
Travel & Transport	2	641,458,299.00	500,210,000.00	850,210,000.00	208,751,701.00+	662,187,645.04
Utility Services	3	8,618,500.00	35,000,000.00	35,000,000.00	26,381,500.00+	38,329,750.00
Stationery	5	19,899,371.00	30,000,000.00	40,000,000.00	20,100,629.00+	85,448,835.00
Maint.of Office Furniture & Equi	6	67,358,600.00	150,000,000.00	205,000,000.00	137,641,400.00+	69,832,861.00
Maintenance of Vehicle & Capital	7	339,575,773.00	440,000,000.00	690,000,000.00	350,424,227.00+	494,824,196.15
Grants and Subvention	9	1,185,299.58	20,000,000.00	20,000,000.00	18,814,700.42+	26,387,008.00
Training & Staff Development	10	15,126,000.00	80,300,000.00	120,300,000.00	105,174,000.00+	66,891,636.44
Entertainment & Hospitality	11	1,100,978,315.92	469,126,000.00	1,969,126,000.00	868,147,684.08+	1,444,931,647.00
Miscellaneous Expenses	12	7,852,229,048.50	7,356,200,000.00	8,011,200,000.00	158,970,951.50+	7,075,840,262.36
Total Overheads:		10,046,429,207.00	9,080,836,000.00	11,940,836,000.00	1,894,406,793.00+	9,964,673,840.99
Total Recurrent Expenditure		10,259,829,854.94	9,370,866,340.00	12,330,866,340.00	2,071,036,485.06+	10,276,343,530.86
DEPUTY GOVERNOR'S OFFICE						
HEAD: 412090202 SH						
Personnel Cost	1	50,297,977.56	27,075,880.00	27,075,880.00	23,222,097.56-	31,460,904.02
Travel & Transport	2	113,609,800.50	160,028,500.00	160,028,500.00	46,418,699.50+	100,482,437.97
Utility Services	3		930,000.00	930,000.00	930,000.00+	
Stationery	5	1,650,000.00	3,000,000.00	3,000,000.00	1,350,000.00+	
Maint.of Office Furniture & Equi	6	3,500,000.00	19,300,000.00	19,300,000.00	15,800,000.00+	5,000,000.00
Maintenance of Vehicle & Capital	7	2,211,300.00	18,000,000.00	18,000,000.00	15,788,700.00+	22,472,590.45
Training & Staff Development	10		1,140,000.00	1,140,000.00	1,140,000.00+	
Entertainment & Hospitality	11	5,500,000.00	18,000.00	18,000.00	5,482,000.00-	6,800,000.00
Miscellaneous Expenses	12	813,970,862.80	646,950,000.00	646,950,000.00	167,020,862.80-	753,908,576.75
Total Overheads:		940,441,963.30	849,366,500.00	849,366,500.00	91,075,463.30-	888,663,605.17
Total Recurrent Expenditure		990,739,940.86	876,442,380.00	876,442,380.00	114,297,560.86-	920,124,509.19
ABIA STATE PLANNING COMMISSION						
HEAD: 412090203 SH						
Personnel Costs	1	100,149,717.79	60,887,467.00	60,887,467.00	39,262,250.79-	60,887,109.60
Travel & Transport	2	982,365.88	8,516,500.00	10,516,500.00	9,534,134.12+	14,457,400.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	1,540,750.00	3,000,000.00	3,500,000.00	1,959,250.00+	434,500.00
Maint of Office Furniture & Equi	6	1,649,600.00	5,150,000.00	5,150,000.00	3,500,400.00+	2,765,500.00
Maintenance of Vehicle & Capital	7	1,250,000.00	2,000,000.00	3,000,000.00	1,750,000.00+	1,728,630.00
Consultancy Services	8		2,000,000.00	12,000,000.00	12,000,000.00+	
Grants and Subvention	9		59,000,010.00	79,000,000.00	79,000,000.00+	9,200,000.00
Training & Staff Development	10	1,000,000.00	600,000.00	600,000.00	400,000.00-	9,201,860.00
Entertainment & Hospitality	11		258,000.00	258,000.00	258,000.00+	100,000.00
Miscellaneous Expenses	12	47,174,390.00	8,630,010.00	10,830,000.00	36,344,390.00-	12,802,100.00
Total Overheads:		53,597,105.88	89,254,520.00	124,954,500.00	71,357,394.12+	50,689,990.00
Total Recurrent Expenditure		153,746,823.67	150,141,987.00	185,841,967.00	32,095,143.33+	111,577,099.60

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page 2
Prepared by Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
BUREAU OF BUDGET						
HEAD: 412090204						
Personnel Cost	1					37,662,646.86
Travel & Transport	2					192,644,961.98
Telephone Services	4					190,150.00
Stationery	5					347,315.00
Maintenance of Vehicle & Capital	7					576,265.00
Grants and Subvention	9					750,000.00
Training & Staff Development	10					3,360,000.00
Entertainment & Hospitality	11					22,510.00
Miscellaneous Expenses	12					282,951,217.18
Total Overheads:						480,842,419.16
Total Recurrent Expenditure						518,505,066.02
OFFICE OF THE SSG						
HEAD: 413090201						
	SH					
Personnel Costs	1	29,629,872.46	24,855,530.00	24,855,530.00	4,774,342.46-	7,496,078.44
Travel & Transport	2	4,550,000.00	8,012,000.00	8,012,000.00	3,462,000.00+	309,500.00
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5		3,500,000.00	3,500,000.00	3,500,000.00+	366,448.00
Maint of Office Furniture & Equi	6		2,350,000.00	2,350,000.00	2,350,000.00+	388,500.00
Maintenance of Vehicle & Capital	7		6,500,000.00	6,500,000.00	6,500,000.00+	1,249,330.00
Grants and Subvention	9	200,000.00			200,000.00-	
Training & Staff Development	10	116,000.00	600,000.00	600,000.00	484,000.00+	
Entertainment & Hospitality	11	1,000,000.00	196,000.00	196,000.00	804,000.00-	
Miscellaneous Expenses	12	400,292,175.13	146,948,920.00	396,438,060.00	3,854,115.13-	1,471,410.00
Total Overheads:		406,158,175.13	168,136,920.00	417,626,060.00	11,467,884.87+	3,785,088.00
Total Recurrent:		435,788,047.59	192,992,450.00	442,481,590.00	6,693,542.41+	11,281,166.44
BUREAU OF ECONOMIC AFFAIRS						
HEAD: 413090202						
	SH					
Personnel Cost	1	15,101,462.65	7,339,560.00	7,339,560.00	7,761,902.65-	6,064,193.88
Travel & Transport	2	100,000.00	2,001,500.00	2,001,500.00	1,901,500.00+	129,600.00
Stationery	5	151,200.00	1,200,000.00	1,200,000.00	1,048,800.00+	629,730.00
Maint of Office Furniture & Equi	6	238,000.00	950,000.00	950,000.00	712,000.00+	101,750.00
Maintenance of Vehicle & Capital	7	275,200.00	2,300,000.00	2,300,000.00	2,024,800.00+	592,315.00
Grants and Subvention	9		2,500,000.00	2,500,000.00	2,500,000.00+	8,300,000.00
Training & Staff Development	10	50,350.00	300,000.00	300,000.00	249,650.00+	
Entertainment & Hospitality	11	42,000.00	50,000.00	60,000.00	18,000.00+	
Miscellaneous Expenses	12	3,635,250.00	7,720,000.00	7,720,000.00	4,084,750.00+	7,234,874.44
Total Overheads:		4,492,000.00	17,031,500.00	17,031,500.00	12,539,500.00+	16,988,269.44
Total Recurrent Expenditure		19,593,462.65	24,371,060.00	24,371,060.00	4,777,597.35+	23,052,463.32

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 3
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
BUREAU OF POLITICAL AFFAIRS						
HEAD: 413090203 SH						
Personnel Cost	1	9,324,492.78	7,407,550.00	7,407,550.00	1,916,942.78-	129,079,967.59
Travel & Transport	2	9,350.00	1,503,000.00	1,503,000.00	1,493,650.00+	800,000.00
Stationery	5	113,750.00	1,000,000.00	1,000,000.00	886,250.00+	21,250,216.00
Maint.of Office Furniture & Equi	6	161,250.00	1,150,000.00	1,150,000.00	988,750.00+	
Maintenance of Vehicle & Capital	7	142,130.00	2,000,000.00	2,000,000.00	1,857,870.00+	1,611,035.00
Subvention & Grants	9	300,000.00	46,000,000.00	46,000,000.00	45,700,000.00+	3,024,604.00
Training & Staff Development	10	74,720.00	600,000.00	600,000.00	525,280.00+	1,914,950.00
Entertainment & Hospitality	11		878,000.00	878,000.00	878,000.00+	
Miscellaneous Expenses	12	15,598,800.00	22,520,010.00	22,520,010.00	6,921,210.00+	28,993,350.28
Total Overheads:		16,400,000.00	75,651,010.00	75,651,010.00	59,251,010.00+	57,594,155.28
Total Recurrent Expenditure		25,724,492.78	83,058,560.00	83,058,560.00	57,334,067.22+	186,674,122.87
BUREAU OF SPECIAL SERVICES						
HEAD: 413090204 SH						
Personnel Cost	1	80,176,053.11	14,100,150.00	14,100,150.00	66,075,903.11-	5,409,702.59
Travel & Transport	2	425,000.00	2,001,500.00	2,001,500.00	1,576,500.00+	225,000.00
Stationery	5		1,000,000.00	1,000,000.00	1,000,000.00+	556,720.00
Maint.of Office Furniture & Equi	6	250,000.00	1,650,000.00	1,650,000.00	1,400,000.00+	394,500.00
Maintenance of Vehicle & Capital	7	950,000.00	1,000,000.00	1,000,000.00	50,000.00+	956,960.00
Grants and Subvention	9	1,400,000.00	130,000,000.00	130,000,000.00	128,600,000.00+	
Training & Staff Development	10		38,252,825.00	38,252,825.00	38,252,825.00+	
Entertainment & Hospitality	11		42,000.00	42,000.00	42,000.00+	
Miscellaneous Expenses	12	9,850,000.00	2,910,000.00	2,910,000.00	6,940,000.00-	1,391,820.00
Total Overheads:		12,875,000.00	176,856,325.00	176,856,325.00	163,981,325.00+	3,525,000.00
Total Recurrent Expenditure		93,051,053.11	190,956,475.00	190,956,475.00	97,905,421.89+	8,934,702.59
EXCO SECRETARIATE						
HEAD: 413090205 SH						
Personnel Cost	1	7,431,790.21	4,534,550.00	4,534,550.00	2,897,240.21-	36,616,278.87
Travel & Transport	2	104,440.00	1,001,500.00	1,001,500.00	897,060.00+	15,719,474.27
Utility Services	3					2,593,639.92
Telephone & Postal Services	4					554,400.00
Stationery	5	116,880.00	1,200,000.00	1,200,000.00	1,083,120.00+	839,830.00
Maint of Office Furniture & Equi	6	250,800.00	1,750,000.00	1,750,000.00	1,499,200.00+	2,228,190.00
Maintenance of Vehicle & Capital	7	637,980.00	2,000,000.00	4,000,000.00	3,362,020.00+	21,419,364.00
Training & Staff Development	10	63,000.00	600,000.00	700,000.00	637,000.00+	
Entertainment & Hospitality	11		1,042,000.00	1,042,000.00	1,042,000.00+	10,357,251.48
Miscellaneous Expenses	12	1,687,460.00	2,820,000.00	27,820,000.00	26,132,540.00+	10,327,833.83
Total Overheads:		2,860,560.00	10,413,500.00	37,513,500.00	34,652,940.00+	64,039,983.50
Total Recurrent Expenditure		10,292,350.21	14,948,050.00	42,048,050.00	31,755,699.79+	100,656,262.37

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
LIAISON OFFICE - ABUJA						
HEAD: 413090206						

Personnel Cost	1	32,384,418.96	11,129,880.00	12,557,880.00	19,826,538.96-	17,265,328.42
Travel & Transport	2	8,492,466.62	4,013,500.00	4,013,500.00	4,478,966.62-	6,432,357.00
Utility Services	3		3,200,000.00	9,200,000.00	9,200,000.00+	3,873,390.00
Telephone & Postal Services	4	288,070.00	1,800,000.00	1,800,000.00	1,511,930.00+	1,492,650.00
Stationery	5	827,520.00	1,500,000.00	1,500,000.00	672,480.00+	805,450.00
Maint of office Furniture & Equi	6	2,130,900.00	3,600,000.00	3,600,000.00	1,469,100.00+	2,704,910.00
Maintenance of Vehicle & Capital	7	17,005,349.47	4,500,000.00	5,500,000.00	11,505,349.47-	16,573,545.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	604,900.00
Entertainment & Hospitality	11	2,829,600.00	4,500,000.00	8,000,000.00	5,170,400.00+	4,926,040.00
Miscellaneous Expenses	12	10,806,120.00	8,050,000.00	8,350,000.00	2,456,120.00-	8,376,828.79
Total Overheads:		42,380,026.09	31,763,500.00	42,563,500.00	183,473.91+	45,790,070.79
Total Recurrent Expenditure		74,764,445.05	42,893,380.00	55,121,380.00	19,643,065.05-	63,055,399.21

LIASON OFFICE - LAGOS						
HEAD: 413090207						

Personnel Cost	1	19,679,185.82	14,002,810.00	14,002,810.00	5,676,375.82-	20,840,798.42
Travel & Transport	2	7,986,119.79	3,016,500.00	3,016,500.00	4,969,619.79-	3,802,000.00
Utility Services	3	4,105,390.00	5,800,000.00	5,800,000.00	1,694,610.00+	2,892,400.00
Telephone and Postal Services	5	1,579,535.00	2,000,000.00	2,000,000.00	420,465.00+	
Stationery	6	538,650.00	800,000.00	800,000.00	261,350.00+	995,450.00
Maint of Office Furniture & Equi	7	869,900.00	1,300,000.00	1,300,000.00	430,100.00+	760,370.00
Maintenance of Vehicle & Capital	9	11,434,825.00	13,000,000.00	13,000,000.00	1,565,175.00+	1,820,795.00
Grants and Subvention	9					2,202,000.00
Training & Staff Development	10	110,000.00	300,000.00	300,000.00	190,000.00+	15,000.00
Entertainment & Hospitality	11	2,489,590.00	3,736,000.00	3,736,000.00	1,246,410.00+	1,510,000.00
Miscellaneous Expenses	12	5,209,465.00	3,800,000.00	3,800,000.00	1,409,465.00-	188,451,189.36
Total Overheads:		34,323,474.79	33,752,500.00	33,752,500.00	570,974.79-	202,449,204.36
Total Recurrent Expenditure		54,002,660.61	47,755,310.00	47,755,310.00	6,247,350.61-	223,290,002.78

OFFICE OF HEAD OF SERVICE						
HEAD: 414090201						

Personnel Cost	1	18,774,967.79	14,190,860.00	14,190,860.00	4,584,107.79-	29,340,328.91
Travel & Transport	2	1,595,000.00	4,010,500.00	4,010,500.00	2,415,500.00+	5,217,190.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	500,000.00	3,000,000.00	3,000,000.00	2,500,000.00+	901,170.00
Maint of Office Furniture & Equi	6	12,000.00	2,000,000.00	2,000,000.00	1,988,000.00+	331,620.00
Maintenance of Vehicle & Capital	7	1,223,000.00	4,500,000.00	4,500,000.00	3,277,000.00+	890,424.00
Grants and Subvention	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Training & Staff Development	10	3,555,000.00	800,000.00	800,000.00	2,755,000.00-	
Entertainment & Hospitality	11	450,000.00	78,000.00	78,000.00	372,000.00-	
Miscellaneous Expenses	12	37,955,405.04	9,400,000.00	9,400,000.00	28,555,405.04-	3,565,596.00
Total Overheads:		45,290,405.04	28,888,500.00	28,888,500.00	16,401,905.04-	10,906,000.00
Total Recurrent Expenditure		64,065,372.83	43,079,360.00	43,079,360.00	20,986,012.83-	40,246,328.91

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
BUREAU OF ESTABL. & PENSION						
HEAD: 414090202						

Personnel Cost	1	26,264,605.67	31,221,540.00	31,221,540.00	4,956,934.33+	32,375,370.25
Travel & Transport	2	2,274,280.00	6,004,500.00	6,004,500.00	3,730,220.00+	940,825.00
Stationery	5	137,700.00	2,500,000.00	2,500,000.00	2,362,300.00+	647,250.00
Maint. Of Office Furniture & Equ	6	36,000.00	1,150,000.00	1,150,000.00	1,114,000.00+	201,500.00
Maintenance of Vehicle & Capital	7	569,240.00	3,500,000.00	3,500,000.00	2,930,760.00+	549,270.00
Training & Staff Development	10	150,450.00	2,800,000.00	2,800,000.00	2,649,550.00+	600,000.00
Entertainment & Hospitality	11		114,000.00	114,000.00	114,000.00+	
Miscellaneous Expenses	12	1,627,330.00	13,050,000.00	13,250,000.00	11,622,670.00+	2,723,540.00
Total Overheads:		4,795,000.00	29,118,500.00	29,318,500.00	24,523,500.00+	5,662,385.00
Total Recurrent Expenditure		31,059,605.67	60,340,040.00	60,540,040.00	29,480,434.33+	38,037,755.25
BUREAU OF ADMINISTRATION						
HEAD: 414090203						

Personnel Cost	1	27,141,010.64	27,171,170.00	27,171,170.00	30,159.36+	32,771,364.39
Travel & Transport	2	352,200.00	2,504,500.00	2,504,500.00	2,152,300.00+	42,427,038.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	20,681.00
Stationery	5	229,800.00	2,500,000.00	2,500,000.00	2,270,200.00+	396,464.00
Maint. Of Office Furniture & Equi	6	45,060.00	1,650,000.00	1,650,000.00	1,604,940.00+	
Maintenance of Vehicle & Capital	7	304,750.00	3,500,000.00	3,500,000.00	3,195,250.00+	677,370.00
Grants and Subvention	9					500,000.00
Training & Staff Development	10	100,000.00	600,000.00	600,000.00	500,000.00+	1,500,000.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	2,741,950.00	6,250,000.00	6,250,000.00	3,508,050.00+	10,610,875.00
Total Overhead		3,773,760.00	17,200,500.00	17,200,500.00	13,426,740.00+	56,132,428.00
Total Recurrent Expenditure		30,914,770.64	44,371,670.00	44,371,670.00	13,456,899.36+	88,903,792.39
BUR. OF SERVICE WELFARE						
HEAD: 414090204						

Personnel Cost	1	32,160,871.62	17,131,900.00	17,131,900.00	15,028,971.62-	35,237,531.20
Local Travel & Transport	2	437,000.00	2,056,700.00	2,056,700.00	1,619,700.00+	11,813,810.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	3,500.00
Stationery	5	170,020.00	1,500,000.00	1,500,000.00	1,329,980.00+	299,170.00
Maint. of Office Furniture & Equi	6		450,000.00	450,000.00	450,000.00+	554,670.00
Maintenance of Vehicle & Capital	7	953,980.00	4,000,000.00	4,000,000.00	3,046,020.00+	745,020.00
Grants and Subvention	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Training & Staff Development	10	101,000.00	500,000.00	500,000.00	399,000.00+	50,000.00
Entertainment & Hospitality	11		168,000.00	168,000.00	168,000.00+	
Miscellaneous Expenses	12	3,403,341.38	19,150,000.00	19,300,000.00	15,896,658.62+	59,291,532.45
Total Overheads :		5,065,341.38	29,924,700.00	30,074,700.00	25,009,358.62+	72,757,702.45
Total Recurrent Expenditure		37,226,213.00	47,056,600.00	47,206,600.00	9,980,387.00+	107,995,233.65

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 6
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
BUREAU OF COMMON SERVICE						
HEAD: 414090205						
Personnel Cost		20,651,021.29	18,664,570.00	18,664,570.00	1,986,451.29-	294,754,685.86
Transport & Travel	1	443,500.00	2,515,000.00	2,515,000.00	2,071,500.00+	2,662,202.91
Utility Services	2		400,000.00	400,000.00	400,000.00+	
Stationery	4	151,400.00	1,200,000.00	1,200,000.00	1,048,600.00+	1,203,568.00
Maint. of Office Furniture & Equi	5	118,050.00	1,850,000.00	1,850,000.00	1,731,950.00+	7,405,214.65
Maintenance of Vehicle & Capital	6	339,750.00	2,000,000.00	2,000,000.00	1,660,250.00+	3,584,694.00
Grants and Subvention	8					42,332,387.68
Training & Staff Development	9	223,000.00	600,000.00	600,000.00	377,000.00+	277,900.00
Entertainment & Hospitality	10		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	11	2,334,300.00	16,750,000.00	16,750,000.00	14,415,700.00+	3,590,638.00
Total Overheads :		3,610,000.00	25,393,000.00	25,393,000.00	21,783,000.00+	61,056,605.24
Total Recurrent Expenditure		24,261,021.29	44,057,570.00	44,057,570.00	19,796,548.71+	355,811,291.10
BUREAU OF TRAINING						
HEAD: 414090206						
	SH					
Personnel Cost	1	12,745,063.09	12,854,720.00	12,854,720.00	109,656.91+	44,643,016.01
Travel & Transport	2	546,000.00	2,101,500.00	2,101,500.00	1,555,500.00+	2,860,375.00
Utility Services	3		600,000.00	600,000.00	600,000.00+	
Stationery	5	104,250.00	200,000.00	200,000.00	95,750.00+	338,515.00
Maint. of Office Furniture & Equi	6		1,150,000.00	1,150,000.00	1,150,000.00+	563,250.00
Maintenance of Vehicle & Capital	7	585,400.00	2,800,000.00	2,800,000.00	2,214,600.00+	1,097,460.00
Training & Staff Development	10	5,011,650.00	17,700,000.00	17,700,000.00	12,688,350.00+	440,000.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	12	3,504,350.00	3,950,000.00	3,950,000.00	445,650.00+	3,045,400.00
Total Overheads		9,751,650.00	28,579,500.00	28,579,500.00	18,827,850.00+	8,345,000.00
Total Recerrent Expenditure		22,496,713.09	41,434,220.00	41,434,220.00	18,937,506.91+	52,988,016.01
MINISTRY OF AGRICULTURE						
HEAD: 415090201						
	SH					
Personnel Cost	1	284,051,546.52	411,874,240.00	411,874,240.00	127,822,693.48+	98,604,880.78
Transport & Traveling	2	839,500.00	5,019,500.00	5,019,500.00	4,180,000.00+	1,411,050.00
Stationery	5	597,870.00	3,000,000.00	3,000,000.00	2,402,130.00+	1,125,665.00
Maint of Office Furniture & Equi	6	647,350.00	4,750,010.00	4,750,010.00	4,102,660.00+	492,930.00
Maintenance of Vehicle & Capital	7	1,555,615.00	4,500,010.00	4,500,010.00	2,944,395.00+	890,080.00
Grants and Subvention	9	38,215,600.00	15,000,080.00	15,000,080.00	23,215,520.00-	
Training & Staff Development	10		700,000.00	700,000.00	700,000.00+	289,500.00
Entertainment & Hospitality	11	1,374,500.00	348,000.00	348,000.00	1,026,500.00-	
Miscellaneous Expenses	12	131,761,600.00	15,910,020.00	15,910,020.00	115,851,580.00-	10,472,202.03
Total Overheads :		174,992,035.00	49,227,620.00	49,227,620.00	125,764,415.00-	14,681,427.03
Total Recurrent Expenditure		459,043,581.52	461,101,860.00	461,101,860.00	2,058,278.48+	113,286,307.81

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
MIN. POV. RED. & COOPERATIVE						
HEAD: 416090201						

Personnel Costs	1	103,067,829.13	91,181,680.00	91,181,680.00	11,886,149.13-	45,562,323.34
Travel & Transport	2	1,707,685.27	2,006,000.00	2,006,000.00	298,314.73+	415,272.07
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Telephone & Postal Services	4					40,000.00
Stationery	5		1,000,000.00	1,000,000.00	1,000,000.00+	823,700.00
Maint. of Office Furniture & Equi	6	450,000.00	6,150,000.00	6,150,000.00	5,700,000.00+	1,593,750.00
Maintenance of Vehicle & Capital	7	650,000.00	5,500,000.00	5,500,000.00	4,850,000.00+	1,209,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	627,603.44
Entertainment & Hospitality	11		438,000.00	438,000.00	438,000.00+	232,200.00
Miscellaneous Expenses	12	3,729,000.00	7,200,000.00	7,200,000.00	3,471,000.00+	7,171,400.00
Total Overheads:		6,536,685.27	22,994,000.00	22,994,000.00	16,457,314.73+	12,112,925.51
Total Recurrent Expenditure		109,604,514.40	114,175,680.00	114,175,680.00	4,571,165.60+	57,675,248.85
MIN. OF COMMERCE & INDUSTRY						
HEAD: 417090201						

Personnel Cost	1	108,948,115.56	142,766,100.00	142,766,100.00	33,817,984.44+	479,466,456.32
Travel & Transport	2	314,250.00	5,013,500.00	5,013,500.00	4,699,250.00+	6,087,835.75
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	20,455.00
Stationery	5	270,625.00	1,000,000.00	1,000,000.00	729,375.00+	2,211,617.00
Maint. of Office Furniture & Equi	6	290,290.00	1,300,000.00	1,300,000.00	1,009,710.00+	7,730,890.00
Maintenance of Vehicle & Capital	7	681,375.00	4,650,020.00	4,650,020.00	3,968,645.00+	4,516,018.00
Consultancy Services	8		2,500,000.00	2,500,000.00	2,500,000.00+	
Grants and Subvention	9					505,926,123.62
Training & Staff Development	10	180,000.00	750,000.00	750,000.00	570,000.00+	479,400.00
Entertainment & Hospitality	11		746,000.00	746,000.00	746,000.00+	2,270,640.00
Miscellaneous Expenses	12	2,057,710.00	5,930,100.00	5,930,100.00	3,872,390.00+	302,496,436.51
Total Overheads:		3,794,250.00	22,039,620.00	22,039,620.00	18,245,370.00+	831,739,415.88
Total Recurrent Expenditure		112,742,365.56	164,805,720.00	164,805,720.00	52,063,354.44+	1,311,205,872.20
MINISTRY OF SCIENCE & TECH.						
HEAD : 418090201						

Personnel Costs	1	44,285,382.56	38,014,560.00	38,014,560.00	6,270,822.56-	117,160,203.46
Travel & Transport	2	14,477,100.00	2,001,500.00	2,001,500.00	12,475,600.00-	39,953,812.82
Utility Services	3		50,000.00	50,000.00	50,000.00+	443,980.00
Telephone & Postal Services	4		400,000.00	400,000.00	400,000.00+	
Stationery	5	130,010.00	1,500,000.00	1,500,000.00	1,369,990.00+	759,241.00
Maint. of Office Furniture & Equi	6	739,350.00	3,150,000.00	3,150,000.00	2,410,650.00+	9,134,380.00
Maintenance of Vehicle & Capital	7	315,290.00	2,900,000.00	2,900,000.00	2,584,710.00+	11,740,015.00
Grants and Subvention	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Training & Staff Development	10		3,350,020.00	3,350,020.00	3,350,020.00+	1,383,440.00
Entertainment & Hospitality	11	1,450,000.00	222,000.00	222,000.00	1,228,000.00-	1,800,000.00
Miscellaneous Expenses	12	42,777,444.05	5,650,020.00	5,650,020.00	37,127,424.05-	103,242,605.00
Total Overheads:		59,889,194.05	21,223,540.00	21,223,540.00	38,665,654.05-	168,457,473.82
Total Recurrent Expenditure		104,174,576.61	59,238,100.00	59,238,100.00	44,936,476.61-	285,617,677.28

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 8
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
MINISTRY OF EDUCATION						
HEAD: 419090201 SH						
Personnel Costs	1	197,169,095.60	6,974,596,690.00	6,974,596,690.00	6,777,427,594.40+	79,016,493.72
Travel & Transport	2	352,000.00	4,025,500.00	4,025,500.00	3,673,500.00+	52,305,608.80
Telephone and Postal Services	4		120,000.00	120,000.00	120,000.00+	
Stationery	5	212,660.00	1,500,000.00	1,500,000.00	1,287,340.00+	2,236,360.00
Maint.of Office Furniture & Equi	6	487,440.00	2,950,000.00	2,950,000.00	2,462,560.00+	4,112,730.00
Maintenance of Vehicle & Capital	7	1,166,455.00	7,500,000.00	7,500,000.00	6,333,545.00+	10,766,298.36
Grants and Subvention	9	5,300,000.00	120,000,000.00	120,000,000.00	114,700,000.00+	
Training & Manpower Development	10		27,750,050.00	27,750,050.00	27,750,050.00+	3,462,500.00
Entertainment & Hospitality	11		1,176,000.00	1,176,000.00	1,176,000.00+	1,830,000.00
Miscellaneous Expenses	12	19,521,976.09	50,790,050.00	50,790,050.00	31,268,073.91+	739,415,101.18
Total Overheads:		27,040,531.09	215,811,600.00	215,811,600.00	188,771,068.91+	814,128,598.34
Total Recurrent Expenditure		224,209,626.69	7,190,408,290.00	7,190,408,290.00	6,966,198,663.31+	893,145,092.06
MINISTRY OF FINANCE						
HEAD: 420090202 SH						
Personnel Cost	1	78,305,923.47	49,755,510.00	49,755,510.00	28,550,413.47-	163,631,747.83
Travel & Transport	2	14,742,254.00	20,019,500.00	20,019,500.00	5,277,246.00+	
Utility Services	3	360,000.00			360,000.00-	
Telephone and Postal Services	4		20,000.00	20,000.00	20,000.00+	
Stationery	5	3,072,400.00	3,000,000.00	3,000,000.00	72,400.00-	3,190,000.00
Maint.of Office Furniture & Equi	6	1,828,935.00	3,650,000.00	3,650,000.00	1,821,065.00+	978,000.00
Maintenance of Vehicle & Capital	7	4,337,501.50	6,500,000.00	6,500,000.00	2,162,498.50+	2,155,312.00
Grants and Subvention	9		2,500,000.00	2,500,000.00	2,500,000.00+	
Training & Staff Development	10	413,000.00	1,300,000.00	1,300,000.00	887,000.00+	100,000.00
Entertainment & Hospitality	11	250,000.00	104,000.00	104,000.00	146,000.00-	
Miscellaneous Expenses	12	60,844,649.50	22,700,000.00	22,700,000.00	38,144,649.50-	64,742,208.97
Total Overheads:		85,848,740.00	59,793,500.00	59,793,500.00	26,055,240.00-	71,165,520.97
Total Recurrent Expenditure		164,154,663.47	109,549,010.00	109,549,010.00	54,605,653.47-	234,797,268.80
OFFICE OF THE ACCOUN. GEN.						
HEAD: 421090201 SH						
Personnel Cost	1	117,208,856.08	140,934,720.00	140,934,720.00	23,725,863.92+	421,905,523.82
Travel & Transport	2	24,712,005.47	4,013,500.00	4,013,500.00	20,698,505.47-	4,657,910.00
Utility Services	3					25,100.00
Stationery	5	529,529.00	3,000,000.00	3,000,000.00	2,470,471.00+	1,611,453.00
Maint.of Office Furniture & Equi	6	888,250.00	5,650,000.00	5,650,000.00	4,761,750.00+	476,000.00
Maintenance of Vehicle & Capital	7	8,294,250.00	4,000,000.00	4,000,000.00	4,294,250.00-	2,815,259.00
Consultancy Services	8	26,685,695.47			26,685,695.47-	
Grants and Subvention	9					99,970,378.86
Training & Staff Development	10	2,216,000.00	800,000.00	800,000.00	1,416,000.00-	505,872.35
Entertainment & Hospitality	11		366,000.00	366,000.00	366,000.00+	212,570.00
Miscellaneous Expenses	12	3,879,792,918.02	118,650,010.00	536,250,010.00	3,343,542,908.02-	22,739,458.00
Total Overheads:		3,943,118,647.96	136,479,510.00	554,079,510.00	3,389,039,137.96-	133,014,001.21
Total Recurrent Expenditure		4,060,327,504.04	277,414,230.00	695,014,230.00	3,365,313,274.04-	554,919,525.03

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 9
Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
BOARD OF INTERNAL REVENUE						
HEAD: 422090201 SH						
Personnel Cost	1	165,676,528.66	181,916,740.00	181,916,740.00	16,240,211.34+	157,537,016.33
Travel & Transport	2		4,046,500.00	4,046,500.00	4,046,500.00+	1,888,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	2,870,000.00
Telephone & Postal Services	4		80,000.00	80,000.00	80,000.00+	
Stationery	5		59,500,000.00	59,500,000.00	59,500,000.00+	664,230.00
Maintenance of Office Furniture	6		2,150,000.00	2,150,000.00	2,150,000.00+	62,250.00
Maintenance of Vehicle & Capital	7		10,000,000.00	10,000,000.00	10,000,000.00+	2,343,883.15
Grants and Subvention	9					7,976,354.28
Training & Staff Development	10		4,700,000.00	4,700,000.00	4,700,000.00+	13,500.00
Entertainment & Hospitality	11		4,498,000.00	4,498,000.00	4,498,000.00+	2,676,354.28
Miscellaneous Expenses	12	1,750,000.00	7,600,010.00	7,600,010.00	5,850,010.00+	8,474,226.85
Total Overheads:		1,750,000.00	92,674,510.00	92,674,510.00	90,924,510.00+	26,968,798.56
Total Recurrent Expenditure		167,426,528.66	274,591,250.00	274,591,250.00	107,164,721.34+	184,505,814.89
MINISTRY OF HEALTH						
HEAD: 423090201 SH						
Personnel Cost	1	370,441,085.55	2,722,432,920.00	2,722,432,920.00	2,351,991,834.45+	161,172,077.14
Travel & Transport	2	617,000.00	6,045,000.00	6,045,000.00	5,428,000.00+	1,605,025.00
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Stationery	5	470,395.00	2,500,000.00	2,500,000.00	2,029,605.00+	378,335.00
Maint. of Office Furniture & Equi	6	150,000.00	2,650,010.00	2,650,010.00	2,500,010.00+	1,310,000.00
Maintenance of Vehicle & Capital	7	1,522,970.00			1,522,970.00-	1,343,000.00
Grants and Subvention	9	2,500,000.00	31,160,000.00	31,160,000.00	28,660,000.00+	800,000.00
Training & Staff Development	10		1,750,000.00	1,750,000.00	1,750,000.00+	5,075,000.00
Entertainment & Hospitality	11	100,000.00	2,394,000.00	2,394,000.00	2,294,000.00+	
Miscellaneous Expenses	12	5,266,635.00	81,210,010.00	81,210,010.00	75,943,375.00+	14,488,640.00
Total Overheads:		10,627,000.00	127,769,020.00	127,769,020.00	117,142,020.00+	25,000,000.00
Total Recurrent Expenditure		381,068,085.55	2,850,201,940.00	2,850,201,940.00	2,469,133,854.45+	186,172,077.14
MIN. OF INFO. CULTUR & TOURISM						
HEAD: 424090203 SH						
Personnel Cost	1	136,897,328.63	422,228,920.00	422,228,920.00	285,331,591.37+	75,108,734.06
Travel & Transport	2	5,000,000.00	2,012,000.00	2,012,000.00	2,988,000.00-	
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	377,350.00	4,900,020.00	4,900,020.00	4,522,670.00+	134,000.00
Maint. of Office Furniture & Equi	6	800,000.00	1,450,000.00	1,450,000.00	650,000.00+	
Maintenance of Vehicle & Capital	7	1,212,650.00	4,100,000.00	4,100,000.00	2,887,350.00+	24,403,304.00
Consultancy Services	8	500,000.00			500,000.00-	
Grants and Subvention	9	20,132,127.93			20,132,127.93-	21,513,634.67
Training & Staff Development	10	337,500.00	1,600,000.00	1,600,000.00	1,262,500.00+	
Entertainment & Hospitality	11		276,000.00	276,000.00	276,000.00+	
Miscellaneous Expenses	12	5,566,000.00	12,920,030.00	12,920,030.00	7,354,030.00+	29,426,634.00
Total Overheads:		33,925,627.93	27,358,050.00	27,358,050.00	6,567,577.93-	75,477,572.67
Total Recurrent Expenditure		170,822,956.56	449,586,970.00	449,586,970.00	278,764,013.44+	150,586,306.73

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
MINISTRY OF JUSTICE						
HEAD: 425090201						

Personnel Cost	1	154,764,176.37	113,031,690.00	113,031,690.00	41,732,486.37-	31,758,602.77
Travel & Transport	2	1,914,646.80	15,007,500.00	15,007,500.00	13,092,853.20+	20,896,220.00
Utility Services	3		300,000.00	300,000.00	300,000.00+	
Stationery	5		5,000,000.00	5,000,000.00	5,000,000.00+	404,780.00
Maint. of Office Furniture & Equi	6	233,900.00	4,650,000.00	4,650,000.00	4,416,100.00+	454,890.00
Maintenance of Vehicle & Capital	7	5,231,045.00	2,500,000.00	2,500,000.00	2,731,045.00-	5,244,165.00
Grants and Subvention	9	200,000.00	18,950,000.00	18,950,000.00	18,750,000.00+	
Training & Staff Development	10	200,000.00	7,800,010.00	7,800,010.00	7,600,010.00+	2,026,000.00
Entertainment & Hospitality	11		348,000.00	348,000.00	348,000.00+	10,950,000.00
Miscellaneous Expenses	12	11,509,765.00	60,400,000.00	60,400,000.00	48,890,235.00+	8,193,440.00
Total Overheads:		19,289,356.80	114,955,510.00	114,955,510.00	95,666,153.20+	48,169,495.00
Total Recurrent Expenditure		174,053,533.17	227,987,200.00	227,987,200.00	53,933,666.83+	79,928,097.77
MIN. OF LAND, SURV & URB. DEV						
HEAD: 426090201						

Personnel Cost	1	110,931,223.58	134,861,140.00	134,861,140.00	23,929,916.42+	87,172,386.30
Travel & Transport	2	58,150.00	4,012,000.00	4,012,000.00	3,953,850.00+	1,500,000.00
Telephone and Postal Services	4	17,500.00	100,000.00	100,000.00	82,500.00+	
Stationery	5	272,545.00	2,000,000.00	2,000,000.00	1,727,455.00+	4,408,991.83
Maint. of Office Furniture & Equi	6	10,000.00	1,250,000.00	1,250,000.00	1,240,000.00+	11,050,000.00
Maintenance of Vehicle & Capital	7	14,753,460.00	15,470,010.00	15,470,010.00	716,550.00+	63,152,380.00
Grants and Subvention	9		42,400,000.00	42,400,000.00	42,400,000.00+	7,000,000.00
Staff Trng & Manpower Developmen	10	202,500.00	800,000.00	800,000.00	597,500.00+	30,627.25
Entertainment & Hospitality	11		618,000.00	618,000.00	618,000.00+	305,000.00
Miscellaneous Expenses	12	3,759,405.00	4,150,000.00	4,150,000.00	390,595.00+	46,618,645.00
Total Overheads:		19,073,560.00	70,800,010.00	70,800,010.00	51,726,450.00+	134,065,644.08
Total Recurrent Expenditure		130,004,783.58	205,661,150.00	205,661,150.00	75,656,366.42+	221,238,030.38
MIN. OF L.G. & CHIEFTANCY AFFA						
HEAD: 427090201						

Personnel Cost	1	35,996,012.68	49,942,760.00	49,942,760.00	13,946,747.32+	130,297,434.35
Travel & Transport	2	1,826,350.00	3,212,000.00	3,212,000.00	1,385,650.00+	3,118,950.00
Utility Services	3					567,000.00
Stationery	5	271,770.00	750,000.00	750,000.00	478,230.00+	2,466,635.00
Maint. of Office Furniture & Equi	6	54,900.00	1,350,000.00	1,350,000.00	1,295,100.00+	1,250,000.00
Maintenance of Vehicle & Capital	7	900,785.00	4,400,000.00	4,400,000.00	3,499,215.00+	570,000.00
Grants and Subvention	9					3,000,000.00
Staff Training & Manpower Deve	10		700,000.00	700,000.00	700,000.00+	200,000.00
Entertainment & Hospitality	11	1,525,000.00	132,000.00	132,000.00	1,393,000.00-	450,000.00
Miscellaneous Expenses	12	16,789,595.00	83,740,000.00	83,740,000.00	66,950,405.00+	440,326,536.31
Total Overheads:		21,368,400.00	94,284,000.00	94,284,000.00	72,915,600.00+	451,949,121.31
Total Recurrent Expenditure		57,364,412.68	144,226,760.00	144,226,760.00	86,862,347.32+	582,246,555.66
MIN. OF PUB. UTILITIES & WTR						
RES						
HEAD: 428090201						

Personnel Costs	1	72,142,151.82	172,895,090.00	172,895,090.00	100,752,938.18+	33,070,119.01

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Travel & Transport	2		3,512,000.00	3,512,000.00	3,512,000.00+	1,165,702.30
Utility Services	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	501,800.00	2,000,000.00	2,000,000.00	1,498,200.00+	209,156.00
Maint.of Office Furniture & Equi	6		1,550,000.00	1,550,000.00	1,550,000.00+	204,192.00
Maintenance of Vehicle & Capital	7	16,400,000.00	8,000,010.00	8,000,010.00	8,399,990.00-	4,113,621.00
Grants and Subvention	9		31,000,000.00	31,000,000.00	31,000,000.00+	
Training & Staff Development	10		900,000.00	900,000.00	900,000.00+	350,000.00
Entertainment & Hospitality	11		204,000.00	204,000.00	204,000.00+	
Miscellaneous Expenses	12	8,182,476.52	9,600,000.00	9,600,000.00	1,417,523.48+	65,030,451.00
Total Overheads:		25,084,276.52	66,866,010.00	66,866,010.00	41,781,733.48+	71,073,122.30
Total Recurrent Expenditure		97,226,428.34	239,761,100.00	239,761,100.00	142,534,671.66+	104,143,241.31
MIN. OF ENVIRONMENT HEAD: 429090201						
Personnel Costs	1	85,895,162.39	85,615,470.00	85,615,470.00	279,692.39-	57,806,296.81
Travel & Transport	2	2,546,700.00	4,566,000.00	4,566,000.00	2,019,300.00+	31,554,256.20
Postal Services	4					190,000.00
Stationery	5	150,000.00	1,800,000.00	1,800,000.00	1,650,000.00+	700,000.00
Maint.of Office Furniture & Equi	6		1,300,000.00	1,300,000.00	1,300,000.00+	370,000.00
Maintenance of Vehicle & Capital	7	1,250,000.00	9,050,000.00	9,050,000.00	7,800,000.00+	1,420,000.00
Grants and Subvention	9	500,000.00			500,000.00-	195,381,512.40
Training & Staff Development	10	842,000.00	650,000.00	650,000.00	192,000.00-	11,000,000.00
Entertainment & Hospitality	11		366,000.00	366,000.00	366,000.00+	200,000.00
Miscellaneous Expenses	12	27,901,575.00	61,050,000.00	61,050,000.00	33,148,425.00+	93,210,898.00
Total Overheads:		33,190,275.00	78,782,000.00	78,782,000.00	45,591,725.00+	334,026,666.60
Total Recurrent Expenditure		119,085,437.39	164,397,470.00	164,397,470.00	45,312,032.61+	391,832,963.41
MIN. OF PETROL. & SOLID MINE. DEV HEAD: 430090201						
Personnel Cost:	1	34,090,137.94	27,936,040.00	27,936,040.00	6,154,097.94-	116,386,646.42
Travel & Transport	2	1,311,867.00	2,007,500.00	2,007,500.00	695,633.00+	4,766,309.80
Stationery	6	375,530.00	1,500,000.00	1,500,000.00	1,124,470.00+	270,036.00
Maint.of Office Furniture & Equi	7	137,450.00	1,450,000.00	1,450,000.00	1,312,550.00+	439,850.00
Maintenance of Vehicle & Capital	10	1,142,610.00	3,000,000.00	3,000,000.00	1,857,390.00+	10,218,097.00
Grants and Subvention	12					750,000.00
Training & Staff Development		300,000.00	700,000.00	700,000.00	400,000.00+	3,500,000.00
Entertainment & Hospitality			78,000.00	78,000.00	78,000.00+	136,889.00
Miscellaneous Expenses		2,700,543.00	5,300,000.00	5,300,000.00	2,599,457.00+	8,626,546.66
Total Overheads:		5,968,000.00	14,035,500.00	14,035,500.00	8,067,500.00+	28,707,728.46
Total Recurrent Expenditure		40,058,137.94	41,971,540.00	41,971,540.00	1,913,402.06+	145,094,374.88
MINISTRY OF SPORTS & SOC. DEV. HEAD: 431090201						
Personnel Cost:	1	56,008,837.60	188,045,260.00	188,045,260.00	132,036,422.40+	67,414,688.85
OVERHEADS: MIN. OF SPORTS & SOCIA	2	515,000.00	2,906,000.00	2,906,000.00	2,391,000.00+	2,102,491.29
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	623,000.00	1,500,000.00	1,500,000.00	877,000.00+	322,080.00
Maint.of Office Furniture & Equi	6	150,000.00	1,650,000.00	1,650,000.00	1,500,000.00+	2,163,087.80
Maintenance of Vehicle & Capital	7	677,000.00	3,300,000.00	3,300,000.00	2,623,000.00+	2,638,700.00
Grants and Subvention	9	50,180,579.20	401,000,000.00	401,000,000.00	350,819,420.80+	
Training & Staff Development	10	10,000,000.00	600,000.00	600,000.00	9,400,000.00-	370,000.00
Entertainment & Hospitality	11	10,000,000.00	204,000.00	204,000.00	9,796,000.00-	110,000.00
Miscellaneous Expenses	12	21,051,750.00	38,290,010.00	38,290,010.00	17,238,260.00+	4,369,040.00

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Total Overheads:		93,197,329.20	449,550,010.00	449,550,010.00	356,352,680.80+	12,075,399.09
Total Recurrent Expenditure		149,206,166.80	637,595,270.00	637,595,270.00	488,389,103.20+	79,490,087.94
MINISTRY OF WORKS & TRANSPORT						
HEAD: 432090201 SH						
Personnel Cost:	1	134,678,348.90	143,384,940.00	143,384,940.00	8,706,591.10+	42,573,012.84
Travel & Transport	2	406,269.65	4,930,000.00	4,930,000.00	4,523,730.35+	15,799,550.00
Utility Services	3		150,000.00	150,000.00	150,000.00+	
Stationery	5	804,387.00	2,000,000.00	2,000,000.00	1,195,613.00+	630,500.00
Maint. of Office Furniture & Equ	6	163,000.00	1,750,000.00	1,750,000.00	1,587,000.00+	815,530.00
Maintenance of Vehicle & Capital	7	2,343,730.00	25,600,020.00	25,600,020.00	23,256,290.00+	509,175.00
Grants and Subvention	9		6,000,000.00	6,000,000.00	6,000,000.00+	150,079,116.62
Training & Staff Development	10	300,000.00	700,000.00	700,000.00	400,000.00+	1,047,872.70
Entertainment & Hospitality	11		348,000.00	348,000.00	348,000.00+	
Miscellaneous Expenses	12	8,904,093.00	9,100,000.00	9,100,000.00	195,907.00+	39,880,880.00
Total Overheads:		12,921,479.65	50,578,020.00	50,578,020.00	37,656,540.35+	208,762,624.32
Total Recurrent Expenditure		147,599,828.55	193,962,960.00	193,962,960.00	46,363,131.45+	251,335,637.16
MINISTRY OF HOUSING & JRB DEV.						
HEAD: 433090201 SH						
Personnel Cost:	1	88,453,437.23	100,829,530.00	100,829,530.00	12,376,092.77+	42,841,269.49
Travel & Transport	2	7,685,126.80	2,016,500.00	2,016,500.00	5,668,626.80-	2,777,802.80
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	275,360.00	1,500,000.00	1,500,000.00	1,224,640.00+	762,840.00
Maint. of Office Furniture & Equ	6	329,500.00	1,150,000.00	1,150,000.00	820,500.00+	442,700.00
Maintenance of Vehicle & Capital	7	1,003,190.00	10,700,010.00	10,700,010.00	9,696,820.00+	1,732,390.00
Training & Staff Development	10	334,000.00	600,000.00	600,000.00	266,000.00+	1,266,365.00
Entertainment & Hospitality	11	100,000.00	240,000.00	240,000.00	140,000.00+	631,090.00
Miscellaneous Expenses	12	2,674,958.00	3,300,000.00	3,300,000.00	625,042.00+	9,580,615.00
Total Overheads:		12,402,134.80	19,606,510.00	19,606,510.00	7,204,375.20+	17,193,802.80
Total Recurrent Expenditure		100,855,572.03	120,436,040.00	120,436,040.00	19,580,467.97+	60,035,072.29
MINISTRY OF WOMEN AFFAIRS						
HEAD: 434090201 SH						
Personnel Cost:	1	41,810,447.10	44,242,050.00	44,242,050.00	2,431,602.90+	40,281,062.20
Travel & Transport	2	1,705,146.00	35,500,000.00	35,500,000.00	33,794,854.00+	1,522,600.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	90,975.00	1,500,000.00	1,500,000.00	1,409,025.00+	346,850.00
Maint. of Office Furniture & Equi	6	68,400.00	2,150,000.00	2,150,000.00	2,081,600.00+	398,960.00
Maintenance of Vehicle & Capital	7	359,300.00	3,000,000.00	3,000,000.00	2,640,700.00+	2,243,962.00
Grants and Subvention	9	400,000.00	5,100,000.00	5,100,000.00	4,700,000.00+	
Training & Staff Development	10	6,520,750.00	500,000.00	600,000.00	5,920,750.00-	
Entertainment & Hospitality	11		204,000.00	204,000.00	204,000.00+	1,001,510.00
Miscellaneous Expenses	12	27,309,325.00	134,950,140.00	134,950,140.00	107,640,815.00+	4,765,510.26
Total Overheads:		36,453,896.00	183,054,140.00	183,054,140.00	146,600,244.00+	10,279,392.26
Total Recurrent Expenditure		78,264,343.10	227,296,190.00	227,296,190.00	149,031,846.90+	50,560,454.46
MINISTRY OF YOUTH DEVELOPMENT						
HEAD: 435090201 SH						
Personnel Cost:	1	47,985,489.34	43,209,550.00	43,209,550.00	4,775,939.34-	28,664,584.21

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2009

26/11/2010 23:39 Page: 13
 Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Travel & Transport	2	1,394,840.00	4,007,500.00	4,007,500.00	2,612,660.00+	192,000.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	105,800.00	1,500,000.00	1,500,000.00	1,394,200.00+	313,100.00
Maint.of Office Furniture & Equi	6	331,700.00	1,650,000.00	1,650,000.00	1,318,300.00+	490,490.00
Maintenance of Vehicle & Capital	7	696,480.00	3,500,000.00	3,500,000.00	2,803,520.00+	803,875.00
Grants and Subvention	9		4,000,010.00	4,000,010.00	4,000,010.00+	
Training & Staff Development	10	650,000.00	1,650,000.00	1,650,000.00	1,000,000.00+	
Entertainment & Hospitality	11	93,825.00	222,000.00	222,000.00	128,175.00+	
Miscellaneous Expenses	12	12,493,455.00	28,209,610.00	28,209,610.00	15,716,155.00+	1,300,535.00
Total Overheads:		15,766,100.00	44,789,120.00	44,789,120.00	29,023,020.00+	3,100,000.00
Total Recurrent Expenditure		63,751,589.34	87,998,670.00	87,998,670.00	24,247,080.66+	31,764,584.21

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
OFF OF THE STATE AUDITOR						
GEN. HEAD: 436090201						
	SH					
Personnel Cost:	1	48,452,550.00	46,146,910.00	46,146,910.00	2,305,640.00-	61,725,531.18
Travel & Transport	2	1,601,000.00	4,010,500.00	4,010,500.00	2,409,500.00+	635,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	19,150.00
Stationery	5		2,000,000.00	2,000,000.00	2,000,000.00+	167,250.00
Maint. Of Office Furniture & Eq	6		5,150,000.00	5,150,000.00	5,150,000.00+	492,300.00
Maintenance of Vehicle & Capital	7	2,152,680.00	3,500,000.00	3,500,000.00	1,347,320.00+	1,421,085.00
Training & Staff Development	10		900,000.00	900,000.00	900,000.00+	1,000,000.00
Entertainment & Hospitality	11		168,000.00	168,000.00	168,000.00+	3,010.00
Miscellaneous Expenses	12	7,052,070.00	7,150,000.00	7,150,000.00	97,930.00+	19,025,680.00
Total Overheads:		10,805,750.00	22,978,500.00	22,978,500.00	12,172,750.00+	22,763,475.00
Total Recurrent Expenditure		59,258,300.00	69,125,410.00	69,125,410.00	9,867,110.00+	84,489,006.18
OFFICE OF THE AUDITOR-GEN.						
L.G HEAD: 437090201						
	SH					
Personnel Cost:	1	26,684,723.76	28,043,710.00	28,043,710.00	1,358,986.24+	12,569,738.77
Travel & Transport	2	2,697,025.89	3,500,000.00	3,500,000.00	802,974.11+	1,272,400.00
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	58,550.00	800,000.00	800,000.00	741,450.00+	40,700.00
Maint. of Office Furniture & Equ	6	388,150.00	750,000.00	750,000.00	361,850.00+	
Maintenance of Vehicle & Capital	7	438,450.00	1,000,000.00	1,000,000.00	561,550.00+	1,537,500.00
Grants and Subvention	9					13,000,000.00
Training & Staff Development	10	10,000.00	600,000.00	600,000.00	590,000.00+	
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	20,000.00
Miscellaneous Expenses	12	1,270,031.87	2,720,000.00	2,720,000.00	1,449,968.13+	1,729,400.00
Total Overheads:		4,862,207.76	9,478,000.00	9,478,000.00	4,615,792.24+	17,600,000.00
Total Recurrent Expenditure		31,546,931.52	37,521,710.00	37,521,710.00	5,974,778.48+	30,169,738.77
CIVIL SERVICE COMMISSION						
HEAD: 438090201						
	SH					
Personnel Cost:	1	33,731,748.46	30,537,160.00	30,537,160.00	3,194,588.46-	329,788,252.24
Travel & Transport	2	1,132,000.00	5,012,000.00	5,012,000.00	3,880,000.00+	92,504,680.00
Utility Services	3		30,000.00	30,000.00	30,000.00+	171,500.00
Stationery	5	204,000.00	3,500,000.00	3,500,000.00	3,296,000.00+	
Maintenance of Furniture & Equip	6	882,400.00	3,650,000.00	3,650,000.00	2,767,600.00+	34,724,507.75
Maintenance of Vehicle & Capital	7	5,257,375.00	8,500,000.00	8,500,000.00	3,242,625.00+	5,000,000.00
Training & Staff Development	10		1,500,000.00	1,500,000.00	1,500,000.00+	37,739,985.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	14,957,625.00	12,900,000.00	12,900,000.00	2,057,625.00-	597,954,419.25
Total Overheads:		22,433,400.00	35,188,000.00	35,188,000.00	12,754,600.00+	768,095,092.00
Total Recurrent Expenditure		56,165,148.46	65,725,160.00	65,725,160.00	9,560,011.54+	1,097,883,344.24

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
LOCAL GOV'T SERVICE COMMISSION						
HEAD: 439090201 SH						
Personnel Cost:	1	4,710,405.20	1,476,010.00	1,476,010.00	3,234,395.20-	325,592,086.43
Travel & Transport	2	315,000.00	2,000,000.00	2,000,000.00	1,685,000.00+	14,959,606.35
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	35,000.00	1,200,000.00	1,200,000.00	1,165,000.00+	7,280,850.00
Maint. of Office Furniture & Equ	6		1,850,000.00	1,850,000.00	1,850,000.00+	9,456,660.00
Maintenance of Vehicle & Capital	7	550,000.00	3,000,000.00	3,000,000.00	2,450,000.00+	10,154,950.00
Grants and Subvention	9		200,000,000.00	200,000,000.00	200,000,000.00+	
Training & Staff Development	10		350,000.00	350,000.00	350,000.00+	1,000,000.00
Entertainment & Hospitality	11		24,000.00	24,000.00	24,000.00+	2,200,000.00
Miscellaneous Expenses	12	1,900,000.00	2,400,000.00	2,400,000.00	500,000.00+	17,062,940.00
Total Overheads:		2,800,000.00	210,984,000.00	210,984,000.00	208,184,000.00+	62,115,006.35
Total Recurrent Expenditure		7,510,405.20	212,460,010.00	212,460,010.00	204,949,604.80+	387,707,092.78
ABIA STATE HOUSE OF ASSEMBLY						
HEAD: 440090201 SH						
Personnel Cost:	1	352,751,981.19	105,158,060.00	105,158,060.00	247,593,921.19-	303,722,513.29
Travel & Transport	2	27,067,000.00	120,037,500.00	120,037,500.00	92,970,500.00+	2,856,246.80
Utility Services	3		2,500,000.00	2,500,000.00	2,500,000.00+	218,800.00
Telephone and Postal Services	4		3,500,000.00	3,500,000.00	3,500,000.00+	
Stationery	5		16,000,000.00	16,000,000.00	16,000,000.00+	640,650.00
Maint. of Office Furniture & Equ	6		13,150,000.00	13,150,000.00	13,150,000.00+	71,550.00
Maintenance of Vehicle & Capital	7		22,000,000.00	22,000,000.00	22,000,000.00+	963,025.26
Training & Staff Development	10	1,000,000.00	27,300,000.00	27,300,000.00	26,300,000.00+	210,000.00
Entertainment & Hospitality	11		456,000.00	456,000.00	456,000.00+	906,251.40
Miscellaneous Expenses	12	335,238,000.00	885,761,010.00	885,761,010.00	550,523,010.00+	5,448,601.40
Total Overheads:		363,305,000.00	1,090,704,510.00	1,090,704,510.00	727,399,510.00+	11,315,124.86
Total Recurrent Expenditure		716,056,981.19	1,195,862,570.00	1,195,862,570.00	479,805,588.81+	315,037,638.15
JUDICIARY HIGH COURT						
HEAD: 441090201 SH						
Personnel Cost:	1	409,924,081.81	288,925,470.00	679,958,070.00	270,033,988.19+	76,792,087.06
Travel & Transport	2	6,154,620.20	12,103,500.00	32,103,500.00	25,948,879.80+	
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	10,450,000.00	13,000,000.00	23,000,000.00	12,550,000.00+	
Maint. of Office Furniture & Equi	6	10,000,000.00	10,150,000.00	17,150,000.00	7,150,000.00+	2,060,000.00
Maintenance of Vehicle & Capital	7	20,000,000.00	24,000,000.00	69,000,000.00	49,000,000.00+	1,000,000.00
Consultancy Services	8		2,500,000.00	2,500,000.00	2,500,000.00+	
Training & Staff Development	10	1,270,000.00	6,300,000.00	11,300,000.00	10,030,000.00+	
Entertainment & Hospitality	11	450,000.00	690,000.00	690,000.00	240,000.00+	
Miscellaneous Expenses	12	14,350,000.00	13,400,000.00	14,400,000.00	50,000.00+	5,690,000.00
Total Overheads:		62,674,620.20	82,243,500.00	170,243,500.00	107,568,879.80+	8,750,000.00
Total Recurrent Expenditure		472,598,702.01	371,168,970.00	850,201,570.00	377,602,867.99+	85,542,087.06

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2009

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	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
JUD. CUSTOMARY COURT OF APPEAL						
HEAD: 442090201						
SH						
Personnel Cost:	1	326,004,970.71	268,246,730.00	268,246,730.00	57,758,240.71-	85,886,568.01
Travel & Transport	2	1,218,268.00	10,018,000.00	10,018,000.00	8,799,732.00+	2,194,815.40
Telephone and Postal Services	4					450,000.00
Stationery	5	103,200.00	5,000,000.00	5,000,000.00	4,896,800.00+	
Maint. of Office Furniture & Equi	6	95,570.00	8,100,000.00	8,100,000.00	8,004,430.00+	1,350,000.00
Maintenance of Vehicle & Capital	7	160,062.00	3,000,000.00	3,000,000.00	2,839,938.00+	4,860,000.00
Grants and Subvention	9	800,000.00			800,000.00-	
Training & Staff Development	10		1,800,000.00	1,800,000.00	1,800,000.00+	15,000,000.00
Entertainment & Hospitality	11	678,000.00	240,000.00	240,000.00	438,000.00-	
Miscellaneous Expenses	12	4,470,900.00	24,100,000.00	24,100,000.00	19,629,100.00+	11,025,000.00
Total Overheads:		7,526,000.00	52,258,000.00	52,258,000.00	44,732,000.00+	34,879,815.40
Total Recurrent Expenditure		15,052,000.00	104,516,000.00	104,516,000.00	89,464,000.00+	69,759,630.80
JUDICIAL SERVICE COMMISSION						
HEAD: 443090201						
SH						
Personnel Cost:	1	38,542,339.71	33,815,980.00	33,815,980.00	4,726,359.71-	12,849,051.24
Travel and Transport	2		2,503,000.00	2,503,000.00	2,503,000.00+	135,000.00
Stationery	5		700,000.00	700,000.00	700,000.00+	
Maint. of Office Furniture & Equi	6	1,000,000.00	1,450,000.00	1,450,000.00	450,000.00+	735,000.00
Maintenance of Vehicle & Capital	7	500,000.00	800,000.00	800,000.00	300,000.00+	
Training & Staff Development	10		650,000.00	650,000.00	650,000.00+	817,000.00
Entertainment & Hospitality	11		18,000.00	18,000.00	18,000.00+	
Miscellaneous Expenses	12	1,900,000.00	3,250,000.00	3,250,000.00	1,350,000.00+	16,300,000.00
Total Overheads:		3,400,000.00	9,371,000.00	9,371,000.00	5,971,000.00+	17,987,000.00
Total Recurrent Expenditure		41,942,339.71	43,186,980.00	43,186,980.00	1,244,640.29+	30,836,051.24
ABIA STATE INDEP. ELECT. COMM.						
HEAD: 444090201						
SH						
Personnel Cost:	1	105,630,019.28	95,200,550.00	95,200,550.00	10,429,469.28-	
Travel & Transport	2	178,000.00	2,025,500.00	2,025,500.00	1,847,500.00+	
Utility	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	900,000.00	1,600,000.00	1,600,000.00	700,000.00+	
Main. of Office Funitures & Equi	6	450,000.00	1,050,000.00	1,050,000.00	600,000.00+	
Maintenance of Vehicle & Capital	7		3,100,000.00	3,100,000.00	3,100,000.00+	
Training & Staff Development	10		950,000.00	950,000.00	950,000.00+	
Entertainment & Hopitality	11		36,000.00	36,000.00	36,000.00+	
Travel & Transport	12	8,254,581.00	7,290,000.00	7,290,000.00	964,581.00-	300,000.00
Total Overheads:		9,782,581.00	16,081,500.00	16,081,500.00	6,298,919.00+	300,000.00
Total Recurrent Expenditure		115,412,600.28	111,282,050.00	111,282,050.00	4,130,550.28-	300,000.00

SCHEDULE OF CONSOLIDATED REVENUE
FUND CHARGES

ABIA STATE GOVERNMENT OF NIGERIA
 DETAILED REPORT
 CONSOLIDATED REVENUE FUND CHARGES
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Original Budget 09	Revised Budget 09	Variance % 2009	Actual 2008
CONSOLIDATED REVENUE FUND CHARGES						
PENSION AND GRATUITIES						
HEAD: 431090201 SH						
Pension	1	1,950,293,892.96	194,000,000.00	194,000,000.00	905.31%-	1,483,961,716.56
Gratuities	2		240,000,000.00	240,000,000.00	100.00%+	
Arrearsof Gratuities	3		360,000,000.00	360,000,000.00	100.00%+	3,516,769.30
Arears of Pension	4	2,735,751.98	60,000,000.00	60,000,000.00	95.44%+	9,833,855.55
Sub-Total: 431090201		1,953,029,644.94	854,000,000.00	854,000,000.00	128.69%-	1,497,312,341.41
SALARIES AND ALLOWANCES STATUTORY OFFICE HOLDERS						
HEAD: 432090201 SH						
CRFC - Executive Governor	1	3,561,896.00	4,494,800.00	4,494,800.00	20.76%+	916,751.63
CRFC - Deputy Governor	2	3,180,000.00	3,908,520.00	3,908,520.00	18.64%+	
CRFC - State Auditor General	4	1,856,457.60	1,788,420.00	1,788,420.00	3.80%-	
CRFC - Auditor General for Local	5	1,864,116.00	11,280,170.00	11,280,170.00	83.47%+	3,912,008.58
CRFC - Chairman Civil Service Co	7	5,016,617.16	5,003,800.00	5,003,800.00	0.26%-	
CRFC - Members Civil Service Com	8					7,320,000.00
CRFC -Chairman Local Gov't Servi	9	6,889,462.80	6,533,850.00	6,533,850.00	5.44%-	
CRFC - Chariman State Ind Electo	13					50,000,000.00
State Universal Basic Education	15					34,800,000.00
Sub-Total: 432090201		22,368,549.56	33,009,560.00	33,009,560.00	32.24%+	96,948,760.21
PUBLIC DEBT CHARGES						
HEAD: 433090201 SH						
Repmt of Commercial & Other Bank	1	23,350,680,102.40				9,168,460,220.45
Repayment of External Loans	2	151,407,437.22				797,670,223.72
Stale Voucher & Liabilities	4	9,733,286.13				
Sub-Total: 433090201		23,511,820,825.75				9,966,130,444.17
GENERAL SUMMARY						
Pension and Gratuities		1,953,029,644.94	854,000,000.00	854,000,000.00	128.69%-	1,497,312,341.41
Statutory Office Holder's Sal		22,368,549.56	33,009,560.00	33,009,560.00	32.24%+	96,948,760.21
Public Debt Charges		23,511,820,825.75				9,966,130,444.17
Total Consol Rev Fund Charges		25,487,219,020.25	887,009,560.00	887,009,560.00	2,773.39%-	11,560,391,545.79

**SCHEDULE OF SUBVENTIONS TO
PARASTATALS AND BOARDS**

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
412090300:Off of the Exe Gov't						
Maint of UNDP/UNFPA Secre.						
HEAD: 412090301						
Overhead Cost	SH 2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total			2,000,000.00	2,000,000.00	2,000,000.00+	
Poverty Reduction Agency						
HEAD: 412090302						
Overhead Cost	SH 2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total			2,000,000.00	2,000,000.00	2,000,000.00+	
UNDP						
HEAD: 412090303						
Personnel Cost	SH 1					4,209,786.00
Sub-Total						4,209,786.00
UNFPA						
HEAD: 412090304						
UNICEF						
HEAD: 412090305						
Personnel Cost	SH 1	8,078,900.82			8,078,900.82-	8,314,357.15
Overhead Cost	SH 2	350,000.00			350,000.00-	4,049,703.93
Sub-Total		8,428,900.82			8,428,900.82-	12,364,061.08
EU						
HEAD: 412090306						
World Bank (UDP)						
HEAD: 412090307						
UNIDO						
HEAD: 412090308						
Overhead Cost	SH 2		15,000,000.00	15,000,000.00	15,000,000.00+	
Sub-Total			15,000,000.00	15,000,000.00	15,000,000.00+	
Poverty Reduction (ABPRP)						
HEAD: 412090309						
Personnel Cost	SH 1	9,516,867.97			9,516,867.97-	
Overhead Cost	SH 2	10,050,000.00	10,000,000.00	10,000,000.00	50,000.00-	370,000.00
Sub-Total		19,566,867.97	10,000,000.00	10,000,000.00	9,566,867.97-	370,000.00
State Statistical Agency						
HEAD: 412090310						
Personnel Cost	SH 1					100,000.00
Overhead Cost	SH 2					100,000.00
Sub-Total						200,000.00
State & Local Govt Areas						
HEAD: 412090311						
Overhead Cost	SH 2		50,000,000.00	50,000,000.00	50,000,000.00+	
Sub-Total			50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State C/tee on Fd&Nutr						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
HEAD: 412090312	SH					
ANSEPA						
HEAD: 412090313						
Personnel Cost	1	61,827,403.78		163,500,000.00	101,672,596.22+	152,084,038.48
Overhead Cost	2	55,706,220.00	75,000,000.00	75,000,000.00	19,293,780.00+	58,295,000.00
Sub Total		117,533,623.78	75,000,000.00	238,500,000.00	120,966,376.22+	210,379,038.48
Grand Total Subv.- 412090300		145,529,392.57	154,000,000.00	317,500,000.00	171,970,607.43+	227,522,885.56
413090300: OFFICE OF THE SSG UNICEF						
HEAD: 413090300	SH					
Personnel Cost	1	7,072,713.09			7,072,713.09-	3,002,199.74
Overhead Cost	2	200,000.00			200,000.00-	2,891,175.49
Sub Total		7,272,713.09			7,272,713.09-	5,893,375.23
Nat. Youth Service Corps						
HEAD: 413090301	SH					
Personnel Cost	1					500,000.00
Overhead Cost	2					500,000.00
Sub-Total						1,000,000.00
SEMA						
HEAD: 413090302	SH					
Personnel Cost	1	300,000.00			300,000.00-	
Overhead Cost	2	300,000.00			300,000.00-	1,200,000.00
Sub-Total		600,000.00			600,000.00-	1,200,000.00
NSCDC						
HEAD: 413090303	SH					
Personnel Cost	1					700,000.00
Sub-Total						700,000.00
Criminal Justice Commission						
HEAD: 413090304	SH					
Personnel Cost	1	200,000.00			200,000.00-	
Sub-Total 413090701		200,000.00			200,000.00-	
National Economic Intell Comm						
HEAD: 413090305	SH					
Overhead Cost	2		1,500,000.00	1,500,000.00	1,500,000.00+	
Sub-t 413090305			1,500,000.00	1,500,000.00	1,500,000.00+	
Nigerian Nat. Volunteer Service						
HEAD: 413090306						
Overhead Cost	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Sub - Total 413090306			1,000,000.00	1,000,000.00	1,000,000.00+	
Grand Total: 413090206/9		8,072,713.09	2,500,000.00	2,500,000.00	5,572,713.09-	8,793,375.23
414090300: Office of the HOS						
Abia State Pension Board	SH					
HEAD: 414090301						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Personnel Cost	1	436,024,250.00			436,024,250.00-	589,833,990.19
Overhead Cost	2	600,000.00	5,000,000.00	5,000,000.00	4,400,000.00+	146,200,000.00
Sub-Total		436,624,250.00	5,000,000.00	5,000,000.00	431,624,250.00-	736,033,990.19
Housing Loans Board HEAD: 414090302	SH					
Grand Total Para: 414090300		436,624,250.00	5,000,000.00	5,000,000.00	431,624,250.00-	736,033,990.19
415090300: Min. of Agric. ADP						
HEAD: 415090301	SH					
Personnel Cost	1	108,800,000.00			108,800,000.00-	93,692,186.56
Overhead Cost	2	27,200,000.00			27,200,000.00-	25,692,186.68
Sub-Total 415090301		136,000,000.00			136,000,000.00-	119,384,373.24
Subvention to SACLB HEAD: 415090302	SH					
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total 415090302			2,000,000.00	2,000,000.00	2,000,000.00+	
Abia Golden Chicken Ogwe HEAD: 415090303	SH					
Personnel Cost	1	1,500,000.00			1,500,000.00-	1,750,000.00
Overhead Cost	2	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	500,000.00
Sub-Total 415090303		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00+	2,250,000.00
Oil Palm Nur. (SMU) SHOPP HEAD: 415090304	SH					
Personnel Cost	1	2,100,000.00			2,100,000.00-	1,200,000.00
Overhead Cost	2	900,000.00	8,000,000.00	8,000,000.00	7,100,000.00+	600,000.00
Sub-Total 415090304		3,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00+	1,800,000.00
Abia Agro Input Supply Coy HEAD: 415090305	SH					
Personnel Cost	1					300,000.00
Sub-Total 415090305						300,000.00
World Bank Development Proj HEAD: 415090306	SH					
Abia Rubber Company HEAD: 415090307	SH					
Cocoa HEAD: 415090308	SH					
Abia State Palm Coy Ltd HEAD: 415090309	SH					
Pest Control Unit HEAD: 415090310	SH					
Abia Cashew						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

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	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
HEAD: 415090311 Overhead Cost	SH 2					3,095,000.00
Sub-Total 415090311						3,095,000.00
Grand Total Subv.- 415090300		141,500,000.00	15,000,000.00	15,000,000.00	126,500,000.00-	126,829,373.24
417090300: Min. of Comm.& Ind. Industrial Developm. Centre HEAD: 417090301	SH					
Skills Acquisition Centre HEAD: 417090302 Personnel Cost	SH 1					1,873,832.38
Overhead Cost	2	200,000.00			200,000.00-	600,000.00
Sub-Total 417090302						
Metallurgical Complx Project HEAD: 417090303 Personnel Cost	SH 1	16,864,489.52			16,864,489.52-	13,116,826.66
Overhead Cost	2	1,873,832.38	2,000,000.00	2,000,000.00	126,167.62+	
Sub-Total 417090303		18,738,321.90	2,000,000.00	2,000,000.00	16,738,321.90-	13,116,826.66
Fund 4 Small Scale Ind-FFSS HEAD: 417090304 Overhead Cost	SH 2		500,000.00	500,000.00	500,000.00+	
Sub-Total 417090304			500,000.00	500,000.00	500,000.00+	
Grand Total Subventions		18,938,321.90	2,500,000.00	3,000,000.00	15,938,321.90-	15,590,659.04
418090300: Min of Science& Tec Intergrated Skill Aqu. Center HEAD:418090300 Overhead Cost	2		1,200,000.00	1,200,000.00	1,200,000.00+	
Subv.- 418090300			1,200,000.00	1,200,000.00	1,200,000.00+	
Raw Materials Display Center Head: 418090300 Overhead Cost	2	73,500.00	800,000.00	800,000.00	726,500.00+	
Sub - Total		73,500.00	800,000.00	800,000.00	726,500.00+	
Total Head 418090300		73,500.00	2,000,000.00	2,000,000.00	1,926,500.00+	
419090300: Min. of Education Abia State University HEAD: 419090301 Personnel Cost	SH 1	500,000,000.00			500,000,000.00-	1,697,153,369.50
Overhead Cost	2					2,298,400,761.46
Sub-Total: 419090301		500,000,000.00			500,000,000.00-	3,995,554,130.96
Secondary Edu. Mgt. Board HEAD: 419090302 Personnel Cost	SH 1	1,928,897,871.17			1,928,897,871.17-	1,581,426,073.47
Overhead Cost	2	383,493,287.02	120,000,000.00	120,000,000.00	263,493,287.02-	324,625,688.02
Sub-Total: 419090302		2,312,391,158.19	120,000,000.00	120,000,000.00	2,192,391,158.19-	1,906,051,761.49

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Abia State Polytechnic HEAD: 419090303	SH					
Personnel Cost	1	175,000,000.00			175,000,000.00-	172,731,124.00
Overhead Cost	2	726,613,181.02			726,613,181.02-	932,523,011.08
Sub-Total: 419090303		901,613,181.02			901,613,181.02-	1,105,254,135.08
College Edu. (Tech A/Chukwu) HEAD: 419090304	SH					
Personnel Cost	1	133,000,000.00			133,000,000.00-	143,384,804.00
Overhead Cost	2	52,478,435.00			52,478,435.00-	64,617,782.00
Sub-Total: 419090304		185,478,435.00			185,478,435.00-	208,002,586.00
Abia State Agen. for M/Lit. HEAD: 419090305	SH					
Personnel Cost	1					200,000.00
Overhead Cost	2					400,000.00
Sub-Total: 419090305						800,000.00
Adult & Non-formal Edu. HEAD: 419090306	SH					
Personnel Cost	1					152,771,489.67
Overhead Cost	2					200,000.00
Sub-Total: 419090306						152,971,489.67
Abia State Library Board HEAD: 419090307	SH					
Personnel Cost	1	50,000,300.00			50,000,300.00-	27,224,011.94
Overhead Cost	2	6,155,555.22			6,155,555.22-	10,479,726.79
Sub-Total: 419090307		56,155,855.22			56,155,855.22-	37,703,738.73
Abia State UBE (ASUBE) HEAD: 419090308	SH					
Personnel Cost	1	2,054,669,201.43			2,054,669,201.43-	1,233,927,700.51
Overhead Cost	2	151,648,553.78			151,648,553.78-	
Sub-Total: 419090308		2,206,317,755.21			2,206,317,755.21-	1,233,927,700.51
Grand Total Subv.- 419090300		6,161,956,384.64	120,000,000.00	120,000,000.00	6,041,956,384.64-	8,640,065,542.44
420090300: Ministry of Finance Pools Betting Gaming & Casino HEAD: 420090301	SH					
Personnel Cost	1	200,000.00			200,000.00-	1,367,650.00
Overhead Cost	2	7,651,000.00	2,500,000.00	2,500,000.00	5,151,000.00-	5,402,000.00
Sub-Total: 420090301		7,851,000.00	2,500,000.00	2,500,000.00	5,351,000.00-	6,769,650.00
Abia Lottery Board Head: 420090300						
Project Insurance Broker Head 420090300						
Personnel Cost	1	2,455,773.65			2,455,773.65-	
Sub Total Process Finance & Investment C Head: 420090300						

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ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Grand Total Subv.- 420090300		10,306,773.65	2,500,000.00	2,500,000.00	7,806,773.65-	6,769,650.00
423090300: Ministry of Health Hospital Management HEAD: 421090301	SH					
Personnel Cost	1	293,475,277.61			293,475,277.61-	415,868,800.99
Overhead Cost	2	106,740,510.00			106,740,510.00-	260,004,170.04
Sub-Total: 423090301		400,215,787.61			400,215,787.61-	675,872,971.03
Abia State Teaching Hospital HEAD: 423090302	SH					
Personnel Cost	1	420,000,000.00			420,000,000.00-	463,976,893.44
Overhead Cost	2	46,252,185.00			46,252,185.00-	310,503,836.71
Sub-Total: 423090302		466,252,185.00			466,252,185.00-	774,480,730.15
Planned Parenthood Head: 423090303						
Personnel Cost	1					50,000.00
Sub total						50,000.00
TB Centre Head: 423090304						
Sub Total						
Dr Ojir Ozor Kalu Med Care Cen Head: 423090303	SH					
Overhead Cost	2	3,000,000.00	30,000,000.00	30,000,000.00	27,000,000.00+	3,000,000.00
Sub total 423090303		3,000,000.00	30,000,000.00	30,000,000.00	27,000,000.00+	3,000,000.00
Health System Fund Head: 423090304						
Abia State Univer Tech Hospit Head: 423090306	1					
Personnel Cost	1	70,000,000.00			70,000,000.00-	92,795,378.00
Sub Total		70,000,000.00			70,000,000.00-	92,795,378.00
Grand Total Subv.: 421090300		939,467,972.61	30,000,000.00	30,000,000.00	909,467,972.61-	1,546,199,079.18
424090300: Min of Inf.Cul&Tour B/casting Coop.of Abia State HEAD: 424090301	SH					
Personnel Cost	1	165,000,000.00			165,000,000.00-	137,000,000.00
Overhead Cost	2	184,886,926.40			184,886,926.40-	30,000,000.00
Sub-Total: 424090301		349,886,926.40			349,886,926.40-	167,000,000.00
Abia State Council for Arts HEAD: 424090302	SH					
Personnel Cost	1	21,666,595.30			21,666,595.30-	19,499,935.77
Overhead Cost	2					2,166,659.53
Sub-Total: 424090302		21,666,595.30			21,666,595.30-	21,666,595.30
Abia State Printg.& Pub.Coop HEAD: 424090303	SH					

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Personnel Cost	1	22,101,962.85			22,101,962.85-	23,525,587.95
Overhead Cost	2					5,050,547.30
Sub-Total: 424090303		22,101,962.85			22,101,962.85-	28,576,135.25
Abia State Tourism Board HEAD: 424090304	SH					
Personnel Cost	1	5,603,641.75			5,603,641.75-	4,077,558.00
Sub-Total: 424090304		5,603,641.75			5,603,641.75-	4,077,558.00
Government Press HEAD: 424090305	SH					
Personnel Cost	1	200,000.00			200,000.00-	
Overhead Cost	2	400,000.00			400,000.00-	1,600,000.00
Sub-Total: 424090305		600,000.00			600,000.00-	1,600,000.00
Grand Total Subv. - 424090300		399,859,126.30			399,859,126.30-	222,920,288.55
425090300: Ministry of Justice Abia State Law Revw Commisn HEAD: 425090301	SH					
Personnel Cost	1	11,046,316.87			11,046,316.87-	1,405,114.97
Overhead Cost	2	1,000,000.00	18,000,000.00	18,000,000.00	17,000,000.00+	885,724.71
Sub-Total: 425090301		12,046,316.87	18,000,000.00	18,000,000.00	5,953,683.13+	2,290,839.68
Legal Aid Council HEAD: 425090302	SH					
Overhead Cost	2		550,000.00	550,000.00	550,000.00+	
Sub-Total: 425090302			550,000.00	550,000.00	550,000.00+	
Statutory Fee (Body of Bunch) HEAD: 425090303	SH					
Overhead Cost	2		400,000.00	400,000.00	400,000.00+	
Sub-Total: 425090303			400,000.00	400,000.00	400,000.00+	
Grand Total Subv. - 425090300		12,046,316.87	18,950,000.00	18,950,000.00	6,903,683.13+	2,290,839.68
426090300: Min of Lands & Surv Umuahia Capital Dev Auth Head 426090301						
Personnel Cost	1	12,109,076.86			12,109,076.86-	9,481,828.02
Sub total		12,109,076.86			12,109,076.86-	9,481,828.02
World Bank (PIU) HEAD: 426090302	SH					
Overhead Cost	2	5,000,000.00	40,000,000.00	40,000,000.00	35,000,000.00+	
Sub-Total: 426090302		5,000,000.00	40,000,000.00	40,000,000.00	35,000,000.00+	
Open Spaces Dev Comm Head 426090301						
Personnel Cost	1	1,913,634.67			1,913,634.67-	600,000.00
Overhead Cost	2	400,000.00	2,400,000.00	2,400,000.00	2,000,000.00+	
Sub-Total 426090301		2,313,634.67	2,400,000.00	2,400,000.00	86,365.33+	600,000.00

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Grand Total Subv. - 426090300		19,422,711.53	42,400,000.00	42,400,000.00	22,977,288.47+	10,081,828.02
428090300: Pub. Utilit. & Wtr. Re						
Abia State Water Board						
HEAD: 428090301						
Personnel Cost	SH 1	109,724,905.00			109,724,905.00-	83,012,420.07
Overhead Cost	2	14,159,760.00	25,000,000.00	25,000,000.00	10,840,240.00+	10,232,410.00
Sub-Total: 428090301		123,884,665.00	25,000,000.00	25,000,000.00	98,884,665.00-	93,244,830.07
RUWASSA						
Head 428090302						
Overhead Cost			6,000,000.00	6,000,000.00	6,000,000.00+	
Sub-total 428090301			6,000,000.00	6,000,000.00	6,000,000.00+	
Grand Total Subv. - 428090300		123,884,665.00	31,000,000.00	31,000,000.00	92,884,665.00-	93,244,830.07
429090300 Min of Environment ASEPA						
Head 429090301						
431090300: Min. of Sports & S.D						
Abia State Sports Council						
HEAD: 431090301						
Personnel Cost	SH 1	126,805,792.00			126,805,792.00-	82,531,961.42
Overhead Cost	2		20,000,000.00	20,000,000.00	20,000,000.00+	12,095,256.20
Sub-Total: 431090301		126,805,792.00	20,000,000.00	20,000,000.00	106,805,792.00-	94,627,217.62
Eyinba Football Club						
HEAD: 431090302						
Personnel Cost	SH 1	199,292,000.00			199,292,000.00-	262,443,750.00
Overhead Cost	2	104,224,000.00	200,000,000.00	200,000,000.00	95,776,000.00+	296,291,500.00
Sub-Total: 431090302		303,516,000.00	200,000,000.00	200,000,000.00	103,516,000.00-	558,735,250.00
Abia Warriors Football Club						
HEAD: 431090303						
Personnel Cost	SH 1	10,000,000.00			10,000,000.00-	
Overhead Cost	2	51,154,416.88	144,000,000.00	144,000,000.00	92,845,583.12+	13,500,000.00
Sub-Total: 431090303		61,154,416.88	144,000,000.00	144,000,000.00	82,845,583.12+	13,500,000.00
Abia Commet						
HEAD: 431090304						
Personnel Cost	SH 1	1,000,000.00			1,000,000.00-	
Overhead Cost	2	2,000,000.00	24,000,000.00	24,000,000.00	22,000,000.00+	6,000,000.00
Sub-Total: 431090304		3,000,000.00	24,000,000.00	24,000,000.00	21,000,000.00+	6,000,000.00
YSOFON						
HEAD: 431090305						
Personnel Cost						3,500,000.00
Overhead Cost			13,000,000.00	13,000,000.00	13,000,000.00+	
Sub total 431090305			13,000,000.00	13,000,000.00	13,000,000.00+	3,500,000.00
Grand Total Subv. - 431090300		494,476,208.88	401,000,000.00	401,000,000.00	93,476,208.88-	676,362,467.62

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ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Budget 2009	Revised Budget 09	Variance 2009	Actual 2008
Ministry of Works Head : 432090300						
OJK Transport Overhead Costs	2	17,597.50	6,000,000.00	6,000,000.00	5,982,402.50+	220,224,883.00
Sub - Total		17,597.50	6,000,000.00	6,000,000.00	5,982,402.50+	220,224,883.00
Min.of Housg & Urb.Dev Abia St.Housg & Prop.Dev.Co HEAD: 433090301						
Personnel Cost	1	34,084,601.50			34,084,601.50-	39,966,039.32
Sub Total		34,084,601.50			34,084,601.50-	39,966,039.32
Umuahia Capital Dev.Authori HEAD: 433090303						
Personnel Cost	1	1,513,634.67			1,513,634.67-	6,054,538.68
Overhead Cost	2					15,372,157.96
Sub-Total: 433090303		1,513,634.67			1,513,634.67-	21,426,696.64
Grand Total Subv: 433090300		36,510,281.17			36,510,281.17-	61,992,735.96
434090300: Min. of Women Affir Skill Acquisition Centre HEAD: 434090301						
Personnel Cost	1	800,000.00			800,000.00-	200,000.00
Overhead Cost	2	500,000.00	2,400,000.00	2,400,000.00	1,900,000.00+	400,000.00
Sub-Total: 434090301		1,300,000.00	2,400,000.00	2,400,000.00	1,100,000.00+	600,000.00
Grand Total Subv. - 434090300		1,300,000.00	5,100,000.00	5,100,000.00	3,800,000.00+	600,000.00
435090300: Youth Development National Youth Council						
Overhead Cost	2	7,651,000.00	2,500,000.00	2,500,000.00	5,151,000.00-	5,402,000.00
Sub Total		7,651,000.00	2,500,000.00	2,500,000.00	5,151,000.00-	5,402,000.00
Total Subv.435090300		7,651,000.00	2,500,000.00	2,500,000.00	5,151,000.00-	5,402,000.00
439090300: Loc.Gov. Serv.Comm. Local Gov't. Pension Board HEAD: 439090301						
Personnel Cost	1	7,000,000.00			7,000,000.00-	19,000,000.00
Overhead Cost	2		200,000,000.00	200,000,000.00	200,000,000.00+	7,000,000.00
Sub-Total: 439090301		7,000,000.00	200,000,000.00	200,000,000.00	193,000,000.00+	26,000,000.00
Grand Total Subv. - 439090300		7,000,000.00	200,000,000.00	200,000,000.00	193,000,000.00+	26,000,000.00

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SCHEDULE OF CAPITAL RECEIPTS AND
CAPITAL EXPENDITURE

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2009

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 Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
CONTRIBUTION TO CDF						
HEAD: 551090201						
MINISTRY OF FINANCE						
Transfer from CRF						
	SH					
	1	19,939,445,730.00	19,939,445,730.00	19,939,445,730.00	19,939,445,730.00-	1,300,814,998.28
Total		19,939,445,730.00	19,939,445,730.00	19,939,445,730.00	19,939,445,730.00-	1,300,814,998.28
INTERNAL LOANS						
HEAD: 552090201						
Loan from Commercial Banks						
	SH					
	1	22,836,384,320.42		22,836,384,320.42	22,836,384,320.42+	3,500,000,000.00
	2	2,390,405,903.95		2,390,405,903.95	2,390,405,903.95+	1,356,514,336.81
Total		25,226,790,224.37		25,226,790,224.37	25,226,790,224.37+	4,856,514,336.81
EXTERNAL LOANS						
HEAD: 553090201						
MINISTRY OF FINANCE						
World Bank Loans (HSDP II)						
	SH					
	1	848,000,000.00	848,000,000.00	848,000,000.00	848,000,000.00-	
Total		848,000,000.00	848,000,000.00	848,000,000.00	848,000,000.00-	
GRANTS						
HEAD: 554090201						
MINISTRY OF AGRICULTURE						
Federal Government Grant						
	SH					
	1	221,667,000.00	221,667,000.00	221,667,000.00	221,667,000.00-	
Total		221,667,000.00	221,667,000.00	221,667,000.00	221,667,000.00-	
HEAD: 554090202						
MINISTRY OF EDUCATION						
Federal Government Grant for UBE						
	SH					
	1	652,000,000.00	652,000,000.00	652,000,000.00	652,000,000.00-	51,200,000.00
	2					1,406,200.00
Total		652,000,000.00	652,000,000.00	652,000,000.00	652,000,000.00-	52,606,200.00
HEAD: 554090203						
MINISTRY OF FINANCE						
Fed.Govt.Grants on Gains of the						
	SH					
	1	1,399,177,862.19		1,399,177,862.19	1,399,177,862.19+	
Total		1,399,177,862.19		1,399,177,862.19	1,399,177,862.19+	
HEAD: 554090204						
ABIA STATE PLANNING COMM.						
Grants from development Partners						
	SH					
	1	867,572,010.00	3,082,311,200.00	3,082,311,200.00	2,214,739,190.00-	34,650,489.17
Total		867,572,010.00	3,082,311,200.00	3,082,311,200.00	2,214,739,190.00-	34,650,489.17
HEAD: 554090205						
MINISTRY OF HEALTH						
UNICEF Programe						
	SH					
	1	53,010,297.00			53,010,297.00+	42,273,290.00
	2	930,900.00			930,900.00+	2,145,000.00
	3					1,707,000.00
Total		53,941,197.00			53,941,197.00+	46,125,290.00
MICELLANEOUS						
HEAD: 555090201						
MIN OF LANDS & SURVEY						
Plot Development Fees						
	SH					
	1	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00-	
Total		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
HEAD 450 - AGRICULTURE						
HEAD: 450090201						
MINISTRY OF AGRICULTURE						
Establishment of a Drug Revolving	1					3,070,000.00
Nat. Anti-Rabies Vaccination Camp	2		1,000,000.00	1,000,000.00	1,000,000.00+	13,000,000.00
Construction of Office Block	3		15,000,000.00	15,000,000.00	15,000,000.00+	
Farmers Census	4		3,500,000.00	3,500,000.00	3,500,000.00+	
Pest Control Unit	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Survevized Agricultural Loans Bo	6		48,000,000.00	48,000,000.00	48,000,000.00+	
Rehabilitation/Const. of Igbere/	7		10,000,000.00	10,000,000.00	10,000,000.00+	103,000,000.00
S.M.U. (Raising 1m. Oil Palm See	8	9,860,000.00	80,000,000.00	80,000,000.00	70,140,000.00+	
ADP	9	4,000,000.00	250,000,000.00	250,000,000.00	246,000,000.00+	
(Abia Rubber/Production of Rubbe	10		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia Cashew	11		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of(4in 1) Prjt Vehic	12		13,500,000.00	13,500,000.00	13,500,000.00+	
Data Produc. & Publicatn of Agro	13		4,000,000.00	4,000,000.00	4,000,000.00+	
Publication of Agric News	14		1,500,000.00	1,500,000.00	1,500,000.00+	
Procurement & Installation of In	15		250,000.00	250,000.00	250,000.00+	
Child Care Centre	16		1,500,000.00	1,500,000.00	1,500,000.00+	
Equipping the New Vet Clinic & L	17		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Asset (Tr	18		132,000,000.00	132,000,000.00	132,000,000.00+	
Abia State Cocoa Estate Maintena	19	20,000,000.00	3,500,000.00	3,500,000.00	16,500,000.00-	
Community Based Cassava/Maize	20		30,000,000.00	30,000,000.00	30,000,000.00+	
Pr						
Establishment of Market Garden P	21		5,000,000.00	5,000,000.00	5,000,000.00+	
Prophyllasix CBPP/PPP	22		1,000,000.00	1,000,000.00	1,000,000.00+	
Progression						
Raising of (1,000,000 Cocoa Seed	23		5,000,000.00	5,000,000.00	5,000,000.00+	
Accelerated Rice Production Proj	24		5,000,000.00	5,000,000.00	5,000,000.00+	
Prod. of Citrus Seedling for Sale	25	5,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00-	
Rehab. of 20Km Agbozu Uzuakoli F	26	10,000,000.00	2,500,000.00	2,500,000.00	7,500,000.00-	12,755,400.00
Re-roofing of the Administrative	27		15,000,000.00	15,000,000.00	15,000,000.00+	
Re-roofing of the Engineering W/	28		8,000,000.00	8,000,000.00	8,000,000.00+	
Re-activatn of Abia Integrated F	29		3,500,000.00	3,500,000.00	3,500,000.00+	
Procurement of Agro Chemical for C	30		4,000,000.00	4,000,000.00	4,000,000.00+	
Building of Farm House @ the Coc	32		3,000,000.00	3,000,000.00	3,000,000.00+	
Purch. of (7in No) Computer Comp	33		1,000,000.00	1,000,000.00	1,000,000.00+	2,900,000.00
Purch.(2in No)Hilux Van for Moni	34		9,000,000.00	9,000,000.00	9,000,000.00+	
Rehabilitation of 15Km Lodu Farm	35		2,000,000.00	2,000,000.00	2,000,000.00+	5,515,538.00
Plantain/Banana Suckers Multipli	36		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of (20 in No) M/Cycle (Y	37		3,200,000.00	3,200,000.00	3,200,000.00+	
Purchase of a Sony Digital Cain	38		200,000.00	200,000.00	200,000.00+	
Purch. of Decontamintes & Sprayi	39		500,000.00	500,000.00	500,000.00+	
ADP	48	41,000,000.00			41,000,000.00-	52,700,000.00
Abia Cashew	49					1,500,000.00
*Total		89,860,000.00	740,650,000.00	740,650,000.00	650,790,000.00+	194,440,938.00
TOTAL : HEAD 450- AGRIC		89,860,000.00	740,650,000.00	740,650,000.00	650,790,000.00+	194,440,938.00
LIVESTOCK- MINISTRY OF AGRIC						
HEAD: 451090201						
HEAD: 451 - LIVESTOCK						
Printing of ARI Certificate and	1		750,000.00	750,000.00	750,000.00+	
Ensuring Proper Inspection of Me	2		100,000.00	100,000.00	100,000.00+	
Constr of Mini Slaughter House	3		100,000.00	100,000.00	100,000.00+	
Monitoring Existing Control Post	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Const of a Cattle Control Post	5		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehab. Delipilated Vet Clinic &	6		5,000,000.00	5,000,000.00	5,000,000.00+	
Constr. of Modern Slaughter Servs	7		50,000,000.00	50,000,000.00	50,000,000.00+	1,373,000.00
Vet Clinical & Laboratory Servic	8		1,500,000.00	1,500,000.00	1,500,000.00+	
Vet Clinical & Barracks @ Arochu	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab of the Burntdown Vet Clin	10		3,000,000.00	3,000,000.00	3,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Prov. of B/Hole @ Waterside Slau	11		2,500,000.00	2,500,000.00	2,500,000.00+	
Rehab. of L/Stock Farm @ Okoko I	12		16,500,000.00	16,500,000.00	16,500,000.00+	
Expansion of the Snailery	12		500,000.00	500,000.00	500,000.00+	
Constr./Equiping of Bird Quaren	14		6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of Cold Chain Facility	15		500,000.00	500,000.00	500,000.00+	
Youth in Agriculture Programme	16		50,000,000.00	50,000,000.00	50,000,000.00+	
Total			153,450,000.00	153,450,000.00	153,450,000.00+	1,373,000.00
HEAD: 453 - FISHERY						
HEAD: 453090201						
MINISTRY OF AGRICULTURE						
Construction of Fish Pond in Ozu	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Const. of Hatechere & Produc. of	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			20,000,000.00	20,000,000.00	20,000,000.00+	
TOTAL HEAD:451 - FISHERIES						
HEAD: 455 ENERGY & PWR						
HEAD: 455090201						
MIN OF COMMERCE/INDUSTRY						
Metallurgical Complex Project, A	1		100,000,000.00	100,000,000.00	100,000,000.00+	
Capacity Buiding (Acquis. of Cap.	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Industrial Dev. (Ovom. Industria	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Fund for Small Scale Industries	7		10,000,000.00	10,000,000.00	10,000,000.00+	
Capacity Building (Acqu. of Capac	9		15,000,000.00	15,000,000.00	15,000,000.00+	
Industrial Development Project	12		8,000,000.00	8,000,000.00	8,000,000.00+	
MSME(World Bank Assisted)	13		7,000,000.00	7,000,000.00	7,000,000.00+	
Micro						
Leather/Garment at Umukalika	14		10,000,000.00	10,000,000.00	10,000,000.00+	
Business Support/Information Cen	15		7,000,000.00	7,000,000.00	7,000,000.00+	
Total			177,000,000.00	177,000,000.00	177,000,000.00+	
HEAD:453 SCIENCE & TECH.						
HEAD:453090201						
MIN. OF SCIENCE & TECH.						
Abia ICT Empowerment Project	1	500,000.00	20,000,000.00	20,000,000.00	19,500,000.00+	100,924,450.00
Tech. Park Project Ovom	3		35,000,000.00	35,000,000.00	35,000,000.00+	
Install. of 360kVA Photo Voltaic(	5		120,000,000.00	120,000,000.00	120,000,000.00+	
Acquisition of Dosimeters & Film	6		15,000,000.00	15,000,000.00	15,000,000.00+	
State WebSite for Ministrie & Pa	7		2,000,000.00	2,000,000.00	2,000,000.00+	
Establishmt of Science Apparatus	8		3,000,000.00	3,000,000.00	3,000,000.00+	
Up-grading & Modernization of Te	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets	10		5,000,000.00	5,000,000.00	5,000,000.00+	
W-MAX Centre Project	11		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		500,000.00	215,000,000.00	215,000,000.00	214,500,000.00+	100,924,450.00
TOTAL HEAD 454 MAN. & COMM						
		1,500,000.00	645,000,000.00	645,000,000.00	643,500,000.00+	302,773,350.00
HEAD: 455 -ENERGY AND POWER						
HEAD: 455090201						
MIN. OF PUBLIC UTILITIES & W/R						
Improv. of Elec. Supply & Distri	1	17,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00-	500,000.00
Purch. of T/Formers/Conductors E	2	8,365,000.00	550,000,000.00	50,000,000.00	41,635,000.00+	60,000,000.00
Connectn of W/Sheme to PHCN	3	5,212,600.00	24,000,000.00	24,000,000.00	18,787,400.00+	285,758,625.00
Mact						
Puch. of Major Electricity Equip	4	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	
Purch. of HAIB Crene Vehicle/Equi	5		10,000,000.00	10,000,000.00	10,000,000.00+	
Extention of Electri. to(15 Comm	6	16,823,085.00	50,000,000.00	50,000,000.00	33,176,915.00+	

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2009

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Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg. 2009	Variance Amount	Actual 2008
Procuremt & Rehab.of Gen.for Str	7	4,270,000.00	20,000,000.00	20,000,000.00	15,730,000.00+	93,000,000.00
Street Light/Fuelling	10	48,295,480.00	100,000,000.00	100,000,000.00	51,704,520.00+	
Solar Traffic Light	11	7,000,000.00			7,000,000.00-	
Total		109,466,165.00	769,000,000.00	269,000,000.00	159,533,835.00+	439,258,625.00
HEAD:455 ENERGY AND POWER						
HEAD:455090202						
MIN OF PETROL & SOLID MIN. DEV						
Building & Equipping of Laborato	1		4,000,000.00	4,000,000.00	4,000,000.00+	
Geological Survey & Prod. of Geo	2		19,000,000.00	19,000,000.00	19,000,000.00+	
Purchase of (2in No0 HiLux Van	3		9,000,000.00	9,000,000.00	9,000,000.00+	
Office Furniture & Equipments	7		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Staff Bus	8		8,000,000.00	8,000,000.00	8,000,000.00+	
Petroluem Dump Site	11		15,000,000.00	15,000,000.00	15,000,000.00+	
Total			60,000,000.00	60,000,000.00	60,000,000.00+	
HEAD:455 ENERGY AND POWER						
HEAD: 455090203						
MIN OF COOPERATIVE & POVERTY R						
Rural Electrification	1					1,000,000.00
Rehab. of Decayed Infrastructure	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Elect equipmt. & Testing Instru	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Grant-in-Aid to 200 Comm. Self H	4		40,000,000.00	40,000,000.00	40,000,000.00+	
Poverty Reduc. for Low Income &	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Procremt of 2 inNo Four Wheel Dr	6		9,000,000.00	9,000,000.00	9,000,000.00+	
Procurmt of 17Nos M/Cycles for (	7		2,400,000.00	2,400,000.00	2,400,000.00+	
Rehab. of Rural Feeder Roads 200	8		120,000,000.00	120,000,000.00	120,000,000.00+	
Micro Credit to Co-operative Soc	9		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			201,400,000.00	201,400,000.00	201,400,000.00+	1,000,000.00
TOTAL : HEAD 455 - POWER		109,466,165.00	1,030,400,000.00	530,400,000.00	420,933,835.00+	440,258,625.00
HEAD: 457 ROAD'S AND BRIDGE'S						
HEAD: 457090201						
MIN. OF WORKS AND TRANSPORT						
Constr/Rehab.of Rds at the State	1	4,201,659,747.82	3,450,000,000.00	3,450,000,000.00	751,659,747.82-	
Aba Township Roads	2	1,924,318,444.71	2,000,000,000.00	2,000,000,000.00	75,681,555.29+	119,013,956.59
Construction of Nwachukwu Street	3		27,000,000.00	27,000,000.00	27,000,000.00+	203,000,000.00
Reconstr./Dualization of Brass/F	4					180,000,000.00
Constr. of Ngozi Str. Aba	5	21,285,537.82			21,285,537.82-	714,009,996.31
Constru. of Okwu Avenue, Aba	7					40,300,000.00
Reconstr./Dualization of Aba-Owe	9					990,250,180.84
Constr. of Old Timber Str, Arari	12					259,672,100.00
Constr. of Internal Rds of Timbe	13	70,000,000.00			70,000,000.00-	
Reconstr/ Dual. of PH Road, Aba	16	1,722,504.38	27,000,000.00	27,000,000.00	25,277,495.62+	
Constr. of Ozu Abam-Ndi Oke-Aroc	20	1,579,166.14	500,000,000.00	500,000,000.00	498,420,833.86+	
Constr. of Amangwu-Achara-Ihechi	21		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of 3No. Roads in Arochuk	23	4,800,000.00			4,800,000.00-	
Constr. of Alayi - Ugwueke Road	24		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Igbere- Umuhu Road	25	50,000,000.00			50,000,000.00-	
Constr. of Lohum-Nkpa-Enugu-PH W	30		44,733,890.00	44,733,890.00	44,733,890.00+	
Constr. of Ugwu Nkpa-amaegbuato	31	100,000,000.00			100,000,000.00-	
Constr. of Apuanu-Amaekpu-Akanu	32					70,000,000.00
Constr. of Akpuala Ngwa Railway	35		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Eketa-Eziala Rd	37		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Nunya-Isuikwuato Rd	38	50,000,000.00	27,000,000.00	27,000,000.00	23,000,000.00-	
Constr. Umudike-amaoba Road	40		27,000,000.00	27,000,000.00	27,000,000.00+	45,000,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Constr. of UMuaro-Nenu-Amachi Rd	45		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Ohanze-Ntighauzo-Ibem	47		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Mgbokoamairi-Itu Kpa	49					108,086,533.16
Constr. of Amekwu-Okagwe Rd Ohaf	50	345,419,047.15			345,419,047.15-	
Constr. of Asaga-Amuke-Amangwy R	51	170,000,000.00	27,000,000.00	27,000,000.00	143,000,000.00-	
Constr. of Abribi Junctn-Nkporo	52		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Aba-Umuojia Road	56		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Umugo-Ugwunagbo Road	61		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Umuagu Mbato Ofeme Ro	63		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Isieke-ahieke Rd with	64					525,351,361.90
Constr. of Uwalaka Orié Ugba Amu	67	100,000,000.00			100,000,000.00-	
Constr. of Enyiukwu/Afara Road	68	14,000,000.00			14,000,000.00-	
Constr. of AHII-Isiama Afara Roa	69	2,931,518.83			2,931,518.83-	
Dualization of Umuahia-Ossah Roa	70	50,000,000.00			50,000,000.00-	97,315,517.99
Constr of Ehimiri- Housing Estat	71	5,000,000.00			5,000,000.00-	
Constr. of Ogwumabiri Ossah-Umuc	75					25,853,776.00
Constr. of UmuzukwuMbom-Road	77	3,000,000.00			3,000,000.00-	
Constr. of Link Rd btw Aba Rd &	82	3,000,000.00			3,000,000.00-	200,000,000.00
Constr. of Afara Ukwu Road	85	5,000,000.00			5,000,000.00-	
Constr. of Umuopara Ring Road	90					60,306,788.30
Constr. of Okpara Road, Umuahia	91					13,375,000.00
Constr. of Iyienyi-Okwoyi-Ozuite	93		27,000,000.00	27,000,000.00	27,000,000.00+	
Rehab. of 9No. Umuahia Twship R	95	5,444,498.74			5,444,498.74-	
Constr. of Umueze-Umuakanu-Emede	96		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Ibeku Road	98	50,000,000.00			50,000,000.00-	
Ossa-Ogwezi/Holy Hill-Obizi-Lodu	00		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Ohia-Umuihe Road	01		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Leru-Lomara-Nneato Ro	04		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr of Eke Eziamu-Osisankita-	05		400,000,000.00	400,000,000.00	400,000,000.00+	
Constr. of Leru-Ndiawa-Nkwoagu R	07	57,404,146.72			57,404,146.72-	
Constr of Uratta-Obokwe-Ogwe Ro	09	441,393,121.73	27,000,000.00	27,000,000.00	414,393,121.73-	
Maint. of Bridges along State Hi	19		27,000,000.00	27,000,000.00	27,000,000.00+	
Erosion Control on State Highway	20		27,000,000.00	27,000,000.00	27,000,000.00+	
Constr. of Nkporobo-Ohanku Road	21		27,000,000.00	27,000,000.00	27,000,000.00+	
Total		7,677,957,734.04	7,065,733,890.00	7,065,733,890.00	612,223,844.04-	3,651,535,211.09
TOTAL : HEAD 457 ROAD & BRIDGES		7,677,957,734.04	7,065,733,890.00	7,065,733,890.00	612,223,844.04-	3,651,535,211.09
HEAD: 458 EDUCATION						
HEAD: 458090201 SH						
MIN. OF EDUCATION						
Const. of (21No.) Science Lab BI	1					30,000,000.00
Establishment of Resource Centre	3					26,000,000.00
Constr. of Dometory Blcks & Perim	4		6,000,000.00	6,000,000.00	6,000,000.00+	
Procure & Spplly of Science Equip	5		8,000,000.00	8,000,000.00	8,000,000.00+	
Constr. of 3 Lib. Blck in the 3Se	7		15,000,000.00	15,000,000.00	15,000,000.00+	
National School Census	8		3,000,000.00	3,000,000.00	3,000,000.00+	
Dev. & Accredition of Technical	9					2,000,000.00
Establishment of Gifted Children	11					5,000,000.00
Abia State Library Board	12		4,500,000.00	4,500,000.00	4,500,000.00+	
Abia State UBE Board	13		500,000,000.00	500,000,000.00	500,000,000.00+	
Abia State Polytechnic Abia	14		283,500,000.00	283,500,000.00	283,500,000.00+	200,000,000.00
Abia State University	15		300,000,000.00	300,000,000.00	300,000,000.00+	
Abia State College of Edu.(Techn	16		60,000,000.00	60,000,000.00	60,000,000.00+	552,606,200.00
Adult & Non- Formal Education (P	17		4,500,000.00	4,500,000.00	4,500,000.00+	
Secondary Educ. Management Board	18		10,000,000.00	10,000,000.00	10,000,000.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
State Counterpart Funding for ET	21		10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00
Purchase of 3 Buses (Hilux)	22		6,500,000.00	6,500,000.00	6,500,000.00+	
Purch. of Coaster Bus (1 in No)	23		7,000,000.00	7,000,000.00	7,000,000.00+	
Prov. of Office Equipmt (Office S	24		4,000,000.00	4,000,000.00	4,000,000.00+	
Computerization of the Min. of E	25		2,275,120.00	2,275,120.00	2,275,120.00+	
Provision of School Mapping	26		2,000,000.00	2,000,000.00	2,000,000.00+	
Computerization of EDC	28		10,300,000.00	10,300,000.00	10,300,000.00+	
Constr of 3Room Office Library/ Computer Centre at Aba (Zonal Ed	29	200,000,000.00	4,900,000.00	4,900,000.00	195,100,000.00-	
Computer Centre at Ohafia (Zonal	30		2,000,000.00	2,000,000.00	2,000,000.00+	
Computer Centre at Ohafia (Zonal	31		2,000,000.00	2,000,000.00	2,000,000.00+	
Total		200,000,000.00	1,245,475,120.00	1,245,475,120.00	1,045,475,120.00+	816,606,200.00
TOTAL HEAD 457 - EDUCATION		200,000,000.00	1,245,475,120.00	1,245,475,120.00	1,045,475,120.00+	816,606,200.00
HEAD 459 HEALTH						
HEAD: 459090201 SH						
MINISTRY OF HEALTH						
Constr. of Ndi Eme Abam Health C	1		50,000,000.00	50,000,000.00	50,000,000.00+	9,396,000.00
Equipmt of General Hosp. & Furni	2		50,000,000.00	50,000,000.00	50,000,000.00+	1,707,000.00
Renov./Const. of C/Rm Bkck @ Sch	3		25,000,000.00	25,000,000.00	25,000,000.00+	
Rehab. & Equipmt of Medical Labo	4		10,000,000.00	10,000,000.00	10,000,000.00+	79,396,000.00
Estabshmt/Constr. of Cancer Hosp	5					
Renov. & Rehab of Leprosy Ward	8	930,900.00	10,000,000.00	10,000,000.00	9,069,100.00+	
@ Onchocerciasis Control	9		5,000,000.00	5,000,000.00	5,000,000.00+	726,147,265.44
Reproductive Health Equipment	10	8,192,567.00	10,000,000.00	10,000,000.00	1,807,433.00+	
Immunization (Supplemental & Rout	11	44,817,730.00	15,000,000.00	15,000,000.00	29,817,730.00-	
CID/ORI	12		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Health System Fund (P	13		50,000,000.00	50,000,000.00	50,000,000.00+	2,145,000.00
Abia State University Teaching H	14		310,000,000.00	310,000,000.00	310,000,000.00+	
Renovation of Mgboko Psychric Ho	15	1,000,000.00	15,000,000.00	15,000,000.00	14,000,000.00+	
Dr. Orji Uzor Kalu Teaching Hosp	16		20,000,000.00	20,000,000.00	20,000,000.00+	300,000,000.00
Estab. of Medical Data Bank (NHN	18		250,000.00	250,000.00	250,000.00+	
Renov. of General Hospitals (in t	20		100,000,170.00	100,000,170.00	100,000,170.00+	34,232,603.00
Const. of an Auditorium @ the Sc	21	2,932,594.30	25,000,000.00	25,000,000.00	22,067,405.70+	
Procuremt of Fumigating Equipmt	22		500,000.00	500,000.00	500,000.00+	
Purch of Solar Freezer for 6Com	24		2,000,000.00	2,000,000.00	2,000,000.00+	
Malaria Control	25		20,000,000.00	20,000,000.00	20,000,000.00+	8,040,687.00
Anti-retroviral therapy (HIV Tre	26		68,485,710.00	68,485,710.00	68,485,710.00+	
Constr. of Gen. Hosp. Uguwagbo	28		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Gen. Hosp. Ikwuano	29		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of General Hosp. Umuoba	30		50,000,000.00	50,000,000.00	50,000,000.00+	
Drug Revolving Fund	31		50,000,000.00	50,000,000.00	50,000,000.00+	
Hosp. Mgt Board(Purch. of Ambula	32		20,000,000.00	20,000,000.00	20,000,000.00+	
Establishment of Quality Control	33		3,000,000.00	3,000,000.00	3,000,000.00+	
Rehab. & Reconstr. of Nneato Hlt	34		20,000,000.00	20,000,000.00	20,000,000.00+	
Rehab. & Recon. of Gen. Hosp. Nk	36		20,000,000.00	20,000,000.00	20,000,000.00+	
Total		57,873,791.30	1,059,235,880.00	1,059,235,880.00	1,001,362,088.70+	1,161,064,555.44
TOTAL HEAD 459 - HEALTH		57,873,791.30	1,059,235,880.00	1,059,235,880.00	1,001,362,088.70+	1,161,064,555.44
HEAD 460 SOCIAL SERV. INFOR.						
HEAD: 460090201 SH						
MIN OF INFOR. CULT. & TOURISM						
Broadcasting Corporation of Abia	1	13,500,000.00	48,000,000.00	150,000,000.00	136,500,000.00+	14,493,046.00
Tourism Board (Dev. of Long Juju	2		5,000,000.00	10,000,000.00	10,000,000.00+	21,950,000.00
Abia State Council for Art & Cul	3		5,000,000.00	10,000,000.00	10,000,000.00+	
Abia Newspapers & Publishing Cor	4	5,000,000.00	5,000,000.00	13,000,000.00	8,000,000.00+	
Government Press	5		8,000,000.00	8,000,000.00	8,000,000.00+	3,000,000.00
Procuremt of Equipmt for Public	6		5,000,000.00	5,000,000.00	5,000,000.00+	
Photo Lab Equipment	7		1,000,000.00	1,000,000.00	1,000,000.00+	119,294,640.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Procurement of Digital Cameras 4 i	8	1,250,000.00	2,000,000.00	4,008,728.00	2,758,728.00+	10,750,000.00
Constr. of Tourist Resort @ Amak	9			5,000,000.00	5,000,000.00+	6,500,000.00
Tourism Board (Purch. of 1Hilux	10		4,000,000.00	7,000,000.00	7,000,000.00+	
Estab. of Abia State Culture Com	11		10,000,000.00	10,000,000.00	10,000,000.00+	12,500,000.00
Constr. of Car Park & 3 Beaches	12					5,000,000.00
Acquisition of Capital Assets (F	13					2,400,000.00
Government Publicity	14	46,920,859.00	160,000,000.00	100,000,000.00	53,079,141.00+	500,000.00
Photo Lab Equipment	18					
Total		66,670,859.00	253,000,000.00	323,008,728.00	256,337,869.00+	196,387,686.00
TOTAL : HEAD 460 INFORMANTION		66,670,859.00	253,000,000.00	323,008,728.00	256,337,869.00+	196,387,686.00
HEAD: 461 SPORT & SOCIAL DEV.						
HEAD: 461090201 SH						
Rehab. of Remand/Destitute Home	1		10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00
Up-grading of Umuahia T/Ship Sta	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr./Extension of Office Bloc	5	5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	40,000,000.00
Sport Council (Sports Equipment)	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Renov. of Aguiyi Ironsi Cenotaph	8		10,000,000.00	10,000,000.00	10,000,000.00+	10,579,985.00
Constr. of Multipurpose gymnasium	9					
National Sport Festival	10		40,000,000.00	40,000,000.00	40,000,000.00+	8,630,000.00
Constr. & Equipmt of State mothe	12					
Constr. & Install. of Facilities	13		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch. of Mobility Gardgets for	14		6,000,000.00	6,000,000.00	6,000,000.00+	4,801,500.00
Estab. of Sports Viewing Centre	15		25,000,000.00	25,000,000.00	25,000,000.00+	
Constr. & Install. of Electronic	16		13,250,200.00	13,250,200.00	13,250,200.00+	
Acquisition of Capital Assets (O	17		2,000,000.00	2,000,000.00	2,000,000.00+	
Purch. of (3No) Buses by the Min	18		9,000,000.00	9,000,000.00	9,000,000.00+	
Constr. of Office Complex/Hall @	19		5,000,000.00	5,000,000.00	5,000,000.00+	
Constr. of Office Complex for O.	20		5,000,000.00	5,000,000.00	5,000,000.00+	
Grassing of New NYSC Iriantation	21		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of B/hole @ Enyimba Stad	22		5,000,000.00	5,000,000.00	5,000,000.00+	
Total		5,000,000.00	185,250,200.00	185,250,200.00	180,250,200.00+	79,011,485.00
HEAD: 461 SOCIAL SERV. YTH DEV						
HEAD: 461090202 SH MIN OF YOUTH DEVELOPMENT						
Const. of Youth Centre (3 in No	1		18,339,330.00	18,339,330.00	18,339,330.00+	
Youth Micro Credit Scheme/Martch	3	20,000,000.00			20,000,000.00-	
Purch. of Genenral Set (250KVA)	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Estab. of Youth Skill Acquisitio	5		2,000,000.00	2,000,000.00	2,000,000.00+	
Purch. of Vehicles (1 Coaster Bu	6		11,000,000.00	11,000,000.00	11,000,000.00+	
Constr. of Boreholes/Installatio	7		7,000,000.00	7,000,000.00	7,000,000.00+	
Estab. of MOYD Agro Farm Centre	9		3,000,000.00	3,000,000.00	3,000,000.00+	
Total		20,000,000.00	43,339,330.00	43,339,330.00	23,339,330.00+	
HEAD: 461 SOCIAL SERV. WOMEN AF						
HEAD: 461090203 SH MIN. OF WOMEN AFFAIRS						
Constr. of Women Development	1	600,000.00	18,339,330.00	18,339,330.00	17,739,330.00+	
Day Care Centre (1 in No) Amusem	3		2,000,000.00	2,000,000.00	2,000,000.00+	
Micro Credit Loans for Women	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Estab. & Instal. of Satellite Dis	5		250,000.00	250,000.00	250,000.00+	

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 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Modern BEEKeeping	6		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab. of State Children Centre	7		15,000,000.00	15,000,000.00	15,000,000.00+	
Purch. of 1No Double Cabin Picku	8		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of 10 Computers & Skil	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of 1000 Plastic Chairs	10		2,000,000.00	2,000,000.00	2,000,000.00+	
Perimeter Fencing Amusement Cent	11		500,000.00	500,000.00	500,000.00+	
Strengthen the Women Dev. Office	12		500,000.00	500,000.00	500,000.00+	
Total		600,000.00	56,589,330.00	56,589,330.00	55,989,330.00+	
TOTAL : HEAD 461- SOC.DEV		25,600,000.00	285,178,860.00	285,178,860.00	259,578,860.00+	79,011,485.00
HEAD: 452 ENVIRONMENT						
HEAD: 452090201						
MINISTRY OF ENVIRONMENT SH						
Erosion/Flood Control Work Gener	1	5,632,560.00	550,000,000.00	550,000,000.00	544,367,440.00+	
Forest Dev. Protection, Regen. &	2		20,000,000.00	20,000,000.00	20,000,000.00+	
Urban Beautification & Green Bel	3		1,000,000.00	1,000,000.00	1,000,000.00+	
Development of Disposal Sites	4		40,000,000.00	40,000,000.00	40,000,000.00+	
Abia State Zoological Garden(200	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Watershed Management	6		5,000,000.00	5,000,000.00	5,000,000.00+	
Integrated Waste Management Proj	7	21,855,200.00	84,308,510.00	84,308,510.00	62,453,310.00+	
Desilting of Gutter & Drainage	8	28,911,940.00	120,000,000.00	120,000,000.00	91,088,060.00+	
Wildlife Domestication (Grossgut	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Erosion Control(Gully Erosion in	10	1,000,000.00			1,000,000.00-	
TOTAL		57,399,700.00	830,308,510.00	830,308,510.00	772,908,810.00+	
HEAD: 456 HOUSING AND URBAN DEV						
HEAD: 456090201						
MIN. OF HOUSING & URBAN DEV						
Rehab. of Abia State Liason Offi	1		50,000,000.00	50,000,000.00	50,000,000.00+	12,296,110.74
Constr. of Abia State Liason Off.	2					130,000,000.00
Abia State Secretariat Complex (	3		14,092,000.00	14,092,000.00	14,092,000.00+	69,366,832.80
Commissioners Quarter (Umuahia)	4	2,943,200.00	3,000,000.00	3,000,000.00	56,800.00+	26,255,245.67
Construc. of 1000 Housing Units	5		50,000,000.00	50,000,000.00	50,000,000.00+	24,668,216.50
Constr. of Polic Post & Court Co	6					96,161,722.70
Estab. of Town Planning Authorit	7	2,000,000.00			2,000,000.00-	363,823,010.17
Constr. of (18 in no) one Beroom	8		20,000,000.00	20,000,000.00	20,000,000.00+	360,000,000.00
Abia State Housing Corporatn (U	9		400,000,000.00	400,000,000.00	400,000,000.00+	
Umuahia Capital Development Aut	10					17,596,780.30
Open Spaces Commission	11	1,000,000.00			1,000,000.00-	
Land Scapping for New Comm.	12					32,752,361.64
Quar						
Constr./Maint. of Public Buildin	13	181,003,086.60	607,090,490.00	607,090,490.00	426,087,403.40+	
Master Plan for Assess Roads	14					21,003,896.38
Opening of Asses Roads	15	533,000.00			533,000.00-	12,145,000.00
Completion of legislative Quarte	17		70,000,000.00	70,000,000.00	70,000,000.00+	
Constr. of Med. Complex for Coll	20		77,000,000.00	77,000,000.00	77,000,000.00+	
Rehabilitation of Enugu Lodge	21		30,000,000.00	30,000,000.00	30,000,000.00+	
TOTAL: HOUSING & URBAN DEV		187,479,286.60	1,321,182,490.00	1,321,182,490.00	1,133,703,203.40+	1,166,069,176.90
HEAD: 462 WTER RESOUR. & SPPLY						
HEAD: 462090201						
MIN. OF P/UTILITIES & WTER RES SH						
Prov. of WtrScheme to Various H	1					21,500,000.00
Redesign & Expansion of Existing	2		40,750,000.00	40,750,000.00	40,750,000.00+	2,775,000.00
Procurement of Wter Treatment Chemi	3	7,000,000.00	194,710,444.00	194,710,444.00	187,710,444.00+	13,750,000.00
Constr. of Nw Wter Scheme @	4	1,000,000.00			1,000,000.00-	5,100,000.00
Umua						
Procurement of 25KVA Generating Se	6					1,000,000.00
Procurement of pipes & Submersible	7	396,500.00	50,000,000.00	50,000,000.00	49,603,500.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2009

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 Prepared by: Office Of The Accountant General

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Prov. of Regional Surface Based	8	3,500,000.00	18,000,000.00	18,000,000.00	14,500,000.00+	
Prov. of New Regional B/Hole Wte	9	500,000.00	36,000,000.00	36,000,000.00	35,500,000.00+	12,000,000.00
Procurement of Steel Fiting & Valv	10	4,000,000.00			4,000,000.00-	
Prov. of Dedicatd W/Schemes to S	11	70,000,000.00	10,000,000.00	10,000,000.00	60,000,000.00-	14,000,000.00
Prov. of Wter to Small Towns in t	12	5,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00+	
Redesign & Expansion of Existing	13	2,000,000.00			2,000,000.00-	
Completn of Umuahia Old Wter Sch	15	8,000,000.00	7,880,000.00	7,880,000.00	120,000.00-	
Prov. of Wter to the Nw Interntrn	25		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of(2 in No) 25 Tonnes	26		16,500,000.00	16,500,000.00	16,500,000.00+	
Pymnt of C/Part Fund (for Speci	27		39,000,000.00	39,000,000.00	39,000,000.00+	
Procumt of Hydrological/Geologic	28		9,900,000.00	9,900,000.00	9,900,000.00+	
TOTAL		101,396,500.00	491,740,444.00	491,740,444.00	390,343,944.00+	56,078,329.73
HEAD: 462 WTER RESOUR. & SPPLY						
HEAD: 462090201						
WTAER BOARD						
Procurement of B/Hole Riser Pipes	1		10,500,000.00	10,500,000.00	10,500,000.00+	18,000,000.00
Procrmt of Pipes & Fittings for	2		16,000,000.00	16,000,000.00	16,000,000.00+	2,189,460.00
Maint. of Pipelines(Various Wter	3		65,000,000.00	65,000,000.00	65,000,000.00+	15,317,330.00
Rehabilitation of 22 Water Schem	5		50,000,000.00	50,000,000.00	50,000,000.00+	1,000,000.00
Procrmt of various Sizes of Subm	6		20,000,000.00	20,000,000.00	20,000,000.00+	
Procurement of Generating Set-Va	7		40,000,000.00	40,000,000.00	40,000,000.00+	
Prov. of Diesel and Lubricant V.	8		100,000,000.00	100,000,000.00	100,000,000.00+	
Prov. of Mobile Welding Machine	9		10,500,000.00	10,500,000.00	10,500,000.00+	
Procurement of Water Tankers at	10		10,000,000.00	10,000,000.00	10,000,000.00+	
Prov. of Escavators -P/line Wks	11		60,000,000.00	60,000,000.00	60,000,000.00+	
Procure. of Water Tankers at H/q	12	7,791,501.31	18,000,000.00	18,000,000.00	10,208,498.69+	4,000,000.00
Procumt of Steel Fiting and Val	13		12,460,700.00	12,460,700.00	12,460,700.00+	
Procurement of UPVC Pipes for Wt	14		83,903,500.00	83,903,500.00	83,903,500.00+	
TOTAL:		7,791,501.31	496,364,200.00	496,364,200.00	488,572,698.69+	40,506,790.00
HEAD: 463 SURVEY AND MAPPING						
HEAD: 463090201						
MIN OF LANDS & SURVEY SH						
Land Acquisition for Public Purp	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Payment of Land Compensation	2	1,000,000.00	186,200,000.00	186,200,000.00	185,200,000.00+	
Purch. of Survey Instru. G I's Un	4		55,000,000.00	55,000,000.00	55,000,000.00+	
Opening of Access Roads to Layout	7		57,646,890.00	57,646,890.00	57,646,890.00+	642,735.00
Purch. of Design & Drawing Equip	8		11,200,000.00	11,200,000.00	11,200,000.00+	
Estab. of Zonal Lands Survey & T	11		15,000,000.00	15,000,000.00	15,000,000.00+	
Master Plan for Umuahia & Aba	12		20,000,000.00	20,000,000.00	20,000,000.00+	
UCDA	15		21,500,000.00	21,500,000.00	21,500,000.00+	509,694.75
Open Spaces Development	16		20,000,000.00	20,000,000.00	20,000,000.00+	
World Bank Urban Dev. Prit Imple	17		18,000,000.00	18,000,000.00	18,000,000.00+	
Total		1,000,000.00	424,546,890.00	424,546,890.00	423,546,890.00+	1,152,429.75
TOTAL: HEAD 463 - SUV&MAPP		1,000,000.00	424,546,890.00	424,546,890.00	423,546,890.00+	1,152,429.75
HEAD: 464 ABIA STATE LEGISLATU						
HEAD: 464090201						
ABIA STATE HOUSE OF ASSEMBLY						
Landscaping of the Assembly	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Comp						
Purchase of Office Furniture	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of Vehicles (Pool Cars	5		100,000,000.00	100,000,000.00	100,000,000.00+	
Constituency Project in 24 Const	6		380,000,000.00	380,000,000.00	380,000,000.00+	50,000,000.00
Constr. of 4 in no Roofed Walkwa	7		2,000,000.00	2,000,000.00	2,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2009

	Note	Actual 2009	Approved Budg 2009	Revised Budg 2009	Variance Amount	Actual 2008
Prov. of Mini Press for prod. of	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Library Dev. for House of Assemb	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Constr of Rooms Constituency Off	10		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of House of Assem Qtrs	11		150,000,000.00	150,000,000.00	150,000,000.00+	
Purch. of 1 Coaster Bus for Hono	12	40,000,000.00	5,000,000.00	5,000,000.00	35,000,000.00-	
Dev. Proj./Acquisition of Capita	13		83,663,640.00	83,663,640.00	83,663,640.00+	
Renov. of Deputy Speaker's Resid	14		2,000,000.00	2,000,000.00	2,000,000.00+	
Constr. of House of Assembly Mem	17	20,000,000.00			20,000,000.00-	20,000,000.00
Purch. of 1 Coaster Bus for Hono	18					
Total		60,000,000.00	788,663,640.00	788,663,640.00	728,663,640.00+	70,000,000.00

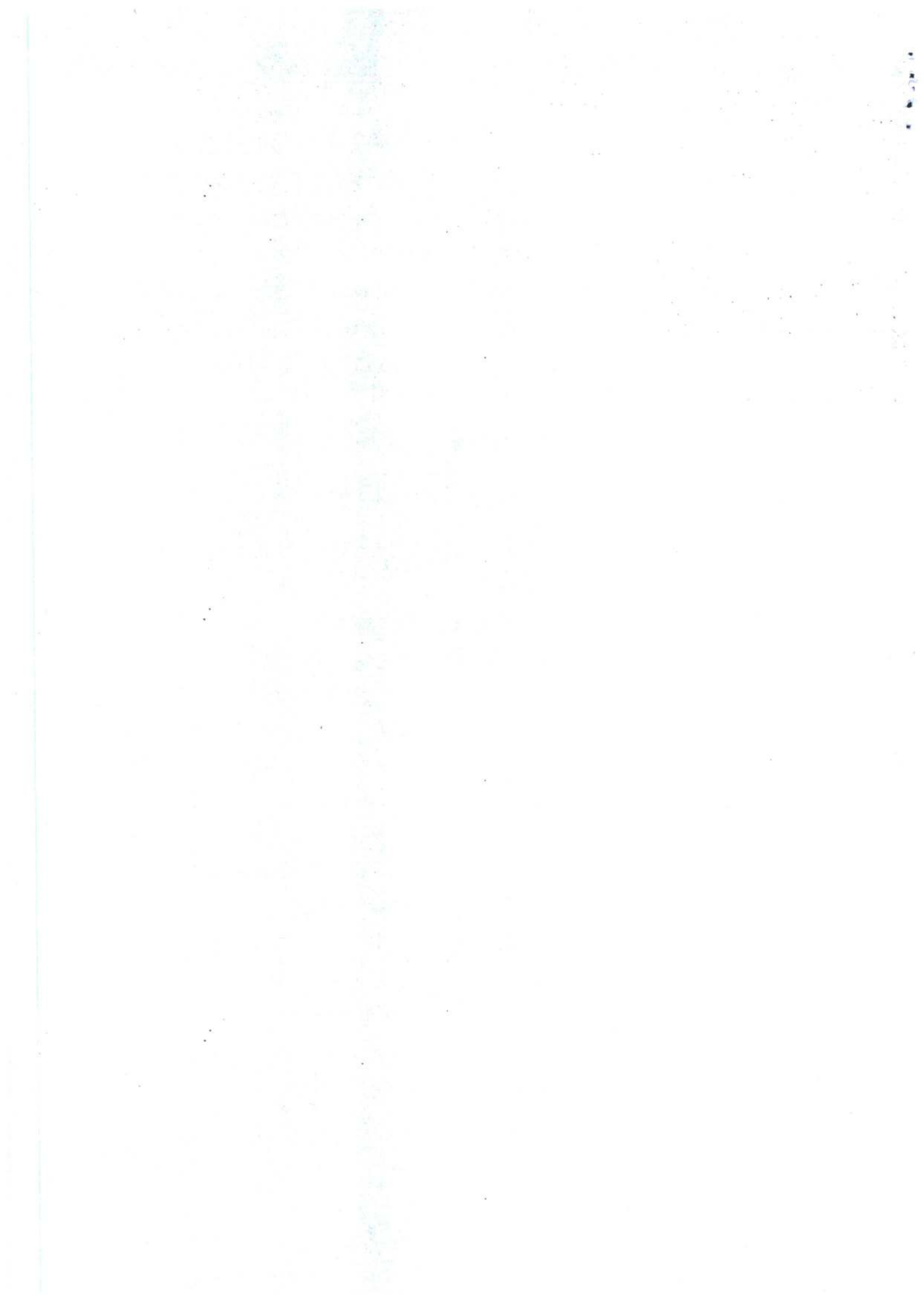
TOTAL : HEAD464 -
 LEGISLATURE

APPENDIX "A"

PAYMENT VOUCHERS NOT PRODUCED FOR AUDIT

S/N	PV. PARTICULARS	NAME OF PAYEE	AMOUNT	REMARKS
			N	
1	3B OF 8/7/09 for N8,500,000	The Chief of Staff	8,500,000.00	GTB Cheque No. 00000113 of 8/7/2009 (Donations)
2	2B of 7/7/09 for N100,000,000	ST. Umuahia	100,000,000.00	GTB Cheque No. 00000112 of 7/7/09 (July salaries)
3	6B of 8/7/09 for N10,000,000	TPO Umuahia	10,000,000.00	GTB No. 00000117 of 8/7/09 for (imprest)
4	8B of 8/7/09 for N15,000,000	Enyimba F.C, Aba	15,000,000.00	GTB No. 00000119 of 8/7/09
5	9B of 8/7/09 for N5,000,000	Enyimba F.C, Aba	5,000,000.00	GTB No. 00000120 of 8/7/09
6	13B of 8/7/09 for N1,000,000	Prince Nwogu Okoro	1,000,000.00	GTB No 00000124 of 8/7/09
7	17B of 8/7/09/ for N200,000.00	Enyinnaya Okorie	200,000.00	GTB Cheque No. 00000130 of 9/7/09
8	18B of 8/7/09 for N3,000,000	BAWAS Investment Nig. Ltd	3,000,000.00	GTB Cheque No. 00000131 of 9/7/09
9	16 of 1/7/09 for N5,000,000	The Chief Reg. High Court	5,000,000.00	Bank PHB Umuahia
10	17 of 1/7/09 for N30,000,000	The Bank PHB	30,000,000.00	Bank PHB Umuahia
11	18 of 2/7/09 for N11,887,500	ST. Umuahia	11,887,500.00	Bank PHB Umuahia
12	19 of 3/7/09 for N16,020,000	TPO Umuahia	16,020,000.00	Bank PHB Umuahia
13	54 of 3/7/09 for N71,666,666.34	The Manager Bank PHB	71,666,666.34	Bank PHB Umuahia
14	55 of 3/7/09 for N93,949,771.68	The Manager FCMB	93,949,771.68	Bank PHB Umuahia
15	56 of 3/7/09 for N93,949,771.68	The Manager Inter. Cout	93,949,771.68	Bank PHB Umuahia
16	69 of 17/7/09 for N8,000,000	TPO Umuahia	8,000,000.00	Bank PHB Umuahia
17	70 of 17/7/09 for N5,000,000	COS-Govt House	5,000,000.00	Bank PHB Umuahia
18	71 of 17/7/09 for N3,000,000	COS-Govt House	3,000,000.00	Bank PHB Umuahia
19	72 of 17/7/09 for N2,500,000	COS-Govt House	2,500,000.00	Bank PHB Umuahia (Donation)
20	73 of 17/7/09 for N3,000,000	COS-Govt House	3,000,000.00	Bank PHB Umuahia
21	82 of 17/7/09 for N5,000,000	TPO Umuahia	5,000,000.00	Bank PHB Umuahia
22	84 of 17/7/09 for N16,564,956.96	Multi-Tech Res. Ltd	16,564,958.96	Bank PHB Umuahia (Remittance)
23	83 of 17/7/09 for N7,022,661.26	Multi-Link	7,022,661.26	Bank PHB Umuahia
24	10 of 14/7/09 for N300,000	G.O. Ochor (Mrs.)	300,000.00	Bank PHB Umuahia
25	11 of 14/7/09 for N400,000	ST. Abuja	400,000.00	Bank PHB Umuahia
26	12 of 21/7/09 for N1,647,930.34	ST Umuahia	1,647,930.34	Bank PHB Umuahia (Salary)
27	13 of 21/7/09 for N3,000,000	ST Umuahia	3,000,000.00	Bank PHB Umuahia
28	14 of 21/7/09 for N2,350,000	TPO Umuahia	2,350,000.00	Bank PHB Umuahia
29	15 of 21/7/09 for N865,000	HOS- Umuahia	865,000.00	Bank PHB Umuahia

30	28 of 23/7/09 for N45,000,000	ST. Umuahia	45,000,000.00	Bank PHB Umuahia (July Salary)
31	29 of 23/7/09 for N45,000,00	TPO Umuahia	45,000,000.00	Bank PHB Umuahia
32	30 of 23/7/09 for N100,000,000	TPO Umuahia	100,000,000.00	Bank PHB Umuahia
33	31 of 23/7/09 for N100,00,000	ST. Umuahia	100,000,000.00	Bank PHB Umuahia
34	32 of 23/7/09 for N145,000,000	Abia Pension Board	145,000,000.00	Bank PHB Umuahia
35	46 of 23/7/09 for N71,887,500	TPO Umuahia	71,887,500.00	Bank PHB Umuahia (overhead)
36	47 of 23/7/09 for N16,980,000	ST. Umuahia	16,980,000.00	Bank PHB Umuahia (Eng/TV/Equipment)
37	52 of 23/7/09 for N200,000	Enyinnaya Okorie	200,000.00	Bank PHB Umuahia (Med. / Treatment)
38	69 of 23/7/09 for N1,500,000	HOS – Umuahia	1,500,000.00	Bank PHB Umuahia
39	70 of 23/7/09 for N678,000	Chief Reg. Customary Court	678,000.00	Bank PHB Umuahia
40	71 of 23/7/09 for N350,000	ST. Abuja	350,000.00	Bank PHB Umuahia
41	2 of 23/7/09 for N6,000,000	COS – Govt House	6,000,000.00	Diamond Bank (Up-Keep) Cheque No. 12652843
42	7 of 23/7/09 for N40,000,000	TPO Umuahia	40,000,000.00	Diamond Bank Cheque No.12652848
43	8 of 23/7/09 for N60,000,000	ST. Umuahia	60,000,000.00	Diamond Bank
44	9 of 9/7/09 for N20,000,000	TPO Umuahia	20,000,000.00	Diamond Bank Cheque No.12652850
45	14 of 17/7/09 for N7,000,000	Dreekman & Co. Ltd	7,000,000.00	Diamond Bank Cheque No.2856
46	15 of 17/7/09 for N400,000	U. Jones Udeogu	400,000.00	Diamond Bank Cheque No.2858
47	20 of 17/7/09 for N6,000,000	COS – GOVT House	6,000,000.00	Diamond Bank Cheque No.2862
48	16 of 17/7/09 for N725,000	COS – GOVT House	725,000.00	Diamond Bank
49	48 of 17/7/09 for of 17/7/09 for N684,000	COS – GOVT House	684,000.00	Diamond Bank
50	154 of 17/7/09 for N532,000	COS – GOVT House	532,000.00	Diamond Bank
51	206 of 17/7/09 for N100,000	Principal, SAC	100,000.00	Diamond Bank
52	34 of 17/7/09 for N2,466,893.68	COS – GOVT. HOUSE	2,466,893.68	Diamond Bank
			N1,194,327,653.94	



APPENDIX "B"

INSUFFICIENTLY VOUCHERED PAYMENTS

S/NO	MDA PV NO & DATE	TPV NO	HEAD	SUB HEAD	AMOUNT	PAYEE	DESCRIPTION	QUERY
1	SSG/OC/5/2009 OF 20/1/09	1	421090201/0	421090201/12	1,000,000.00	Mr. Ochu I. Ochu (Perm. Sec. SSG Office Umuahia)	Release of fund for Hon. Entertainment for EXCO Members	No supporting document
2	MOF/OC/153/2009 OF 26/8/09	10	421090201/0	12	250,000.00	Mr. Ibe M.I. Chairman E-payment Committee	Printing and Production of Reports, entertainment	Insufficiently Vouched payment
3	AG/OC/148/009 OF 5/11/09	11	421090201/0	6A	20,000.00	I.O. Odoemelam (PRO) Min. of Finance	Procurements of security items	Insufficiently Vouched payment
4	SWB/OC/39/009 OF 4/11/09	13	421090201/0	12 C15	29,263.07	Perm. Sec. SWB Office of Head of Service	Refund of Bank Charges	Insufficiently Vouched payment
5	MH/OC/78/2009 OF 13/10/09	14	421090201/0	112 C15	145,809.37	The Secretary, J S C	Refund of Bank Charges	Insufficiently Vouched payment
6	JSC/OC/22/09 OF 3/11/09	15	421090201/0	12 C15	265,735.31	Perm. Sec. Min Of Health	Bank charges	Insufficiently Vouched payment
7	MOE/OC/75/09 OF 13/10/09	16	421090201/0	12 C15	94,758.14	Perm. Sec. Min of education	Bank charges	Insufficiently Vouched payment
8	MOF/OC/94/09 OF 2/11/09	17	421090201/0	12 C15	92,184.14	Perm. Sec. Min of Finance	Bank charges	Insufficiently Vouched payment
9	CSC/OC/94/09 OF 2/11/09	18	421090201/0	12 C15	22,938.89	Perm. Sec. CSC	Bank charges	Insufficiently Vouched payment
10	MOA/OC/109/09 OF 18/11/09	19	421090201/0	12 C15	386,891.70	Perm. Sec. Min of Agric	Bank charges	Insufficiently Vouched payment
11	SSG/OC/274/09 OF 5/11/09	20	421090201/0	12 C15	14,827.63	The SSG Office, Umuahia	Bank charges	Insufficiently Vouched payment
12	SSG/OC/275/09 OF 5/11/09	20	421090201/0	12 C15	14,701.03	The SSG, Office of SSG Umuahia	Bank charges	Insufficiently Vouched payment
13	SSG/OC/272/09 OF 2/11/09	20	421090201/0	12 C15	200,162.90	The SSG, Office of SSG Umuahia	Bank charges	Insufficiently Vouched payment
14	SSG/OC/273/09 OF 5/11/09	20	421090201/0	12 C15	16,600.16	The SSG, Office of SSG Umuahia	Bank charges	Insufficiently Vouched payment
15	MLS/OC/06/09 OF 18/02/09	21	421090201/0	17A	4,000,000.00	HRM Eze Onwuasoanya 57 Ojike St. Umuahia	Rentage from 2008-2012	Insufficiently Vouched payment
	TOTAL							

S/NO	MDA PV NO & DATE	TPV NO	HEAD	SUB HEAD	AMOUNT	PAYEE	DESCRIPTION	QUERRY
16	GH/OC/171/09 OF 12/09	17	412090201/0	12C	1,875,000.00	CSP Sule S.J. Commander ATS, Aba	Monthly Nov. duty allowance to 120 police man	Insufficiently Vouched Payment
17	GH/OC/293/09 OF 9/12/09	18	412090201/0	12C	2,000,000.00	Col. E.M. Kalu Chief Security Adviser	Monthly Oct. Security allowance	Overhead of Dec. 2009 to SSG
18	GH/OC/293/09 OF 2/12/09	20	412090201/0	12C	2,000,000.00	The SSG, Office of the SSG Umuahia	Overhead of Dec. 2009 to SSG	Overhead of Dec. 2009 to SSG
19	GH/OC/296/09 OF 2/12/09	21	412090201/0	12C	14,000,000.00	The Chief of Staff Umuahia	For taskforce to curb the men of underworld	Overhead of Dec. 2009 to SSG
20	GH/OC/1700/09 OF 9/12/09	24	412090201/0	12C	2,000,000.00	The Director SSS Umuahia	Release to State Security services for Dec. 2009	Overhead of Dec. 2009 to SSG
21	GH/OC/292/09 OF 8/12/09	25	412090201/0	12C	500,000.00	The SSG, Office of SSG	P.R to SSG	Overhead of Dec. 2009 to SSG
22	GH/OC/145/09 OF 16/10/09	26	412090201/0	12C	7,500,000.00	The Perm. Sec (SSB) Office of the SSG Umuahia	Security allowance to Security council Oct. 009	Overhead of Dec. 2009 to SSG
23	GH/OC/1628/09 OF 5/11/09	27	412090201/0	9	5,705,000.00	Commissioner of Police Abia State	Released as monthly allowance for 200 police men JTF	Overhead of Dec. 2009 to SSG
24	GH/OC/827/09 OF 27/7/09	60	412090201/0	12C5	1,000,000.00	Prince Emeka Comm. For Special Duties Umuahia	Rehabilitation and decoration Office of the Commissioner	No Supporting document eg. Invoice etc
25	GH/OC/245/09 OF 16/12/09	64	412090201/0	465090210	500,000.00	The Accountant-General, Min. of Finance	Fueling, Entertainment etc.	No Supporting document eg. Invoice etc
26	GH/OC/44/09 OF 8/10/09	78	412090201/0	2A	500,000.00	The Director P.I.U. World Bank Project Umuahia	Reclassification of final part payment for P.I.U	No Supporting document eg. Invoice etc
27	GH/OC/805/09 OF 21/7/09	86	412090201/0	7C	5,500,000.00	The Chief of Staff Govt. House Umuahia	Fund for transport 25-30 medical doctor from USA	No supporting document claims, air ticket etc
28	GH/OC/712/09 OF 16/6/09	89	412090201/0	7A	2,000,000.00	The Chief of Staff Govt. House Umuahia	Purchase PMS & Lubricant for Office	No Supporting document eg. Invoice etc
29	GH/OC/171/09 OF 28/7/09	101	412090201/0	37	4,000,000.00	Chief Dr. Chidi Onwuchekwa Liaison Officer Abuja	Two year rentage for liason Office Abuja	No Supporting document eg. Invoice etc
30	BWB/OC/13/09 OF 17/8/09	75	412090201/0	13	3,000,000.00	Gafemax Invest Ltd AP Filing Station Igbere	Purchase of diesel for various water scheme	No Supporting document eg. Invoice etc
31	MPU/CAP/69/09 OF 8/6/09	76	412090201/0	2	2,000,000.00	Goldspot Nig. Ltd. Houses. 442 Cresant Abuja	Approval for consultancy surveying mapping Afugin water scheme	No Supporting document eg. Govt House release etc.

32	MLS/CAP/03/09 Of 30/6/09	10	412090201/0	12C	1,000,000.00	Pro. Josphua C. Ogbonna, 10 Str. Mary Hospital & Okpara Avenue Umuahia	Being approved by His Excellency as land	No Supporting document eg. Invoice etc
33	GH/OC/03/09 OF 30/6/09	3	412090201/0	12C	75,000,000.00	Chief of Staff Govt House Umuahia	Release for security for the month of Nov. 2009	No Supporting document eg. Invoice etc
34	GH/OC/16/42/09 13/1/09	OF 4	412090201/0		75,000,000.00	Chief of Staff Govt House Umuahia	Release for security for the of Nov. 2009	No Supporting document eg. Invoice etc

35	ME/CAP/115/ 09 OF 25/6/09	118		4520	8	1,500,000.00	LOKO Akobundu 91 Oboro St. Umuahia	Clearing of Gutters around School road for the month of June.
36	ME/CAP/124/ 09 OF 26/6/09	119		4520	8	800,000.00	O. Devick Enter. Nig Umuobasi Isama Ukwu Umuahia	Desiting & sweeping of some selected area in Umuahia
37	ASEPA/CAP/1 44/09 OF 4/5/09	301		4650	2	1,300,000.00	MD, Jina Co. Nig 72 Temple Way Aba	Removal of material on the street of Aba
38	MOWT/OC/46 /09 OT 5/5/09	396		4320	5	860,000.00	C.N Onwuma & Sons 36 St. Micheal St. Aba	Supply of stationeries
39	ASEPA/CAP/3 88/09 OF 5/5/09	397		4650	2	3,300,000.00	Director Coron & Sons Nig. Enter. 19 Amakalu St. Aba	Mobilization fee
40	ABST/99/09 OF 21/10/09	398		4210	12	3,000,000.00	S.O. Emejuiwe ABSIEC, Umuahia	Return Air ticket to North America
41	MOHUD/CAP/ 65/09 OF 15/6/09	399		4560	4	2,740,000.00	Emmanuel Ezugo Umuale Junction Aba	Supply of Building materials.
42	ME/CAP/132/ 09 OF 1/7/09	400		4520	1	850,000.00	Prince Ogbonna 113 Kaduna St. Umuahia	Desiting of Drains along okokoro St. Umuahia
43	ME/CAP/81/0 9 OF 9/6/09	401		4520	1	952,000.00	Nwoha T. Ndubuisi 16 Okwulehie St. Umuahia	Cutting & clearing of grasses on both sides of Okpara Avenue
44	MOA/OC/13/0 9 OF 2/3/09	402		4650		2,398,570.35	MD, Whitmore Agency 33c Off River lane Umuahia	Supply of Office Equipment
45	MCPR/OC/08/ 09 OF 23/2/09	404		4650		1,100,000.00	Izuchukwu Mgbarwe 1 Okpulumuobo, Aba	Cost of organizing for 2008 celebration of world com. Dev. In the State
46	ASEPA/CAP/2 47/09 OF	324		4650		2,200,000.00	Dager Nweze 31 School Road. Umuahia	Monthly cleaning of Refuse along Ekwurike for Oct. 2008
47	ME/CAP/220/ 09 OF 9/9/09	325		4520	8	2,400,000.00	Oke Benz Ventures 1 cm3 Ohuru Ring Rd. Umuahia	Sweeping & cleaning of some selected st. for April 2009.
48	ME/CAP/21/0 9 OF 15/4/09	326		4520	8	1,240,000.00	ONCS Global Ltd 1 st floor 18 shopping complex Umuahia.	Monthly sweeping & maintenance for April 2009.
						N279,090,142.69		

