



ABIA STATE OF NIGERIA

AUDIT REPORT 2010

**REPORT OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT
OF ABIA STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2010.**

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SECTION 1 - INTRODUCTION

The Accounts of the Government of Abia State of Nigeria for the year ended 31st December, 2010 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.

SUBMISSION OF ACCOUNTS

2. As provided in section 6(1) of the Abia State Audit Law 1997 (cap 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 2010 were submitted to me on 8th August 2011. After Audit preview and checks, the Financial Statements had to be referred back to the Accountant-General on 1st November 2011 vide my letter No. ACC.55/2010/2 of 1st November 2011 based on my observations. His response which addressed most of the anomalies contained in my letter under reference was received on the 23rd December, 2011, thus enabling me to complete action on this report.

PROGRAMME OF WORK

3. The Audit Programme of work for the year ended 31st December, 2010 was drawn up to cover the audit Inspection of all Government Ministries and Agencies in the State including outstation Offices and Parastatals. The Audit Inspection reports thereon have been issued to the appropriate authorities.

BOOKS OF ACCOUNTS MAINTAINED

4. The issue of proper maintenance of the books of accounts in the Office of the Accountant-General needs to be properly addressed. There should be a good flow/documentation of accounting information to enhance decision taking. A situation where some payment vouchers are not given any identification number, expenditure narrations or description not appended on the payment vouchers, and the supporting documents like bills and invoices not attached, makes it extremely difficult for the certification of the reasonableness of the expenditure and consequent authentication.

SECTION II - ANNUAL FINANCIAL STATEMENTS

STATEMENT OF CONSOLIDATED REVENUE FUND

RECURRENT REVENUE

5. The actual Recurrent Revenue collection during the 2010 fiscal year amounted to ₦46,324,815,426.38 and fell short of the estimated revenue of ₦62,585,794,447.00 by ₦16,260,979,020.62. The shortfall was mainly due to the under collections in the following Revenue Heads:-

Head	Revised Budget	Actual Collection	Shortfall
Taxes	2,996,566,000.00	2,984,544,903.62	12,021,096.38
Fines & Fees	879,862,003.00	398,484,981.64	481,377,021.36
Licences	77,522,000.00	-	77,522,000.00
Earnings & Sales	28,306,800.00	5,001,911.10	23,304,888.90
Rent on Govt. Property	225,188,000.00	59,441,100.00	165,746,900.00
Interest, Dividends & Repayment	90,000,000.00	42,600,116.48	47,399,883.52
Miscellaneous	250,220,000.00	198,949,051.94	51,270,948.06
Revenue From Parastatals	4,790,937,384.00	3,193,537,427.11	1,597,399,956.89
Statutory Allocation	53,247,192,260.00	35,200,172,393.16	18,047,019,866.84
TOTAL	62,585,794,447.00	42,082,731,885.05	20,503,062,561.95

The performance ratings under the above Heads were poor. This calls for effort to be stepped up in the revenue generation and collection machinery. There is also need for a more pragmatic approach in forecasting expected revenue to be within attainable or realizable target. However unbudgeted receipts totaling ₦4,242,083,541.33 were recorded under below-the-line receipts.

RECURRENT EXPENDITURE

6. The actual recurrent expenditure for the year ended 31st December 2010 was ₦48,987,707,184.52 out of a budgetary provision of ₦40,756,947,941.00 resulting to a net over expenditure of ₦8,230,759,243.52. However a comparative analysis of the actual expenditure of ₦48,987,707,184.52 in 2010 and the actual expenditure in 2009 of ₦56,002,993,091.57 shows a decrease of ₦7,015,285,907.05. This is commendable as it indicates a measure of

expenditure control in 2010. The Accounts also disclosed an unbudgeted expenditure of N715,415,140.44 under Below the line payments and an excess expenditure of N6,595,256,099.66 under Public Debt Charges which were made without regards to the 2010 State Appropriation Law.

STATEMENT OF CAPITAL DEVELOPMENT FUND

CAPITAL RECEIPTS

7. Out of the total estimated capital Receipts of N32,172,853,308.00 in the year 2010, only the sum of N15,975,402,105.76 was collected resulting to an under collection of N16,197,451,202.24. The under collection occurred mainly under the following revenue heads.

S/No.	Revenue Heads	Revised Budget	Actual Collection	Under collection
1	Value Added Tax	7,380,344,990.00	5,872,195,409.55	(1,508,149,580.45)
2	Transfer from CRF	19,616,762,318.00	Nil	(19,616,762,318.00)
3	Grants	4,521,746,000.00	Nil	(4,521,746,000.00)

There was also an unbudgeted capital Receipt of N9,370,212,499.99 from Internal Loans.

CAPITAL EXPENDITURE

8. Out of a total budgeted capital Expenditure of N32,697,336,320 only N13,258,508,970.41 was expended resulting to a shortfall of N19,438,827,349.59. The details of the sectoral performances are shown below.

S/No	Description by sectors	Revised Budget	Actual Expenditure	Shortfalls
1	Economic Sector	16,621,338,240	8,212,537,621.40	8,408,800,618.60
2	Social Service Sector	3,246,900,000	970,400,000.00	2,276,500,000.00
3	Regional Sector	3,884,660,000.00	1,136,178,884.10	2,748,481,115.90
4	General Admin Sector	8,944,438,080.00	2,939,392,464.91	6,005,045,615.09
	Total	32,697,336,320.00	13,258,508,970.41	19,438,827,349.59

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS

9. The sum of ₦218,552,827.16 represents Investment by Abia State Government as at 31st December 2010. This figure when compared with the total Investment of ₦208,829,219.50 in the year 2009 shows that there was an increase of ₦9,723,607.66 on the Investment portfolio of the State.

VARIATION IN BOOK VALUE OF SHARES/INVESTMENTS

10. A comparison of the book values of the shares/Investments listed in the Accountant-General's Financial Statement for the years 2009 and 2010 showed some variations in the book values of the underlisted companies.

Name of Company	Valuation		Variance
	2010	2009	
FCMB	40,678,816.00	42,500,255.00	(1,821,439)
GCM LTD Onitsha	11,300,790.00	6,807,290.00	4,493,500
UNIC Insurance Nig. Ltd	234,921.00	293,651.00	(58,730)
ECOBank Transnational Incorp.	3,100,000.00	6,000,000.00	(2,900,000.00)

There was no disclosure to explain the variations. It is important to stress that this observation featured in my Audit Report for the year 2009, yet no positive action has been taken to effect the necessary disclosures. Would you please address this issue properly and ensure that reasons for the variation in your Investments are fully disclosed.

TREASURIES AND BANK BALANCES

11. The figure of ₦489,748,041.07 represents the cash balances held at the Sub-Treasuries and Banks operated by the State as at 31st December 2010.

INVESTMENTS OMITTED IN THE SCHEDULE OF INVESTMENTS

12. The following investments were omitted in the schedule of investments as listed and reflected in the Financial Statements of the State. This observation was contained in my Audit Report of 2009. But

as at the date of this Report, that omission has not been corrected and the true position of the state Investments not reflected.

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

NON UPDATE OF BOOK VALUE OF INVESTMENT IN ANAMMCO

13. On the 28th of June 2010, there was a further acquisition of more shares of the Anambra Motor Manufacturing Company ANAMMCO to the tune of ₦4,493,500.00. The value of the same Investment in ANAMMCO was shown as ₦32,400.00 instead of the actual figure of ₦4,493,500.00. Would you please take necessary action to correct this anomaly.

LIABILITY OVER ASSETS

14. The figure of ₦18,937,252,798.05 was presented as liability over Assets as at 31st December 2010. This represents the Account of the State that held the amount of both the Internal and External loans sourced to achieve some capital Expenditures and other Investments by the State Government.

LIABILITIES

CAPITAL DEVELOPMENT FUND

15. Capital Development Fund in the year 2010 stood at ₦489,748,041.07 as against the figure of ₦435,746,663.86 in the year 2009. This shows an increase of ₦54,001,377.21.

INTERNAL LOANS

16. The sum of ₦15,794,346,962.02 represents Internal Loans in the year 2010. This amount when compared with the Internal Loans of ₦14,142,483,735.43 in 2009 fiscal year reveals that there was an increase on Internally sourced funds mainly from the Commercial Banks. The implication is that the cost of these loans would leave so much negative impact on interest on Loan and other financial cost implication. The Audit is of the Opinion that caution should be employed on both Loan generation and prudent management of the funds.

FOREIGN LOANS

17. The sum of N3,361,458,663.19 represents the balance of foreign Loans owed by the State Government as at 31st Dec. 2010. The details of this foreign Loan were not made available to me as at the time of the audit verification exercise. It is advised that proper records are maintained and presented to Audit to reflect both the amount borrowed and the amount repaid so as to strike a balance at the end of each financial year.

SECTION III - ACCOUNTS OF GOVERNMENT PARASTATALS

18 **Accounts Not Submitted:** - As at 31st December, 2010, the following Annual Accounts from the different parastatals have not been received in my Office for review and comments.

S/No	Name of Parastatal	Year of Accounts Not Submitted
1	Broadcasting Corporation of Abia State	2010
2	Abia State Tourism Board	2010
3	Abia State Transport Corporation	2010
4	Abia Warrior Football Club	2010
5	Abia State Library Board	2010
6	Council for Arts & Culture	2010
7	Project Implementation Unit	1999 – 2010
8	Abia state Oil Producing Areas Dev. Commission	2010
9	Abia State Independent Electoral Commission	2003 – 2010
10	Board of Internal Revenue	2009 – 2010
11	Abia State Pools Betting, Gaming & Casion Board	2003 - 2010
12	Secondary Education, Management Board	2010
13	Abia State Sports Council	2007 – 2010
14	Abia State Water Board	2008 – 2011.
15	Umuahia Capital Development Authority	2009 -2011
16	Abia State Staff Housing Loan Board	2009 – 2011
17	Hospitals Management Board	2010
18	Abia State University Uturu	2009 – 2010
19	Abia State University Teaching Hospital Aba	2009 – 2010
20	Abia State Environmental Protection Agency	2007 - 2010
21	Abia State Newspaper & Publishing Corporation	2008 – 2010
22	Abia State College of Education (Tech)	2010
23	Project Insurance Brokers Ltd	2009 – 2010
24	Aba Shopping Centre Ltd	2099 – 2010
25	Enyimba Football Club	2010

19. **Audit of Town Planning Authorities:** All the Town Planning Authorities as listed below have not submitted their Annual Audited Accounts for my audit action.

S/N	Name of Town Planning Authorities	Years of Accounts Not Submitted
1	Aba South Town Planning Authority	2010
2	Aba North Town Planning Authority	2010
3	Arochukwu Town Planning Authority	2010
4	Bende Town Planning Authority	2006 – 2010
5	IsialaNgwa North Town Planning Authority	2006 - 2010
6	Ikwuano Town Planning Authority	2006 – 2010
7	Isiala Ngwa South Town Planning Authority	2006 - 2010

8	Obi Ngwa Town Planning Authority	2010
9	Ohafia Town Planning Authority	2010
10	Ukwa West Town Planning Authority	2006 – 2010
11	Ukwa East Town Planning Authority	2010
12	Umunneochi Town Planning Authority	2006 – 2010
13	Ugwunagbo Town Planning Authority	2009 - 2010
14	Osisioma Town Planning Authority	2010

20. **Revenue Returns From Parastatals:** - All the Parastatals as highlighted below failed to render detailed returns of their monthly revenue and expenditure in 2010 fiscal year to the Office of the Accountant-General. Obviously this has a serious effect on the report of the State Internally Generated Revenue and by extension on the State Monthly allocation from Federation Account Allocation Committee. It is imperative therefore, that the parastatals should be prevailed upon to comply with the policy of regular monthly returns of their revenue to the Office of Accountant-General.

S/N	Name of Parastatals	Supervising Ministry
1	Abia State Newspaper Corporation	Ministry of Information
2	Abia State Transport Corporation	Ministry of Transport
3	Abia State Housing & Property Dev. Corporation	Ministry Housing
4	Enyimba Football Club	Ministry of Sports
5	Abia Warrior Football Club	Ministry of Sports
6	Abia Comet Football Club	Ministry of Sports
7	Abia State Sports Council	Ministry of Sports
8	Abia State Passengers Insurance Manifest & Safety Scheme	Ministry of Transport
9	Abia Specialist Hospital & Diagnostic Centre	Ministry of Health
10	Examination Development Centre	Ministry of education
11	Aba Shopping Centre Ltd	Ministry of Commerce & Industry
12	Metallurgical Complex Aba	Ministry of Commerce & Industry
13	Abia Cashew Company	Ministry of Agriculture
14	Agro Input Supply Company	Ministry of Agriculture
15	Abia State Infrastructural Dev. Fund	Ministry of Finance
16	Abia State Security Fund	Ministry of Finance
17	Project Insurance Brokers Ltd	Ministry of Finance
18	Abia State Oil Producing Areas Development Commission	Ministry of Petroleum
19	Abia State Independent Electoral Commission	Officer of the SSG
20	State Emergency Management Agency	Officer of the SSG
21	International Glass Industries Ltd	Ministry of Commerce & Industry

SECTION IV - GENERAL

STAFF AND ESTABLISHMENT

21. The staff strength of the Office of the State Auditor-General as at the end of financial year 31st December 2010 was 131 as categorized below:

Auditor Cadre	31
Executive Office (cadre)	41
Clerical Officer	21
Ancillary Staff	38

It is enthusiastically hoped that the Office of the Auditor-General will be favoured in the future employments to be made by the State Government.

STAFF TRAINING AND DEVELOPMENT

22. The need for Staff Training and Development need not be over emphasized. The inability to release overhead funds to the Office has also impeded efforts towards the training of staff. It is recommended that funds for staff training be promptly released to ensure the realization of this noble goal and objective.

PENSION AND GRATUITY

23. In accordance with the Pension Act, the pension papers of Retiring Public Servants were scrutinized and certified by this Office. In the year 2010, pension files of 707 Retired Officers were received. Out of this, 702 pension files were processed leaving 5 files not treated as at 31st December 2010.

OFFICE EQUIPMENT AND TRANSPORTATION

24. The inadequacy of Office equipment and vehicles cannot be over emphasized. There is need to equip this Office with motor vehicles to enable staff move to their various places of primary assignment. Through this medium an appeal is made to Government to release funds for these facilities to be provided.

ACKNOWLEDGEMENT

25. 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, 2010 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 year ended 31st December 2010 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 AUDIT HEADQUARTERS
P.M. B 7040
24th JANUARY, 2012


B.C. MGBARAMUKO
AG.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 Financial (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, 2010 and its operations for the year ended on the date.

The effort 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 G. C. ONYENDILEFU
ACCOUNTANT-GENERAL
ABIA STATE


ABIA STATE GOVERNMENT OF NIGERIA
 BUDGET SIZE AND PERFORMANCE REPORT
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Original Budget 10	Revised Bduget 10	Variance 2010	Actual 2009
RECEIPTS:					
Statutory Allocation	35,200,172,393.16	46,136,812,050.00	53,247,192,260.00	33.89%-	28,164,285,647.22
IGR	6,882,559,491.89	9,338,602,187.00	9,338,602,187.00	26.30%-	7,132,515,994.32
BTL Receipts	4,242,083,541.33				805,505,757.27
Other Capital Receipts	46,324,815,426.38	55,475,414,237.00	62,585,794,447.00	25.98%-	36,102,307,398.81
Other Capital Receipts	5,872,195,409.55	5,000,000,000.00	7,380,344,990.00	20.43%-	4,710,790,440.65
Other Capital Receipts	10,103,206,696.21	24,792,508,318.00	24,792,508,318.00	59.25%-	27,547,481,293.56
Total Receipts	62,300,217,532.14	85,267,922,555.00	94,758,647,755.00	34.25%-	68,360,579,133.02
Less:					
Recurrent Expenditure:					
Personnel Costs	15,720,501,605.51	14,749,175,940.00	14,924,355,132.00	5.33%-	11,520,398,306.72
Pension & Gratuities	2,242,420,094.68	2,567,000,000.00	2,567,000,000.00	12.64%+	1,953,029,644.94
Overhead Costs	20,196,152,208.46	17,040,403,987.00	19,743,289,187.00	2.29%-	18,709,211,752.04
Sal of Statutory Office Holders	17,962,015.77	22,303,602.00	22,303,602.00	19.47%+	22,368,549.56
BTL Payments	715,415,140.44				286,164,012.56
Public Debt Charges	10,095,256,119.66	1,500,000,020.00	3,500,000,020.00	188.44%-	23,511,820,825.75
Transfer to Capital Dev Fund		19,616,762,318.00	19,616,762,318.00	100.00%+	
Sub-Total: Recurrent Exp.	48,987,707,184.52	55,495,645,867.00	60,373,710,259.00	18.86%+	56,002,993,091.57
Capital Expenditure:					
Economic Sector	8,212,537,684.40	15,979,718,303.00	16,621,338,303.00	50.59%+	7,877,783,962.04
Social Services Sector	970,400,000.00	3,246,900,000.00	3,246,900,000.00	70.11%+	350,144,650.30
Regional Development Sector	1,136,178,884.10	3,394,660,000.00	3,884,660,000.00	70.75%+	355,066,987.91
Administration	2,939,392,464.91	6,836,900,470.00	8,944,438,080.00	67.14%+	4,143,476,823.85
Sub-Total: Capital Exp.	13,258,509,033.41	29,458,178,773.00	32,697,336,383.00	59.45%+	12,726,472,424.10
Budget Size -Total Expenditure	62,246,216,217.93	84,953,824,640.00	93,071,046,642.00	33.12%+	68,729,465,515.67
Budget Surplus/(Deficit)	54,001,314.21	314,097,915.00	1,687,601,113.00	96.80%-	<368,886,382.65>
Opening Cash and Bank Balance	435,746,663.86	<314,097,978.00>	<1,687,601,176.00>	125.82%-	804,632,983.51
Closing Cash and Bank Balance	489,747,978.07	<63.00>	<63.00>	777,377,842.97%+	435,746,600.86
REPRESENTED BY:					
Central Accounts Bank Balances	489,748,041.07				435,746,663.86
Total	489,748,041.07				435,746,663.86


 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.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2010

	Note	YTD Actual 2010	YTD Actual 2009
Cash Flow From Operations:			
Receipts:			
Internally Generated Revenue	3	3,646,421,948.30	5,954,827,342.42
Grants/Subventions			2,320,691,069.19
VAT		5,872,195,409.55	4,710,790,440.65
Statutory Allocations		35,200,172,393.16	28,164,285,647.22
BTL Receipts	4	4,242,083,541.33	805,505,757.27
Revenue from Parastatals		3,193,537,427.11	1,145,317,177.64
Total Receipts		52,154,410,719.45	43,101,417,434.39
Payments:			
Personnel Emoluments:			
	5	15,720,501,605.51	11,520,398,306.72
Overheads Costs:			
Educational Services		2,689,554,402.64	1,347,429,543.13
Health Services		122,991,740.73	166,619,695.00
Agricultural Services		73,494,300.54	204,092,035.00
Transport Services		20,537,403.00	12,939,077.15
Others of General Nature	6	17,289,574,361.55	16,978,131,401.76
Consolidated Revenue Fund Charges	7	2,260,382,110.45	1,975,398,194.50
Miscellaneous Expenses		715,415,140.44	286,164,012.56
Total Payments		38,892,451,064.86	32,491,172,265.82
Net Cash Flow from Operations		13,261,959,654.59	10,610,245,168.57
Cash Flow from Investments:			
Purchase/Constructn of Assets	8	13,258,508,970.41	12,726,472,361.10
Net Cash Flow from Investments		13,258,508,970.41	12,726,472,361.10
Cash Flow from Financing:			
Proceeds of Loans/Borrowings	9	10,103,206,696.21	25,226,790,224.37
Dividends		42,600,116.48	32,371,474.26
Repayment of Loans		10,095,256,119.66	23,511,820,825.75
Net Cash Flow from Financing		50,550,693.03	1,747,340,872.88
Net Increase/(Decrease) in Cash		54,001,377.21	<368,886,319.65>
Opening Cash Balance		435,746,663.86	804,632,983.51
Closing Cash Balance	10	489,748,041.07	435,746,663.86


 SIR GABRIEL C. ONYEDILEFU
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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2010


	Note	Actual 2010	Actual 2009
ASSETS:			
Treasuries and Banks	10	489,748,041.07	435,746,663.86
Investments	11	218,552,827.16	208,829,219.50
Liability Over Asset	15	18,937,252,798.05	17,998,785,373.17
Total Assets		19,645,553,666.28	18,643,361,256.53
PUBLIC FUNDS & LIABILITIES:			
Capital Development Fund	17	489,748,041.07	435,746,663.86
Total Public Funds		489,748,041.07	435,746,663.86
Internal Loans	19	15,794,346,962.02	14,142,483,735.43
Foreign Loans	20	3,361,458,663.19	4,065,130,857.24
Total Liabilities		19,155,805,625.21	18,207,614,592.67
Public Fund + Liabilities		19,645,553,666.28	18,643,361,256.53



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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 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Opening Balance (a)					804,632,983.51
Add: REVENUE (INCOME)					
Taxes (Direct and Indirect)	21 2,984,544,903.62	2,996,566,000.00	2,996,566,000.00	12,021,096.38-	2,620,844,346.33
Fines and Fees	22 398,484,981.64	879,862,003.00	879,862,003.00	481,377,021.36-	435,385,449.89
Licences	23	77,522,000.00	77,522,000.00	77,522,000.00-	53,871,928.72
Earnings and Sales	24 5,001,911.10	28,306,800.00	28,306,800.00	23,304,888.90-	35,805,099.61
Rent on Government Property	25 59,441,100.00	225,188,000.00	225,188,000.00	165,746,900.00-	80,374,803.80
Interest, Reprt & Dividends	26 42,600,116.48	90,000,000.00	90,000,000.00	47,399,883.52-	32,371,474.90
Miscellaneous	28 198,949,051.94	250,220,000.00	250,220,000.00	51,270,948.06-	2,728,545,713.43
Revenue from Parastatals	3,193,537,427.11	4,790,937,384.00	4,790,937,384.00	1,597,399,956.89-	1,145,317,177.64
Below the Line Receipts	4,242,083,541.33			4,242,083,541.33+	805,505,757.27
Statutory Allocation	30 35,200,172,393.16	46,136,812,050.00	53,247,192,260.00	18,047,019,866.84-	28,164,285,647.22
Total Revenue (Income) - (b)	46,324,815,426.38	55,475,414,237.00	62,585,794,447.00	16,260,979,020.62-	36,102,307,398.81
Total Funds Available (a + b)	46,324,815,426.38	55,475,414,237.00	62,585,794,447.00	16,260,979,020.62-	36,906,940,382.32
Less: EXPENDITURE					
Personnel Cost - Ministries/Parastatals	31 15,720,501,605.51	14,749,175,940.00	14,924,355,132.00	796,146,473.51-	11,520,398,306.72
Pension and Gratuities	2,242,420,094.68	2,567,000,000.00	2,567,000,000.00	324,579,905.32+	1,953,029,644.94
Statutory Office Holder Salary	32 17,962,015.77	22,303,602.00	22,303,602.00	4,341,586.23+	22,368,549.56
Overhead Costs - Ministries/Parastal	33 20,196,152,208.46	17,040,403,987.00	19,743,289,187.00	452,863,021.46-	18,709,211,752.04
Public Debt Charges	10,095,256,119.66	1,500,000,020.00	3,500,000,020.00	6,595,256,099.66-	23,511,820,825.75
BTL Payment	34 715,415,140.44			715,415,140.44-	286,164,012.56
Total Expenditure	48,987,707,184.52	35,878,883,549.00	40,756,947,941.00	8,230,759,243.52-	56,002,993,091.57
Operating Fund B/4 Transfer	<2,662,891,758.14>	19,596,530,688.00	21,828,846,506.00	24,491,738,264.14-	<19,096,052,709.25>
APPROPRIATION/TRANSFERS					
Transfer to CDF		19,616,762,318.00	19,616,762,318.00	19,616,762,318.00+	19,096,052,709.25
Transfer from CDF	2,662,891,758.14			2,662,891,758.14+	
Total Appropriations	2,662,891,758.14	<19,616,762,318.00>	<19,616,762,318.00>	22,279,654,076.14+	19,096,052,709.25
Closing Balance	0.00	<20,231,630.00>	2,212,084,188.00	2,212,084,188.00-	


 SIR GABRIEL C. ONYEDILEFU
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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 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Opening Balance		435,746,663.86			435,746,663.86+	
Add: Capital Receipts						
Value Added Tax		5,872,195,409.55	5,000,000,000.00	7,380,344,990.00	1,508,149,580.45-	4,710,790,440.6
Transfer from CRF			19,616,762,318.00	19,616,762,318.00	19,616,762,318.00-	
Internal Loans	36	9,370,212,499.99			9,370,212,499.99+	25,226,790,224.3
External Loans	37	732,994,196.22	654,000,000.00	654,000,000.00	78,994,196.22+	
Grants	38		4,521,746,000.00	4,521,746,000.00	4,521,746,000.00-	2,320,691,069.1
Total Capital Receipts		15,975,402,105.76	29,792,508,318.00	32,172,853,308.00	16,197,451,202.24-	32,258,271,734.2
Transfer to CRF		<2,662,891,758.14>			2,662,891,758.14-	<19,096,052,709.2
Total Capital Funds Available		13,748,257,011.48	29,792,508,318.00	32,172,853,308.00	18,424,596,296.52-	13,162,219,024.9
Less: Capital Expenditure						
Economic Sector:						
Agriculture	40	1,013,515,625.00	214,300,000.00	215,920,000.00	797,595,625.00-	89,860,000.0
livestock	41		115,000,000.00	115,000,000.00	115,000,000.00+	
Manufacturing	44	1,000,000.00	230,000,000.00	230,000,000.00	229,000,000.00+	500,000.0
Power (Electricity)	45	613,500,000.00	1,221,560,000.00	1,461,560,000.00	848,060,000.00+	109,466,165.0
Transport	47	6,584,521,996.40	14,198,858,240.00	14,598,858,240.00	8,014,336,243.60+	7,677,957,734.0
Total Capital Exp - Economic		8,212,537,621.40	15,979,718,240.00	16,621,338,240.00	8,408,800,618.60+	7,877,783,899.0
Social Service Sector:						
Education	48	567,500,000.00	1,687,900,000.00	1,687,900,000.00	1,120,400,000.00+	200,000,000.0
Health	49	361,500,000.00	797,000,000.00	797,000,000.00	435,500,000.00+	57,873,791.3
Information	50	31,400,000.00	292,000,000.00	292,000,000.00	260,600,000.00+	66,670,859.0
Social Dev., Youth & Sports	51	10,000,000.00	470,000,000.00	470,000,000.00	460,000,000.00+	25,600,000.0
Total Capital Exp - Social		970,400,000.00	3,246,900,000.00	3,246,900,000.00	2,276,500,000.00+	350,144,650.3
Regional Sector:						
Water Supply	52	371,900,000.00	1,459,500,000.00	1,619,500,000.00	1,247,600,000.00+	109,188,001.3
Environment	53	38,830,560.00	325,000,000.00	325,000,000.00	286,169,440.00+	57,399,700.0
Housing	54	719,448,324.10	1,160,000,000.00	1,460,000,000.00	740,551,675.90+	187,479,286.6
Urban Development	55	6,000,000.00	450,160,000.00	480,160,000.00	474,160,000.00+	1,000,000.0
Total Capital Exp - Regional Development		1,136,178,884.10	3,394,660,000.00	3,884,660,000.00	2,748,481,115.90+	355,066,987.9
General Administration Sector:	57					
Executive		2,521,392,464.91	5,730,400,470.00	7,837,938,080.00	5,316,545,615.09+	4,083,476,823.8
Legislature		418,000,000.00	849,000,000.00	849,000,000.00	431,000,000.00+	60,000,000.0
Judiciary			257,500,000.00	257,500,000.00	257,500,000.00+	
Total Capital Exp - Administration		2,939,392,464.91	6,836,900,470.00	8,944,438,080.00	6,005,045,615.09+	4,143,476,823.8
Total Capital Expenditure		13,258,508,970.41	29,458,178,710.00	32,697,336,320.00	19,438,827,349.59+	12,726,472,361.1
Net Surplus/(Deficit)		2,716,893,135.35	334,329,608.00	<524,483,012.00>	3,241,376,147.35+	19,531,799,373.1
Closing Balance		489,748,041.07	19,951,091,926.00	19,092,279,306.00	18,602,531,264.93-	435,746,663.8


 SIR GABRIEL C. ONYEDILEFU
 ACCOUNTANT GENERAL
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 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
 31/12/2010

	Note	YTD Actual 2010	YTD Actual 2009
Note 3 - Internally Generated Revenue			
Taxes		2,984,544,903.62	2,620,844,346.33
Fine and Fees		398,484,981.64	435,385,449.89
Licenses			53,871,928.72
Earnings and Sales		5,001,911.10	35,805,099.61
Rent on Government Property		59,441,100.00	80,374,803.80
Interest			0.64
Miscellaneous		198,949,051.94	2,728,545,713.43
Total		3,646,421,948.30	5,954,827,342.42
Note 4 - BTL Receipts:			
Trade Union Subscriptions		16,458.69	8,780,055.12
Nig. Union of Pensioners' Check off Syst		3,402,209.24	2,816,882.55
Local Government Pensions		6,640,592.92	12,451,783.21
Customary Courts Deposit		198,215.00	802,296.00
Advance Miscellaneous		920,000,000.00	17,994.13
Dishonoured Cheques		3,275,189,365.48	780,255,321.26
Loss of Gov't Gunds/Stoes/Property		203,000.00	
Asset Distrib. Account: Housing Loan			20,315.00
ADP Fertilizer Sales		36,433,700.00	
Value Added Tax Deduction			361,110.00
Total		4,242,083,541.33	805,505,757.27
Note 5 - Personnel Cost:			
Government House		420,501,534.75	292,823,820.51
Deputy Governor's Office		40,472,018.53	50,297,977.56
Abia State Planning Commission		94,736,544.71	100,149,717.79
Secretary to State Government		49,480,281.49	37,202,585.55
Bureau of Economic Affairs		9,298,856.13	15,101,462.65
Bureau of Political Affairs		9,596,340.17	9,324,492.78
Bureau of Special Duties		43,369,961.02	80,176,053.11
Exco Secretariate		6,621,648.78	7,431,790.21
Liaison Office Abuja		16,149,411.94	32,384,418.96
Liaison Office Lagos		14,499,612.90	19,679,185.82
Office of the Head of Service		192,091,947.07	454,799,217.79
Bureau of Establishment & Training		41,645,299.00	26,264,605.67
Bureau of Administration		29,410,738.30	27,141,010.64
Bureau of Service Welfare		57,576,392.73	32,160,871.62
Bureau of Common Services		26,721,032.37	20,651,021.29
Bureau of Training		15,269,692.05	12,745,063.09
Ministry of Agriculture		497,646,788.25	396,451,546.52
Ministry of Poverty Reduction & Cooperatives		129,811,577.82	103,067,829.13
Commerce & Industry		117,289,160.61	125,812,605.08
Ministry of Science & Technology		49,515,496.89	44,285,382.56
Ministry of Education		8,349,804,851.37	5,038,736,468.20
Ministry of Finance		106,667,739.17	80,961,697.12
Office of Accountant General		105,426,651.83	117,208,856.08
Board of Internal Revenue		165,815,326.76	165,676,528.66
Ministry of Health		1,915,906,212.42	1,153,916,363.16
Min. of Inform, Culture & Tourism		360,936,854.66	351,469,528.53
Ministry of Justice		168,695,080.32	165,810,493.24
Ministry of Lands, Survey & Urban Development		137,879,497.64	124,953,935.11
Ministry of Local Gov't & Chieftain		40,854,899.04	35,996,012.68
Ministry of Public Utilities & Water		93,197,560.41	181,867,056.82
Ministry of Environment		88,381,767.39	85,895,162.39
Ministry of Petrol. & Solid Mineral		30,289,682.60	34,090,137.94
Ministry of Sports & Social Devevelopment.		473,043,799.61	393,106,629.60
Ministry of Works & Transport		127,712,007.54	134,678,348.90

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2010

	Note	YTD Actual 2010	YTD Actual 2009
Min. of Housing & Urban Development		93,258,880.41	124,051,673.40
Ministry of Women Affairs		71,901,689.52	42,610,447.10
Ministry of Youths Development		50,185,301.54	47,985,489.34
Office of Auditor Gen. (State)		49,599,515.15	48,452,550.00
Office of Audit0or Gen. (L/G)		28,186,890.77	26,684,723.76
Civil Service Commission		42,505,035.90	33,731,748.46
Local Gov't Service Comm.		13,620,874.56	11,710,405.20
Abia State House of Assembly		359,874,786.61	352,751,981.19
High Court		487,032,447.60	409,924,081.81
Customary Court of Appeal		338,498,470.09	326,004,970.71
Judicial Service Commission		48,387,584.93	38,542,339.71
Abia State Indep Elect. Comm.		111,133,862.16	105,630,019.28
Total		15,720,501,605.51	11,520,398,306.72
Note 6 - Overhead Costs			
Others of General Nature:			
Government House		12,006,606,177.03	10,112,535,427.00
Deputy Governor		481,603,901.60	940,441,963.30
Abia State Planning Commis0sion		51,460,661.71	53,597,105.88
Office of Secretary to Gov't		105,613,722.95	406,658,175.13
Bureau of Economic Affairs		3,673,000.00	4,492,000.00
Bureau Political Affairs		16,095,000.00	16,400,000.00
Bureau of Special Duties		213,115,072.32	12,875,000.00
Exco Secretariate		3,750,000.00	2,860,560.00
Liaison Office Abuja		38,713,968.91	42,380,026.09
Liaison Office Lagos		24,036,403.00	34,323,474.79
Office of the Head of Service		39,290,784.91	45,890,405.04
Bureau of Establishment & Pension		5,471,690.00	4,795,000.00
Bureau of Administration		3,230,000.00	3,773,760.00
Bureau of Service Welfare		14,087,500.00	5,065,341.38
Bureau of Common Services		2,575,000.00	3,610,000.00
Bureau of Training		6,677,000.00	9,751,650.00
Ministry of Coop & Poverty Reduction		3,534,600.00	6,536,685.27
Ministry of Commerce & Industry		3,157,540.00	5,868,082.38
Ministry of Science & Technology		29,681,023.18	59,962,694.05
Ministry of Finance		122,465,930.00	93,499,740.00
Office of Accountant General		2,512,813,613.67	3,943,118,647.96
Board of Internal Revenue		12,378,094.00	1,750,000.00
Min. of Inform. Culture & Tourism		382,837,856.00	219,212,554.33
Ministry of Justice		35,637,011.89	20,289,356.80
Min of Lands & Survey		7,631,884.62	24,473,560.00
Min of L/Gov't & Chieftain Affairs		14,600,000.00	21,368,400.00
Ministry of Public Utilities & Water Resources		42,555,855.52	39,244,036.52
Ministry of Environment		17,939,113.15	33,190,275.00
Min. of Petrol & Solid Min Development		5,696,890.00	5,968,000.00
Ministry of Sports & Socical Development		312,485,000.00	250,575,746.08
Min. of Housing & Urban Development		46,943,826.54	13,314,179.80
Ministry of Women Affairs		18,640,000.00	36,953,896.00
Ministry of Youths0 Development		24,367,500.00	15,766,100.00
Office of State Auditor General		7,738,000.00	10,805,750.00
Office of Audit0or General - L/Govt		3,350,000.00	4,862,207.76
Civil Service Commission		46,674,487.77	22,433,400.00
Local Gov't Service Commission		12,392,500.00	2,800,000.00
Abia State House of Assembly		484,681,879.00	363,305,000.00
Judiciary - High Court		62,764,585.78	62,674,620.20
Customary Court of Appeal		22,190,288.00	7,526,000.00
Judicial Service Commis0sion		3,190,000.00	3,400,000.00
Abia State Indep. Electoral Commision		5,850,000.00	9,782,581.00
Bureau of Budget		31,377,000.00	
Total		17,289,574,361.55	16,978,131,401.76

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2010

	Note	YTD Actual 2010	YTD Actual 2009
Note 7 - Consolidated Revenue Fund Charges			
Sal of Statutory Office Holder Pension & Gratuities		17,962,015.77	22,368,549.56
		<u>2,242,420,094.68</u>	<u>1,953,029,644.94</u>
Total		<u>2,260,382,110.45</u>	<u>1,975,398,194.50</u>
Note 8 - Purchase/Construction of Capital Assets			
Economic Development:			
Agriculture		1,013,515,625.00	89,860,000.00
Manufacturing		1,000,000.00	500,000.00
Power (Electricity)		613,500,000.00	109,466,165.00
Transport		6,584,521,996.40	7,677,957,734.04
Sub-total: Economic Development		<u>8,212,537,621.40</u>	<u>7,877,783,899.04</u>
Social Sector Development:			
Education		567,500,000.00	200,000,000.00
Health		361,500,000.00	57,873,791.30
Information		31,400,000.00	66,670,859.00
Social and Youth Development		10,000,000.00	25,600,000.00
Sub-Total: Social Development		<u>970,400,000.00</u>	<u>350,144,650.30</u>
Regional & Urban Development:			
Water Supply		371,900,000.00	109,188,001.31
Environment		38,830,560.00	57,399,700.00
Housing		719,448,324.10	187,479,286.60
Urban Development		6,000,000.00	1,000,000.00
Sub-Total: Reg. & Urban Dev.		<u>1,136,178,884.10</u>	<u>355,066,987.91</u>
Administration:			
Executive		2,521,392,464.91	4,083,476,823.85
Legislature		418,000,000.00	60,000,000.00
Sub-Total: Administration		<u>2,939,392,464.91</u>	<u>4,143,476,823.85</u>
Grand Total		<u>15,921,400,728.55</u>	<u>31,822,525,070.35</u>
Note 9 - Proceeds of Loans and Borrowings:			
Internal Loans		9,370,212,499.99	25,226,790,224.37
External Loans		732,994,196.22	
Total		<u>10,103,206,696.21</u>	<u>25,226,790,224.37</u>
Note 10 - Closing Cash & Bank Balances			
Cash & Bank Balances:			
GT Bank (VAT) - A/C - 5900956110			206,094.46
UBA Plc A/C - 0060000349		834,896.52	3,819,009.14

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2010

	Note	YTD Actual 2010	YTD Actual 2009
Access Bank PLC 0720010000019			77,340,581.02
Access Bank PLC 0720010000020			4,904.75
Fidelity Bank 07050301000086			1,427,552.75
Oceanic Bank A/C - 1301008677		254,444.27	44,859.41
Diamond Bank A/C - 0392130000298		275,328.31	789,953.31
Access Bank 0720010001292 - JAC A/C			83,839,841.81
GTB 5959648110 - IGR		2,821,953.55	
Bank PHB - Salary A/c-131100007157		272,884.94	97,728,474.18
Bank PHB - Special A/cIII - 131100007168		252,934.31	63,343,941.88
Oceanic Bank - 0781301008916		394,370.38	13,584,261.56
Oceanic Bank - 0781301005800			33,236,264.40
Zenith Bank - 6018100054			26,249.87
Zenith Bank - 6018107053			63,948.38
First Bank of Nigeria - A/C 1281		41,615,399.00	
First Bank of Nigeria - A/C 1274		326,276,840.76	
GTBank - A/C 5110		84,006,903.20	
Skye Bank - A/C 475		410,791.02	
JAC PROJECT ACCOUNT		20,221,430.37	
Econ Bank 13301			10,004.17
Ecobank Acc 93001			2,814,051.68
Ecobank - 25801			31,005.87
Ecobank 13401			1,320.23
TPO Umuahia - Bank PHB		9,247,609.52	49,539,913.68
TPO Umuahia - GTB			1,459,840.38
ST Aba - Consolidated Cash Book		42,227.85	59,450.16
ST- Arochukwu - Consolidated Cash Book		310,111.18	228,242.42
S.T Bende - Consolidated Cash Book		77,529.28	60,685.25
S.T Ikwano - Consolidated Cash Book		7,257.14	7,257.14
ST Isuikwato - Consolidated Cash Book		83,885.76	95,246.94
ST - Isuochi - Consolidated Cash Book		266,541.65	254,539.77
ST Nkwoegwu - Consolidated Cash Book		2,606.91	9,557.59
ST Ohafia - Consolidated Cash Book		199,373.36	1,887,323.16
ST Ohanze - Consolidated Cash Book		67,218.44	74,340.92
ST Okpuala - Consolidated Cash Book		421,732.94	446,974.95
ST Osisioma - Consolidated Cash Book		681,296.43	861,296.43
ST Ukwa - Consolidated Cash Book		35,829.95	13,556.86
ST Umuahia - Consolidated Cash Book		386,873.20	734,894.01
ST Uturu - Consolidated Cash Book		1,282.78	3,404.94
ST Uzuakoli - Consolidated Cash Book		200,974.01	232,318.88
ST Igbere - Consolidated Cash Book		1,276.03	1,276.05
S.T. Abuja Consolidated Cash Book		44,784.24	1,402,461.23
S.T.Akanu Ohafia- Consolidated Cash Book		31,024.77	61,531.90
ST - APUMIRI		429.00	232.33
Sub-Total Cash & Bank Balances		489,748,041.07	435,746,663.86
Sub-Treasuries (Min & Depts)			
Grand Total		489,748,041.07	435,746,663.86

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 31/12/2010

Note	Actual 2010	Actual 2009
Note 10 - Treasuries & Banks		
Cash and Bank Balances:		
GT Bank (VAT) - A/C - 5900956110		206,094.46
UBA Plc A/C - 0060000349	834,896.52	3,819,009.14
Access Bank PLC 0720010000019		77,340,581.02
Access Bank PLC 0720010000020		4,904.75
Fidelity Bank 07050301000086		1,427,552.75
Oceanic Bank A/C - 1301008677	254,444.27	44,859.41
Diamond Bank A/C - 0392130000298	275,328.31	789,953.31
Access Bank 0720010001292 - JAC A/C		83,839,841.81
GTB 5959648110 - IGR	2,821,953.55	
Bank PHB - Salary A/c-131100007157	272,884.94	97,728,474.18
Bank PHB - Special A/cIII - 131100007168	252,934.31	63,343,941.88
Oceanic Bank - 0781301008916	394,370.38	13,584,261.56
Oceanic Bank - 0781301005800		33,236,264.40
Zenith Bank - 6018100054		26,249.87
Zenith Bank - 6018107053		63,948.38
First Bank of Nigeria - A/C 1281	41,615,399.00	
First Bank of Nigeria - A/C 1274	326,276,840.76	
GTBank - A/C 5110	84,006,903.20	
Skye Bank - A/C 475	410,791.02	
JAC PROJECT ACCOUNT	20,221,430.37	
Econ Bank 13301		10,004.17
Ecobank Acc 93001		2,814,051.68
Ecobank - 25801		31,005.87
Ecobank 13401		1,320.23
TPO Umuahia - Bank PHB	9,247,609.52	49,539,913.68
TPO Umuahia - GTB		1,459,840.38
ST Aba - Consolidated Cash Book	42,227.85	59,450.16
ST- Arochukuwu - Consolidated Cash Book	310,111.18	228,242.42
S.T Bende - Consolidated Cash Book	77,529.28	60,685.25
S.T Ikwuano - Consolidated Cash Book	7,257.14	7,257.14
ST Isuikwato - Consolidated Cash Book	83,885.76	95,246.94
ST - Isuochi - Consolidated Cash Book	266,541.65	254,539.77
ST Nkwoegwu - Consolidated Cash Book	2,606.91	9,557.59
ST Ohafia - Consolidated Cash Book	199,373.36	1,887,323.16
ST Ohanze - Consolidated Cash Book	67,218.44	74,340.92
ST Okpuala - Consolidated Cash Book	421,732.94	446,974.95
ST Osisioma - Consolidated Cash Book	681,296.43	861,296.43
ST Ukwu - Consolidated Cash Book	35,829.95	13,556.86
ST Umuahia - Consolidated Cash Book	386,873.20	734,894.01
ST Uturu - Consolidated Cash Book	1,282.78	3,404.94
ST Uzuakoli - Consolidated Cash Book	200,974.01	232,318.88
ST Igberu - Consolidated Cash Book	1,276.03	1,276.05
S.T. Abuja Consolidated Cash Book	44,784.24	1,402,461.23
S.T.Akanu Ohafia- Consolidated Cash Book	31,024.77	61,531.90
ST - APUMIRI	429.00	232.33
Sub-Total: Cash & Bank Bal.	489,748,041.07	435,746,663.86
Sub-Treasuries (Ministries & Departments):		
Grand Total	489,748,041.07	435,746,663.86
Note 11 - Investments		
Emenite Company Limited	10,716,300.00	10,716,300.00
Ashaka Cement	65,000.00	1,250.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2010

	Note	Actual 2010	Actual 2009
Access Bank Plc		15,000,624.00	13,667,235.00
FCMB		40,678,816.00	42,500,255.00
First Inland Bank		19,000,000.00	19,000,000.00
ANAMCO Nigeria Ltd Enugu		32,400.00	32,400.00
GCM Ltd Onitsha		11,300,790.00	6,807,290.00
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		234,921.00	293,651.00
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	7,705,998.50
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	1,020,000.00
Africa Pharmaceutical Ent. Plc,		96,000.00	96,000.00
Eco Bank Trans - Naional		3,100,000.00	6,000,000.00
FIN BANK		1,540,000.00	
Sterling Bank		15,991.20	
Bank PHB		7,057,146.46	
Total		218,552,827.16	208,829,219.50
Note 12 - Imprest & Advances			
Note 13 - Treasury Clearance			
Note 14 - Other Treasury Clearance Accounts			
Note 15 - Liability Over Asset		18,937,252,798.05	17,998,785,373.17
Note 16 - Consolidated Revenue Fund Accounts			804,632,983.51
Opening Balance			55,198,360,108.06
Total Recurrent Revenues		48,987,707,184.52	
Total Funds Available		48,987,707,184.52	56,002,993,091.57
Less: Recurrent Expenditure		48,987,707,184.52	56,002,993,091.57
Note 17 - Capital Development Funds			

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2010

	Note	Actual 2010	Actual 2009
Opening Balance		435,746,663.86	
Total Capital Receipts		13,312,510,347.62	13,162,219,024.96
Total Capital Funds Available		13,748,257,011.48	13,162,219,024.96
Less: Capital Expenditure:			
Economic Development		8,212,537,621.40	7,877,783,899.04
Social Development		970,400,000.00	350,144,650.30
Regional Development		1,136,178,884.10	355,066,987.91
Administration		2,939,392,464.91	4,143,476,823.85
Closing Balance		489,748,041.07	435,746,663.86
Note 18 - FGN Ext Loan On Lent to Abia State Gov't.			
Note 19 - Internal Loans			
PHB			4,551,688,798.00
FCMB			648,522,589.84
GTB			4,461,933,487.22
Oceanic Bank		1,181,547,651.00	923,743,055.49
Intercontinental Bank		3,073,276,104.36	2,456,183,658.08
Access			361,488,337.50
ETB Loan			120,000,000.00
Finbank			304,523,809.30
SKYE BANK		1,850,000,000.00	314,400,000.00
FBN LOAN		9,689,523,206.66	
Total		15,794,346,962.02	14,142,483,735.43
Note 20 - Foreign Loans		3,361,458,663.19	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 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Note 21 - Taxes					
Ministry of Commerce & Ind.	7,396,800.00	73,480,000.00	73,480,000.00	66,083,200.00-	13,527,165.00
Board of Internal Revenue	2,977,148,103.62	2,923,086,000.00	2,923,086,000.00	54,062,103.62+	2,607,317,181.33
Total	2,984,544,903.62	2,996,566,000.00	2,996,566,000.00	12,021,096.38-	2,620,844,346.33

Note - 22 - Fines & Fees

Ministry of Information Culture & Tourism	157,200.00	580,000.00	580,000.00	422,800.00-	
Office of the Head of Service	668,450.00	3,850,000.00	3,850,000.00	3,181,550.00-	836,280.00
Ministry of Agriculture	684,400.00	16,547,000.00	16,547,000.00	15,862,600.00-	2,568,850.00
Ministry of Commerce & Industry	49,688,860.00	30,250,000.00	30,250,000.00	19,438,860.00+	39,249,690.00
Ministry of Education	28,570,000.00	23,591,006.00	23,591,006.00	4,978,994.00+	25,735,800.00
Ministry of Health	3,484,800.00	14,940,000.00	14,940,000.00	11,455,200.00-	4,796,400.00
Ministry of Justice	2,932,672.85	4,100,000.00	4,100,000.00	1,167,327.15-	3,499,684.61
Ministry of Works & Transport	12,312,500.00	58,150,000.00	58,150,000.00	45,837,500.00-	44,003,400.00
Bureau for Lands and Survey	70,013,850.46	135,900,000.00	135,900,000.00	65,886,149.54-	82,934,787.67
Ministry of Environment	1,366,350.00	14,940,000.00	14,940,000.00	13,573,650.00-	260,200.00
Office of State Auditor General	150,000.00	175,000.00	175,000.00	25,000.00-	145,000.00
Office of Auditor General - L/Govt	9,930.00	350,000.00	350,000.00	340,070.00-	90,000.00
Judicial Service Commission					30,000.00
Board of Internal Revenue	168,464,971.33	162,050,997.00	162,050,997.00	6,413,974.33+	182,696,280.21
Office of the SSG	378,000.00	1,700,000.00	1,700,000.00	1,322,000.00-	868,133.00
Ministry of Women Affairs	200,000.00	1,630,000.00	1,630,000.00	1,430,000.00-	160,000.00
Ministry of Public Utilities & Water Res		12,010,000.00	12,010,000.00	12,010,000.00-	210,000.00
Minister for L.G & Chieftaincy Affairs	112,000.00	700,000.00	700,000.00	588,000.00-	216,000.00
Ministry of Sports & Social Development		52,750,000.00	52,750,000.00	52,750,000.00-	774,000.00
Ministry of Youths Development	25,000.00	160,000.00	160,000.00	135,000.00-	128,000.00
Abia State Indep Electoral Commission		55,000,000.00	55,000,000.00	55,000,000.00-	
Ministry of Housing & Urban Development	353,800.00	1,100,000.00	1,100,000.00	746,200.00-	1,078,000.00
Local Gov't Service Commission	1,052,000.00	2,100,000.00	2,100,000.00	1,048,000.00-	468,050.00
Judiciary - High Court	45,624,737.00	52,710,000.00	52,710,000.00	7,085,263.00-	35,677,706.00
Abia State Planning Commission	70,000.00	13,470,000.00	13,470,000.00	13,400,000.00-	1,370,000.00
Judiciary Customary Court of Appeal	2,137,850.00	6,100,000.00	6,100,000.00	3,962,150.00-	1,797,388.40
Ministry of Petrol & Solid Mineral Development	9,510,900.00	41,250,000.00	41,250,000.00	31,739,100.00-	4,556,000.00
Ministry of Coop & Poverty Reduct	516,710.00	21,682,000.00	21,682,000.00	21,165,290.00-	1,165,800.00
Ministry of Science & Tech.		200,000.00	200,000.00	200,000.00-	70,000.00
Ministry of Finance		<100,000.00>	<100,000.00>	100,000.00-	
Office of the Executive Governor		<151,776,000.00>	<151,776,000.00>	151,776,000.00-	
Total	398,484,981.64	879,862,003.00	879,862,003.00	481,377,021.36-	435,385,449.89

Note 23 - Licences

Ministry of Agriculture		20,000.00	20,000.00	20,000.00-	
Ministry of Environment		3,300,000.00	3,300,000.00	3,300,000.00-	
Ministry of Health		130,000.00	130,000.00	130,000.00-	80,500.00
Ministry of Lands & Survey		60,000.00	60,000.00	60,000.00-	3,150,475.72
Board of Internal Revenue		73,250,000.00	73,250,000.00	73,250,000.00-	50,640,953.00
Ministry of Local Gov't & Chieftaincy Affairs		202,000.00	202,000.00	202,000.00-	
Ministry of Science & Technology		60,000.00	60,000.00	60,000.00-	
Ministry of Information Culture & Tourism		500,000.00	500,000.00	500,000.00-	
Total		77,522,000.00	77,522,000.00	77,522,000.00-	53,871,928.72

Note 24 - Earnings & Sales

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Office of the Executive Government	978,441.00			978,441.00+	747,202.80
Ministry of Information, Culture & Tourism		5,000,000.00	5,000,000.00	5,000,000.00-	91,000.00
Office of the Deputy Governor	477,060.10	120,000.00	120,000.00	357,060.10+	169,860.00
Ministry of Agriculture	27,700.00	3,606,800.00	3,606,800.00	3,579,100.00-	48,400.00
Ministry of Education		350,000.00	350,000.00	350,000.00-	108,000.00
Abia State Planning Commission		130,000.00	130,000.00	130,000.00-	
Ministry of Environment		11,885,000.00	11,885,000.00	11,885,000.00-	1,648,700.00
Ministry of Justice		700,000.00	700,000.00	700,000.00-	128,700.00
Ministry of Works & Transport	3,430,000.00	100,000.00	100,000.00	3,330,000.00+	38,650.00
Ministry of Lands and Survey		1,300,000.00	1,300,000.00	1,300,000.00-	
Board of Internal Revenue	55,000.00	1,250,000.00	1,250,000.00	1,195,000.00-	31,889,853.81
Office of the Head of Service	33,710.00	3,840,000.00	3,840,000.00	3,806,290.00-	742,400.00
Min. of Science & Technology		5,000.00	5,000.00	5,000.00-	
Judicial Service Commission		20,000.00	20,000.00	20,000.00-	
Office of The Secretary General					192,333.00
Total	5,001,911.10	28,306,800.00	28,306,800.00	23,304,888.90-	35,805,099.61
Note 25 - Rent on Govt Propy					
Ministry of Housing & Urban Development	59,441,100.00	207,188,000.00	207,188,000.00	147,746,900.00-	59,033,600.00
Ministry of Lands & Survey		18,000,000.00	18,000,000.00	18,000,000.00-	21,341,203.80
Total	59,441,100.00	225,188,000.00	225,188,000.00	165,746,900.00-	80,374,803.80
Note 26 - Interest & Dividends					
Ministry of Finance	42,600,116.48	90,000,000.00	90,000,000.00	47,399,883.52-	32,371,474.90
Total	42,600,116.48	90,000,000.00	90,000,000.00	47,399,883.52-	32,371,474.90
Note - 27 Reimbursment					
Note 28 - Micellaneous					
Office of the Head of Service					9,019.65
Ministry of Finance	175,297,912.81	20,000.00	20,000.00	175,277,912.81+	2,448,188,161.79
Office of the Accountant General	23,651,139.13	250,200,000.00	250,200,000.00	226,548,860.87-	280,348,531.99
Total	198,949,051.94	250,220,000.00	250,220,000.00	51,270,948.06-	2,728,545,713.43
Note 30- Statutory Allocation					
Office the Accountant General	35,200,172,393.16	46,136,812,050.00	53,247,192,260.00	18,047,019,866.84-	28,164,285,647.22
Total	35,200,172,393.16	46,136,812,050.00	53,247,192,260.00	18,047,019,866.84-	28,164,285,647.22
Note 31 - Personnel Costs					
Educational Services	8,349,804,851.37	7,705,372,320.00	7,707,738,080.00	642,066,771.37-	5,038,736,468.20
Health Services	1,915,906,212.42	2,144,659,505.00	2,153,208,465.00	237,302,252.58+	1,153,916,363.16
Agricultural Services	497,646,788.25	419,036,690.00	421,402,450.00	76,244,338.25-	396,451,546.52
Transport Services	127,712,007.54	289,323,780.00	291,689,542.00	163,977,534.46+	134,678,348.90
Others of General Nature:					
Government House	420,501,534.75	481,441,880.00	483,807,640.00	63,306,105.25+	292,823,820.51
Deputy Governor's Office	40,472,018.53	37,020,650.00	37,020,650.00	3,451,368.53-	50,297,977.56
Abia State Planning Commission	94,736,544.71	79,827,720.00	82,193,480.00	12,543,064.71-	100,149,717.79
Secretary to State Government	49,480,281.49	27,771,830.00	27,771,830.00	21,708,451.49-	37,202,585.55

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Bureau of Economic Affairs	9,298,856.13	8,195,990.00	10,561,750.00	1,262,893.87+	15,101,462.65
Bureau of Political Affairs	9,596,340.17	9,458,070.00	11,823,830.00	2,227,489.83+	9,324,492.78
Bureau of Special Service	43,369,961.02	16,044,900.00	18,410,660.00	24,959,301.02-	80,176,053.11
Exco Secretariate	6,621,648.78	3,947,000.00	6,312,760.00	308,888.78-	7,431,790.21
Liason Office Abuja	16,149,411.94	14,346,770.00	15,846,770.00	302,641.94-	32,384,418.96
Liason Office Lagos	14,499,612.90	16,347,050.00	16,347,050.00	1,847,437.10+	19,679,185.82
Head of Service	192,091,947.07	17,933,860.00	20,598,100.00	171,493,847.07-	454,799,217.79
Bureau of Estab Training & Pen	41,645,299.00	25,309,260.00	27,675,020.00	13,970,279.00-	26,264,605.67
Bureau of Administration	29,410,738.30	29,503,610.00	31,869,370.00	2,458,631.70+	27,141,010.64
Bureau of Service Welfare	57,576,392.73	18,643,710.00	21,009,470.00	36,566,922.73-	32,160,871.62
Bureau of Common Service	26,721,032.37	15,733,660.00	18,099,420.00	8,621,612.37-	20,651,021.29
Bureau of Training	15,269,692.05	17,355,030.00	19,720,790.00	4,451,097.95+	12,745,063.09
Ministry of Poverty Reduction & Cooportion	129,811,577.82	94,669,450.00	97,035,210.00	32,776,367.82-	103,067,829.13
Commerce and Industry	117,289,160.61	118,108,150.00	120,473,910.00	3,184,749.39+	125,812,605.08
Ministry of Science & Technology	49,515,496.89	40,357,700.00	42,723,460.00	6,792,036.89-	44,285,382.56
Ministry of Finance	106,667,739.17	56,689,220.00	59,054,980.00	47,612,759.17-	80,961,697.12
Office of the Accountant General	105,426,651.83	167,723,850.00	170,089,610.00	64,662,958.17+	117,208,856.08
Board of Internal Revenue	165,815,326.76	194,644,880.00	197,010,640.00	31,195,313.24+	165,676,528.66
MinisOtry of Info. Cul. & Tour.	360,936,854.66	404,885,400.00	407,251,160.00	46,314,305.34+	351,469,528.53
MinisOtry of Justice	168,695,080.32	121,990,385.00	124,356,145.00	44,338,935.32-	165,810,493.24
Min. of LandsO & Survey Urb/Dev	137,879,497.64	147,673,690.00	165,039,450.00	27,159,952.36+	124,953,935.11
Ministry of LG & Chieftaincy Affairs	40,854,899.04	57,350,140.00	59,715,900.00	18,861,000.96+	35,996,012.68
Ministry of Public Utility & Water	93,197,560.41	82,901,380.00	85,267,140.00	7,930,420.41-	181,867,056.82
Ministry of Environment	88,381,767.39	80,997,890.00	83,363,650.00	5,018,117.39-	85,895,162.39
Ministry of Petrol & Solid Mineral	30,289,682.60	32,067,090.00	34,432,850.00	4,143,167.40+	34,090,137.94
Ministry of Sports & Social Development	473,043,799.61	569,411,730.00	569,411,730.00	96,367,930.39+	393,106,629.60
Ministry of Housing & Urban Development	93,258,880.41	113,183,490.00	115,549,250.00	22,290,369.59+	124,051,673.40
Ministry of Women Affairs	71,901,689.52	62,825,000.00	65,190,760.00	6,710,929.52-	42,610,447.10
Ministry of Youths Development	50,185,301.54	48,027,640.00	50,393,400.00	208,098.46+	47,985,489.34
Auditor General (State)	49,599,515.15	51,183,880.00	53,549,640.00	3,950,124.85+	48,452,550.00
Auditor General (Local Gov't)	28,186,890.77	31,452,360.00	33,818,120.00	5,631,229.23+	26,684,723.76
Civil Service Commission	42,505,035.90	35,892,320.00	38,258,080.00	4,246,955.90-	33,731,748.46
Local Gov't Service Commission	13,620,874.56	1,512,840.00	3,878,600.00	9,742,274.56-	11,710,405.20
Abia State House of Assembly	359,874,786.61	133,416,040.00	135,781,800.00	224,092,986.61-	352,751,981.19
High Court	487,032,447.60	299,766,730.00	359,766,730.00	127,265,717.60-	409,924,081.81
Customary Court of Appeal	338,498,470.09	295,697,440.00	298,063,200.00	40,435,270.09-	326,004,970.71
Judicial Service CommisOision	48,387,584.93	31,714,210.00	31,714,210.00	16,673,374.93-	38,542,339.71
Abia State INEC	111,133,862.16	97,759,750.00	97,759,750.00	13,374,112.16-	105,630,019.28
Ministry of Culture and Tourism			406,030.00	406,030.00+	
Ministry of Urban Rnewal			1,892,600.00	1,892,600.00+	
Total	15,720,501,605.51	14,749,175,940.00	14,924,355,132.00	796,146,473.51-	11,520,398,306.72

Note 32 - Statutory Office Holders

CRFC - Executive Governor	3,559,896.00	4,494,800.00	4,494,800.00	934,904.00+	3,561,896.00
CRFC - Deputy Governor	3,113,676.00	3,908,520.00	3,908,520.00	794,844.00+	3,180,000.00
CRFC - State Auditor General	1,247,638.40	1,738,360.00	1,738,360.00	490,721.60+	1,856,467.60
CRFC - Auditor General for Local Gov't	934,709.77	1,128,170.00	1,128,170.00	193,460.23+	1,864,116.00
CRFC - Chairman Civil Service Comm	5,010,255.60	1,000,760.00	1,000,760.00	4,009,495.60-	5,016,617.16
CRFC - Members Civil Service Commission	4,095,840.00	4,003,040.00	4,003,040.00	92,800.00-	
CRFC - Chairman Local Gov't Service Comm.		6,029,952.00	6,029,952.00	6,029,952.00+	6,889,462.80
Total	17,962,015.77	22,303,602.00	22,303,602.00	4,341,586.23+	22,368,549.56

Note 33 - Overhead Costs

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	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Educational Services		2,689,554,402.64	321,976,010.00	321,976,010.00	2,367,578,392.64-	1,347,429,543.13
Health Services		122,991,740.73	77,889,000.00	77,889,000.00	45,102,740.73-	166,619,695.00
Agricultural Services		73,494,300.54	66,009,000.00	66,009,000.00	7,485,300.54-	204,092,035.00
Transport Services		20,537,403.00	47,497,996.00	47,497,996.00	26,960,593.00+	12,939,077.15
Others of General Nature:						
Government House	12,006,606,177.03	10,254,054,000.00	12,035,054,000.00	28,447,822.97+	10,112,535,427.00	
Deputy Governor's Office	481,603,901.60	733,621,870.00	965,621,870.00	484,017,968.40+	940,441,963.30	
Abia State Planning Commission	51,460,661.71	82,874,000.00	82,874,000.00	31,413,338.29+	53,597,105.88	
Office of the SSG	105,613,722.95	83,618,000.00	516,265,200.00	410,651,477.05+	406,658,175.13	
Bureau of Economic Affairs	3,673,000.00	16,358,000.00	16,358,000.00	12,685,000.00+	4,492,000.00	
Bureau of Political Affairs	16,095,000.00	86,151,001.00	86,151,001.00	70,056,001.00+	16,400,000.00	
Bureau of Special Services	213,115,072.32	220,421,501.00	220,421,501.00	7,306,428.68+	12,875,000.00	
Exco Secretariate	3,750,000.00	14,215,004.00	14,215,004.00	10,465,004.00+	2,860,560.00	
Abia State Liaison Office Abuja	38,713,968.91	65,613,505.00	73,613,505.00	34,899,536.09+	42,380,026.09	
Abia State Liaison Office Lagos	24,036,403.00	32,969,000.00	32,969,000.00	8,932,597.00+	34,323,474.79	
Head of Service	39,290,784.91	35,856,500.00	35,856,500.00	3,434,284.91-	45,890,405.04	
Bureau of Estab. & Pension	5,471,690.00	30,824,000.00	31,328,500.00	25,856,810.00+	4,795,000.00	
Bureau of Administration	3,230,000.00	16,878,000.00	16,878,000.00	13,648,000.00+	3,773,760.00	
Bureau of Service Welfare	14,087,500.00	18,493,200.00	18,493,200.00	4,405,700.00+	5,065,341.38	
Bureau of Common Services	2,575,000.00	29,975,000.00	29,975,000.00	27,400,000.00+	3,610,000.00	
Bureau of Training	6,677,000.00	76,329,000.00	76,329,000.00	69,652,000.00+	9,751,650.00	
Ministry of Cooperative & Poverty Reduction	3,534,600.00	19,836,000.00	19,836,000.00	16,301,400.00+	6,536,685.27	
Ministry of Commerce & Industry	3,157,540.00	21,409,500.00	21,409,500.00	18,251,960.00+	5,868,082.38	
Ministry of Science & Technology	29,681,023.18	16,746,000.00	16,746,000.00	12,935,023.18-	59,962,694.05	
Ministry of Finance	122,465,930.00	98,905,000.00	98,905,000.00	23,560,930.00-	93,499,740.00	
Office of the Accountant General	2,512,813,613.67	1,036,750,000.00	1,088,163,500.00	1,424,650,113.67-	3,943,118,647.96	
Board of Internal Revenue	12,378,094.00	98,297,170.00	98,297,170.00	85,919,076.00+	1,750,000.00	
Min of Information Culture & Tourism	382,837,856.00	55,882,000.00	55,882,000.00	326,955,856.00-	219,212,554.33	
Ministry of Justice	35,637,011.89	120,368,500.00	126,368,500.00	90,731,488.11+	20,289,356.80	
Ministry of Lands & Survey	7,631,884.62	80,666,600.00	89,316,600.00	81,684,715.38+	24,473,560.00	
Ministry for Local Government & Chieftaincy Affairs	14,600,000.00	65,687,000.00	65,687,000.00	51,087,000.00+	21,368,400.00	
Ministry of Public Utility & Water Resources	42,555,855.52	83,226,002.00	85,226,002.00	42,670,146.48+	39,244,036.52	
Ministry of Environment	17,939,113.15	38,276,002.00	38,276,002.00	20,336,888.85+	33,190,275.00	
Ministry of Petrol & Solid Min.Developm	5,696,890.00	15,250,000.00	15,250,000.00	9,553,110.00+	5,968,000.00	
Ministry of Sports & Social Development	312,485,000.00	598,552,002.00	598,552,002.00	286,067,002.00+	250,575,746.08	
Ministry of Housing & Urban Development	46,943,826.54	21,353,500.00	21,353,500.00	25,590,326.54-	13,314,179.80	
Ministry of Women Affairs	18,640,000.00	66,198,000.00	66,198,000.00	47,558,000.00+	36,953,896.00	
Ministry of Youth Development	24,367,500.00	24,804,010.00	130,744,010.00	106,376,510.00+	15,766,100.00	
Auditor General (State)	7,738,000.00	26,038,500.00	26,038,500.00	18,300,500.00+	10,805,750.00	
Auditor General (Local Gov't)	3,350,000.00	8,581,600.00	8,581,600.00	5,231,600.00+	4,862,207.76	
Civil Service Commission	46,674,487.77	39,708,000.00	39,708,000.00	6,966,487.77-	22,433,400.00	
Local Government Service Comm.	12,392,500.00	308,834,000.00	308,834,000.00	296,441,500.00+	2,800,000.00	
Abia House of Assembly	484,681,879.00	1,620,044,010.00	1,620,044,010.00	1,135,362,131.00+	363,305,000.00	
Judiciary - High Court	62,764,585.78	184,854,000.00	217,604,000.00	154,839,414.22+	62,674,620.20	
Customary Court of Appeal	22,190,288.00	55,738,000.00	55,738,000.00	33,547,712.00+	7,526,000.00	
Judicial Service Commission	3,190,000.00	9,995,004.00	9,995,004.00	6,805,004.00+	3,400,000.00	
Abia State Indep Elec Comm	5,850,000.00	12,780,000.00	12,780,000.00	6,930,000.00+	9,782,581.00	
Bureau of Budget	31,377,000.00					
Ministry of Culture and Tourism			37,030,000.00	37,030,000.00+		
Ministry of Urban Renewal			4,950,000.00	4,950,000.00+		
Total		20,196,152,208.46	17,040,403,987.00	19,743,289,187.00	452,863,021.46-	18,709,211,752.04

Note 34 - BTL Payment

Cash, Local	19,600.00				19,600.00-	
Remittances within Abia State						5,000,000.00
Crown Agents Accounts Federation	30,000.00				30,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Abia - Edo					39,244.80
Abia - Enugu					45,155.52
M A N R - Tractor Account	15,000.00			15,000.00-	29,400.00
Trade Union Subscriptions	406,435,858.93			406,435,858.93-	171,250,392.52
Station Deposit Accounts					23,780.00
Nig. Union of Pensioners	4,443,293.33			4,443,293.33-	4,169,997.30
Local Government Pensions	33,374.74			33,374.74-	4,266,534.51
DEVELOPMENT LEVY ACCOUNT (SEMB)	6,100.00			6,100.00-	
ABIA STATE SECURITY FUND ACCOUNT	26,276,216.37			26,276,216.37-	5,000,000.00
NATIONAL HOUSING FUND	22,290,386.17			22,290,386.17-	
Advance - Salaries	108,480.00			108,480.00-	117,114.60
Advance - Touring	12,000.00			12,000.00-	
Vehicle Refurbishing Loan (Principal)	3,723,233.34			3,723,233.34-	2,484,390.67
Staff Housing Loan	8,898,016.15			8,898,016.15-	3,197,298.51
Dishonoured Cheques	21,758,527.54			21,758,527.54-	1,669,095.36
Vehicle Refurbishing Loan - Interest	30,000.00			30,000.00-	
Motor Cycle Loan Repayment	473,237.12			473,237.12-	46,647.50
Agric Loan	125,974.89			125,974.89-	21,221.00
Supervised Agric. Credit Loans					124,171.00
Board Dep					29,497.76
Asset Distrib. Account: Housing Loan					
ADP Fertilizer Sales	5,000,000.00			5,000,000.00-	21,200.00
Government Printer					818,256.00
PAYE Remittance (BOIR)	14,193,410.65			14,193,410.65-	87,810,615.51
Value Added Tax Remittance	167,011,606.81			167,011,606.81-	
WithHolding Tax Remittance	33,067,682.37			33,067,682.37-	
Total	715,415,140.44			715,415,140.44-	286,164,012.56

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 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Note 36 - Internal Loans					
Total	9,370,212,499.99		9,370,212,499.99+	25,226,790,224.3	
Note 37 - External Loans					
Total	732,994,196.22	654,000,000.00	654,000,000.00	78,994,196.22+	
Note 38 - Grants and Subventions					
Federal Government Grant		1,340,080,000.00	1,340,080,000.00	1,340,080,000.00-	
CEEDS/GFN Project		760,000,000.00	760,000,000.00	760,000,000.00-	
CBNRMP/NDDC/RUMED/IFAD		550,666,000.00	550,666,000.00	550,666,000.00-	
Fed. Govt. Grants on Gains of the Debt rel					1,399,177,862.1
Grants from development Partners	1,841,000,000.00	1,841,000,000.00	1,841,000,000.00	1,841,000,000.00-	867,572,010.0
UNICEF Programme					53,010,297.0
German Leprosy					930,900.0
Plot Development Fees	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00-	
Total	4,521,746,000.00	4,521,746,000.00	4,521,746,000.00	4,521,746,000.00-	2,320,691,069.1
Note 40 - Agriculture Dev					
Farmers Census		5,000,000.00	6,620,000.00	6,620,000.00+	
S.M.U (Raising 1 million Oil Palm Seedling)	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	
ADP	20,000,000.00	150,000,000.00	150,000,000.00	130,000,000.00+	
Community Based Cassava/Maize Project	1,000,000.00	18,000,000.00	18,000,000.00	17,000,000.00+	
Procurement of Agro Chemicals for Cocoa & Other Crops	890,015,625.00	2,000,000.00	2,000,000.00	888,015,625.00-	
Purchase of (7 in No.) Computer Complete Set and Tables	500,000.00	3,500,000.00	3,500,000.00	3,000,000.00+	
Construction of Farm Houses at Agbozu Cocoa Estate		2,000,000.00	2,000,000.00	2,000,000.00+	
Manting of 30 Hectares Oil (Phase II Cashew Plantation)		3,800,000.00	3,800,000.00	3,800,000.00+	9,860,000.0
Procurement and Installation of Internet		2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.0
Raising of (1,000,000 Cocoa Seedling) Project		5,000,000.00	5,000,000.00	5,000,000.00+	
Pineapple Plantation Development in Large quantities		3,000,000.00	3,000,000.00	3,000,000.00+	
Abia Cashew					20,000,000.0
Acquisition of Capital Asset (Tractor/Implement)	100,000,000.00			100,000,000.00-	5,000,000.0
Abia State Cocoa Estate Maintenance					10,000,000.0
Abia Rubber/Prod. of Rubber & Pineapples					41,000,000.0
Total	1,013,515,625.00	214,300,000.00	215,920,000.00	797,595,625.00-	89,860,000.0
Note 41 - Livestock Dev					
Rehabilitation of Livestock Farm at Okoko Item		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of 3 (No.) Modern Abatter for Abia State		100,000,000.00	100,000,000.00	100,000,000.00+	
Meat Conveying Vehicle		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		115,000,000.00	115,000,000.00	115,000,000.00+	
Note 42 - Forestry Dev					

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Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
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Note 43 - Fisheries

Note 44 - Manufacturing

Metallurgical Complex Project, Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
Capacity Building (Acquisition of Capital Assets)		5,000,000.00	5,000,000.00	5,000,000.00+	
Industrial Development (Ovom Industrial Layout)		10,000,000.00	10,000,000.00	10,000,000.00+	
MSME (World Bank Assisted) Micro Finance		50,000,000.00	50,000,000.00	50,000,000.00+	
Renovation and Refurbishing of Zonal Offices		15,000,000.00	15,000,000.00	15,000,000.00+	
Installation of 360 KVA Photo Voltaic (Solar energy Plant)		15,000,000.00	15,000,000.00	15,000,000.00+	500,000.0
Establishment of Science Apparatus Production Workshop		10,000,000.00	10,000,000.00	10,000,000.00+	
Technology Skill Acquisition Complex		25,000,000.00	25,000,000.00	25,000,000.00+	
Abia ICT Empowerment Project		1,000,000.00		1,000,000.00-	
Total		1,000,000.00	230,000,000.00	229,000,000.00+	500,000.0

Note 45 - Power (Electricity)

Extention of Electricity to Rural Communities	17,000,000.00	371,560,000.00	611,560,000.00	594,560,000.00+	17,500,000.0
Construction of Solar Street Light/ Fueling the Gen Set	575,300,000.00	617,000,000.00	617,000,000.00	41,700,000.00+	8,365,000.0
Improv. of Electr Spply & Distribution to d Secretariat					5,212,600.0
Puch. of Transformers/Conductors ETC	18,700,000.00			18,700,000.00-	2,000,000.0
Purchase of Major Electricity Equip & Testing Instruments					16,823,035.0
Purchase of HAIB Crane	500,000.00			500,000.00-	4,270,000.0
Vehicle/Equipment	2,000,000.00			2,000,000.00-	
Procurement of Pumps/Surface and Subinvisibile					48,295,480.0
Procurement of Cable					7,000,000.0
Solar Traffic Light					
Purchase of (2 in No. Hilux Van)		8,000,000.00	8,000,000.00	8,000,000.00+	
Mineral Refineries in the State		10,000,000.00	10,000,000.00	10,000,000.00+	
Grant-In -Aid to 200 Communities self help Project		35,000,000.00	35,000,000.00	35,000,000.00+	
Poverty Reduction for Low Income and Unvulnerable group		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of (1 in No) Bulldoser		85,000,000.00	85,000,000.00	85,000,000.00+	
Procurement of Grader (1 in No)		40,000,000.00	40,000,000.00	40,000,000.00+	
Procurement of (1 in No) Load Bed		45,000,000.00	45,000,000.00	45,000,000.00+	
Total	613,500,000.00	1,221,560,000.00	1,461,560,000.00	848,060,000.00+	109,466,165.0

Note 46 - Commerce and Finance

Note 47 - Transport

Constuction of Ezeugo Street	1,500,000.00	20,000,000.00	20,000,000.00	18,500,000.00+	4,201,659,747.8
Constr. of Okwu Avenu & Ikonne Street	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	1,924,318,444.7
Reconstruction/Dualization of Aba - Owerri Road	981,500,000.00	1,000,000,000.00	1,000,000,000.00	18,500,000.00+	
Construction of Umuba Ehre Ukaegbu Ogborhill	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Rehabilitation of A & F, Lines Ariaria Mkt Road		50,000,000.00	50,000,000.00	50,000,000.00+	21,285,537.8
Construction of Old Timber Street, Ariaria	12,000,000.00	20,000,000.00	20,000,000.00	8,000,000.00+	

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	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Reconstruction/Dualization of Brass/Faulks Rd.		353,000,000.00	400,000,000.00	400,000,000.00	47,000,000.00+	
Construction of Access Rds to Glass Force Factory up to 7up		80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Constr. of Internal Rds of Timber & Allied Products Mkt Aba		92,705,000.00	150,000,000.00	150,000,000.00	57,295,000.00+	
Reconstruction of Uratta Road ,Aba		151,000,000.00	200,000,000.00	200,000,000.00	49,000,000.00+	
Reconstruction/Dualization of Port-Harcourt Rd, Aba		854,500,000.00	900,000,000.00	900,000,000.00	45,500,000.00+	
Reconstruction of Udu Street, Aba		3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	
Construction of Ozuabam - Ndi Okereke-Arochukwu Rd.		30,000,000.00	550,000,000.00	550,000,000.00	520,000,000.00+	70,000,000.0
Construction of Amangwu - Achara-Ihechiowa Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by pass Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road			100,000,000.00	100,000,000.00	100,000,000.00+	1,722,504.3
Construction of Bende -Idlma Abam Road			200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obiene - Agbagwu Ring Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amaoji - Ohum -Imenyi Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amankalu - Alayi Akoli Imenyi Road			200,000,000.00	200,000,000.00	200,000,000.00+	1,579,166.1
Construction of Ofeme Bridge - Lohum - Imenyi Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Elder (Mrs) Eunice Uzor Kalu Road, Igbere			10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Ugwu-Nkpa Amaegbuato Road			100,000,000.00	100,000,000.00	100,000,000.00+	4,800,000.0
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ofeké -Opkoroenyi Bende Road			150,000,000.00	150,000,000.00	150,000,000.00+	50,000,000.0
Constructio of Ntigha-Mbawsi-Umuuala Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Access Rd to Christ the King Children Centre			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eketa- Amaka -Ezuala Road		120,000,000.00	150,000,000.00	150,000,000.00	30,000,000.00+	
Construction of Nunya -Isuikwuato Road		120,000,000.00	150,000,000.00	150,000,000.00	30,000,000.00+	
Construction of Uтуру Ring Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ariam Usaka Ikwuano Ring Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.0
Constr. of Amaoba-Nnono-Ndoro Oboro Rd with spur to Ikputu			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuaro- Nenu-Amachi Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ohanze-Ntighazu Abala -beme Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amekpu-Okagwe Road - Ohafia			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Asaga-Amuke Amangwu Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Abiriba Junction - Etitama Nkporo Osso Edda Rd			150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Unity Garden/Osisioma Ring Road.		2,000,000.00	120,000,000.00	120,000,000.00	118,000,000.00+	50,000,000.0
Construction of Umugo-Ugwanagbo Road			50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Aba-Abayi Nchokoro-Ohanku Road			150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Nkata-Ameke Road			150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Isieke-Ahiaeke Road with spur to Cenotaph			150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Umuafia- Umuana -Lodu-Ahiake Road		10,200,000.00	150,000,000.00	150,000,000.00	139,800,000.00+	
Construction of Umuafia-World Bank -Low Cost Agbama Rd		101,500,000.00	150,000,000.00	150,000,000.00	48,500,000.00+	
Construction of Uwalaka Orié - Ugba Umuzukwu Road			50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Enyiukwu/Afara Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of AHii - Isiama Afara Road			50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ehimiri - Housing Estate Roads			100,000,000.00	100,000,000.00	100,000,000.00+	
Expansion of Library Avenue/Ibiam Avenue Roads			10,000,000.00	10,000,000.00	10,000,000.00+	
Tile Paving of the media of Aba/Umuwaya Roads Umuahia		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	345,419,047.1

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2010
Construction of Internet Roads of House of Assembly			50,000,000.00	50,000,000.00	50,000,000.00+	170,000,000.00
Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt Rd	150,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	
Construction of Link Road btw World Bank Estate & Aba Road		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of House of Assembly - Umuovom Road	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	
Construction of Nkata - Alike Umukabia Road	60,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	40,000,000.00+	
Construction of Amaogwugwu - Umukabia - Umuekwule Road			100,000,000.00	100,000,000.00	100,000,000.00+	
Rehabilitation of 9 No. Umuahia Township Road	124,300,000.00	150,000,000.00	150,000,000.00	150,000,000.00	25,700,000.00+	
Erosion Control Works at Nkata Umuahia		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Nkata House of Assembly Road		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Afarukwu Road		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuokwu-Ubaha-Umuhi Road	160,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	60,000,000.00-	
Construction of Udekwo Close Aguiyi Ironsi Layout Umuahia		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Dual Carriageway Link Rd Btw New Govt Statio	70,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00-	
Construction of Ugwunchara Road	1,500,000.00	40,000,000.00	40,000,000.00	40,000,000.00	38,500,000.00+	
Construction of Amuzukwu - Umuezeagwu Rd by Railway crossing	80,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Construction of Bawas- Orie Ugba Road	10,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
Construction of Access Road to JAAC/Ndi - Eze Secretariat		80,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00+	100,000,000.00
Construction of Ukegbu/Enyi Ogbulafor Close, Aguiyi Ironsi		40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00+	14,000,000.00
Reconstruction/Dualization Umuahia-Ibakala Road	180,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	320,000,000.00+	2,931,518.8
Construction of Umuopara Ring Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00
Construction of Leru - Lomara - Nneato Road	155,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	45,000,000.00+	5,000,000.00
Construction of Eke Ezijama - Obulo Osisanikita - Umuada Rd	180,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	320,000,000.00+	
Rehabilitation of Aba - Obikabia Road	400,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	100,000,000.00+	
Grassing and Kerbing Control on the Media of Enugu /Port-Har		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Grassing & Vegetation Control on the Median of Enugu/Port	1,500,000.00	50,000,000.00	50,000,000.00	50,000,000.00	48,500,000.00+	
Construction of Ururuka Street, Abayi		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	
Construction of Udide-Abgor Road	150,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	3,000,000.00
Construction of Umuakanu - Umueze-Imuagu Road	150,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	
Construction of Mkpprobe-Ohuru-Ohanku Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction Umuimo - Avungwa Junction Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Uturu Ring Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuola - Ehere -Ukaegbu Ogborhill		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	3,000,000.00
Construction of Amauhie-Umunkaru-Umuokohi Afuguri Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amaeke-Akanu-Amekpu term Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Federal College - Umuezeala-Umudem-Umuntu		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	5,000,000.00
Construction of Presbyterian Church Road Ohimiri		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ossa-Isingwu Road	300,000,000.00	400,000,000.00	400,000,000.00	400,000,000.00	100,000,000.00+	
Construction of Leru-Ndiawa-Nkwoagu Road		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of NKwoagu-Umuejea-Road	18,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	82,000,000.00+	
Construction of Aro-Umuejea-Umuohu-Isokwa-Omoba Road	2,000,000.00	92,358,240.00	92,358,240.00	92,358,240.00	90,358,240.00+	
Maintenance of State Roads	1,054,316,996.40	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	445,683,003.60+	
Rehab. of 9No. Umuahia Twntship Roads						5,444,498.7
Constr. of Ibeku Road						50,000,000.00
Constr. of Leru-Ndiawa-Nkwoagu Road						57,404,146.7
Constr. of Uratta-Obokwe-Ogwe Road						441,393,121.7
Reconstr. of Old Express Road	250,000,000.00		400,000,000.00	150,000,000.00+		

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Total	6,584,521,996.40	14,198,858,240.00	14,598,858,240.00	8,014,336,243.60+	7,677,957,734.0
Note 48 - Education					
Establishment of Education Resource Centre		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State Library Board	1,500,000.00	60,000,000.00	60,000,000.00	58,500,000.00+	
Abia State University Basic Education Board	10,000,000.00	200,000,000.00	200,000,000.00	190,000,000.00+	
Abia State Polytechnic Aba		300,000,000.00	300,000,000.00	300,000,000.00+	
Abia State University	250,000,000.00	500,000,000.00	500,000,000.00	250,000,000.00+	
Abia State College of Education (Technical)		60,000,000.00	60,000,000.00	60,000,000.00+	
Adult & Non -Formal Education (Purchase of Vehicle)		6,000,000.00	6,000,000.00	6,000,000.00+	
Secondary Educational Management Board		15,000,000.00	15,000,000.00	15,000,000.00+	
Rehabilitation of 9 Secondary School Buildings(3 each Zone)	6,000,000.00	69,300,000.00	69,300,000.00	63,300,000.00+	
State Counterpart Funding for ETF Project		10,000,000.00	10,000,000.00	10,000,000.00+	
State Government Contribution to Primary School	300,000,000.00	417,600,000.00	417,600,000.00	117,600,000.00+	
Construction of 3Room Office Library/Water Tank					200,000,000.0
Total	567,500,000.00	1,687,900,000.00	1,687,900,000.00	1,120,400,000.00+	200,000,000.0
Note 49 - Health					
Equipment of General Hospital & Furniture	1,000,000.00	30,000,000.00	30,000,000.00	29,000,000.00+	
Compre Health Care/Primary Laboratory in Sch. Aba		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr.of Abia State College of Health Tech Laboratory Aba		40,000,000.00	40,000,000.00	40,000,000.00+	
Immunization (Supplemental and Routine)	1,500,000.00	10,000,000.00	10,000,000.00	8,500,000.00+	
Abia State University Teaching Hospital	200,000,000.00	400,000,000.00	400,000,000.00	200,000,000.00+	
Renovation of Mgboko Psychric Hospital		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation/Construction of Classroom/Admin Blk@ College		30,000,000.00	30,000,000.00	30,000,000.00+	
Malaria Control		10,000,000.00	10,000,000.00	10,000,000.00+	930,900.0
Anti - retroviral Therapy (HIV Treatment)		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia Specialist Hospital & Diagnostic Centre	159,000,000.00	200,000,000.00	200,000,000.00	41,000,000.00+	8,192,567.0
Rehab. & Recon of General Hospital Nkwogu-Isuochi		20,000,000.00	20,000,000.00	20,000,000.00+	44,817,730.0
Procurement of Office Equipment		2,000,000.00	2,000,000.00	2,000,000.00+	
Construction of House Officers quarter/3 Bedroom Bungalows		30,000,000.00	30,000,000.00	30,000,000.00+	
Renovation /Construction of Classroom CDD/ORT					1,000,000.0
Total	361,500,000.00	797,000,000.00	797,000,000.00	435,500,000.00+	57,873,791.3
Note 50 - Information					
Broadcasting Corporation of Abia State (BCA)	31,400,000.00	240,000,000.00	240,000,000.00	208,600,000.00+	13,500,000.0
Abia State Council for Art and Culture		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia Newspapers and Publishing Corporation		10,000,000.00	10,000,000.00	10,000,000.00+	
Government Press		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.0
Photo Lab Equipment for Umuahia Office		5,000,000.00	5,000,000.00	5,000,000.00+	
Tourism Board (Purchase of 1 Coaster Bus)		7,000,000.00	7,000,000.00	7,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Tourism Board					1,250,000.0
Government Publicity					46,920,859.0
Photo Lab Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Total	31,400,000.00	292,000,000.00	292,000,000.00	260,600,000.00+	66,670,859.0
Note 51 - Social Development					

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Upgrading of Aba Township Stadium (Enyimba Stadium)		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction/Extention of Office Block Sport Council (Sports Equipment)		10,000,000.00	10,000,000.00	10,000,000.00+	
National Sport Festival		30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of (3 No) Buses by the Ministry		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Office Complex for O.U.K		10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.0
Camping Hostels for Artels of Sports Council @ OUK Stad		50,000,000.00	50,000,000.00	50,000,000.00+	
Regressing of OUK Football pitch and Opening of Drainage		50,000,000.00	50,000,000.00	50,000,000.00+	
Paraolymnminia for Physical Challenged		10,000,000.00	10,000,000.00	10,000,000.00+	
Upgrading of Umuahia Township Stadium	5,000,000.00			5,000,000.00-	
Construction of Youth Centre (3 in No. in 3 Zones)		50,000,000.00	50,000,000.00	50,000,000.00+	
Youth Micro Credit Scheme/Martching Set		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Office Block & Conference Centre for NYCN		100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.0
Construction of Women Development Centre		20,000,000.00	20,000,000.00	20,000,000.00+	600,000.0
Rehabilitation of State Children Centre Umuahia and Aba		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Remand Homes in Aba		10,000,000.00	10,000,000.00	10,000,000.00+	
Special Projects/Activities		50,000,000.00	50,000,000.00	50,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	
Total	10,000,000.00	470,000,000.00	470,000,000.00	460,000,000.00+	25,600,000.0
Note 52 - Water Supply					
Prov. of WaterScheme to Various H/Estate in the state		140,000,000.00	140,000,000.00	140,000,000.00+	
Completion of Umuahua Old Water Scheme	2,200,000.00	50,000,000.00	50,000,000.00	47,800,000.00+	
Payment of Counterpart Fund (for Specific Water Project)		100,000,000.00	100,000,000.00	100,000,000.00+	7,000,000.0
Construction of Water Scheme for Rural & Urban Areas	3,000,000.00	150,000,000.00	310,000,000.00	307,000,000.00+	1,000,000.0
Procurement of Water Treatment Chemicals	14,200,000.00			14,200,000.00-	
Construction of New Water Scheme @ Umuahia					396,500.0
Completion of Abandoned Water Scheme World Bank					3,500,000.0
Procurement of 25 KVA Generating Set					500,000.0
Procurement of Pipes and Submersible Pumps World Bank	1,500,000.00			1,500,000.00-	4,000,000.0
Provision of Regional Surface Based Water Scheme					70,000,000.0
Provision of New Regional Bore hole Water Scheme					5,000,000.0
Procurement of Steel Fiting and Values for on-going Water Pr					2,000,000.0
Provision of Water to Small Towns in the State					8,000,000.0
Water Treatment Chemical and Reagent		200,000,000.00	200,000,000.00	200,000,000.00+	
Rehabilitation of 22 Water Scheme		30,000,000.00	30,000,000.00	30,000,000.00+	
Procurement of Various Sizes of Submersible Pumps		75,500,000.00	75,500,000.00	75,500,000.00+	
Procurement of Generating Set (for Various Scheme)		141,000,000.00	141,000,000.00	141,000,000.00+	
Provision of Diesel & Lubricant (Various Water Scheme)	351,000,000.00	473,000,000.00	473,000,000.00	122,000,000.00+	
Reticulation of World Bk, Commissioners Quarters, with UPVC		100,000,000.00	100,000,000.00	100,000,000.00+	
Provision of Escavators (for Pipeline Works)					7,791,501.3
Total	371,900,000.00	1,459,500,000.00	1,619,500,000.00	1,247,600,000.00+	109,188,001.3

Note 53 - Environment

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Erosion/Flood Control Works General (Aba & Umuahia)		21,460,560.00	75,000,000.00	75,000,000.00	53,539,440.00+	5,632,560.0
Forest Devt. Protection, Regeneration & Afforestation			5,000,000.00	5,000,000.00	5,000,000.00+	
Urban Beautification & Green Belts		5,870,000.00	20,000,000.00	20,000,000.00	14,130,000.00+	
Abia State Zoological Garden (200)		5,000,000.00	5,000,000.00	5,000,000.00		
Erosion Control (Gully Erosion in the State)		5,500,000.00	220,000,000.00	220,000,000.00	214,500,000.00+	
Watershed Management						21,855,200.0
Integrated Waste Management Project						28,911,940.0
Desettling of Gutter and Drainage		1,000,000.00			1,000,000.00-	
Wildlife Domestication (Grossgutter Bee)						1,000,000.0
Snails						
Total		38,830,560.00	325,000,000.00	325,000,000.00	286,169,440.00+	57,399,700.0

Note 54 - Housing

Abia State Secretariat Complex (Umuahia)		48,553,618.50	300,000,000.00	300,000,000.00	251,446,381.50+	
Constr. of 1,000 Housing Unit for Low Income Workers Umuahia		1,700,000.00	60,000,000.00	60,000,000.00	58,300,000.00+	
Abia State Housing Corporation (Umuahia)		2,000,000.00	300,000,000.00	300,000,000.00	298,000,000.00+	
Construction/Maintenance of Public Building in the State		617,743,185.60	400,000,000.00	700,000,000.00	82,256,814.40+	2,943,200.0
Construction of Auditorium Complex @ ABSUTH Aba		23,451,520.00	50,000,000.00	50,000,000.00	26,548,480.00+	
Construction of Medical Complex for College		2,000,000.00	50,000,000.00	50,000,000.00	48,000,000.00+	
Rehabilitation of Abia State Liason Office Lagos		3,000,000.00			3,000,000.00-	2,000,000.0
Construction of Aba State Liason Office Abuja		1,500,000.00			1,500,000.00-	
Establishment of Town Planning Authority Umuahia Capital Development Authority		1,000,000.00			1,000,000.00-	1,000,000.0
Land Scapping for new Commissioners Quarters						181,003,086.6
Opening of Assess Roads		17,000,000.00			17,000,000.00-	533,000.0
Construction of Office Block for Ministry of Lands		1,000,000.00			1,000,000.00-	
Constr. of the new Secretariat Complex		500,000.00			500,000.00-	
Total		719,448,324.10	1,160,000,000.00	1,460,000,000.00	740,551,675.90+	187,479,286.6

Note 55 - Urban Development

Payment of Land Compensation for Crops & Economic Trees		6,000,000.00	45,000,000.00	45,000,000.00	39,000,000.00+	
Master Plan for Umuahia and Aba			200,000,000.00	200,000,000.00	200,000,000.00+	1,000,000.0
Earth Moving Equipment (1 in Nos)			70,000,000.00	70,000,000.00	70,000,000.00+	
UCDA			20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Development Commission			10,000,000.00	10,000,000.00	10,000,000.00+	
World Bank Urban Development Project Implementation Unit			20,000,000.00	20,000,000.00	20,000,000.00+	
Layout Implementation			85,160,000.00	85,160,000.00	85,160,000.00+	
Construction of Office Complex				30,000,000.00	30,000,000.00+	
Total		6,000,000.00	450,160,000.00	480,160,000.00	474,160,000.00+	1,000,000.0

Note 56 - Community Developmt

Note 57 - Administration

Acquisition of Capital Assets		177,496,050.00	600,000,000.00	600,000,000.00	422,503,950.00+	597,439,509.0
Abia State Environment . Protection. Agency (ASEPA)		954,069,314.91	500,000,000.00	800,000,000.00	154,069,314.91-	1,829,323,788.0
Development /Establishment & installation of Biometrics			257,000,000.00	257,000,000.00	257,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Government Publicity		846,412,100.00	1,000,000,000.00	1,000,000,000.00	153,587,900.00+	
Purchase of Vehicles			28,000,000.00	28,000,000.00	28,000,000.00+	
Purchase of Generator Set		8,400,000.00	2,000,000.00	2,000,000.00	6,400,000.00-	
Purchase of Studio Equipment			6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of Furniture & Communication Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets		2,000,000.00			2,000,000.00-	
Acquisition of Capital Asset			10,000,000.00	10,000,000.00	10,000,000.00+	66,910,000.0
UNFPA Governmt C/Part Cash Contribution			75,000,000.00	75,000,000.00	75,000,000.00+	
UNICEF Assisted Prog. Govt. C/Part Cash			60,000,000.00	60,000,000.00	60,000,000.00+	
Poverty Reduction Counterpart Fund		5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	
State Statistical Agency			35,000,000.00	35,000,000.00	35,000,000.00+	
Counterpart-Funding for CGS - MDGs Project			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	
IFAD FGN Community Based National Resouce MGT prog			40,000,000.00	40,000,000.00	40,000,000.00+	
NDDC/FGN/IFAD			200,000,000.00	200,000,000.00	200,000,000.00+	
FADAMA III/ IDA Project		12,000,000.00	56,300,000.00	56,300,000.00	44,300,000.00+	
ABIA HSDP II			60,000,000.00	60,000,000.00	60,000,000.00+	
RUMED/IFAD			32,000,000.00	32,000,000.00	32,000,000.00+	
ASPC World Bank P.I.U			20,000,000.00	20,000,000.00	20,000,000.00+	
Tuberculosis and Leprosy Control Prog			3,000,000.00	3,000,000.00	3,000,000.00+	
Invertetin (DT)			2,500,000.00	2,500,000.00	2,500,000.00+	
CSDP			100,000,000.00	100,000,000.00	100,000,000.00+	
Computerisation of Budget Department		35,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00-	
Songhai Integrated Farms			35,000,000.00	35,000,000.00	35,000,000.00+	
Design and Construction of Office Building			20,000,000.00	20,000,000.00	20,000,000.00+	
Conduct of State Economic Summit		20,000,000.00	20,000,000.00	20,000,000.00		
UNITAR			20,000,000.00	20,000,000.00	20,000,000.00+	
UNDP Counterpart Cash Contribution				966,037,610.00	966,037,610.00+	
Consultancy Service				700,000,000.00	700,000,000.00+	
Purchase of Computers/Colour Printers				70,000,000.00	70,000,000.00+	
Purchase of Vehicle (2 in 1) hilux van / hilux bus						867,572,010.0
Furnishing of Offices				30,000,000.00	30,000,000.00+	
Acquisition of Capital Assets		2,450,000.00	2,400,000.00	2,400,000.00	50,000.00-	
Completion of SSG Office Complex						65,000,000.0
Acquisition Capital Assets			10,000,000.00	10,000,000.00	10,000,000.00+	150,000.0
Constr. of Drainage @ HOS Office Complex			4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisition of Capital Assets			2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of Radio Comm. Equipmt		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	
Purchase Communication Equipment (3 Micom)			12,450,000.00	12,450,000.00	12,450,000.00+	
Housing Loan for Abia State Civil Servan			200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		100,000.00	5,000,000.00	5,000,000.00	4,900,000.00+	76,860,819.6
Computerization of & System Development		37,965,000.00	20,000,000.00	60,000,000.00	22,035,000.00+	3,611,395.4
Reconstruction of Office Block			15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.0
Reconstruction of 4 Sub- Treasuries						1,610,000.0
Public Debt Charges		1,000,000.00			1,000,000.00-	
Dr. Orji Uzor Kalu Transport Loan Scheme			50,000,000.00	50,000,000.00	50,000,000.00+	5,000,000.0
Procurement of Communication gagets for V.I.O's		1,000,000.00			1,000,000.00-	
Procurement of Mobile Asphalt Plant						50,695.0
Purchase of 6 Buses			30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of Computers 10 in No			2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of VISAT			2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets			11,500,000.00	11,500,000.00	11,500,000.00+	
Purchase of 6 Computer Sets			1,500,000.00	1,500,000.00	1,500,000.00+	
Construction of Office Block/Installation and /internet			1,000,000.00	1,000,000.00	1,000,000.00+	
Construction of Borehole			4,500,000.00	4,500,000.00	4,500,000.00+	
Purchase of Project Veh. for Monitor Inspectors			19,500,000.00	19,500,000.00	19,500,000.00+	
Document of Autonomous Community in Abia			25,000,000.00	25,000,000.00	25,000,000.00+	
Furnishing the JAAC/NDI-EZE Sec			20,000,000.00	20,000,000.00	20,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 200
Acquisition of Capital Assets			6,900,000.00	6,900,000.00	6,900,000.00+	
Micro-Finance Loans Scheme			120,000,000.00	120,000,000.00	120,000,000.00+	1,736,500.0
Abia State pool Betting and Control Board			3,000,000.00	3,000,000.00	3,000,000.00+	
Debt management Office	406,000,000.00		620,000,470.00	620,000,470.00	214,000,470.00+	
Project Insurance Brokers			2,000,000.00	2,000,000.00	2,000,000.00+	
Land Scaping of Ministry of Finance						2,808,700.0
Acquisition of Capital Assets						2,800,000.0
Acquisition of Rights Issues in Companies						55,500,000.0
Purchase of Vehicle Hilux van 1No	2,500,000.00				2,500,000.00-	502,103,406.8
Purchase of 1 Hilux Van			10,000,000.00	10,000,000.00	10,000,000.00+	
Computerization of Audit System			44,000,000.00	44,000,000.00	44,000,000.00+	
Acquisition of Capital Assets			1,400,000.00	1,400,000.00	1,400,000.00+	
Purchase of 18 Seaters Bus (1 in No.)			8,000,000.00	8,000,000.00	8,000,000.00+	
Purchase of Computer Sets, Printers			1,000,000.00	1,000,000.00	1,000,000.00+	
Scanners 2photocopier						
Construction of Boreholes for Offices			2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets			2,000,000.00	2,000,000.00	2,000,000.00+	
Geological Survey & Prod. of Geo MAP			19,000,000.00	19,000,000.00	19,000,000.00+	
Labouratory Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	
Upgrading of Ministry's Filling Station			2,500,000.00	2,500,000.00	2,500,000.00+	
Acquisition of Asets			700,000.00	700,000.00	700,000.00+	
Computerization of Central Records			2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital assets			5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Computer and the Assesories			750,000.00	750,000.00	750,000.00+	
(3in No)						
Internet (V-SAT) Services				1,500,000.00	1,500,000.00+	
Establishmt of the Abia State House	10,000,000.00		50,000,000.00	50,000,000.00	40,000,000.00+	
Service Commission						
Landscaping of Abia State House of			2,000,000.00	2,000,000.00	2,000,000.00+	
Assemly						
Purchase of Office Furniture			10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Vehicles (Pool Cars for Abia			50,000,000.00	50,000,000.00	50,000,000.00+	
House of Assembly)						
Constituency Project in 24 Constituencies	380,000,000.00		480,000,000.00	480,000,000.00	100,000,000.00+	
Library Development for House of			2,000,000.00	2,000,000.00	2,000,000.00+	
Assemly						
Construction of 30 Rooms Constituency	28,000,000.00		100,000,000.00	100,000,000.00	72,000,000.00+	
Office Blk & Conference						
Development Project/Acquisition of Capital			94,000,000.00	94,000,000.00	94,000,000.00+	
Assets						
Provision of Digital Press			25,000,000.00	25,000,000.00	25,000,000.00+	
Renovation of Deputy Speaker's Residence			10,000,000.00	10,000,000.00	10,000,000.00+	
Renovation of Office Block in Abia State			20,000,000.00	20,000,000.00	20,000,000.00+	
House of Assembly						
Construction of Guest House @ Speaker's			6,000,000.00	6,000,000.00	6,000,000.00+	40,000,000.0
Resident						
Purchase of 1 Coaster Bus for Honourable						20,000,000.0
Members						
			257,500,000.00	257,500,000.00	257,500,000.00+	
Total		2,939,392,464.91	6,836,900,470.00	8,944,438,080.00	6,005,045,615.09+	4,143,476,823.8

SCHEDULE OF RECURRENT REVENUE

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Taxes - 401090201						
Head: 401090201 SH						
MINISTRY OF COMMERCE INDUSTRY						
Registration of Business Premises	1	7,396,800.00	35,000,000.00	35,000,000.00	27,603,200.00-	6,256,715.00
Arrears of Business Premises Reg.	2		4,000,000.00	4,000,000.00	4,000,000.00-	
Renewal of Business Premises	3		500,000.00	500,000.00	500,000.00-	159,000.00
Others-Dividend from Ekeoha Shopping Cen	4		5,000,000.00	5,000,000.00	5,000,000.00-	2,100,000.00
A/Rental From Leased Branch of Abia Hote (Ekeoha Shopping Cent.Ltd) Sunday Levies	5		1,780,000.00	1,780,000.00	1,780,000.00-	1,280,000.00
Others Markets	6		7,000,000.00	7,000,000.00	7,000,000.00-	3,731,450.00
Umuahia Arochukwu Abia Hotel	7		20,000,000.00	20,000,000.00	20,000,000.00-	
	8		200,000.00	200,000.00	200,000.00-	
Total		7,396,800.00	73,480,000.00	73,480,000.00	66,083,200.00-	13,527,165.00
Taxes: 401090202						
Board of Internal Revenue						
Head - 401090202 SH						
5% With-holding Tax on Paymnt to Contrac	1	27,773,266.61	250,000,000.00	250,000,000.00	222,226,733.39-	105,440,871.57
Pool Betting Tax (Current)	2		4,500,000.00	4,500,000.00	4,500,000.00-	
Pool Betting Tax (Arrears)	3		2,000,000.00	2,000,000.00	2,000,000.00-	
Pay as You Earn (PAYE)	4	1,651,246,925.08	1,400,000,000.00	1,400,000,000.00	251,246,925.08+	1,480,454,193.14
Direct Assessment Tax (Current)	5	83,959,109.90	100,000,000.00	100,000,000.00	16,040,890.10-	100,562,595.04
Pay As You Earn (PAYE) Arrears	6	756,650,580.43	649,786,000.00	649,786,000.00	106,864,580.43+	481,016,177.91
Direct Assessment Tax (Arrears)	7	22,779,741.22	32,000,000.00	32,000,000.00	9,220,258.78-	18,776,610.62
10% With-holding Tax on Dividends	8	54,502,101.20	240,000,000.00	240,000,000.00	185,497,898.80-	175,718,517.71
10% With-holding Tax on Bank Interests	9	257,025,832.66	120,000,000.00	120,000,000.00	137,025,832.66+	139,193,651.60
10% With-holding Tax on Rents	10	591,856.41	6,000,000.00	6,000,000.00	5,408,143.59-	2,409,463.46
10% With-holding Tax on Royalties	11		500,000.00	500,000.00	500,000.00-	187,270.78
Capital Gains Tax	12	113,022,319.41	100,000,000.00	100,000,000.00	13,022,319.41+	94,421,770.10
Development Levy	13	8,229,000.00	15,000,000.00	15,000,000.00	6,771,000.00-	7,770,940.13
10% With-holding Tax on Directors Fees	14	621,770.70	1,300,000.00	1,300,000.00	678,229.30-	646,719.27
Other (Administrative Charges)	17	745,600.00	2,000,000.00	2,000,000.00	1,254,400.00-	718,400.00
Sub-Total		2,977,148,103.62	2,923,086,000.00	2,923,086,000.00	54,062,103.62+	2,607,317,181.33
Total Taxes		2,984,544,903.62	2,996,566,000.00	2,996,566,000.00	12,021,096.38-	2,620,844,346.33
FINES & FEES - 4020902						
HEAD:402090201 SH						
MIN OF INFORM. CULTURE. & TOURISM						
Renewal of Private Suppliers of Stationary Material	1		60,000.00	60,000.00	60,000.00-	
Registration of Private Stationery Suppliers	2		20,000.00	20,000.00	20,000.00-	
Repairs of Office Equipment	3		100,000.00	100,000.00	100,000.00-	
Hire of Public Address System	4		300,000.00	300,000.00	300,000.00-	
Registration of Magazine	5		100,000.00	100,000.00	100,000.00-	
Others	6	157,200.00			157,200.00+	
TOTAL		157,200.00	580,000.00	580,000.00	422,800.00-	
FINES & FEES - 402090202						
HEAD: 402090202 SH						
OFFICE OF THE HEAD OF SERVICE						
Comprad/Examination Fees	1		200,000.00	200,000.00	200,000.00-	176,280.00
Issuance of Statement of Result for Comp Proficiency Train. Course for C/Motor Driver Mech. & Allied	4		150,000.00	150,000.00	150,000.00-	
Card Fee (and Service Clinic)	5		500,000.00	500,000.00	500,000.00-	660,000.00
Medical Examination certificate	10	305,500.00	1,000,000.00	1,000,000.00	694,500.00-	
	11	362,950.00	2,000,000.00	2,000,000.00	1,637,050.00-	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
TOTAL		668,450.00	3,850,000.00	3,850,000.00	3,181,550.00-	836,280.00
FINES & FEES - 402090203						
HEAD: 402090203						
MINISTRY OF AGRICULTURE						
Veterinary Clinic Treatment Fees	1	128,200.00	100,000.00	100,000.00	28,200.00+	125,200.00
Veterinary Prophylactic Treatment	2	56,200.00	700,000.00	700,000.00	643,800.00-	76,000.00
Meat Inspection Fees	3	500,000.00	2,400,000.00	2,400,000.00	1,900,000.00-	165,000.00
Fish Pond Inspection Fees	4		20,000.00	20,000.00	20,000.00-	
Slaughter House Registration Fee	5		22,000.00	22,000.00	22,000.00-	
Butcher Registration Fee	6		1,000,000.00	1,000,000.00	1,000,000.00-	
Cattle Control Fees	7		30,000.00	30,000.00	30,000.00-	2,000,000.00
Hire of Tractors	8		12,000,000.00	12,000,000.00	12,000,000.00-	125,000.00
Livestock Farm Site Inspection Fee	9		100,000.00	100,000.00	100,000.00-	7,500.00
Land Inspection Fees	10		15,000.00	15,000.00	15,000.00-	7,100.00
Bush Hog	11		50,000.00	50,000.00	50,000.00-	
Service Charge for Pest Control Service	15		10,000.00	10,000.00	10,000.00-	63,050.00
Hire of Fishing & Fish Farm Equipment.	16		100,000.00	100,000.00	100,000.00-	
TOTAL		684,400.00	16,547,000.00	16,547,000.00	15,862,600.00-	2,568,850.00
FINES & FEES - 402090204						
HEAD: 402090204						
MINISTRY OF COMMERCE & INDUSTRY						
Registration of Produce Merchants	1	238,400.00	250,000.00	250,000.00	11,600.00-	95,450.00
Registration of Stores (Produce)	2	31,200.00	20,000.00	20,000.00	11,200.00+	278,270.00
Renewal of Stores (Produce)	3	1,000.00	20,000.00	20,000.00	19,000.00-	
Licensing of Store-Keepers	4	29,750.00	20,000.00	20,000.00	9,750.00+	16,000.00
Renewal of Licensing of Store Keepers	5		10,000.00	10,000.00	10,000.00-	
Fumigation/Spraying of Produce Stores	6		100,000.00	100,000.00	100,000.00-	
Palm Oil: Produce Inspection Fees	7	7,090,770.00	5,000,000.00	5,000,000.00	2,090,770.00+	2,475,510.00
Palm Kernel: Produce Inspection Fees	8	756,380.00	1,500,000.00	1,500,000.00	743,620.00-	825,320.00
Cocoa: Produce Inspection Fees	9	7,979,720.00	4,000,000.00	4,000,000.00	3,979,720.00+	2,144,500.00
Rubber: Produce Inspection Fees	10	26,000.00	50,000.00	50,000.00	24,000.00-	
Cashew Nut Inspection Fees	11	108,000.00	100,000.00	100,000.00	8,000.00+	4,841,800.00
Produce Haulage Fees	12	26,400,000.00	19,000,000.00	19,000,000.00	7,400,000.00+	18,450,000.00
Registration of S.M.E.'s	13		50,000.00	50,000.00	50,000.00-	10,000.00
Pest Control and Fumigation	14	86,000.00			86,000.00+	50,000.00
Business Plan Preparation (MSME)	16	5,000.00	100,000.00	100,000.00	95,000.00-	
Trade Fair Proceeds	18	5,000.00			5,000.00+	
Loan Recovery (Modern Ceramics & I. G.)	19		30,000.00	30,000.00	30,000.00-	
Others		6,931,640.00			6,931,640.00+	10,062,840.00
TOTAL		49,688,860.00	30,250,000.00	30,250,000.00	19,438,860.00+	39,249,690.00
FINES & FEES - 402090205						
HEAD: 402090205						
MINISTRY OF EDUCATION						
App.Fees for Insp.of C/Pri. Vocational S	2					193,000.00
Appl. Fees for Inspec. of New Nur. Sch	3					1,725,000.00
Appl. Fees for Inspec. of New Prim. Sch	4	6,573,500.00	4,500,000.00	4,500,000.00	2,073,500.00+	4,600,000.00
Appl. Fees for Inspec. of New Secon. Sch	5	3,520,000.00	4,600,000.00	4,600,000.00	1,080,000.00-	4,623,000.00
Appl. Fees for Inspec. of New Profe. Ins	6	3,281,000.00	100,000.00	100,000.00	3,181,000.00+	45,000.00
Registration of New Nursery School	7	50,000.00	700,000.00	700,000.00	650,000.00-	180,000.00
Registration of New Private Prim. Schools	8	285,000.00	700,000.00	700,000.00	415,000.00-	487,500.00
Reg. of New private Secondary Schools	9	453,000.00	900,000.00	900,000.00	447,000.00-	725,000.00
Reg. of New Private Proff. Institutions	10		60,000.00	60,000.00	60,000.00-	45,000.00
Renewal of Reg. of Nursery Schools	11	920,000.00	3,000,000.00	3,000,000.00	2,080,000.00-	2,396,500.00
Renewal of Reg. of Private Prim. Schools	12	5,531,000.00	3,000,000.00	3,000,000.00	2,531,000.00+	3,725,000.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Renewal of Reg. of Private Secon. School	13	2,857,500.00	1,500,000.00	1,500,000.00	1,357,500.00+	2,482,000.00
Renewal of Reg. of Professional Institut	14	1,330,000.00	15,006.00	15,006.00	1,314,994.00+	625,000.00
Tender Fees	15	182,500.00	500,000.00	500,000.00	317,500.00-	48,000.00
Others	16					152,600.00
Transfer & Late JSS1 Admission	23					24,200.00
Processg Fees for Certificate Evaluation	24	140,000.00	16,000.00	16,000.00	124,000.00+	11,000.00
Site Inspec.of Pri. Vocational	25	11,000.00	50,000.00	50,000.00	39,000.00-	
Apprq.Inspec.of Priv. Sch. for S.S. Exam	27	496,500.00	1,500,000.00	1,500,000.00	1,003,500.00-	1,260,000.00
Sch. Sport Dev. Fee: (Private Schools)	28	1,800,000.00	900,000.00	900,000.00	900,000.00+	1,039,000.00
Approval Inspection of Priv.Sch for JSCE	29	450,000.00	700,000.00	700,000.00	250,000.00-	1,245,000.00
Organisation of Book Fair for Publishers	30		500,000.00	500,000.00	500,000.00-	
Inter State Transfer	37	54,000.00	200,000.00	200,000.00	146,000.00-	
Applic. Fees for Inspec. Vocational comp Training Cntr	38		100,000.00	100,000.00	100,000.00-	
Renewal of Vocational Computer Training Centres	39	123,000.00	50,000.00	50,000.00	73,000.00+	104,000.00
Others	40	512,000.00			512,000.00+	
TOTAL		28,570,000.00	23,591,006.00	23,591,006.00	4,978,994.00+	25,735,800.00
FINES & FEES - 402090206						
HEAD: 402090206						
OFFICE OF THE ACCOUNTANT GEN.						
FINES & FEES - 402090207						
HEAD:402090207						
MINISTRY OF HEALTH						
Tender Fees	1		500,000.00	500,000.00	500,000.00-	45,000.00
Reg. of New Health Institutions	2		300,000.00	300,000.00	300,000.00-	86,000.00
Renewal of Health Institutions	3	777,000.00	6,000,000.00	6,000,000.00	5,223,000.00-	1,377,000.00
Public Health Entrance Examination Fees	4		2,000,000.00	2,000,000.00	2,000,000.00-	1,381,500.00
Nurses/Midwifery Entrance Exam. Fees	5	2,193,000.00	2,500,000.00	2,500,000.00	307,000.00-	640,500.00
Hostel Fees For Accom. of Trainee Nurses	6	153,600.00	1,500,000.00	1,500,000.00	1,346,400.00-	499,200.00
Fees for Appl. forms for Estab. of Health inst.	7	10,000.00	100,000.00	100,000.00	90,000.00-	18,000.00
Fees for International Innoculations	8	151,200.00	500,000.00	500,000.00	348,800.00-	349,200.00
Others	9		100,000.00	100,000.00	100,000.00-	400,000.00
Arrears pf Renewal of Private Health inst.			1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		3,484,800.00	14,940,000.00	14,940,000.00	11,455,200.00-	4,796,400.00
FINES & FEES - 402090208						
HEAD: 402090208						
MINISTRY OF JUSTICE						
Oath Fees	1	44,500.00	100,000.00	100,000.00	55,500.00-	94,300.00
Estate Administration Fees	2	2,888,172.85	2,000,000.00	2,000,000.00	888,172.85+	2,391,384.61
Fiat Fee	5		1,000,000.00	1,000,000.00	1,000,000.00-	470,000.00
Others (Justice of Peace)	6		1,000,000.00	1,000,000.00	1,000,000.00-	544,000.00
TOTAL		2,932,672.85	4,100,000.00	4,100,000.00	1,167,327.15-	3,499,684.61
FINES & FEES - 402090209						
HEAD:402090209						
MINISTRY OF WORKS AND TRANSPORT						
Tender Fees	1	4,174,500.00	10,000,000.00	10,000,000.00	5,825,500.00-	23,376,000.00
Fire Certificate Reports	2	150,000.00	500,000.00	500,000.00	350,000.00-	
Fire Service Training Fees	3		200,000.00	200,000.00	200,000.00-	
Fire Inspection Fees	4	150,000.00	500,000.00	500,000.00	350,000.00-	400,000.00
Registration of Contractors	5	2,705,000.00	3,000,000.00	3,000,000.00	295,000.00-	5,937,000.00
Fees For Approv. of Plan for Petrol F/S	6	3,110,000.00	5,000,000.00	5,000,000.00	1,890,000.00-	4,412,500.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Registration fee for Auctioneers	7	10,000.00	20,000.00	20,000.00	10,000.00-	644,400.00
Renewal Fees for Auctioneers	9	30,000.00	30,000.00	30,000.00		
Hire of Govt. Vehicle, Plants & Equipmnt	10		500,000.00	500,000.00	500,000.00-	
Fees from Driving School	11		500,000.00	500,000.00	500,000.00-	
Renewal of Contractor's Registration	12	190,000.00	200,000.00	200,000.00	10,000.00-	75,000.00
Daily to II Ticket	13		3,600,000.00	3,600,000.00	3,600,000.00-	420,000.00
Driving Training Fees	14		100,000.00	100,000.00	100,000.00-	180,000.00
Infrastructural Levy Transport	15	1,673,000.00	12,000,000.00	12,000,000.00	10,327,000.00-	1,940,000.00
Haulage Fees (Vehicle)	16	10,000.00	1,000,000.00	1,000,000.00	990,000.00-	
MOT Tests/Certificates	17		20,000,000.00	20,000,000.00	20,000,000.00-	5,540,000.00
Obstruction Fines	19	110,000.00			110,000.00+	75,000.00
TOW Vehicle Permit	21					503,500.00
Fee for Road Cutting	23		1,000,000.00	1,000,000.00	1,000,000.00-	500,000.00
TOTAL		12,312,500.00	58,150,000.00	58,150,000.00	45,837,500.00-	44,003,400.00
FINES & FEES - 402090210						
HEAD:402090210	SH					
MINISTRY OF LAND & SURVEY						
Deed Fees	1	14,414,450.00	40,000,000.00	40,000,000.00	25,585,550.00-	26,264,357.00
Appl. Fees for Certificate of Occupancy	2	1,727,176.00	2,000,000.00	2,000,000.00	272,824.00-	1,914,125.00
Charting Fees for Certificate of Occupan	3	388,300.00	700,000.00	700,000.00	311,700.00-	547,125.00
Non-Refundable Appl. Fees for Allo.of St	4		100,000.00	100,000.00	100,000.00-	12,000.00
Survey Fees	5	5,596,125.00	6,000,000.00	6,000,000.00	403,875.00-	468,000.00
Stamp Duties	6	1,450,688.00	5,000,000.00	5,000,000.00	3,549,312.00-	3,122,115.00
Search Fees (Survey)	7	3,675,000.00	4,000,000.00	4,000,000.00	325,000.00-	4,249,875.00
Fees for Plans Deposited by Licenc. Sur.	8		5,000,000.00	5,000,000.00	5,000,000.00-	4,095,000.00
Fees for Valuation of Property/unehausted Interest	9	1,653,550.00	3,500,000.00	3,500,000.00	1,846,450.00-	14,117,050.00
Beacon Replacement Fees & Serv. Sta	10					1,795,500.00
Administration Fees	11	1,129,575.00	1,500,000.00	1,500,000.00	370,425.00-	1,124,700.00
Processg of Appl. fee Dev.of Petrol F/S	12	425,000.00	1,000,000.00	1,000,000.00	575,000.00-	2,323,000.00
Consent Fee on Mortgages	13	12,378,545.00	10,000,000.00	10,000,000.00	2,378,545.00+	9,769,520.00
Special Fees for C of C	14	4,286,125.00	5,000,000.00	5,000,000.00	713,875.00-	2,792,575.00
Certified True Copy of Reg. Instructions	15	1,586,925.00	2,500,000.00	2,500,000.00	913,075.00-	1,550,000.00
Inspection Fees for Building Plans	16	1,875,974.89	2,000,000.00	2,000,000.00	124,025.11-	1,375,250.00
Survey Processing Fees	17	77,500.00	500,000.00	500,000.00	422,500.00-	757,500.00
Survey Description fees	18	278,500.00	500,000.00	500,000.00	221,500.00-	316,000.00
Premium on Lands	20		4,000,000.00	4,000,000.00	4,000,000.00-	392,000.00
Land Development Fee	21	12,000.00			12,000.00+	2,480,106.67
Computer Fee	22					812,000.00
Deed of Mortgage on Cert. of Occupancy	23		3,000,000.00	3,000,000.00	3,000,000.00-	
Renewal of Leases	25	625,000.00			625,000.00+	1,230,000.00
Verification Fee for C of O	26	321,204.00			321,204.00+	954,744.00
Release of Perfected Document	27	1,708,245.00	2,500,000.00	2,500,000.00	791,755.00-	189,125.00
Registration of Professionals	28		100,000.00	100,000.00	100,000.00-	
Penalties for Late Application for Fillg	29		1,000,000.00	1,000,000.00	1,000,000.00-	
ALIS	30		2,000,000.00	2,000,000.00	2,000,000.00-	
Site Analysis form Application	32	141,500.00			141,500.00+	
Coweat Fee	35	1,484,375.00	2,000,000.00	2,000,000.00	515,625.00-	265,000.00
Penalties for Late Application for Fillg	36	653,037.55			653,037.55+	
Plot Development Chsnge	40		30,000,000.00	30,000,000.00	30,000,000.00-	18,120.00
Application fees for renewal of lease	41		2,000,000.00	2,000,000.00	2,000,000.00-	
TOTAL		70,013,850.46	135,900,000.00	135,900,000.00	65,886,149.54-	82,934,787.67
FINES & FEES - 402090211						
HEAD: 402090211	SH					
MINISTRY ENVIRONMENT						
Sanitation Court Fines	1	12,250.00			12,250.00+	
EIA/EAR	2	230,700.00	1,000,000.00	1,000,000.00	769,300.00-	25,000.00
Forest Offences	3	69,900.00	500,000.00	500,000.00	430,100.00-	20,500.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Slaughter Houses/Meat Sanitation Fee	5	43,300.00			43,300.00+	
Forest Produce	6	235,600.00	1,000,000.00	1,000,000.00	764,400.00-	214,700.00
Conservation offences	7		20,000.00	20,000.00	20,000.00-	
Squatting (Current)	8	42,750.00	600,000.00	600,000.00	557,250.00-	
Squatting (Arrears)	9	55,000.00	560,000.00	560,000.00	505,000.00-	
Hunters' Permit	10		10,000.00	10,000.00	10,000.00-	
Bill Board and poster display fee	11		2,000,000.00	2,000,000.00	2,000,000.00-	
Sewage and Sewerage control fee	12		2,000,000.00	2,000,000.00	2,000,000.00-	
Air/Noise Pollution abatement	13		1,000,000.00	1,000,000.00	1,000,000.00-	
Timber landing fee	14	35,500.00	1,000,000.00	1,000,000.00	964,500.00-	
Registration of Environmental Contracts	15	419,500.00	5,000,000.00	5,000,000.00	4,580,500.00-	
Excavation Offences	16		200,000.00	200,000.00	200,000.00-	
Mounting citing inspection fee	17		50,000.00	50,000.00	50,000.00-	
Others	18	221,850.00			221,850.00+	
TOTAL		1,366,350.00	14,940,000.00	14,940,000.00	13,573,650.00-	260,200.00
FINES & FEES - 402090212						
HEAD:402090212 SH						
OFFICE OF THE AUDITOR-GENERAL						
Reg. of firms of Chartered Accountants	1	15,000.00	40,000.00	40,000.00	25,000.00-	50,000.00
Renewal of Reg. of Accountants	4	135,000.00	120,000.00	120,000.00	15,000.00+	95,000.00
Others	5		15,000.00	15,000.00	15,000.00-	
TOTAL		150,000.00	175,000.00	175,000.00	25,000.00-	145,000.00
FINES & FEES - 402090213						
Head 402090213 SH						
OFFICE OF THE A.G. LOCAL GOVT.						
Audit Fees (Local Government)	1		340,000.00	340,000.00	340,000.00-	90,000.00
Sale of Unserviceable Stores	3		10,000.00	10,000.00	10,000.00-	
Others	4	9,930.00			9,930.00+	
TOTAL		9,930.00	350,000.00	350,000.00	340,070.00-	90,000.00
FINES & FEES - 402090214						
HEAD: 402090214 SH						
CIVIL SERVICE COMMISSION						
FINES & FEES - 402090215						
HEAD:402090215 SH						
JUDICIAL SERVICE COMMISSION						
Appoint. form for Customary/Court	1					30,000.00
TOTAL						30,000.00
FINES & FEES - 402090216						
HEAD: 402090216 SH						
BOARD OF INTERNAL REVENUE						
Identification of Motor Vehicles	1	17,559,427.02	20,000.00	20,000.00	17,539,427.02+	15,805,985.00
Load traffic Exam. Fees	2	171,500.00	997.00	997.00	170,503.00+	7,001,525.00
Motor Vehicle New Number Plates	3	12,799,000.00	30,000.00	30,000.00	12,769,000.00+	14,996,104.60
Stamp Duty & Penalties	4	137,935,044.31	162,000,000.00	162,000,000.00	24,064,955.69-	113,904,619.53
Others	5					30,988,046.08
TOTAL		168,464,971.33	162,050,997.00	162,050,997.00	6,413,974.33+	182,696,280.21

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
FINES & FEES-402090217						
HEAD: 402090216						
SSG						
Special Plate Number for Tradi. Rulers	2	285,000.00	600,000.00	600,000.00	315,000.00-	475,000.00
Certificate of State of Origin	3	93,000.00	800,000.00	800,000.00	707,000.00-	93,000.00
Guest Houses (Lagos)	4		300,000.00	300,000.00	300,000.00-	
Abia State Security Fund	6					266,333.00
Others	7					33,800.00
TOTAL		378,000.00	1,700,000.00	1,700,000.00	1,322,000.00-	868,133.00
FINES & FEES - 402090217						
HEAD: 402090217						
SH						
MIN. OF WOMEN AFFAIRS						
Child Centre Hall	2	136,000.00	500,000.00	500,000.00	364,000.00-	160,000.00
Registration of Day Care Centre	4		1,000,000.00	1,000,000.00	1,000,000.00-	
Reg. of Social Clubs	6		60,000.00	60,000.00	60,000.00-	
Registration of Adoption Homes	7		20,000.00	20,000.00	20,000.00-	
Renewal of Reg. of Social Clubs	8		50,000.00	50,000.00	50,000.00-	
TOTAL		200,000.00	1,630,000.00	1,630,000.00	1,430,000.00-	160,000.00
FINES & FEES - 402090218						
HEAD: 402090218						
SH						
MINISTRY OF PUBLIC UTILITIES. & WATER RESOURCES						
Tender Fees	1		10,000,000.00	10,000,000.00	10,000,000.00-	210,000.00
Other	2		10,000.00	10,000.00	10,000.00-	
General Advert	3		2,000,000.00	2,000,000.00	2,000,000.00-	
TOTAL			12,010,000.00	12,010,000.00	12,010,000.00-	210,000.00
FINES & FEES - 402090219						
HEAD: 402090219						
SH						
MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS						
ID Cards	2		100,000.00	100,000.00	100,000.00-	
Tender Fees	4	42,000.00	100,000.00	100,000.00	58,000.00-	66,000.00
Autonomous Comm.Constitu. Amendm. Fee	5	70,000.00	500,000.00	500,000.00	430,000.00-	150,000.00
TOTAL		112,000.00	700,000.00	700,000.00	588,000.00-	216,000.00
FINES & FEES - 402090220						
HEAD: 402090220						
SH						
MINISTRY OF SPORT & SOCIAL DEVELOPMENT						
Registration of Social Clubs	1					50,000.00
Registration of Adoption of Children	2					9,000.00
Revenue Generated From Stadium Farciliti	3		500,000.00	500,000.00	500,000.00-	15,000.00
Gate Taking From Aba Stadium	4		12,250,000.00	12,250,000.00	12,250,000.00-	75,000.00
Registration of Motherless Babies Homes	5					10,000.00
Sale/T/fer of Enyimba F.C Player to L&F.	6		38,500,000.00	38,500,000.00	38,500,000.00-	
Reg. of Spots Clubs and Ass. in the State.	7		200,000.00	200,000.00	200,000.00-	
Stadium Hire (Umuala)	8		1,000,000.00	1,000,000.00	1,000,000.00-	615,000.00
Tender Fees	9		200,000.00	200,000.00	200,000.00-	
Renewal of Sports Club	11		100,000.00	100,000.00	100,000.00-	
TOTAL			52,750,000.00	52,750,000.00	52,750,000.00-	774,000.00
FINES & FEES - 402090221						
HEAD:402090221						
SH						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
ABIA STATE HOUSE OF ASSEMBLY						
FINES & FEES - 402090222						
HEAD: 402090222						
MINISTRY OF YOUTH DEVELOPMENT						
Registration of Youth Association	1	4,000.00	120,000.00	120,000.00	116,000.00-	29,000.00
Registration of Certificate Fee	2		20,000.00	20,000.00	20,000.00-	97,000.00
Renewal Fees for Youth Associations	4	21,000.00	10,000.00	10,000.00	11,000.00+	2,000.00
Others	9		10,000.00	10,000.00	10,000.00-	
TOTAL		25,000.00	160,000.00	160,000.00	135,000.00-	128,000.00
FINES & FEES - 402090223						
HEAD: 402090223						
ABIA STATE INDEP. ELECTORAL COMMISSION						
Chairmanship Elections	1		20,000,000.00	20,000,000.00	20,000,000.00-	
Councilorship	2		35,000,000.00	35,000,000.00	35,000,000.00-	
TOTAL			55,000,000.00	55,000,000.00	55,000,000.00-	
FINES & FEES - 402090225						
HEAD: 402090225						
MINISTRY OF HOUSE & URBAN DEVELOPMENT						
Tender Fees	2	353,800.00	1,000,000.00	1,000,000.00	646,200.00-	1,078,000.00
Proceeds from Tailoring Unit	3		100,000.00	100,000.00	100,000.00-	
TOTAL		353,800.00	1,100,000.00	1,100,000.00	746,200.00-	1,078,000.00
FINES & FEES - 402090226						
HEAD: 402090226						
LOCAL GOVERNMENT SERVICE COMMISSION						
Application for Employment from	1		100,000.00	100,000.00	100,000.00-	
Registration of Consultants	2		2,000,000.00	2,000,000.00	2,000,000.00-	
Witholding Tax	7	1,052,000.00			1,052,000.00+	468,050.00
TOTAL		1,052,000.00	2,100,000.00	2,100,000.00	1,048,000.00-	468,050.00
FINES & FEES - 402090227						
HEAD: 402090228						
JUDICIAL - HIGH COURT						
Court Fines	1	1,297,000.00	2,500,000.00	2,500,000.00	1,203,000.00-	1,888,020.00
Court Fees	2	23,050,271.00	20,000,000.00	20,000,000.00	3,050,271.00+	13,237,506.00
Probate Fees	3	21,250,466.00	30,000,000.00	30,000,000.00	8,749,534.00-	20,387,730.00
Others	4		10,000.00	10,000.00	10,000.00-	
Election Petition Tribunal	5		200,000.00	200,000.00	200,000.00-	164,450.00
TOTAL		45,624,737.00	52,710,000.00	52,710,000.00	7,085,263.00-	35,677,706.00
FINES & FEES - 402090228						
HEAD: 402090228						
ABIA STATE PLANNING COMM						
Tender Fees	4					1,210,000.00
Registration of NGO's	6	70,000.00	200,000.00	200,000.00	130,000.00-	160,000.00
Registration of CBO's	7		120,000.00	120,000.00	120,000.00-	
State Economic Summit	8		1,000,000.00	1,000,000.00	1,000,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Registration of Consultants	9		2,000,000.00	2,000,000.00	2,000,000.00-	
Consultancy Services	11		10,000,000.00	10,000,000.00	10,000,000.00-	
Renewal of NGO's	12		50,000.00	50,000.00	50,000.00-	
NGO's Directory	13		100,000.00	100,000.00	100,000.00-	
TOTAL		70,000.00	13,470,000.00	13,470,000.00	13,400,000.00-	1,370,000.00
FINES & FEES - 402090229						
HEAD:402090229						
JUDICIARY CUSTOMARY C. OF APPE						
Court Fees	1	2,099,800.00	5,000,000.00	5,000,000.00	2,900,200.00-	1,258,122.40
Court Fines	2	38,050.00	1,000,000.00	1,000,000.00	961,950.00-	539,266.00
Others	3		100,000.00	100,000.00	100,000.00-	
TOTAL		2,137,850.00	6,100,000.00	6,100,000.00	3,962,150.00-	1,797,388.40
FINES & FEES - 402090230						
HEAD: 402090230						
MINISTRY OF PETROLEUM & SOLID MINERAL						
Registration of Mining Site	1	545,000.00	1,500,000.00	1,500,000.00	955,000.00-	650,000.00
Solid Mineral Development. Fees	2	1,790,900.00	8,000,000.00	8,000,000.00	6,209,100.00-	3,239,000.00
Identification of Illegal Miners	3	200,000.00			200,000.00+	
Registration of Filling Station	5	1,150,000.00	6,000,000.00	6,000,000.00	4,850,000.00-	150,000.00
Registration of Surface Tanks	6		2,000,000.00	2,000,000.00	2,000,000.00-	
Petroleum products Offences	8	120,000.00	1,500,000.00	1,500,000.00	1,380,000.00-	227,000.00
Geological Survey	10					200,000.00
Charges from EIA and EAR	11		5,000,000.00	5,000,000.00	5,000,000.00-	
Loading & Off Loading Permit to Tanker D	12		2,000,000.00	2,000,000.00	2,000,000.00-	
Renewal of Reg. of Drilling Compy. & Ser	15	1,560,000.00	5,000,000.00	5,000,000.00	3,440,000.00-	90,000.00
Registration fees of Minning companys	18	2,125,000.00	2,000,000.00	2,000,000.00	125,000.00+	
Application fee for Minning Companys	19	70,000.00	750,000.00	750,000.00	680,000.00-	
Fines for Illegal minning	20		1,000,000.00	1,000,000.00	1,000,000.00-	
Certification of Petrol Stations	21	150,000.00	3,000,000.00	3,000,000.00	2,850,000.00-	
Ministry;s Filling Station	22	1,800,000.00	3,500,000.00	3,500,000.00	1,700,000.00-	
TOTAL		9,510,900.00	41,250,000.00	41,250,000.00	31,739,100.00-	4,556,000.00
FINES & FEES - 402090231						
HEAD: 402090231						
MIN. OF RURAL DEVELOPMENT						
Hire of Grader	1	21,000.00	1,000,000.00	1,000,000.00	979,000.00-	
Hire of Lowbed	2	1,600.00	2,000,000.00	2,000,000.00	1,998,400.00-	
Hire of Bulldozer	3	2,300.00	15,000,000.00	15,000,000.00	14,997,700.00-	
Hire of Motorized Rig	4	3,400.00	2,000,000.00	2,000,000.00	1,996,600.00-	
Registration of Town Unions	5	6,000.00	100,000.00	100,000.00	94,000.00-	
Water Tanker	6	8,000.00	200,000.00	200,000.00	192,000.00-	
Revelal of Town Unions	7	1,000.00			1,000.00+	
Hire of Pail Loader	8	31,260.00			31,260.00+	
Co-operative Annual Supervision fee	9	41,700.00	532,000.00	532,000.00	490,300.00-	28,500.00
Arrears of Annual Sup. Fee(ASF Currnet)	10	43,050.00	100,000.00	100,000.00	56,950.00-	202,300.00
Fee for Regis. of Co-operative Society	11	265,300.00	150,000.00	150,000.00	115,300.00+	935,000.00
Grassroot Business Village Develop	12	29,600.00			29,600.00+	
Application fees for Coop. Societies	13	28,000.00	100,000.00	100,000.00	72,000.00-	
Artians Support (ASS)	14		500,000.00	500,000.00	500,000.00-	
Others	15	34,500.00			34,500.00+	
TOTAL		516,710.00	21,682,000.00	21,682,000.00	21,165,290.00-	1,165,800.00
FINES & FEES - 402090233						
HEAD:402090233						
MINISTRY OF SCIENCE & TECHNOLOGY						

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Reg. fee for joint venture Training-SME	1		200,000.00	200,000.00	200,000.00-	60,000.00
CT Maintenance Services	2					10,000.00
TOTAL			200,000.00	200,000.00	200,000.00-	70,000.00
FINES & FEES - 402090234						
HEAD:402090234						
MINISTRY OF FINANCE						
Tender Fees	1		100,000.00	100,000.00	100,000.00-	
TOTAL			100,000.00	100,000.00	100,000.00-	
FINES & FEES - 402090235						
HEAD: 402090235						
GOVERNMENT HOUSE						
Abia State Water Board						
TOTAL	2		51,776,000.00	51,776,000.00	51,776,000.00-	
TOTAL			151,776,000.00	151,776,000.00	151,776,000.00-	
Grand Total: Fine & Fees						
LICENCES: 403090201						
HEAD: 403090201						
MINISTRY OF AGRICULTURE						
Veterinary Licences	1		20,000.00	20,000.00	20,000.00-	
TOTAL			20,000.00	20,000.00	20,000.00-	
LICENCES: 403090201						
HEAD:403090201						
MINISTRY OF ENVIRONMENT						
Forest/L, Roller Saws,Saw Mills H/Licenc	1		800,000.00	800,000.00	800,000.00-	
Borehole licencing	2		2,500,000.00	2,500,000.00	2,500,000.00-	
TOTAL			3,300,000.00	3,300,000.00	3,300,000.00-	
LICENCES: 403090202						
HEAD: 403090202						
MINISTRY OF HEALTH						
Patent & Proprietary Vendors Licences	1					80,500.00
Transfer of Student Nur. Mid/W from Other S	4		30,000.00	30,000.00	30,000.00-	
Others	6		100,000.00	100,000.00	100,000.00-	
TOTAL			130,000.00	130,000.00	130,000.00-	80,500.00
LICENCES: 403090204						
HEAD:403090204						
MINISTRY OF LANDS AND SURVEY						
Temporary Occupational Licences	1		60,000.00	60,000.00	60,000.00-	3,150,475.72
TOTAL			60,000.00	60,000.00	60,000.00-	3,150,475.72
LICENCES: 403090205						
HEAD: 403090205						
BOARD OF INTERNAL REVENUE						
Motor Vehicles Licences	1		50,000,000.00	50,000,000.00	50,000,000.00-	41,261,938.00
Motor Divers licences	2		20,000,000.00	20,000,000.00	20,000,000.00-	9,311,540.00
Dealers Licences	3		300,000.00	300,000.00	300,000.00-	67,475.00
Tools Betting Licences	4		1,000,000.00	1,000,000.00	1,000,000.00-	
Gaming Licences (Current)	5		250,000.00	250,000.00	250,000.00-	
Pools Bething Licences (Arrears)	6		160,000.00	160,000.00	160,000.00-	
Pools agents Licences (Current)	7		1,500,000.00	1,500,000.00	1,500,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
TOTAL			73,250,000.00	73,250,000.00	73,250,000.00-	50,640,953.00
LICENCES: 403090206						
HEAD: 403090206						
MIN. OF L.G. & CHIEFTANCY AFF.						
Licence Plates						
	SH					
	1		202,000.00	202,000.00	202,000.00-	
TOTAL	3		202,000.00	202,000.00	202,000.00-	
LICENCES: 403090207						
HEAD: 403090207						
MIN OF SCIENCE AND TECH						
Licencing of Computer based Business Cen						
	SH					
	1		50,000.00	50,000.00	50,000.00-	
	2		10,000.00	10,000.00	10,000.00-	
TOTAL			60,000.00	60,000.00	60,000.00-	
LICENCES: 403090208						
HEAD: 403090208						
MOIN. OF INFO. & CULTURE						
Newspaper, Vendors Licences						
	SH					
	1		500,000.00	500,000.00	500,000.00-	
TOTAL			500,000.00	500,000.00	500,000.00-	
EARNING & SALES						
HEAD: 404090201						
SH						
OFFICE OF THE EXECUTIVE GOVERNOR						
- GOVT. HOUSE						
	4	900,000.00			900,000.00+	580,750.00
	6	78,441.00			78,441.00+	166,452.80
TOTAL		978,441.00			978,441.00+	747,202.80
EARNINGS0 & SALES						
HEAD: 404090202						
SH						
MINISTRY OF INFORMATION, CULTURE AND TOURISM						
	1		300,000.00	300,000.00	300,000.00-	21,000.00
	4		1,000,000.00	1,000,000.00	1,000,000.00-	70,000.00
	5		1,000,000.00	1,000,000.00	1,000,000.00-	
	7		500,000.00	500,000.00	500,000.00-	
	8		200,000.00	200,000.00	200,000.00-	
	9		500,000.00	500,000.00	500,000.00-	
	10		500,000.00	500,000.00	500,000.00-	
	11		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL			5,000,000.00	5,000,000.00	5,000,000.00-	91,000.00
EARNING & SALES						
HEAD: 404090203						
SH						
OFFICE OF THE DEPUTY GOVERNOR						
	1		120,000.00	120,000.00	120,000.00-	127,860.00
TOTAL		477,060.10	120,000.00	120,000.00	357,060.10+	169,860.00
EARNINGS0 & SALES						
HEAD: 404090204						
SH						
MINISTRY OF AGRICULTURE						

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Sale of Indigenous Fruit Trees	1		30,000.00	30,000.00	30,000.00-	13,900.00
Sale of Fish (Fingerlings)	2		2,000,000.00	2,000,000.00	2,000,000.00-	
Sale of Proceeds from Market Garden	5		6,800.00	6,800.00	6,800.00-	
Sale of Cocoa Seeds	6	12,200.00			12,200.00+	
Sale of Agric Loans forms to farmers	9		170,000.00	170,000.00	170,000.00-	
Sale of Pesticides for Pest Control	14		100,000.00	100,000.00	100,000.00-	
Child Care Centre for Childr.wit Mothers	15	15,500.00			-15,500.00+	34,500.00
Sale of Pork	18		100,000.00	100,000.00	100,000.00-	
Sales Of Table Fish	20		100,000.00	100,000.00	100,000.00-	
Sales of Snails	21		100,000.00	100,000.00	100,000.00-	
Sales Of Eggs/Spent Layers	22		500,000.00	500,000.00	500,000.00-	
Sales of Broilers	23		500,000.00	500,000.00	500,000.00-	
TOTAL		27,700.00	3,606,800.00	3,606,800.00	3,579,100.00-	48,400.00
EARNINGS & SALES						
HEAD:404090205						
MINISTRY OF EDUCATION						
Sale of Building Plans	2		150,000.00	150,000.00	150,000.00-	108,000.00
Others	6		200,000.00	200,000.00	200,000.00-	
TOTAL			350,000.00	350,000.00	350,000.00-	108,000.00
EARNINGS & SALES						
HEAD:404090206						
MINISTRY OF LAND & SURVEY						
Sale of Maps	1		30,000.00	30,000.00	30,000.00-	
Sales of Layout Plans	2		100,000.00	100,000.00	100,000.00-	
TOTAL			130,000.00	130,000.00	130,000.00-	
EARNINGS & SALES						
HEAD:404090206						
BOARD OF INTERNAL REVENUE						
Sale of Hackney & State Carriage Badges	1					113,700.00
Sale of New Number Plate Reg. Forms	2		2,000,000.00	2,000,000.00	2,000,000.00-	22,200.00
Sale of Proof of Ownership	3					34,150.00
Sale of Application Forms for Casino Lic	4		665,000.00	665,000.00	665,000.00-	437,850.00
Sale of Sticker/Emblems	6		3,000,000.00	3,000,000.00	3,000,000.00-	
ILD Roof Racks	7		20,000.00	20,000.00	20,000.00-	1,040,800.00
Registration of forms	8		200,000.00	200,000.00	200,000.00-	
Sales of P.O.C	9		6,000,000.00	6,000,000.00	6,000,000.00-	
TOTAL			11,885,000.00	11,885,000.00	11,885,000.00-	1,648,700.00
EARNINGS & SALES						
HEAD:404090207						
MIN. OF JUSTICE						
Sales of HANSARDS	1		600,000.00	600,000.00	600,000.00-	2,800.00
Sale of Old Newspapers	2					125,900.00
TOTAL			700,000.00	700,000.00	700,000.00-	128,700.00
EARNINGS AND SALES						
HEAD: 404090208						
MINISTRY OF WORKS & TRANSPORT						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
Sale of Approved Estimates	2					38,650.00
TOTAL		3,430,000.00	100,000.00	100,000.00	3,330,000.00+	38,650.00
EARNINGS AND SALES						
HEAD: 404090209						
MIN. OF LANDS0 & SURVEY						
Sale of Agro SIV Culture			200,000.00	200,000.00	200,000.00-	
TOTAL			1,300,000.00	1,300,000.00	1,300,000.00-	
EARNINGS0 & SALES						
HEAD:404090210						
BOARD OF INTERNAL REVENUE						
Sales of Law Reports & Legal Publications	1		1,000,000.00	1,000,000.00	1,000,000.00-	1,854,695.00
Sales of Abia State Law Books	2	55,000.00	350,000.00	350,000.00	295,000.00-	207,950.00
Others	3		<100,000.00>	<100,000.00>	100,000.00+	2,915,100.00
Others	5					26,912,108.81
TOTAL		55,000.00	1,250,000.00	1,250,000.00	1,195,000.00-	31,889,853.81
EARNINGS & SALES						
HEAD:404090211						
ABIA HOUSE OF ASSEMBLY						
EARNINGS & SALES						
HEAD:404090212						
OFFICE OF HEAD OF SERVICE						
Sale of form Housing Loan	1		10,000.00	10,000.00	10,000.00-	
Earnings from Welfare Bus Serv.to C/Serv	2		600,000.00	600,000.00	600,000.00-	
General Revenue from CSC	3					663,160.00
Sale of Drugs	4	33,710.00	300,000.00	300,000.00	266,290.00-	79,240.00
Sale of Bound Copies of Curriculars	6		2,200,000.00	2,200,000.00	2,200,000.00-	
Sale of Services Documents	7		200,000.00	200,000.00	200,000.00-	
TOTAL		33,710.00	3,840,000.00	3,840,000.00	3,806,290.00-	742,400.00
EARNINGS & SALES						
HEAD:404090213						
MIN. OF HOUSING & URBAN DEV.						
EARNINGS0 & SALES						
404090214						
JUDICAIL SERVICE COMMIS0SION						
Sale of Government Property	1		20,000.00	20,000.00	20,000.00-	
TOTAL			20,000.00	20,000.00	20,000.00-	
EARNINGS & SALES						
HEAD:						
OFFICE OF THE SSG						
Sale of Old Newspapers	1					192,333.00
TOTAL						192,333.00
RENT ON GOVT. PROPERTY						

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
HEAD:4050902201						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Rent on Senior Staff Quarters	1	142,800.00	1,900,000.00	1,900,000.00	1,757,200.00-	220,000.00
Rent on Junior Staff Quarters	3	16,800.00	125,000,000.00	125,000,000.00	124,983,200.00-	5,029,600.00
Abia Plaza Abuja	4	50,709,000.00			50,709,000.00+	53,784,000.00
Abia Liason/Guest House Lagos	5	8,572,500.00	288,000.00	288,000.00	8,284,500.00+	
Others	7		80,000,000.00	80,000,000.00	80,000,000.00-	
TOTAL		59,441,100.00	207,188,000.00	207,188,000.00	147,746,900.00-	59,033,600.00
RENT ON GOVT. PROPERTY						
HEAD:405090202						
MINISTRY OF LAND S & SURVEY						
Current (Ground Rent)	1		15,000,000.00	15,000,000.00	15,000,000.00-	7,512,223.23
Arrears (Rent)	2		3,000,000.00	3,000,000.00	3,000,000.00-	2,969,539.33
Penalties (Rent)	3					10,684,643.24
Checkg of Layout Plans Submitd by Consul	6					174,798.00
TOTAL			18,000,000.00	18,000,000.00	18,000,000.00-	21,341,203.80
INTERESTS REPAYMNTS & DIVIDENS						
HEAD:406090201						
MINISOTRY OF FINANCE						
Dividends Recovered From Govt Investments	1		90,000,000.00	90,000,000.00	90,000,000.00-	0.64
TOTAL			90,000,000.00	90,000,000.00	90,000,000.00-	0.64
REIMBURSEMENTS						
HEAD:407090201						
OFFICE OF THE HEAD OF SERVICE						
MISCELLANEOUS						
HEAD: 408090201						
OFFICE OF THE HEAD OF SERVICE						
Others	2					9,019.65
TOTAL						9,019.65
MISCELLANEOUS						
HEAD:408090202						
MINISOTR OF FINANCE						
Others	1	175,297,912.81	20,000.00	20,000.00	175,277,912.81+	2,447,866,981.11
Development Levy	2					321,180.68
TOTAL		175,297,912.81	20,000.00	20,000.00	175,277,912.81+	2,448,188,161.79
MISCELLANEOUS						
HEAD:408090203						
OFFICE OF THE ACCOUNTANT GEN.						
Surch. against Losses/Damages to Gov. Prop	1		200,000.00	200,000.00	200,000.00-	237,622,669.70
Overpayment Recovered	2	8,729,413.81	250,000,000.00	250,000,000.00	241,270,586.19-	42,725,862.29
TOTAL		23,651,139.13	250,200,000.00	250,200,000.00	226,548,860.87-	280,348,531.99
MISCELLANEOUS						
HEAD:408090204						
MIN OF L.G. & CHIEFTANCY AFF.						
Development Levy	2					321,180.68

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance 2010	Actual 2009
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MISCELLANEOUS
 HEAD:408090205
 MINISTRY OF WORKS & TRANSPORT

SH

TOTAL HEADS0

STATUTORY ALLOCATION FROM
 FEDERAL GOVERNMENT
 HEAD:409090201
 OFFICE OF THE ACCOUNTANT GENERAL

SH

Statutory Allocation from Federal Gov't	1	32,685,375,138.22	36,686,812,050.00	41,435,349,660.00	8,749,974,521.78-	16,226,405,157.23
Statutory Allocation for Ecological Prob	2		500,000,000.00	500,000,000.00	500,000,000.00-	
Excess Crude Oil	4	2,514,797,254.94	5,000,000,000.00	5,805,000,000.00	3,290,202,745.06-	7,877,492,840.25

TOTAL		35,200,172,393.16	42,186,812,050.00	47,740,349,660.00	12,540,177,266.84	24,103,897,997.48
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DERIVATION
 HEAD:411090201
 OFFICE OF THE ACCOUNTANT GENERAL

SH

Derivation	1		3,940,000,000.00	5,496,842,600.00	5,496,842,600.00-	4,060,387,649.74
Others	2		10,000,000.00	10,000,000.00	10,000,000.00-	

TOTAL			3,950,000,000.00	5,506,842,600.00	5,506,842,600.00-	4,060,387,649.74
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ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
REVENUE FROM PARASTATALS						
ABSUTH	1	40,515,862.00	2,248,719,780.00	2,248,719,780.00	2,208,203,918.00-	46,252,185.00
Abia State Poly.Aba	2	1,334,331,830.64	440,020,000.00	440,020,000.00	894,311,830.64+	726,613,181.02
Abia State Coll.of Education	3	87,897,473.00	58,549,160.00	58,549,160.00	29,348,313.00+	52,551,480.00
Sec. Edu. Mgt0. Board(SEMB)	4	6,756,215.00	9,972,000.00	9,972,000.00	3,215,785.00-	5,310,810.00
Broadcasting Corp.of Abia	5	363,666,856.00	100,000,000.00	100,000,000.00	263,666,856.00+	179,136,926.40
Abia State University Uturu	6	1,223,699,482.00	1,719,157,250.00	1,719,157,250.00	495,457,768.00-	
Abia State Env.Protect. Agency	7	39,461,370.00			39,461,370.00+	41,706,220.00
Abia State Pesion Board	10		3,600,000.00	3,600,000.00	3,600,000.00-	19,250.00
Abia Golden Chichen Ogwe	12	36,435.00			36,435.00+	
A.D.P.	15		440,000.00	440,000.00	440,000.00-	
State Library Board	21	987,967.00	1,500,000.00	1,500,000.00	512,033.00-	1,155,555.22
Agency for Mass Literacy	22		740,000.00	740,000.00	740,000.00-	
Abia State Univ.Basic Eduf.Bord	23	1,160,000.00	5,360,000.00	5,360,000.00	4,200,000.00-	14,570,000.00
Abia Pools Bettg Gaming & Casi	24	4,081,500.00			4,081,500.00+	7,301,000.00
Hospit0al Management Board	26	65,031,863.00	58,590,024.00	58,590,024.00	6,441,839.00+	66,740,510.00
Abia State Cncil for Art & Clt	27		2,800,000.00	2,800,000.00	2,800,000.00-	73,500.00
Abia Stat Printing Publ. Co-op	28		3,360,000.00	3,360,000.00	3,360,000.00-	
Tourism Board	29		4,050,000.00	4,050,000.00	4,050,000.00-	
Law Reviewing Commission	30		31,000,000.00	31,000,000.00	31,000,000.00-	
Jmuahia Capital Dev. Authorit0y	31	25,526,573.47	37,549,170.00	37,549,170.00	12,022,596.53-	
World Bank(PIU)	32		65,500,000.00	65,500,000.00	65,500,000.00-	839,000.00
Open Space Dev. Commis0ion	33				384,000.00+	3,047,560.00
Abia State Water Board	34	384,000.00			384,000.00+	
Local Govt. Pension Board	41		30,000.00	30,000.00	30,000.00-	
Total		3,193,537,427.11	4,790,937,384.00	4,790,937,384.00	1,597,399,956.89-	1,145,317,177.64
Grand Total State Revenue		42,082,731,885.05	55,475,414,237.00	62,585,794,447.00	20,503,062,561.95	35,296,801,641.54

SCHEDULE OF PERSONNEL AND
OVERHEAD COST

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
GOVERNMENT HOUSE						
12090201 SH						
Personnel Cost	1	258,965,621.25	301,441,880.00	303,807,640.00	44,842,018.75+	213,400,647.94
Travel & Transport	2	876,916,105.00	600,000,000.00	890,000,000.00	13,083,895.00+	641,458,299.00
Utility Services	3	13,139,500.00	40,000,000.00	40,000,000.00	26,860,500.00+	8,618,500.00
Telephone & Postal Service	4	13,998,000.00			13,998,000.00-	
Stationery	5	33,446,350.00	40,000,000.00	40,000,000.00	6,553,650.00+	19,899,371.00
Maint. of Office Furniture & Equipment	6	75,441,650.00	150,000,000.00	150,000,000.00	74,558,350.00+	67,358,600.00
Maintenance of Vehicle & Capital Assets	7	463,857,186.00	480,000,000.00	590,000,000.00	126,142,814.00+	339,575,773.00
Consultancy Services	8	2,900,000.00			2,900,000.00-	
Grants and Subvention	9					1,185,299.58
Training & Staff Development	10	63,999,000.00	90,000,000.00	90,000,000.00	26,001,000.00+	15,126,000.00
Entertainment & Hospitality	11	1,600,658,475.53	946,054,000.00	2,036,054,000.00	435,395,524.47+	1,100,978,315.92
Miscellaneous Expenses	12	8,759,342,582.50	7,908,000,000.00	8,199,000,000.00	560,342,582.50-	7,852,229,048.50
Total Overheads:		11,903,698,849.03	10,254,054,000.00	12,035,054,000.00	131,355,150.97+	10,046,429,207.00
Total Recurrent Expenditure		12,162,664,470.28	10,555,495,880.00	12,338,861,640.00	176,197,169.72+	10,259,829,854.94
DEPUTY GOVERNOR'S OFFICE						
HEAD: 412090202 SH						
Personnel Cost	1	40,472,018.53	37,020,650.00	37,020,650.00	3,451,368.53-	50,297,977.56
Travel & Transport	2	5,048,000.00	100,034,500.00	109,034,500.00	103,986,500.00+	113,609,800.50
Utility Services	3		930,000.00	930,000.00	930,000.00+	
Stationery	5		3,000,000.00	3,000,000.00	3,000,000.00+	1,650,000.00
Maint. of Office Furniture & Equipment	6	10,598,817.00	50,958,000.00	50,958,000.00	40,359,183.00+	3,500,000.00
Maintenance of Vehicle & Capital Assets	7	3,000,000.00	18,000,000.00	18,000,000.00	15,000,000.00+	2,211,300.00
Training & Staff Development	10		1,200,000.00	1,200,000.00	1,200,000.00+	
Entertainment & Hospitality	11	7,000,000.00	10,070,500.00	15,070,500.00	8,070,500.00+	5,500,000.00
Miscellaneous Expenses	12	455,957,084.60	549,428,870.00	767,428,870.00	311,471,785.40+	813,970,862.80
Total Overheads:		481,603,901.60	733,621,870.00	965,621,870.00	484,017,968.40+	940,441,963.30
Total Recurrent Expenditure		522,075,920.13	770,642,520.00	1,002,642,520.00	480,566,599.87+	990,739,940.86
ABIA STATE PLANNING COMMISSION						
HEAD: 412090203 SH						
Personnel Costs	1	92,643,351.99	79,827,720.00	82,193,480.00	10,449,871.99-	100,149,717.79
Travel & Transport	2	1,020,000.00	8,016,000.00	8,016,000.00	6,996,000.00+	982,365.88
Utility Services	3	10,661.71			10,661.71-	
Telephone and Postal Services	4		200,000.00	200,000.00	200,000.00+	
Stationery	5		4,000,000.00	4,000,000.00	4,000,000.00+	1,540,750.00
Maint. of Office Furniture & Equipment	6		5,650,000.00	5,650,000.00	5,650,000.00+	1,649,600.00
Maintenance of Vehicle & Capital Assets	7		3,300,000.00	3,300,000.00	3,300,000.00+	1,250,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	1,000,000.00
Entertainment & Hospitality	11		258,000.00	258,000.00	258,000.00+	
Miscellaneous Expenses	12	50,430,000.00	39,850,000.00	39,850,000.00	10,580,000.00-	47,174,390.00
Total Overheads:		51,460,661.71	61,874,000.00	61,874,000.00	10,413,338.29+	53,597,105.88
Total Recurrent Expenditure		144,104,013.70	141,701,720.00	144,067,480.00	36,533.70-	153,746,823.67

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF BUDGET						
HEAD: 412090204						
Maint.of Office Furniture & Equipment	6	47,000.00			47,000.00-	
Entertainment & Hospitality	11	13,000,000.00			13,000,000.00-	
Miscellaneous Expenses	12	18,330,000.00			18,330,000.00-	
Total Overheads:		31,377,000.00			31,377,000.00-	
Total Recurrent Expenditure		31,377,000.00			31,377,000.00-	
OFFICE OF THE SSG						
HEAD: 413090201						
	SH					
Personnel Costs	1	31,354,231.19	27,771,830.00	27,771,830.00	3,582,401.19-	29,629,872.46
Travel & Transport	2	2,361,960.00	8,012,000.00	224,335,600.00	221,973,640.00+	4,550,000.00
Stationery	5		2,000,000.00	2,000,000.00	2,000,000.00+	
Maint.of Office Furniture & Equipment	6		2,150,000.00	2,150,000.00	2,150,000.00+	
Maintenance of Vehicle & Capital Assets	7		11,700,000.00	11,700,000.00	11,700,000.00+	
Grants and Subvention	9					200,000.00
Training & Staff Development	10	250,000.00	600,000.00	600,000.00	350,000.00+	116,000.00
Entertainment & Hospitality	11	4,000,000.00	196,000.00	196,000.00	3,804,000.00-	1,000,000.00
Miscellaneous Expenses	12	98,401,762.95	3,960,000.00	220,283,600.00	121,881,837.05+	400,292,175.13
Total Overheads:		105,013,722.95	28,618,000.00	461,265,200.00	356,251,477.05+	406,158,175.13
Total Recurrent:		136,367,954.14	56,389,830.00	489,037,030.00	352,669,075.86+	435,788,047.59
BUREAU OF ECONOMIC AFFAIRS						
HEAD: 413090202						
	SH					
Personnel Cost	1	9,298,856.13	8,195,990.00	10,561,750.00	1,262,893.87+	15,101,462.65
Travel & Transport	2	535,000.00	1,000,000.00	1,000,000.00	465,000.00+	100,000.00
Stationery	5	182,450.00	1,500,000.00	1,500,000.00	1,317,550.00+	151,200.00
Maint.of Office Furniture & Equipment	6	2,430.00	1,150,000.00	1,150,000.00	1,147,570.00+	238,000.00
Maintenance of Vehicle & Capital Assets	7	136,320.00	1,500,000.00	1,500,000.00	1,363,680.00+	275,200.00
Grants and Subvention	9	100,000.00	1,150,000.00	1,150,000.00	1,050,000.00+	
Training & Staff Development	10	260,430.00	200,000.00	200,000.00	60,430.00-	50,350.00
Entertainment & Hospitality	11	150,000.00	78,000.00	78,000.00	72,000.00-	42,000.00
Miscellaneous Expenses	12	2,306,370.00	9,780,000.00	9,780,000.00	7,473,630.00+	3,635,250.00
Total Overheads:		3,673,000.00	16,358,000.00	16,358,000.00	12,685,000.00+	4,492,000.00
Total Recurrent Expenditure		12,971,856.13	24,553,990.00	26,919,750.00	13,947,893.87+	19,593,462.65

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF POLITICAL AFFAIRS						
HEAD: 413090203						
SH						
Personnel Cost	1	9,596,340.17	9,458,070.00	11,823,830.00	2,227,489.83+	9,324,492.78
Travel & Transport	2	81,000.00	1,503,001.00	1,503,001.00	1,422,001.00+	9,350.00
Stationery	5	233,350.00	1,500,000.00	1,500,000.00	1,266,650.00+	113,750.00
Maint. of Office Furniture & Equipment	6	52,500.00	1,150,000.00	1,150,000.00	1,097,500.00+	161,250.00
Maintenance of Vehicle & Capital Assets	7	208,150.00	1,500,000.00	1,500,000.00	1,291,850.00+	142,130.00
Subvention & Grants	9	495,000.00	55,000,000.00	55,000,000.00	54,505,000.00+	300,000.00
Training & Staff Development	10	87,500.00	300,000.00	300,000.00	212,500.00+	74,720.00
Entertainment & Hospitality	11	1,000,000.00	1,078,000.00	1,078,000.00	78,000.00+	
Miscellaneous Expenses	12	13,937,500.00	24,120,000.00	24,120,000.00	10,182,500.00+	15,598,800.00
Total Overheads:		16,095,000.00	86,151,001.00	86,151,001.00	70,056,001.00+	16,400,000.00
Total Recurrent Expenditure		25,691,340.17	95,609,071.00	97,974,831.00	72,283,490.83+	25,724,492.78
BUREAU OF SPECIAL SERVICES						
HEAD: 413090204						
SH						
Personnel Cost	1	43,369,961.02	16,044,900.00	18,410,660.00	24,959,301.02-	80,176,053.11
Travel & Transport	2	161,760.00	2,501,501.00	2,501,501.00	2,339,741.00+	425,000.00
Stationery	5	162,500.00	1,000,000.00	1,000,000.00	837,500.00+	
Maint. of Office Furniture & Equipment	6	87,500.00	3,150,000.00	3,150,000.00	3,062,500.00+	250,000.00
Maintenance of Vehicle & Capital Assets	7	162,500.00	1,100,000.00	1,100,000.00	937,500.00+	950,000.00
Grants and Subvention	9	700,000.00	8,400,000.00	8,400,000.00	7,700,000.00+	1,400,000.00
Training & Staff Development	10		700,000.00	700,000.00	700,000.00+	
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	12	211,840,812.32	203,510,000.00	203,510,000.00	8,330,812.32-	9,850,000.00
Total Overheads:		213,115,072.32	220,421,501.00	220,421,501.00	7,306,428.68+	12,875,000.00
Total Recurrent Expenditure		256,485,033.34	236,466,401.00	238,832,161.00	17,652,872.34-	93,051,053.11
EXCO SECRETARIATE						
HEAD: 413090205						
SH						
Personnel Cost	1	6,621,648.78	3,947,000.00	6,312,760.00	308,888.78-	7,431,790.21
Travel & Transport	2	446,000.00	2,003,000.00	2,003,000.00	1,557,000.00+	104,440.00
Stationery	5	202,500.00	2,000,000.00	2,000,000.00	1,797,500.00+	116,880.00
Maint. of Office Furniture & Equipment	6	182,700.00	2,050,000.00	2,050,000.00	1,867,300.00+	250,800.00
Maintenance of Vehicle & Capital Assets	7	207,500.00	2,500,000.00	2,500,000.00	2,292,500.00+	637,980.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	63,000.00
Entertainment & Hospitality	11		1,542,004.00	1,542,004.00	1,542,004.00+	
Miscellaneous Expenses	12	2,711,300.00	3,520,000.00	3,520,000.00	808,700.00+	1,687,460.00
Total Overheads:		3,750,000.00	14,215,004.00	14,215,004.00	10,465,004.00+	2,860,560.00
Total Recurrent Expenditure		10,371,648.78	18,162,004.00	20,527,764.00	10,156,115.22+	10,292,350.21

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
LIAISON OFFICE - ABUJA						
HEAD: 413090206						
Personnel Cost	1	16,149,411.94	14,346,770.00	15,846,770.00	302,641.94-	32,384,418.96
Travel & Transport	2	2,987,490.00	5,013,505.00	7,013,505.00	4,026,015.00+	8,492,466.62
Utility Services	3	3,838,800.00	13,500,000.00	13,500,000.00	9,661,200.00+	
Telephone & Postal Services	4	76,610.00	2,000,000.00	2,000,000.00	1,923,390.00+	288,070.00
Stationery	5	430,960.00	1,500,000.00	1,500,000.00	1,069,040.00+	827,520.00
Maint of office Furniture & Equipment	6	4,803,018.91	4,000,000.00	4,000,000.00	803,018.91-	2,130,900.00
Maintenance of Vehicle & Capital Assets	7	14,672,280.00	20,000,000.00	24,500,000.00	9,827,720.00+	17,005,349.47
Training & Staff Development	10		700,000.00	700,000.00	700,000.00+	
Entertainment & Hospitality	11	4,439,570.00	8,900,000.00	8,900,000.00	4,460,430.00+	2,829,600.00
Miscellaneous Expenses	12	7,465,240.00	10,000,000.00	11,500,000.00	4,034,760.00+	10,806,120.00
Total Overheads:		38,713,968.91	65,613,505.00	73,613,505.00	34,899,536.09+	42,380,026.09
Total Recurrent Expenditure		54,863,380.85	79,960,275.00	89,460,275.00	34,596,894.15+	74,764,445.05
LIASON OFFICE - LAGOS						
HEAD: 413090207						
Personnel Cost	1	14,499,612.90	16,347,050.00	16,347,050.00	1,847,437.10+	19,679,185.82
Travel & Transport	2	1,587,350.00	3,015,000.00	3,015,000.00	1,427,650.00+	7,986,119.79
Utility Services	3	354,600.00	6,300,000.00	6,300,000.00	5,945,400.00+	4,105,390.00
Telephone and Postal Services	5	1,444,150.00	1,000,000.00	1,000,000.00	444,150.00-	1,579,535.00
Stationery	6	564,950.00	800,000.00	800,000.00	235,050.00+	538,650.00
Maint of Office Furniture & Equipment	7	2,462,850.00	2,500,000.00	2,500,000.00	37,150.00+	869,900.00
Maintenance of Vehicle & Capital Assets	9	9,462,173.00	12,500,000.00	12,500,000.00	3,037,827.00+	11,434,825.00
Training & Staff Development	10		500,000.00	500,000.00	500,000.00+	110,000.00
Entertainment & Hospitality	11		2,554,000.00	2,554,000.00	2,554,000.00+	2,489,590.00
Miscellaneous Expenses	12	8,160,330.00	3,800,000.00	3,800,000.00	4,360,330.00-	5,209,465.00
Total Overheads:		24,036,403.00	32,969,000.00	32,969,000.00	8,932,597.00+	34,323,474.79
Total Recurrent Expenditure		38,536,015.90	49,316,050.00	49,316,050.00	10,780,034.10+	54,002,660.61
OFFICE OF HEAD OF SERVICE						
HEAD: 414090201						
Personnel Cost	1	16,455,613.64	17,933,860.00	20,598,100.00	4,142,486.36+	18,774,967.79
Travel & Transport	2	3,194,765.00	5,010,500.00	5,010,500.00	1,815,735.00+	1,595,000.00
Utility Services	3	87,250.00	100,000.00	100,000.00	12,750.00+	
Stationery	5	165,000.00	3,000,000.00	3,000,000.00	2,835,000.00+	500,000.00
Maint of Office Furniture & Equipment	6	79,000.00	2,150,000.00	2,150,000.00	2,071,000.00+	12,000.00
Maintenance of Vehicle & Capital Assets	7	1,230,180.00	2,000,000.00	2,000,000.00	769,820.00+	1,223,000.00
Grants and Subvention	9	875,000.00	5,500,000.00	5,500,000.00	4,625,000.00+	
Training & Staff Development	10		1,300,000.00	1,300,000.00	1,300,000.00+	3,555,000.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	450,000.00
Miscellaneous Expenses	12	33,659,589.91	11,200,000.00	11,200,000.00	22,459,589.91-	37,955,405.04
Total Overheads:		39,290,784.91	30,356,500.00	30,356,500.00	8,934,284.91-	45,290,405.04
Total Recurrent Expenditure		55,746,398.55	48,290,360.00	50,954,600.00	4,791,798.55-	64,065,372.83

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF ESTABLISHMENT. & PENSION						
HEAD: 414090202						
	SH					
Personnel Cost	1	41,645,299.00	25,309,260.00	27,675,020.00	13,970,279.00-	26,264,605.67
Travel & Transport	2	892,460.00	6,000,000.00	6,004,500.00	5,112,040.00+	2,274,280.00
Stationery	5	113,500.00	2,000,000.00	2,000,000.00	1,886,500.00+	137,700.00
Maint. Of Office Furniture & Equipment	6	666,000.00	2,650,000.00	2,650,000.00	1,984,000.00+	36,000.00
Maintenance of Vehicle & Capital Assets	7	265,020.00	3,500,000.00	3,500,000.00	3,234,980.00+	569,240.00
Training & Staff Development	10	399,000.00	2,800,000.00	2,800,000.00	2,401,000.00+	150,450.00
Entertainment & Hospitality	11		114,000.00	114,000.00	114,000.00+	
Miscellaneous Expenses	12	3,135,710.00	13,760,000.00	14,260,000.00	11,124,290.00+	1,627,330.00
Total Overheads:		5,471,690.00	30,824,000.00	31,328,500.00	25,856,810.00+	4,795,000.00
Total Recurrent Expenditure		47,116,989.00	56,133,260.00	59,003,520.00	11,886,531.00+	31,059,605.67
BUREAU OF ADMINISTRATION						
HEAD: 414090203						
	SH					
Personnel Cost	1	29,410,738.30	29,503,610.00	31,869,370.00	2,458,631.70+	27,141,010.64
Travel & Transport	2	175,000.00	2,500,000.00	2,500,000.00	2,325,000.00+	352,200.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	340,000.00	3,000,000.00	3,000,000.00	2,660,000.00+	229,800.00
Maint. of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	45,060.00
Maintenance of Vehicle & Capital Assets	7	162,500.00	3,300,000.00	3,300,000.00	3,137,500.00+	304,750.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	100,000.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	12	2,552,500.00	5,650,000.00	5,650,000.00	3,097,500.00+	2,741,950.00
Total Overhead		3,230,000.00	16,878,000.00	16,878,000.00	13,648,000.00+	3,773,760.00
Total Recurrent Expenditure		32,640,738.30	46,381,610.00	48,747,370.00	16,106,631.70+	30,914,770.64
BUREAU OF SERVICE WELFARE						
HEAD: 414090204						
	SH					
Personnel Cost	1	57,576,392.73	18,643,710.00	21,009,470.00	36,566,922.73-	32,160,871.62
Local Travel & Transport	2	43,390.00	1,200,000.00	1,200,000.00	1,156,610.00+	437,000.00
Utility Services	3	8,000,000.00	67,200.00	67,200.00	7,932,800.00-	
Stationery	5	267,700.00	1,000,000.00	1,000,000.00	732,300.00+	170,020.00
Maint. of Office Furniture & Equipment	6		350,000.00	350,000.00	350,000.00+	
Maintenance of Vehicle & Capital Assets	7	144,800.00	1,700,000.00	1,700,000.00	1,555,200.00+	953,980.00
Grants and Subvention	9		250,000.00	250,000.00	250,000.00+	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	101,000.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	5,631,610.00	13,230,000.00	13,230,000.00	7,598,390.00+	3,403,341.38
Total Overheads :		14,087,500.00	18,493,200.00	18,493,200.00	4,405,700.00+	5,065,341.38
Total Recurrent Expenditure		71,663,892.73	37,136,910.00	39,502,670.00	32,161,222.73-	37,226,213.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF COMMON SERVICE						
HEAD: 414090205						
Personnel Cost		26,721,032.37	15,733,660.00	18,099,420.00	8,621,612.37-	20,651,021.29
Transport & Travel	1	105,610.00	1,515,000.00	1,515,000.00	1,409,390.00+	443,500.00
Utility Services	2		200,000.00	200,000.00	200,000.00+	
Stationery	4	68,850.00	1,200,000.00	1,200,000.00	1,131,150.00+	151,400.00
Maint. of Office Furniture & Equipment	5	45,000.00	1,850,000.00	1,850,000.00	1,805,000.00+	118,050.00
Maintenance of Vehicle & Capital Assets	6	530,130.00	2,000,000.00	2,000,000.00	1,469,870.00+	339,750.00
Training & Staff Development	9		600,000.00	600,000.00	600,000.00+	223,000.00
Entertainment & Hospitality	10		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	11	1,825,410.00	22,550,000.00	22,550,000.00	20,724,590.00+	2,334,300.00
Total Overheads :		2,575,000.00	29,975,000.00	29,975,000.00	27,400,000.00+	3,610,000.00
Total Recurrent Expenditure		29,296,032.37	45,708,660.00	48,074,420.00	18,778,387.63+	24,261,021.29
BUREAU OF TRAINING						
HEAD: 414090206						
	SH					
Personnel Cost	1	15,269,692.05	17,355,030.00	19,720,790.00	4,451,097.95+	12,745,063.09
Travel & Transport	2	132,500.00	2,600,000.00	2,600,000.00	2,467,500.00+	546,000.00
Utility Services	3		101,000.00	101,000.00	101,000.00+	
Stationery	5	43,800.00	1,000,000.00	1,000,000.00	956,200.00+	104,250.00
Maint. of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	
Maintenance of Vehicle & Capital Assets	7	355,620.00	4,000,000.00	4,000,000.00	3,644,380.00+	585,400.00
Training & Staff Development	10	2,850,000.00	62,400,000.00	62,400,000.00	59,550,000.00+	5,011,650.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	12	3,295,080.00	4,500,000.00	4,500,000.00	1,204,920.00+	3,504,350.00
Total Overheads		6,677,000.00	76,329,000.00	76,329,000.00	69,652,000.00+	9,751,650.00
Total Recerrent Expenditure		21,946,692.05	93,684,030.00	96,049,790.00	74,103,097.95+	22,496,713.09
MINISTRY OF AGRICULTURE						
HEAD: 415090201						
	SH					
Personnel Cost	1	296,547,788.25	234,036,690.00	236,402,450.00	60,145,338.25-	284,051,546.52
Transport & Traveling	2	7,648,000.00	7,195,000.00	7,195,000.00	453,000.00-	839,500.00
Stationery	5	915,145.00	4,000,000.00	4,000,000.00	3,084,855.00+	597,870.00
Maint of Office Furniture & Equipment	6	500,000.00	3,700,000.00	3,700,000.00	3,200,000.00+	647,350.00
Maintenance of Vehicle & Capital Assets	7	1,558,640.00	5,400,000.00	5,400,000.00	3,841,360.00+	1,555,615.00
Grants and Subvention	9	10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	38,215,600.00
Training & Staff Development	10	102,500.00	600,000.00	600,000.00	497,500.00+	
Entertainment & Hospitality	11		504,000.00	504,000.00	504,000.00+	1,374,500.00
Miscellaneous Expenses	12	4,260,015.54	14,610,000.00	14,610,000.00	10,349,984.46+	131,761,600.00
Total Overheads :		24,984,300.54	51,009,000.00	51,009,000.00	26,024,699.46+	174,992,035.00
Total Recurrent Expenditure		321,532,088.79	285,045,690.00	287,411,450.00	34,120,638.79-	459,043,581.52

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY POVERTY REDUCTION & COOPERATIVE HEAD: 416090201						
	SH					
Personnel Costs	1	129,811,577.82	94,669,450.00	97,035,210.00	32,776,367.82-	103,067,829.13
Travel & Transport	2	707,100.00	2,506,000.00	2,506,000.00	1,798,900.00+	1,707,685.27
Utility Services	3		200,000.00	200,000.00	200,000.00+	
Stationery	5	585,000.00	1,500,000.00	1,500,000.00	915,000.00+	
Maint of Office Furniture & Equipment	6		4,150,000.00	4,150,000.00	4,150,000.00+	450,000.00
Maintenance of Vehicle & Capital Assets	7		3,500,000.00	3,500,000.00	3,500,000.00+	650,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		420,000.00	420,000.00	420,000.00+	
Miscellaneous Expenses	12	2,242,500.00	6,960,000.00	6,960,000.00	4,717,500.00+	3,729,000.00
Total Overheads:		3,534,600.00	19,836,000.00	19,836,000.00	16,301,400.00+	6,536,685.27
Total Recurrent Expenditure		133,346,177.82	114,505,450.00	116,871,210.00	16,474,967.82-	109,604,514.40
MINISTRY OF COMMERCE & INDUSTRY HEAD: 417090201						
	SH					
Personnel Cost	1	96,672,808.61	71,108,150.00	*73,473,910.00	23,198,898.61-	108,948,115.56
Travel & Transport	2	132,200.00	6,013,500.00	6,013,500.00	5,881,300.00+	314,250.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	80,250.00	1,000,000.00	1,000,000.00	919,750.00+	270,625.00
Maint. of Office Furniture & Equipment	6	13,004.00	1,300,000.00	1,300,000.00	1,286,996.00+	290,290.00
Maintenance of Vehicle & Capital Assets	7	567,675.00	3,500,000.00	3,500,000.00	2,932,325.00+	681,375.00
Grants and Subvention	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	180,000.00
Entertainment & Hospitality	11		546,000.00	546,000.00	546,000.00+	
Miscellaneous Expenses	12	2,164,411.00	4,350,000.00	4,350,000.00	2,185,589.00+	2,057,710.00
Total Overheads:		2,957,540.00	19,409,500.00	19,409,500.00	16,451,960.00+	3,794,250.00
Total Recurrent Expenditure		99,630,348.61	90,517,650.00	92,883,410.00	6,746,938.61-	112,742,365.56
MINISTRY OF SCIENCE & TECHNOLOGY HEAD : 418090201						
	SH					
Personnel Costs	1	49,515,496.89	40,357,700.00	42,723,460.00	6,792,036.89-	44,285,382.56
Travel & Transport	2	143,000.00	4,000,000.00	4,000,000.00	3,857,000.00+	14,477,100.00
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Telephone & Postal Services	4		400,000.00	400,000.00	400,000.00+	
Stationery	5	240,700.00	1,000,000.00	1,000,000.00	759,300.00+	130,010.00
Maint of Office Furniture & Equipment	6	294,100.00	1,600,000.00	1,600,000.00	1,305,900.00+	739,350.00
Maintenance of Vehicle & Capital Assets	7	348,000.00	3,000,000.00	3,000,000.00	2,652,000.00+	315,290.00
Training & Staff Development	10		1,550,000.00	1,550,000.00	1,550,000.00+	
Entertainment & Hospitality	11		186,000.00	186,000.00	186,000.00+	1,450,000.00
Miscellaneous Expenses	12	28,455,223.18	4,950,000.00	4,950,000.00	23,505,223.18-	42,777,444.05
Total Overheads:		29,481,023.18	16,746,000.00	16,746,000.00	12,735,023.18-	59,889,194.05
Total Recurrent Expenditure		78,996,520.07	57,103,700.00	59,469,460.00	19,527,060.07-	104,174,576.61

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF EDUCATION						
HEAD: 419090201						
SH						
Personnel Costs	1	181,348,987.45	170,772,320.00	173,138,080.00	8,210,907.45-	197,169,095.60
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Travel & Transport	2	2,272,860.00	5,000,000.00	5,000,000.00	2,727,140.00+	352,000.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	81,900.00	1,000,000.00	1,000,000.00	918,100.00+	212,660.00
Maint.of Office Furniture & Equipment	6	100,285.00	2,500,000.00	2,500,000.00	2,399,715.00+	487,440.00
Maintenance of Vehicle & Capital Assets	7	965,515.00	5,000,000.00	5,000,000.00	4,034,485.00+	1,166,455.00
Grants and Subvention	9	1,000,000.00	110,000,000.00	110,000,000.00	109,000,000.00+	5,300,000.00
Training & Manpower Development	10	106,500.00	42,150,000.00	42,150,000.00	42,043,500.00+	
Entertainment & Hospitality	11	3,000,000.00	1,176,000.00	1,176,000.00	1,824,000.00-	
Miscellaneous Expenses	12	16,162,940.00	35,050,010.00	35,050,010.00	18,887,070.00+	19,521,976.09
Total Overheads:		23,690,000.00	201,976,010.00	201,976,010.00	178,286,010.00+	27,040,531.09
Total Recurrent Expenditure		205,038,987.45	372,748,330.00	375,114,090.00	170,075,102.55+	224,209,626.69
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MINISTRY OF FINANCE						
HEAD: 420090202						
SH						
Personnel Cost	1	106,532,739.17	56,689,220.00	59,054,980.00	47,477,759.17-	78,305,923.47
Travel & Transport	2	6,669,700.00	30,021,000.00	30,021,000.00	23,351,300.00+	14,742,254.00
Utility Services	3					360,000.00
Telephone and Postal Services	4		30,000.00	30,000.00	30,000.00+	
Stationery	5	1,619,125.00	6,000,000.00	6,000,000.00	4,380,875.00+	3,072,400.00
Maint.of Office Furniture & Equipment	6	2,702,730.00	4,000,000.00	4,000,000.00	1,297,270.00+	1,828,935.00
Maintenance of Vehicle & Capital Assets	7	6,474,145.00	10,000,000.00	10,000,000.00	3,525,855.00+	4,337,501.50
Grants and Subvention	9	9,400,000.00	3,100,000.00	3,100,000.00	6,300,000.00-	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	413,000.00
Entertainment & Hospitality	11		104,000.00	104,000.00	104,000.00+	250,000.00
Miscellaneous Expenses	12	91,418,730.00	42,050,000.00	42,050,000.00	49,368,730.00-	60,844,649.50
Total Overheads:		118,284,430.00	95,905,000.00	95,905,000.00	22,379,430.00-	85,848,740.00
Total Recurrent Expenditure		224,817,169.17	152,594,220.00	154,959,980.00	69,857,189.17-	164,154,663.47
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OFFICE OF THE ACCOUN. GENERAL						
HEAD: 421090201						
SH						
Personnel Cost	1	105,426,651.83	167,723,850.00	170,089,610.00	64,662,958.17+	117,208,856.08
Travel & Transport	2	3,583,280.00	8,000,000.00	8,013,500.00	4,430,220.00+	24,712,005.47
Telephone and Postal Services	4	100,000.00			100,000.00-	
Stationery	5	1,053,105.52	3,000,000.00	3,300,000.00	2,246,894.48+	529,529.00
Maint.of Office Furniture & Equipment	6	1,184,250.00	4,850,000.00	6,850,000.00	5,665,750.00+	888,250.00
Maintenance of Vehicle & Capital Assets	7	3,630,601.01	8,000,000.00	11,000,000.00	7,369,398.99+	8,294,250.00
Consultancy Services	8					26,685,695.47
Grants and Subvention	9	500,000.00			500,000.00-	
Training & Staff Development	10	449,000.00		1,100,000.00	651,000.00+	2,216,000.00
Entertainment & Hospitality	11	10,500.00	600,000.00	600,000.00	589,500.00+	
Miscellaneous Expenses	12	2,502,302,877.14	1,012,300,000.00	1,057,300,000.00	1,445,002,877.14-	3,879,792,918.02
Total Overheads:		2,512,813,613.67	1,036,750,000.00	1,088,163,500.00	1,424,650,113.67-	3,943,118,647.96
Total Recurrent Expenditure		2,618,240,265.50	1,204,473,850.00	1,258,253,110.00	1,359,987,155.50-	4,060,327,504.04

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BOARD OF INTERNAL REVENUE						
HEAD: 422090201 SH						
Personnel Cost	1	165,815,326.76	194,644,880.00	197,010,640.00	31,195,313.24+	165,676,528.66
Travel & Transport	2	378,094.00	6,361,150.00	6,361,150.00	5,983,056.00+	
Telephone & Postal Services	4		40,000.00	40,000.00	40,000.00+	
Stationery	5		60,000,000.00	60,000,000.00	60,000,000.00+	
Maintenance of Office Furniture & Equip	6	4,050,000.00	3,100,000.00	3,100,000.00	950,000.00-	
Maintenance of Vehicle & Capital Assets	7		11,000,000.00	11,000,000.00	11,000,000.00+	
Training & Staff Development	10		4,300,000.00	4,300,000.00	4,300,000.00+	
Entertainment & Hospitality	11		3,566,000.00	3,566,000.00	3,566,000.00+	
Miscellaneous Expenses	12	7,950,000.00	9,930,020.00	9,930,020.00	1,980,020.00+	1,750,000.00
Total Overheads:		12,378,094.00	98,297,170.00	98,297,170.00	85,919,076.00+	1,750,000.00
Total Recurrent Expenditure		178,193,420.76	292,942,050.00	295,307,810.00	117,114,389.24+	167,426,528.66
MINISTRY OF HEALTH						
HEAD: 423090201 SH						
Personnel Cost	1	423,379,521.06	627,179,500.00	629,545,260.00	206,165,738.94+	370,441,085.55
Travel & Transport	2	1,787,515.73	7,045,000.00	7,045,000.00	5,257,484.27+	617,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Telephone and Postal Services	4	300,000.00			300,000.00-	
Stationery	5	430,175.00	2,500,000.00	2,500,000.00	2,069,825.00+	470,395.00
Maint. of Office Furniture & Equipment	6		4,650,000.00	4,650,000.00	4,650,000.00+	150,000.00
Maintenance of Vehicle & Capital Assets	7	963,775.00	12,000,000.00	12,000,000.00	11,036,225.00+	1,522,970.00
Grants and Subvention	9	4,350,000.00	11,160,000.00	11,160,000.00	6,810,000.00+	2,500,000.00
Training & Staff Development	10	75,000.00	5,050,000.00	5,050,000.00	4,975,000.00+	
Entertainment & Hospitality	11	150,000.00	3,324,000.00	3,324,000.00	3,174,000.00+	100,000.00
Miscellaneous Expenses	12	6,587,550.00	20,900,000.00	20,900,000.00	14,312,450.00+	5,266,635.00
Total Overheads:		14,644,015.73	66,729,000.00	66,729,000.00	52,084,984.27+	10,627,000.00
Total Recurrent Expenditure		438,023,536.79	693,908,500.00	696,274,260.00	258,250,723.21+	381,068,085.55
MINISTRY OF INFORMATION CULTUR & TOURISM						
HEAD: 424090203 SH						
Personnel Cost	1	134,716,819.23	131,285,400.00	133,651,160.00	1,065,659.23-	136,897,328.63
Travel & Transport	2	4,307,920.00	2,000,000.00	2,000,000.00	2,307,920.00-	5,000,000.00
Utility Services	3	273,700.00			273,700.00-	
Telephone & Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	652,500.00	4,000,000.00	4,000,000.00	3,347,500.00+	377,350.00
Maint. of Office Furniture & Equipment	6		2,150,000.00	2,150,000.00	2,150,000.00+	800,000.00
Maintenance of Vehicle & Capital Assets	7	1,190,800.00	4,000,000.00	4,000,000.00	2,809,200.00+	1,212,650.00
Consultancy Services	8					500,000.00
Grants and Subvention	9					20,132,127.93
Training & Staff Development	10	2,313,800.00	1,200,000.00	1,200,000.00	1,113,800.00-	337,500.00
Entertainment & Hospitality	11		402,000.00	402,000.00	402,000.00+	
Miscellaneous Expenses	12	10,232,280.00	5,550,000.00	5,550,000.00	4,682,280.00-	5,566,000.00
Total Overheads:		18,971,000.00	19,402,000.00	19,402,000.00	431,000.00+	33,925,627.93
Total Recurrent Expenditure		153,687,819.23	150,687,400.00	153,053,160.00	634,659.23-	170,822,956.56

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF JUSTICE						
HEAD: 425090201						
	SH					
Personnel Cost	1	153,005,428.18	111,990,385.00	114,356,145.00	38,649,283.18-	154,764,176.37
Travel & Transport	2	790,200.00	10,004,500.00	10,004,500.00	9,214,300.00+	1,914,646.80
Utility Services	3		300,000.00	300,000.00	300,000.00+	
Stationery	5	30,200.00	5,000,000.00	5,000,000.00	4,969,800.00+	
Maint. of Office Furniture & Equipment	6	159,440.00	1,650,000.00	1,650,000.00	1,490,560.00+	233,900.00
Maintenance of Vehicle & Capital Assets	7	684,000.00	5,000,000.00	5,000,000.00	4,316,000.00+	5,231,045.00
Grants and Subvention	9		15,950,000.00	21,950,000.00	21,950,000.00+	200,000.00
Training & Staff Development	10		5,300,000.00	5,300,000.00	5,300,000.00+	200,000.00
Entertainment & Hospitality	11		564,000.00	564,000.00	564,000.00+	
Miscellaneous Expenses	12	32,386,160.00	60,650,000.00	60,650,000.00	28,263,840.00+	11,509,765.00
Total Overheads0:		34,050,000.00	104,418,500.00	110,418,500.00	76,368,500.00+	19,289,356.80
Total Recurrent Expenditure		187,055,428.18	216,408,885.00	224,774,645.00	37,719,216.82+	174,053,533.17
MINISTRY OF LAND, SURVEY & URBAN DEVELOPMENT						
HEAD: 426090201						
	SH					
Personnel Cost	1	117,543,155.94	127,673,690.00	130,039,450.00	12,496,294.06+	110,931,223.58
Travel & Transport	2	192,260.00	5,012,600.00	5,012,600.00	4,820,340.00+	58,150.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	17,500.00
Stationery	5	700,780.00	2,000,000.00	2,000,000.00	1,299,220.00+	272,545.00
Maint. of Office Furniture & Equipment	6		1,500,000.00	1,500,000.00	1,500,000.00+	10,000.00
Maintenance of Vehicle & Capital Assets	7	1,760,000.00	5,070,000.00	7,570,000.00	5,810,000.00+	14,753,460.00
Grants and Subvention	9	200,000.00	30,500,000.00	36,650,000.00	36,450,000.00+	
Staff Trag & Manpower Development	10	571,500.00	600,000.00	600,000.00	28,500.00+	202,500.00
Entertainment & Hospitality	11	126,010.00	384,000.00	384,000.00	257,990.00+	
Miscellaneous Expenses	12	3,881,334.62	5,000,000.00	5,000,000.00	1,118,665.38+	3,759,405.00
Total Overheads:		7,431,884.62	50,166,600.00	58,816,600.00	51,384,715.38+	19,073,560.00
Total Recurrent Expenditure		124,975,040.56	177,840,290.00	188,856,050.00	63,881,009.44+	130,004,783.58
MINISTRY OF L.G. & CHIEFTANCY AFFAIRS						
HEAD: 427090201						
	SH					
Personnel Cost	1	40,854,899.04	57,350,140.00	59,715,900.00	18,861,000.96+	35,996,012.68
Travel & Transport	2	12,319,575.00	3,855,000.00	3,855,000.00	8,464,575.00-	1,826,350.00
Stationery	5	255,900.00	900,000.00	900,000.00	644,100.00+	271,770.00
Maint. of Office Furniture & Equipment	6		1,590,000.00	1,590,000.00	1,590,000.00+	54,900.00
Maintenance of Vehicle & Capital Assets	7	218,500.00	3,970,000.00	3,970,000.00	3,751,500.00+	900,785.00
Staff Training & Manpower Development	10		480,000.00	480,000.00	480,000.00+	
Entertainment & Hospitality	11		132,000.00	132,000.00	132,000.00+	1,525,000.00
Miscellaneous Expenses	12	1,806,025.00	54,760,000.00	54,760,000.00	52,953,975.00+	16,789,595.00
Total Overheads:		14,600,000.00	65,687,000.00	65,687,000.00	51,087,000.00+	21,368,400.00
Total Recurrent Expenditure		55,454,899.04	123,037,140.00	125,402,900.00	69,948,000.96+	57,364,412.68

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF PUB. UTILITIES & WATER RESOURCES HEAD: 428090201						
Personnel Costs	1	81,464,870.49	72,901,380.00	75,267,140.00	6,197,730.49-	72,142,151.82
Travel & Transport	2	2,192,000.00	6,000,000.00	6,000,000.00	3,808,000.00+	
Utility Services	3	21,000,000.00	50,000,000.00	50,000,000.00	29,000,000.00+	
Stationery	5	2,000,000.00	100,000.00	2,100,000.00	100,000.00+	501,800.00
Maint. of Office Furniture & Equipment	6	392,500.00	1,950,000.00	1,950,000.00	1,557,500.00+	
Maintenance of Vehicle & Capital Assets	7	4,092,500.00	13,500,000.00	13,500,000.00	9,407,500.00+	16,400,000.00
Grants and Subvention	9	3,940,000.00	600,000.00	600,000.00	3,340,000.00-	
Training & Staff Development	10	232,000.00	276,002.00	276,002.00	44,002.00+	
Entertainment & Hospitality	11	1,262,750.00	4,800,000.00	4,800,000.00	3,537,250.00+	
Miscellaneous Expenses	12	7,044,105.52			7,044,105.52-	8,182,476.52
Total Overheads:		42,155,855.52	77,226,002.00	79,226,002.00	37,070,146.48+	25,084,276.52
Total Recurrent Expenditure		123,620,726.01	150,127,382.00	154,493,142.00	30,872,415.99+	97,226,428.34
MINISTRY OF ENVIRONMENT HEAD: 429090201						
Personnel Costs	1	88,381,767.39	80,997,890.00	83,363,650.00	5,018,117.39-	85,895,162.39
Travel & Transport	2	1,234,600.00	5,066,002.00	5,066,002.00	3,831,402.00+	2,546,700.00
Stationery	5	292,500.00	1,500,000.00	1,500,000.00	1,207,500.00+	150,000.00
Maint. of Office Furniture & Equipment	6	1,000,000.00	2,350,000.00	2,350,000.00	1,350,000.00+	
Maintenance of Vehicle & Capital Assets	7	1,192,500.00	7,400,000.00	7,400,000.00	6,207,500.00+	1,250,000.00
Grants and Subvention	9					500,000.00
Training & Staff Development	10	426,205.15	600,000.00	600,000.00	173,794.85+	842,000.00
Entertainment & Hospitality	11	509,908.00	510,000.00	510,000.00	92.00+	
Miscellaneous Expenses	12	13,283,400.00	20,850,000.00	20,850,000.00	7,566,600.00+	27,901,575.00
Total Overheads:		17,939,113.15	38,276,002.00	38,276,002.00	20,336,888.85+	33,190,275.00
Total Recurrent Expenditure		106,320,880.54	119,273,892.00	121,639,652.00	15,318,771.46+	119,085,437.39
MINISTRY OF PETROLEUM & SOLID MINERAL DEV HEAD: 430090201						
	SH					
Personnel Cost:	1	30,289,682.60	32,067,090.00	34,432,850.00	4,143,167.40+	34,090,137.94
Travel & Transport	2	254,290.00	3,500,000.00	3,500,000.00	3,245,710.00+	1,311,867.00
Stationery	6	158,480.00	1,500,000.00	1,500,000.00	1,341,520.00+	375,530.00
Maint. of Office Furniture & Equipment	7	31,000.00	750,000.00	750,000.00	719,000.00+	137,450.00
Maintenance of Vehicle & Capital Assets	10	2,616,230.00	3,700,000.00	3,700,000.00	1,083,770.00+	1,142,610.00
Grants and Subvention	12	500,000.00			500,000.00-	
Training & Staff Development		97,000.00	600,000.00	600,000.00	503,000.00+	300,000.00
Entertainment & Hospitality			150,000.00	150,000.00	150,000.00+	
Miscellaneous Expenses		2,039,890.00	5,050,000.00	5,050,000.00	3,010,110.00+	2,700,543.00
Total Overheads:		5,696,890.00	15,250,000.00	15,250,000.00	9,553,110.00+	5,968,000.00
Total Recurrent Expenditure		35,986,572.60	47,317,090.00	49,682,850.00	13,696,277.40+	40,058,137.94

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF SPORTS & SOCIAL DEVELOPMENT						
HEAD: 431090201						
	SH					
Personnel Cost:	1	65,841,007.61	569,411,730.00	569,411,730.00	503,570,722.39+	56,008,837.60
OVERHEADS: MIN.OF SPORTS & SOCIAL DEV.	2	791,320.00	3,006,000.00	3,006,000.00	2,214,680.00+	515,000.00
Telephone and Postal Services	4		200,000.00	200,000.00	200,000.00+	
Stationery	5	70,000.00	2,000,000.00	2,000,000.00	1,930,000.00+	623,000.00
Maint.of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	150,000.00
Maintenance of Vehicle & Capital Assets	7	1,027,500.00	3,500,000.00	3,500,000.00	2,472,500.00+	677,000.00
Grants and Subvention	9	21,000,000.00	520,000,000.00	520,000,000.00	499,000,000.00+	50,180,579.20
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	10,000,000.00
Entertainment & Hospitality	11		96,002.00	96,002.00	96,002.00+	10,000,000.00
Miscellaneous Expenses	12	12,356,180.00	67,500,000.00	67,500,000.00	55,143,820.00+	21,051,750.00
Total Overheads:		35,245,000.00	598,552,002.00	598,552,002.00	563,307,002.00+	93,197,329.20
Total Recurrent Expenditure		101,086,007.61	1,167,963,732.00	1,167,963,732.00	1,066,877,724.39+	149,206,166.80
MINISTRY OF WORKS & TRANSPORT						
HEAD: 432090201						
	SH					
Personnel Cost:	1	126,378,673.54	289,323,780.00	291,689,542.00	165,310,868.46+	134,678,348.90
Travel & Transport	2	2,479,146.00	5,100,000.00	5,100,000.00	2,620,854.00+	406,269.65
Utility Services	3		400,000.00	400,000.00	400,000.00+	
Stationery	5	515,866.00	2,000,000.00	2,000,000.00	1,484,134.00+	804,387.00
Maint. of Office Furniture & Equipment	6	407,615.00	2,500,000.00	2,500,000.00	2,092,385.00+	163,000.00
Maintenance of Vehicle & Capital Assets	7	11,905,603.00	23,550,000.00	23,550,000.00	11,644,397.00+	2,343,730.00
Grants and Subvention	9		6,000,000.00	6,000,000.00	6,000,000.00+	
Training & Staff Development	10	288,000.00	600,000.00	600,000.00	312,000.00+	300,000.00
Entertainment & Hospitality	11		347,996.00	347,996.00	347,996.00+	
Miscellaneous Expenses	12	3,571,059.00	7,000,000.00	7,000,000.00	3,428,941.00+	8,904,093.00
Total Overheads:		19,167,289.00	47,497,996.00	47,497,996.00	28,330,707.00+	12,921,479.65
Total Recurrent Expenditure		145,545,962.54	336,821,776.00	339,187,538.00	193,641,575.46+	147,599,828.55
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
HEAD: 433090201						
	SH					
Personnel Cost:	1	56,152,010.57	113,183,490.00	115,549,250.00	59,397,239.43+	88,453,437.23
Travel & Transport	2	1,831,850.00	3,013,500.00	3,013,500.00	1,181,650.00+	7,685,126.80
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	394,100.00	1,500,000.00	1,500,000.00	1,105,900.00+	275,360.00
Maint. of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	329,500.00
Maintenance of Vehicle & Capital Assets	7	14,687,250.00	10,250,000.00	10,250,000.00	4,437,250.00-	1,003,190.00
Grants and Subvention	9	983,000.00			983,000.00-	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	334,000.00
Entertainment & Hospitality	11	1,000,000.00	240,000.00	240,000.00	760,000.00-	100,000.00
Miscellaneous Expenses	12	2,521,053.07	4,000,000.00	4,000,000.00	1,478,946.93+	2,674,958.00
Total Overheads:		21,417,253.07	21,353,500.00	21,353,500.00	63,753.07-	12,402,134.80
Total Recurrent Expenditure		77,569,263.64	134,536,990.00	136,902,750.00	59,333,486.36+	100,855,572.03

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF WOMEN AFFAIRS						
HEAD: 434090201						
	SH					
Personnel Cost:	1	71,101,689.52	62,825,000.00	65,190,760.00	5,910,929.52-	41,810,447.10
Travel & Transport	2	881,010.00	8,012,000.00	8,012,000.00	7,130,990.00+	1,705,146.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		3,000,000.00	3,000,000.00	3,000,000.00+	90,975.00
Maint. of Office Furniture & Equipment	6	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00+	68,400.00
Maintenance of Vehicle & Capital Assets	7	180,500.00	3,500,000.00	3,500,000.00	3,319,500.00+	359,300.00
Grants and Subvention	9	600,000.00	6,300,000.00	6,300,000.00	5,700,000.00+	400,000.00
Training & Staff Development	10	200,000.00	600,000.00	600,000.00	400,000.00+	6,520,750.00
Entertainment & Hospitality	11	900,000.00	336,000.00	336,000.00	564,000.00-	
Miscellaneous Expenses	12	15,578,490.00	42,400,000.00	42,400,000.00	26,821,510.00+	27,309,325.00
Total Overheads:		18,440,000.00	66,198,000.00	66,198,000.00	47,758,000.00+	36,453,896.00
Total Recurrent Expenditure		89,541,689.52	129,023,000.00	131,388,760.00	41,847,070.48+	78,264,343.10
MINISTRY OF YOUTH DEVELOPMENT						
HEAD: 435090201						
	SH					
Personnel Cost:	1	48,685,301.54	48,027,640.00	50,393,400.00	1,708,098.46+	47,985,489.34
Travel & Transport	2	1,924,240.00	6,000,000.00	6,000,000.00	4,075,760.00+	1,394,840.00
Telephone and Postal Services	4	5,500.00	150,000.00	150,000.00	144,500.00+	
Stationery	5	164,160.00	2,000,000.00	2,000,000.00	1,835,840.00+	105,800.00
Maint. of Office Furniture & Equipment	6	232,090.00	1,950,000.00	1,950,000.00	1,717,910.00+	331,700.00
Maintenance of Vehicle & Capital Assets	7	333,910.00	4,000,000.00	4,000,000.00	3,666,090.00+	696,480.00
Grants and Subvention	9	6,850,000.00		25,940,000.00	19,090,000.00+	
Training & Staff Development	10	50,000.00	1,600,000.00	1,600,000.00	1,550,000.00+	650,000.00
Entertainment & Hospitality	11	1,340,200.00	204,000.00	204,000.00	1,136,200.00-	93,825.00
Miscellaneous Expenses	12	12,967,400.00	8,900,010.00	88,900,010.00	75,932,610.00+	12,493,455.00
Total Overheads:		23,867,500.00	24,804,010.00	130,744,010.00	106,876,510.00+	15,766,100.00
Total Recurrent Expenditure		72,552,801.54	72,831,650.00	181,137,410.00	108,584,608.46+	63,751,589.34
OFFICE OF THE STATE AUDITOR						
GENERAL						
HEAD: 436090201						
	SH					
Personnel Cost:	1	49,599,515.15	51,183,880.00	53,549,640.00	3,950,124.85+	48,452,550.00
Travel & Transport	2	4,588,030.00	6,010,500.00	6,010,500.00	1,422,470.00+	1,601,000.00
Utility Services	3		10,000.00	10,000.00	10,000.00+	
Stationery	5	420,160.00	3,000,000.00	3,000,000.00	2,579,840.00+	
Maint. Of Office Furniture & Equipment	6		5,150,000.00	5,150,000.00	5,150,000.00+	
Maintenance of Vehicle & Capital Assets	7	854,840.00	5,000,000.00	5,000,000.00	4,145,160.00+	2,152,680.00
Training & Staff Development	10	30,000.00	900,000.00	900,000.00	870,000.00+	
Entertainment & Hospitality	11		168,000.00	168,000.00	168,000.00+	
Miscellaneous Expenses	12	1,844,970.00	5,800,000.00	5,800,000.00	3,955,030.00+	7,052,070.00
Total Overheads:		7,738,000.00	26,038,500.00	26,038,500.00	18,300,500.00+	10,805,750.00
Total Recurrent Expenditure		57,337,515.15	77,222,380.00	79,588,140.00	22,250,624.85+	59,258,300.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT HEAD: 437090201						
	SH					
Personnel Cost:	1	28,186,890.77	31,452,360.00	33,818,120.00	5,631,229.23+	26,684,723.76
Travel & Transport	2	123,060.00	2,006,000.00	2,006,000.00	1,882,940.00+	2,697,025.89
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	5,699.60	1,000,000.00	1,000,000.00	994,300.40+	58,550.00
Maint. of Office Furniture & Equipment	6	154,490.40	650,000.00	650,000.00	495,509.60+	388,150.00
Maintenance of Vehicle & Capital Assets	7	328,650.00	500,000.00	500,000.00	171,350.00+	438,450.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	10,000.00
Entertainment & Hospitality	11		45,600.00	45,600.00	45,600.00+	
Miscellaneous Expenses	12	2,738,100.00	3,750,000.00	3,750,000.00	1,011,900.00+	1,270,031.87
Total Overheads:		3,350,000.00	8,581,600.00	8,581,600.00	5,231,600.00+	4,862,207.76
Total Recurrent Expenditure		31,536,890.77	40,033,960.00	42,399,720.00	10,862,829.23+	31,546,931.52
CIVIL SERVICE COMMISSION HEAD: 438090201						
	SH					
Personnel Cost:	1	42,505,035.90	35,892,320.00	38,258,080.00	4,246,955.90-	33,731,748.46
Travel & Transport	2	263,670.00	4,512,000.00	4,512,000.00	4,248,330.00+	1,132,000.00
Stationery	5	513,400.00	3,000,000.00	3,000,000.00	2,486,600.00+	204,000.00
Maintenance of Furniture & Equipments	6	2,100,000.00	3,800,000.00	3,800,000.00	1,700,000.00+	882,400.00
Maintenance of Vehicle & Capital Assets	7	2,446,600.00	9,500,000.00	9,500,000.00	7,053,400.00+	5,257,375.00
Training & Staff Development	10	1,354,500.00	1,300,000.00	1,300,000.00	54,500.00-	
Entertainment & Hospitality	11	1,000,000.00	96,000.00	96,000.00	904,000.00-	
Miscellaneous Expenses	12	38,996,317.77	17,500,000.00	17,500,000.00	21,496,317.77-	14,957,625.00
Total Overheads:		46,674,487.77	39,708,000.00	39,708,000.00	6,966,487.77-	22,433,400.00
Total Recurrent Expenditure		89,179,523.67	75,600,320.00	77,966,080.00	11,213,443.67-	56,165,148.46
LOCAL GOVT SERVICE COMMISSION HEAD: 439090201						
	SH					
Personnel Cost:	1	13,620,874.56	1,512,840.00	3,878,600.00	9,742,274.56-	4,710,405.20
Travel & Transport	2	53,950.00	1,500,000.00	1,500,000.00	1,446,050.00+	315,000.00
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	53,920.00	500,000.00	500,000.00	446,080.00+	35,000.00
Maint. of Office Furniture & Equipment	6		1,350,000.00	1,350,000.00	1,350,000.00+	
Maintenance of Vehicle & Capital Assets	7	677,500.00	2,000,000.00	2,000,000.00	1,322,500.00+	550,000.00
Grants and Subvention	9		300,000,000.00	300,000,000.00	300,000,000.00+	
Training & Staff Development	10	10,000,000.00	350,000.00	350,000.00	9,650,000.00-	
Entertainment & Hospitality	11		24,000.00	24,000.00	24,000.00+	
Miscellaneous Expenses	12	1,607,130.00	3,000,000.00	3,000,000.00	1,392,870.00+	1,900,000.00
Total Overheads:		12,392,500.00	308,834,000.00	308,834,000.00	296,441,500.00+	2,800,000.00
Total Recurrent Expenditure		26,013,374.56	310,346,840.00	312,712,600.00	286,699,225.44+	7,510,405.20

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
ABIA STATE HOUSE OF ASSEMBLY						
HEAD: 440090201						
	SH					
Personnel Cost:	1	359,874,786.61	133,416,040.00	135,781,800.00	224,092,986.61-	352,751,981.19
Travel & Transport	2	2,000,000.00	200,100,000.00	200,100,000.00	198,100,000.00+	27,067,000.00
Utility Services	3		2,000,000.00	2,000,000.00	2,000,000.00+	
Stationery	5		12,000,000.00	12,000,000.00	12,000,000.00+	
Maint. of Office Furniture & Equipment	6	15,000,000.00	13,000,000.00	13,000,000.00	2,000,000.00-	
Maintenance of Vehicle & Capital Assets	7		50,000,000.00	50,000,000.00	50,000,000.00+	
Training & Staff Development	10	18,130,000.00	90,000,000.00	90,000,000.00	71,870,000.00+	1,000,000.00
Entertainment & Hospitality	11		10,294,000.00	10,294,000.00	10,294,000.00+	
Miscellaneous Expenses	12	449,551,879.00	1,242,650,010.00	1,242,650,010.00	793,098,131.00+	335,238,000.00
Total Overheads:		484,681,879.00	1,620,044,010.00	1,620,044,010.00	1,135,362,131.00+	363,305,000.00
Total Recurrent Expenditure		844,556,665.61	1,753,460,050.00	1,755,825,810.00	911,269,144.39+	716,056,981.19
JUDICIARY HIGH COURT						
HEAD: 441090201						
	SH					
Personnel Cost:	1	487,032,447.60	299,766,730.00	359,766,730.00	127,265,717.60-	409,924,081.81
Travel & Transport	2	10,599,042.00	15,120,000.00	15,120,000.00	4,520,958.00+	6,154,620.20
Telephone and Postal Services	4		200,000.00	200,000.00	200,000.00+	
Stationery	5	10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	10,450,000.00
Maint. of Office Furniture & Equipment	6	10,000,000.00	10,150,000.00	10,150,000.00	150,000.00+	10,000,000.00
Maintenance of Vehicle & Capital Assets	7	17,000,000.00	32,000,000.00	47,000,000.00	30,000,000.00+	20,000,000.00
Consultancy Services	8		3,550,000.00	3,550,000.00	3,550,000.00+	
Training & Staff Development	10		2,300,000.00	2,300,000.00	2,300,000.00+	1,270,000.00
Entertainment & Hospitality	11	3,721,115.00	834,000.00	834,000.00	2,887,115.00-	450,000.00
Miscellaneous Expenses	12	11,444,428.78	100,700,000.00	118,450,000.00	107,005,571.22+	14,350,000.00
Total Overheads:		62,764,585.78	184,854,000.00	217,604,000.00	154,839,414.22+	62,674,620.20
Total Recurrent Expenditure		549,797,033.38	484,620,730.00	577,370,730.00	27,573,696.62+	472,598,702.01
CUSTOMARY COURT OF APPEAL						
HEAD: 442090201						
	SH					
Personnel Cost:	1	338,498,470.09	295,697,440.00	298,063,200.00	40,435,270.09-	326,004,970.71
Travel & Transport	2	180,973.00	10,018,000.00	10,018,000.00	9,837,027.00+	1,218,268.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	8,159,850.00	5,000,000.00	5,000,000.00	3,159,850.00-	103,200.00
Maint. of Office Furniture & Equipment	6	488,900.00	7,650,000.00	7,650,000.00	7,161,100.00+	95,570.00
Maintenance of Vehicle & Capital Assets	7	3,318,600.00	3,000,000.00	3,000,000.00	318,600.00-	160,062.00
Grants and Subvention	9	2,300,000.00			2,300,000.00-	800,000.00
Training & Staff Development	10		1,800,000.00	1,800,000.00	1,800,000.00+	
Entertainment & Hospitality	11		240,000.00	240,000.00	240,000.00+	678,000.00
Miscellaneous Expenses	12	7,741,965.00	27,930,000.00	27,930,000.00	20,188,035.00+	4,470,900.00
Total Overheads:		22,190,288.00	55,738,000.00	55,738,000.00	33,547,712.00+	7,526,000.00
Total Recurrent Expenditure		44,380,576.00	111,476,000.00	111,476,000.00	67,095,424.00+	15,052,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
JUDICIAL SERVICE COMMISSION						
HEAD: 443090201						
	SH					
Personnel Cost:	1	48,387,584.93	31,714,210.00	31,714,210.00	16,673,374.93-	38,542,339.71
Travel and Transport	2	848,750.00	2,503,000.00	2,503,000.00	1,654,250.00+	
Stationery	5		700,000.00	700,000.00	700,000.00+	
Maint. of Office Furniture & Equipment	6	686,250.00	1,450,000.00	1,450,000.00	763,750.00+	1,000,000.00
Maintenance of Vehicle & Capital Assets	7		800,000.00	800,000.00	800,000.00+	500,000.00
Training & Staff Development	10		650,000.00	650,000.00	650,000.00+	
Entertainment & Hospitality	11		42,004.00	42,004.00	42,004.00+	
Miscellaneous Expenses	12	1,655,000.00	3,850,000.00	3,850,000.00	2,195,000.00+	1,900,000.00
Total Overheads:		3,190,000.00	9,995,004.00	9,995,004.00	6,805,004.00+	3,400,000.00
Total Recurrent Expenditure		51,577,584.93	41,709,214.00	41,709,214.00	9,868,370.93-	41,942,339.71
ABIA STATE INDEPENDENCE						
ELECTORAL COMMISSION						
HEAD: 444090201						
	SH					
Personnel Cost:	1	111,133,862.16	97,759,750.00	97,759,750.00	13,374,112.16-	105,630,019.28
Travel & Transport	2	3,315,000.00	4,024,000.00	4,024,000.00	709,000.00+	178,000.00
Utility	3		30,000.00	30,000.00	30,000.00+	
Stationery	5		2,500,000.00	2,500,000.00	2,500,000.00+	900,000.00
Main. of Office Funitures & Equipment	6		1,050,000.00	1,050,000.00	1,050,000.00+	450,000.00
Maintenance of Vehicle & Capital Assets	7		2,800,000.00	2,800,000.00	2,800,000.00+	
Training & Staff Development	10		550,000.00	550,000.00	550,000.00+	
Entertainment & Hopitality	11		36,000.00	36,000.00	36,000.00+	
Travel & Transport	12	2,535,000.00	1,790,000.00	1,790,000.00	745,000.00-	8,254,581.00
Total Overheads:		5,850,000.00	12,780,000.00	12,780,000.00	6,930,000.00+	9,782,581.00
Total Recurrent Expenditure		116,983,862.16	110,539,750.00	110,539,750.00	6,444,112.16-	115,412,600.28

SCHEDULE OF CONSOLIDATED REVENUE
FUND CHARGES

ABIA STATE GOVERNMENT OF NIGERIA
 DETAILED REPORT
 CONSOLIDATED REVENUE FUND CHARGES
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Original Budget 10	Revised Budget 10	Variance % 2010	Actual 2009
CONSOLIDATED REVENUE FUND CHARGES						
PENSION AND GRATUITOIES						
HEAD: 431090201 SH						
Pension	1	2,242,420,094.68	1,800,000,000.00	1,800,000,000.00	24.58%-	1,950,293,892.96
Gratuities	2		120,000,000.00	120,000,000.00	100.00%+	
Arrears of Gratuities	3		360,000,000.00	360,000,000.00	100.00%+	
Arrears of Pension	4		287,000,000.00	287,000,000.00	100.00%+	2,735,751.98
Sub-Total: 431090201		2,242,420,094.68	2,567,000,000.00	2,567,000,000.00	12.64%+	1,953,029,644.94
SALARIES AND ALLOWANCES STATUTORY OFFICE HOLDERS						
HEAD: 432090201 SH						
CRFC - Executive Governor	1	3,559,896.00	4,494,800.00	4,494,800.00	20.80%+	3,561,896.00
CRFC - Deputy Governor	2	3,113,676.00	3,908,520.00	3,908,520.00	20.34%+	3,180,000.00
CRFC - State Auditor General	4	1,247,638.40	1,738,360.00	1,738,360.00	28.23%+	1,856,457.60
CRFC - Auditor General for Local Gov't	5	934,709.77	1,128,170.00	1,128,170.00	17.15%+	1,864,116.00
CRFC - Chairman Civil Service Comm	7	5,010,255.60	1,000,760.00	1,000,760.00	400.65%-	5,016,617.16
CRFC - Members Civil Service Commission	8	4,095,840.00	4,003,040.00	4,003,040.00	2.32%-	
CRFC - Chairman Local Gov't Service Comm.	9		6,029,952.00	6,029,952.00	100.00%+	6,889,462.80
Sub-Total: 432090201		17,962,015.77	22,303,602.00	22,303,602.00	19.47%+	22,368,549.56
PUBLIC DEBT CHARGES						
HEAD: 433090201 SH						
Repmnt of Commercial & Other Bank Loans	1	8,504,059,906.87				23,350,680,102.40
Repayment of External Loans	2	1,436,666,390.27	168,000,000.00	168,000,000.00	755.16%-	151,407,437.22
Stale Voucher & Liabil (Asset Sharing)	3	10,540,000.00				
Stale Voucher & Liabilities	4	103,989,822.52	1,332,000,020.00	1,332,000,020.00	92.19%+	9,733,286.13
10% Internal Revenue to Local Govt.	9	40,000,000.00				
Sub-Total: 433090201		10,095,256,119.66	1,500,000,020.00	1,500,000,020.00	573.02%-	23,511,820,825.75
GENERAL SUMMARY						
Pension and GratuitOies		2,242,420,094.68	2,567,000,000.00	2,567,000,000.00	12.64%+	1,953,029,644.94
Statutory Office Holder's Sal		17,962,015.77	22,303,602.00	22,303,602.00	19.47%+	22,368,549.56
Public Debt Charges		10,095,256,119.66	1,500,000,020.00	1,500,000,020.00	573.02%-	23,511,820,825.75
Total Consol Rev Fund Charges		12,355,638,230.11	4,089,303,622.00	4,089,303,622.00	202.15%-	25,487,219,020.25

SCHEDULE OF SUBVENTIONS TO
PARASTATALS AND BOARDS

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
412090300: Government House						
Maint.of UNDP/UNFPA Secre. HEAD: 412090301	SH					
Personnel Cost	1	98,297,944.50	60,000,000.00	60,000,000.00	38,297,944.50-	
Overhead Cost	2	74,961,370.00			74,961,370.00-	
Sub-Total		173,259,314.50	60,000,000.00	60,000,000.00	113,259,314.50-	
Poverty Reduction Agency HEAD: 412090302						
Personnel Cost	1	63,237,969.00	120,000,000.00	120,000,000.00	56,762,031.00+	
Overhead Cost	2	27,945,958.00			27,945,958.00-	
Sub-Total		91,183,927.00	120,000,000.00	120,000,000.00	28,816,073.00+	
UNDP HEAD: 412090303						
UNFPA HEAD: 412090304						
UNICEF HEAD: 412090305						
Personnel Cost	1					8,078,900.82
Overhead Cost	2					350,000.00
Sub-Total						8,428,900.82
EU HEAD: 412090306						
World Bank (UDP) HEAD: 412090307						
UNIDO HEAD: 412090308						
Poverty Reduction (ABPRP) HEAD: 412090309						
Personnel Cost	1					9,516,867.97
Overhead Cost	2					10,050,000.00
Sub-Total						19,566,867.97
State Statistical Agency HEAD: 412090310						
State & Local Govt Areas HEAD: 412090311						
Abia State C/tee on Food & Nutrition HEAD: 412090312						
ANSEPA HEAD: 412090313						
Personnel Cost	1					61,827,403.78
Overhead Cost	2					55,706,220.00
Sub Total						117,533,623.78

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual -2009
Grand Total Subv.- 412090300		264,443,241.50	180,000,000.00	180,000,000.00	84,443,241.50-	145,529,392.57
413090300: OFFICE OF THE SSG UNICEF						
HEAD: 413090300						
Personnel Cost	SH 1	18,126,050.30			18,126,050.30-	7,072,713.09
Overhead Cost	2	600,000.00	55,000,000.00	55,000,000.00	54,400,000.00+	200,000.00
Sub Total		18,726,050.30	55,000,000.00	55,000,000.00	36,273,949.70+	7,272,713.09
Nat. Youth Service Corps HEAD: 413090301						
SEMA HEAD: 413090302						
Personnel Cost	SH 1					300,000.00
Overhead Cost	2					300,000.00
Sub-Total						600,000.00
NSCDC HEAD: 413090303						
Crim0inal Justice Commission HEAD: 413090304						
Personnel Cost	SH 1					200,000.00
Sub-Total 413090701						200,000.00
National Economic Intell Comm HEAD: 413090305						
Nigerian Nat. Volunteer Service HEAD: 413090306						
Grand Total: 413090206/9		18,726,050.30	55,000,000.00	55,000,000.00	36,273,949.70+	8,072,713.09
414090300: Office of the HOS						
Abia State Pension Board HEAD: 414090301						
Personnel Cost	SH 1	175,636,333.43			175,636,333.43-	436,024,250.00
Overhead Cost	2		5,500,000.00	5,500,000.00	5,500,000.00+	600,000.00
Sub-Total		175,636,333.43	5,500,000.00	5,500,000.00	170,136,333.43-	436,624,250.00
Housing Loans Board HEAD: 414090302						
Grand Total Para: 414090300		175,636,333.43	5,500,000.00	5,500,000.00	170,136,333.43-	436,624,250.00
415090300: Ministry of Agriculture ADP HEAD: 415090301						
Personnel Cost	SH 1	174,400,000.00	185,000,000.00	185,000,000.00	10,600,000.00+	108,800,000.00
Overhead Cost	2	46,000,000.00			46,000,000.00-	27,200,000.00
Sub-Total 415090301		220,400,000.00	185,000,000.00	185,000,000.00	35,400,000.00-	136,000,000.00
Subvention to SACLB HEAD: 415090302						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

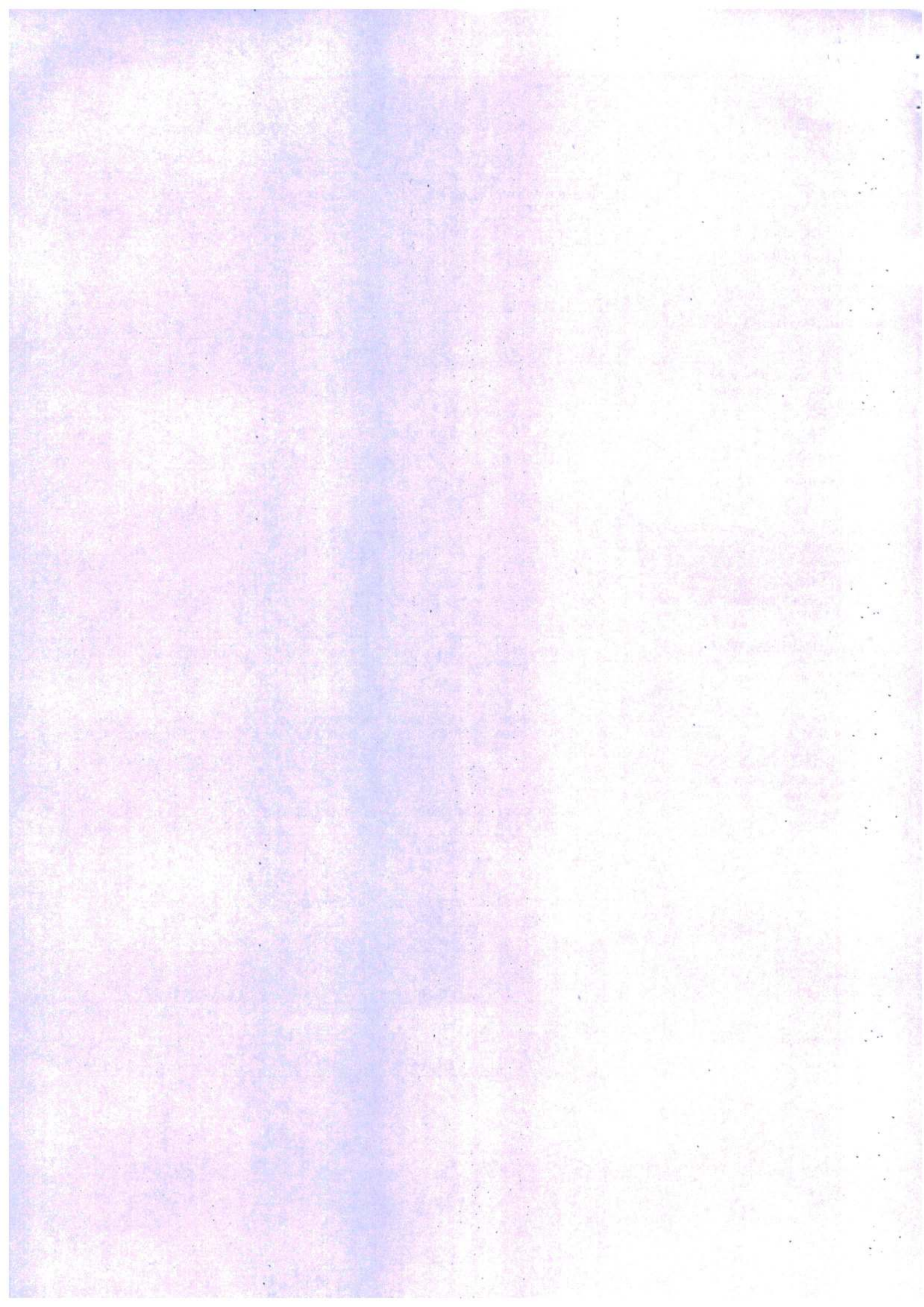
	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Personnel Cost	1	23,000,000.00			23,000,000.00-	
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total 415090302		23,000,000.00	2,000,000.00	2,000,000.00	21,000,000.00-	
Abia Golden Chicken Ogwe HEAD: 415090303	SH					
Personnel Cost	1	1,599,000.00			1,599,000.00-	1,500,000.00
Overhead Cost	2	1,010,000.00	2,000,000.00	2,000,000.00	990,000.00+	1,000,000.00
Sub-Total 415090303		2,609,000.00	2,000,000.00	2,000,000.00	609,000.00-	2,500,000.00
Oil Palm Nur. (SMU) SHOPP HEAD: 415090304	SH					
Personnel Cost	1	2,100,000.00			2,100,000.00-	2,100,000.00
Overhead Cost	2	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	900,000.00
Sub-Total 415090304		3,600,000.00	5,000,000.00	5,000,000.00	1,400,000.00+	3,000,000.00
Abia Agro Input Supply Coy HEAD: 415090305	SH					
Overhead Cost	2		6,000,000.00	6,000,000.00	6,000,000.00+	
Sub-Total 415090305			6,000,000.00	6,000,000.00	6,000,000.00+	
World Bank Development Project HEAD: 415090306	SH					
Abia Rubber Company HEAD: 415090307	SH					
Cocoa HEAD: 415090308	SH					
Abia State Palm0 Coy Ltd HEAD: 415090309	SH					
Pest Control Unit HEAD: 415090310	SH					
Abia Cashew HEAD: 415090311	SH					
Grand Total Subv.- 415090300		249,609,000.00	200,000,000.00	200,000,000.00	49,609,000.00-	141,500,000.00
417090300: Min. of Comm. & Ind. Industrial Developm. Centre HEAD: 417090301	SH					
Personnel Cost	1	20,616,352.00	47,000,000.00	47,000,000.00	26,383,648.00+	
Overhead Cost	2	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	
Sub-Total 417090301		20,816,352.00	49,000,000.00	49,000,000.00	28,183,648.00+	
Skills Acquisition Centre HEAD: 417090302	SH					
Overhead Cost	2					200,000.00
Sub-Total 417090302						
Metallurgical Complex Project HEAD: 417090303	SH					
Personnel Cost	1					16,864,489.52
Overhead Cost	2					1,873,832.38

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Sub-Total 417090303						18,738,321.90
Fund 4 Small Scale Ind-FFSS HEAD: 417090304	SH					
Grand Total Subventions		20,816,352.00	49,000,000.00	49,000,000.00	28,183,648.00+	18,938,321.90
418090300: Min of Science & Technology Intergrated Skill Aqu. Center HEAD: 418090300						
Overhead Cost	2	200,000.00			200,000.00-	
Subv.- 418090300		200,000.00			200,000.00-	
Raw Materials Display Center Head: 418090300						
Overhead Cost	2					73,500.00
Sub - Total						73,500.00
Total Head 418090300		200,000.00			200,000.00-	73,500.00
419090300: Min. of Education Abia State University HEAD: 419090301	SH					
Personnel Cost	1	1,491,000,000.00	1,500,000,000.00	1,500,000,000.00	9,000,000.00+	500,000,000.00
Overhead Cost	2	1,223,699,482.00			1,223,699,482.00-	
Sub-Total: 419090301		2,714,699,482.00	1,500,000,000.00	1,500,000,000.00	1,214,699,482.00-	500,000,000.00
Secondary Edu. Mgt. Board HEAD: 419090302	SH					
Personnel Cost	1	3,028,939,094.80	2,700,000,000.00	2,700,000,000.00	328,939,094.80-	1,928,897,871.17
Overhead Cost	2	12,751,215.00	110,000,000.00	110,000,000.00	97,248,785.00+	383,493,287.02
Sub-Total: 419090302		3,041,690,309.80	2,810,000,000.00	2,810,000,000.00	231,690,309.80-	2,312,391,158.19
Abia State Polytechnic HEAD: 419090303	SH					
Personnel Cost	1	225,000,000.00	500,000,000.00	500,000,000.00	275,000,000.00+	175,000,000.00
Overhead Cost	2	1,334,331,830.64			1,334,331,830.64-	726,613,181.02
Sub-Total: 419090303		1,559,331,830.64	500,000,000.00	500,000,000.00	1,059,331,830.64-	901,613,181.02
College Edu. (Tech./Chukwu) HEAD: 419090304	SH					
Personnel Cost	1	209,000,000.00	300,000,000.00	300,000,000.00	91,000,000.00+	133,000,000.00
Overhead Cost	2	87,897,473.00	10,000,000.00	10,000,000.00	77,897,473.00-	52,478,435.00
Sub-Total: 419090304		296,897,473.00	310,000,000.00	310,000,000.00	13,102,527.00+	185,478,435.00
Abia State Agen. for M/Lit. HEAD: 419090305	SH					
Personnel Cost	1	63,750,000.02	74,000,000.00	74,000,000.00	10,249,999.98+	
Overhead Cost	2	6,024,402.00			6,024,402.00-	
Sub-Total: 419090305		12,048,804.00			12,048,804.00-	
Adult & Non-formal Edu. HEAD: 419090306	SH					
Personnel Cost	1		3,600,000.00	3,600,000.00	3,600,000.00+	
Sub-Total: 419090306			3,600,000.00	3,600,000.00	3,600,000.00+	
Abia State Library Board HEAD: 419090307	SH					

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Personnel Cost	1	3,150,766,769.10	2,457,000,000.00	2,457,000,000.00	693,766,769.10-	50,000,300.00
Overhead Cost	2	1,160,000.00			1,160,000.00-	6,155,555.22
Sub-Total: 419090307		3,151,926,769.10	2,457,000,000.00	2,457,000,000.00	694,926,769.10-	56,155,855.22
Abia State UBE (ASUBE) HEAD: 419090308	SH					
Personnel Cost	1					2,054,669,201.43
Overhead Cost	2					151,648,553.78
Sub-Total: 419090308						2,206,317,755.21
Grand Total Subv.- 419090300		10,834,320,266.56	7,654,600,000.00	7,654,600,000.00	3,179,720,266.56-	6,161,956,384.64
420090300: Ministry of Finance Pools Betting Gaming & Casino HEAD: 420090301	SH					
Personnel Cost	1	135,000.00			135,000.00-	200,000.00
Overhead Cost	2	4,181,500.00	3,000,000.00	3,000,000.00	1,181,500.00-	7,651,000.00
Sub-Total: 420090301		4,316,500.00	3,000,000.00	3,000,000.00	1,316,500.00-	7,851,000.00
Abia Lottery Board Head: 420090300						
Project Insurance Broker Head 420090300						
Personnel Cost	1					2,455,773.65
Sub Total Process Finance & Investment Coy Head: 420090300						
Grand Total Subv.- 420090300		4,316,500.00	3,000,000.00	3,000,000.00	1,316,500.00-	10,306,773.65
423090300: Ministry of Health Hospital Management HEAD: 421090301	SH					
Personnel Cost	1	8,508,460.15	40,000,000.00	40,000,000.00	31,491,539.85+	293,475,277.61
Overhead Cost	2	2,800,000.00	10,000,000.00	10,000,000.00	7,200,000.00+	106,740,510.00
Sub-Total: 423090301		11,308,460.15	50,000,000.00	50,000,000.00	38,691,539.85+	400,215,787.61
Abia State Teaching Hospital HEAD: 423090302	SH					
Personnel Cost	1	544,991,527.21	540,000,000.00	546,183,200.00	1,191,672.79+	420,000,000.00
Overhead Cost	2	65,031,863.00			65,031,863.00-	46,252,185.00
Sub-Total: 423090302		610,023,390.21	540,000,000.00	546,183,200.00	63,840,190.21-	466,252,185.00
Planned Parenthood Head: 423090303						
Personnel Cost	1	939,026,704.00	900,000,000.00	900,000,000.00	39,026,704.00-	
Overhead Cost	2	40,515,862.00			40,515,862.00-	
Sub total		979,542,566.00	900,000,000.00	900,000,000.00	79,542,566.00-	
TB Centre Head: 423090304						
Overhead Cost	2		800,000.00	800,000.00	800,000.00+	
Sub Total						
Dr Ojir Ozor Kalu Med Care Cen Head: 423090303	SH					
Overhead Cost	2		360,000.00	360,000.00	360,000.00+	3,000,000.00



ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Sub total 423090303			360,000.00	360,000.00	360,000.00+	3,000,000.00
Health System Fund Head: 423090304 Personnel Cost	1	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	
Sub Total 423090305		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State University Tech Hospital Head: 423090306 Personnel Cost	1	27,480,005.00	27,480,005.00	27,480,005.00	27,480,005.00+	70,000,000.00
Sub Total		27,480,005.00	27,480,005.00	27,480,005.00	27,480,005.00+	70,000,000.00
Grand Total Subv.: 421090300		1,600,874,416.36	1,528,640,005.00	1,534,823,205.00	66,051,211.36-	939,467,972.61
424090300: Min of Inf.Cul&Tour B/casting Coop.of Abia State HEAD: 424090301 Personnel Cost	SH 1	165,000,000.00	240,000,000.00	240,000,000.00	75,000,000.00+	165,000,000.00
Overhead Cost	2	363,666,856.00			363,666,856.00-	184,886,926.40
Sub-Total: 424090301		528,666,856.00	240,000,000.00	240,000,000.00	288,666,856.00-	349,886,926.40
Abia State Council for Arts HEAD: 424090302 Personnel Cost	SH 1	24,122,368.95			24,122,368.95-	21,666,595.30
Overhead Cost	2		30,000,000.00	30,000,000.00	30,000,000.00+	
Sub-Total: 424090302		24,122,368.95	30,000,000.00	30,000,000.00	5,877,631.05+	21,666,595.30
Abia State Printg.& Pub.Coop HEAD: 424090303 Personnel Cost	SH 1	30,981,329.48	33,600,000.00	33,600,000.00	2,618,670.52+	22,101,962.85
Overhead Cost	2	200,000.00			200,000.00-	
Sub-Total: 424090303		31,181,329.48	33,600,000.00	33,600,000.00	2,418,670.52+	22,101,962.85
Abia State Tourism Board HEAD: 424090304 Personnel Cost	SH 1	6,116,337.00			6,116,337.00-	5,603,641.75
Overhead Cost	2		6,480,000.00	6,480,000.00	6,480,000.00+	
Sub-Total: 424090304		6,116,337.00	6,480,000.00	6,480,000.00	363,663.00+	5,603,641.75
Government Press HEAD: 424090305 Personnel Cost	SH 1					200,000.00
Overhead Cost	2					400,000.00
Sub-Total: 424090305						600,000.00
Grand Total Subv. - 424090300		590,086,891.43	310,080,000.00	310,080,000.00	280,006,891.43-	399,859,126.30
425090300: Ministry of Justice Abia State Law Review Commission HEAD: 425090301 Personnel Cost	SH 1	15,689,652.14	10,000,000.00	10,000,000.00	5,689,652.14-	11,046,316.87
Overhead Cost	2	1,587,011.89	15,000,000.00	15,000,000.00	13,412,988.11+	1,000,000.00
Sub-Total: 425090301		17,276,664.03	25,000,000.00	25,000,000.00	7,723,335.97+	12,046,316.87
Legal Aid Council HEAD: 425090302 Overhead Cost	SH 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)						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
HEAD: 425090303 Overhead Cost	SH 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		17,276,664.03	25,950,000.00	25,950,000.00	8,673,335.97+	12,046,316.87
426090300: Min of Lands & Surv Umuahia Capital Dev Auth Head 426090301 Personnel Cost	1	20,136,341.70	20,000,000.00	20,000,000.00	136,341.70-	12,109,076.86
Sub total		20,136,341.70	20,000,000.00	20,000,000.00	136,341.70-	12,109,076.86
World Bank (PIU) HEAD: 426090302 Overhead Cost	SH 2		30,000,000.00	30,000,000.00	30,000,000.00+	5,000,000.00
Sub-Total: 425090302			30,000,000.00	30,000,000.00	30,000,000.00+	5,000,000.00
Open Spaces Dev Comm Head 426090301 Personnel Cost	1	200,000.00		15,000,000.00	14,800,000.00+	1,913,634.67
Overhead Cost	2	200,000.00	500,000.00	228,099,030.00	227,899,030.00+	400,000.00
Sub-Total 426090301		400,000.00	500,000.00	243,099,030.00	242,699,030.00+	2,313,634.67
Grand Total Subv. - 426090300		20,536,341.70	50,500,000.00	65,500,000.00	44,963,658.30+	19,422,711.53
428090300: Pub. Utilit. & Wtr. Re Abia State Water Board HEAD: 428090301 Personnel Cost	SH 1	11,732,689.92	10,000,000.00	10,000,000.00	1,732,689.92-	109,724,905.00
Overhead Cost	2	400,000.00	6,000,000.00	6,000,000.00	5,600,000.00+	14,159,760.00
Sub-Total: 428090301		12,132,689.92	16,000,000.00	16,000,000.00	3,867,310.08+	123,884,665.00
RUWASSA Head 428090302						
Grand Total Subv. - 428090300		12,132,689.92	16,000,000.00	16,000,000.00	3,867,310.08+	123,884,665.00
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-	126,805,792.00
Overhead Cost	2	10,000,000.00			10,000,000.00-	
Sub-Total: 431090301		136,805,792.00			136,805,792.00-	126,805,792.00
Eyinba Football Club HEAD: 431090302 Personnel Cost	SH 1	244,897,000.00			244,897,000.00-	199,292,000.00
Overhead Cost	2	238,740,000.00			238,740,000.00-	104,224,000.00
Sub-Total: 431090302		483,637,000.00			483,637,000.00-	303,516,000.00
Abia Warriors Football Club						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
HEAD: 431090303						
Personnel Cost	SH 1	32,000,000.00			32,000,000.00-	10,000,000.00
Overhead Cost	2	26,000,000.00			26,000,000.00-	51,154,416.88
Sub-Total: 431090303		58,000,000.00			58,000,000.00-	61,154,416.88
Abia Commet						
HEAD: 431090304						
Personnel Cost	SH 1					1,000,000.00
Overhead Cost	2	2,000,000.00			2,000,000.00-	2,000,000.00
Sub-Total: 431090304		2,000,000.00			2,000,000.00-	3,000,000.00
YSOFON						
HEAD : 431090305						
Personnel Cost		3,500,000.00			3,500,000.00-	
Overhead Cost		500,000.00			500,000.00-	
Sub total 431090305		4,000,000.00			4,000,000.00-	
Grand Total Subv. - 431090300		684,442,792.00			684,442,792.00-	494,476,208.88
Minis0try of Works0						
Head : 432090300						
OUK Transport						
Personnel Cost	1	1,333,334.00			1,333,334.00-	
Overhead Costs	2	1,370,114.00			1,370,114.00-	17,597.50
Sub - Total		2,703,448.00			2,703,448.00-	17,597.50
Min.of Housg & Urb.Dev						
Abia St.Housg & Prop.Dev.Co						
HEAD: 433090301						
Personnel Cost	SH 1	34,079,601.50			34,079,601.50-	34,084,601.50
Sub Total		34,079,601.50			34,079,601.50-	34,084,601.50
Umuahia Capit0al Dev.Authori						
HEAD: 433090303						
Personnel Cost	SH 1	3,027,268.34			3,027,268.34-	1,513,634.67
Overhead Cost	2	25,526,573.47			25,526,573.47-	
Sub-Total: 433090303		28,553,841.81			28,553,841.81-	1,513,634.67
Grand Total Subv: 433090300		62,633,443.31			62,633,443.31-	36,510,281.17
434090300: Min. of Women Affir						
Skill Acquis0it0ion Centre						
HEAD: 434090301						
Personnel Cost	SH 1	800,000.00			800,000.00-	800,000.00
Overhead Cost	2	200,000.00			200,000.00-	500,000.00
Sub-Total: 434090301		1,000,000.00			1,000,000.00-	1,300,000.00
Grand Total Subv. - 434090300		1,000,000.00			1,000,000.00-	1,300,000.00
435090300: Youth Development						
National Youth Council						
Personnel Cost	SH 1	1,500,000.00			1,500,000.00-	
Overhead Cost	2	4,181,500.00	3,000,000.00	3,000,000.00	1,181,500.00-	7,651,000.00
Sub Total		5,681,500.00	3,000,000.00	3,000,000.00	2,681,500.00-	7,651,000.00
Total Subv.435090300		5,681,500.00	3,000,000.00	3,000,000.00	2,681,500.00-	7,651,000.00
439090300: Loc.Gov. Serv.Comm.						

ABIA STATE GOVERNMENT OF NIGERIA
 SUBVENTIONS TO PARASTATALS
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Budget 2010	Revised Budget 10	Variance 2010	Actual 2009
Local Gov't. Pension Board HEAD: 439090301 Personnel Cost	SH 1					7,000,000.00
Sub-Total: 439090301						7,000,000.00
Grand Total Subv. - 439090300						7,000,000.00

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 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
CONTRIBUTION TO CDF						
HEAD: 551090201	SH					
MINISTRY OF FINANCE						
Transfer from CRF	1	19,616,762,318.00	19,616,762,318.00	19,616,762,318.00		
Total		19,616,762,318.00	19,616,762,318.00	19,616,762,318.00		
INTERNAL LOANS						
HEAD: 552090201	SH					
Loan from Commercial Banks	1	8,600,000,000.00		8,600,000,000.00+	22,836,384,320.42	
Other Loans	2	770,212,499.99		770,212,499.99+	2,390,405,903.95	
Total		9,370,212,499.99		9,370,212,499.99+	25,226,790,224.37	
EXTERNAL LOANS						
HEAD: 553090201						
MINISTRY OF FINANCE						
World Bank Loans (HSDP II)	1	732,994,196.22	654,000,000.00	654,000,000.00	78,994,196.22+	
Total		732,994,196.22	654,000,000.00	654,000,000.00	78,994,196.22+	
GRANTS						
HEAD: 554090201	SH					
MINISTRY OF AGRICULTURE						
Federal Government Grant	1	1,340,080,000.00	1,340,080,000.00	1,340,080,000.00-		
CEEDS/GFN Project	2	760,000,000.00	760,000,000.00	760,000,000.00-		
CBNRM/NDCC/RUMED/IFAD	3	550,666,000.00	550,666,000.00	550,666,000.00-		
	5					
Total		2,650,746,000.00	2,650,746,000.00	2,650,746,000.00-		
HEAD: 554090202						
MINISTRY OF EDUCATION						
HEAD: 554090203						
MINISTRY OF FINANCE						
Fed.Govt.Grants on Gains of the Debt rel	1				1,399,177,862.19	
Total					1,399,177,862.19	
HEAD: 554090204						
ABIA STATE PLANNING COMM.						
Grants from development Partners	1	1,841,000,000.00	1,841,000,000.00	1,841,000,000.00-	867,572,010.00	
Total		1,841,000,000.00	1,841,000,000.00	1,841,000,000.00-	867,572,010.00	
HEAD: 554090205						
MINISTRY OF HEALTH						
UNICEF Programe	1				53,010,297.00	
German Leprosy	2				930,900.00	
Total					53,941,197.00	
MICELLANEOUS						
HEAD: 555090201	SH					
MIN OF LANDS & SURVEY						
Plot Development Fees	1	30,000,000.00	30,000,000.00	30,000,000.00-		
Total		30,000,000.00	30,000,000.00	30,000,000.00-		

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
HEAD: 450 - AGRICULTURE						
HEAD: 450090201						
MINISTRY OF AGRICULTURE						
Farmers Census	1		5,000,000.00	6,620,000.00	6,620,000.00+	
S.M.U (Raising 1 million Oil Palm Seedling)	2	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	
ADP	3	20,000,000.00	150,000,000.00	150,000,000.00	130,000,000.00+	
Community Based Cassava/Maize Project	4	1,000,000.00	18,000,000.00	18,000,000.00	17,000,000.00+	
Procurement of Agro Chemicals for Cocoa & Other Crops	5	890,015,625.00	2,000,000.00	2,000,000.00	888,015,625.00-	
Purchase of (7 in No.) Computer Complete Set and Tables	6	500,000.00	3,500,000.00	3,500,000.00	3,000,000.00+	
Construction of Farm Houses at Agbozu Cocoa Estate	7		2,000,000.00	2,000,000.00	2,000,000.00+	
Manting of 30 Hectares Oil (Phase II Cashew Plantation)	8		3,800,000.00	3,800,000.00	3,800,000.00+	9,860,000.00
Procurement and Installation of Internet	9		2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00
Raising of (1,000,000 Cocoa Seedling) Project	10		5,000,000.00	5,000,000.00	5,000,000.00+	
Pineapple Plantation Development in Large quantities	11		3,000,000.00	3,000,000.00	3,000,000.00+	
Abia Cashew	19					20,000,000.00
Acquisition of Capital Asset (Tractor/Implement)	25	100,000,000.00			100,000,000.00-	5,000,000.00
Abia State Cocoa Estate Maintenance	26					10,000,000.00
Abia Rubber/Prod. of Rubber & Pineapples	48					41,000,000.00
Total		1,013,515,625.00	214,300,000.00	215,920,000.00	797,595,625.00-	89,860,000.00
TOTAL : HEAD 450- AGRIC		1,013,515,625.00	214,300,000.00	215,920,000.00	797,595,625.00-	89,860,000.00
LIVESTOCK- MINISTRY OF AGRIC						
HEAD: 451090201						
HEAD: 451 - LIVESTOCK						
Rehabilitation of Livestock Farm at Okoko Item	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of 3 (No.) Modern Abatter for Abia State	2		100,000,000.00	100,000,000.00	100,000,000.00+	
Meat Conveying Vehicle	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			115,000,000.00	115,000,000.00	115,000,000.00+	
HEAD: 453 - FISHERY						
HEAD: 453090201						
MINISTRY OF AGRICULTURE						
TOTAL HEAD:451 - FISHERIES						
HEAD: 455 ENERGY & PWR						
HEAD: 455090201						
MIN OF COMMERCE/INDUSTRY						
Metallurgical Complex Project, Aba	1		100,000,000.00	100,000,000.00	100,000,000.00+	
Capacity Buiding (Acquisition of Capital Assets)	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Industrial Development (Ovom Industrial Layout)	3		10,000,000.00	10,000,000.00	10,000,000.00+	
MSME (World Bank Assisted) Micro Finance	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Renovation and Reforbishing of Zonal Offices	5		15,000,000.00	15,000,000.00	15,000,000.00+	
Total			180,000,000.00	180,000,000.00	180,000,000.00+	
HEAD:453 SCIENCE & TECH.						
HEAD:453090201						
MIN. OF SCIENCE & TECH.						
Installation of 360 KVA Photo Voltaic (Solar energy Plant)	1		15,000,000.00	15,000,000.00	15,000,000.00+	500,000.00
Establishment of Science Apparatus Production Workshop	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Technology Skill Acquisition Complex	3		25,000,000.00	25,000,000.00	25,000,000.00+	
Abia ICT Empowerment Project	4	1,000,000.00			1,000,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Total		1,000,000.00	50,000,000.00	50,000,000.00	49,000,000.00+	500,000.00
TOTAL HEAD 454 MAN.& COMM		3,000,000.00	150,000,000.00	150,000,000.00	147,000,000.00+	1,500,000.00
HEAD: 455 -ENERGY AND POWER						
HEAD: 455090201 SH						
MIN. OF PUBLIC UTILITIES & W/R						
Extention of Electricity to Rural Communities	1	17,000,000.00	371,560,000.00	611,560,000.00	594,560,000.00+	17,500,000.00
Construction of Solar Street Light/ Fueling the Gen Set	2	575,300,000.00	617,000,000.00	617,000,000.00	41,700,000.00+	8,365,000.00
Improv. of Electr Spply & Distribution to d ^h Secretariat	3					5,212,600.00
Puch. of Transformers/Conductors ETC	4	18,700,000.00			18,700,000.00-	2,000,000.00
Purchase of Major Electricity Equip & Testing Instruments	6					16,823,085.00
Purchase of HAIB Crane Vehicle/Equipment	7	500,000.00			500,000.00-	4,270,000.00
Procurement of Pumps/Surface and Subinvisible	9	2,000,000.00			2,000,000.00-	
Procurement of Cable	10					48,295,480.00
Solar Traffic Light	11					7,000,000.00
Total		613,500,000.00	988,560,000.00	1,228,560,000.00	615,060,000.00+	109,466,165.00
HEAD:455 ENERGY AND POWER						
HEAD:455090202						
MIN OF PETROL & SOLID MIN. DEV						
Purchase of (2 in No. Hilux Van)	1		8,000,000.00	8,000,000.00	8,000,000.00+	
Mineral Refineries in the State	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			18,000,000.00	18,000,000.00	18,000,000.00+	
HEAD:455 ENERGY AND POWER						
HEAD: 455090203 SH						
MIN OF COOPERATIVE & POVERTY R						
Grant-In -Aid to 200 Communities selp Help Project	1		35,000,000.00	35,000,000.00	35,000,000.00+	
Poverty Reduction for Low Income and Uvulnerable group	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Procuremnet of (1 in No) Bulldoser	3		85,000,000.00	85,000,000.00	85,000,000.00+	
Procurement of Grader (1 in No)	4		40,000,000.00	40,000,000.00	40,000,000.00+	
Procurement of (1 in No) Load Bed	5		45,000,000.00	45,000,000.00	45,000,000.00+	
Total			215,000,000.00	215,000,000.00	215,000,000.00+	
TOTAL : HEAD 455 - POWER		613,500,000.00	1,221,560,000.00	1,461,560,000.00	848,060,000.00+	109,466,165.00
HEAD: 457 ROAD'S AND BRIDGE'S						
HEAD: 457090201 SH						
MIN. OF WORKSO AND TRANSPORT						
Constuction of Ezeugo Street	1	1,500,000.00	20,000,000.00	20,000,000.00	18,500,000.00+	4,201,659,747.82
Constr. of Okwu Avenu & Ikonne Street Aba	2	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	1,924,318,444.71
Reconstruction/Dualization of Aba - Owerri Road	3	981,500,000.00	1,000,000,000.00	1,000,000,000.00	18,500,000.00+	
Construction of Umuba Ehere Ukaegbu Ogborhill	4	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Rehabilitation of A & F, Lines Ariaria Mkt Raod	5		50,000,000.00	50,000,000.00	50,000,000.00+	21,285,537.82
Construction of Old Timber Street, Ariaria	6	12,000,000.00	20,000,000.00	20,000,000.00	8,000,000.00+	
Reconstruction/Dualization of Brass/Faulks Rd.	7	353,000,000.00	400,000,000.00	400,000,000.00	47,000,000.00+	
Construction of Access Rds to Glass Force Factory up to 7up	8	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Constr. of Internal Rds of Timber & Allied Products Mkt Aba	9	92,705,000.00	150,000,000.00	150,000,000.00	57,295,000.00+	
Reconstruction of Uratta Road ,Aba	10	151,000,000.00	200,000,000.00	200,000,000.00	49,000,000.00+	
Reconstruction/Dualization of Port-Harcourt Rd, Aba	11	854,500,000.00	900,000,000.00	900,000,000.00	45,500,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Reconstruction of Udu Street, Aba	12	3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	
Construction of Ozuabam - Ndi Okereke-Arochukwu Rd.	13	30,000,000.00	550,000,000.00	550,000,000.00	520,000,000.00+	70,000,000.00
Construction of Amangwu - Achara-Ihechiowa Road	14		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by pass Road	15		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road	16		100,000,000.00	100,000,000.00	100,000,000.00+	1,722,504.38
Construction of Bende -Idima Abam Road	17		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obiene - Agbagwu Ring Road	18		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amaoji - Ohum -Imenyi Road	19		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amankalu - Alayi Akoli Imenyi Road	20		200,000,000.00	200,000,000.00	200,000,000.00+	1,579,166.14
Construction of Ofeme Bridge - Lohum - Imenyi Road	21		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Elder (Mrs) Eunice Uzor Kalu Road, Igbere	22		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Ugwu-Nkpa Amaegbuato Road	23		100,000,000.00	100,000,000.00	100,000,000.00+	4,800,000.00
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way	24		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ofeke -Opkoroenyi Bende Road	25		150,000,000.00	150,000,000.00	150,000,000.00+	50,000,000.00
Constructio of Ntigha-Mbawsi-Umuala Road	26		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Access Rd to Christ the King Children Centre	27		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eketa- Amaka -Eziala Road	28	120,000,000.00	150,000,000.00	150,000,000.00	30,000,000.00+	
Construction of Nunya -Isuikwuato Road	29	120,000,000.00	150,000,000.00	150,000,000.00	30,000,000.00+	
Construction of Uturu Ring Road	30		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ariam Usaka Ikwuano Ring Road	31		100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00
Constr. of Amaoba-Nnono-Ndoro Oboor Rd with spur to Ikputu	32		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuro- Nenu-Amachi Road	33		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ohanze-Ntighazu Abala - lberne Road	34		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amekpu-Okagwe Road - Ohafia	35		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Asaga-Amuke Amangwu Road	36		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Abiriba Junction - Etitiama Nkporo Osso Edda Rd	37		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Unity Garden/Osisioma Ring Road.	38	2,000,000.00	120,000,000.00	120,000,000.00	118,000,000.00+	50,000,000.00
Construction of Umugo-Ugwunagbo Road	39		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Aba-Abayi Nchokoro-Ohanku Road	40		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Nkata-Ameke Road	41		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Isieke-Ahiaeke Road with Spur to Cenotaph	42		150,000,000.00	150,000,000.00	150,000,000.00+	
Confr. of Umuafia- Umuana -Lodu-Ahiake Road	43	10,200,000.00	150,000,000.00	150,000,000.00	139,800,000.00+	
Construction of Umuafia-World Bank -Low Cost Agbama Rd	44	101,500,000.00	150,000,000.00	150,000,000.00	48,500,000.00+	
Construction of Uwalaka Orié - Ugba Amuzukwu Road	45		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Enyiukwu/Afara Road	46		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of AHii - Isiama Afara Road	47		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ehimiri - Housing Estate Roads	48		100,000,000.00	100,000,000.00	100,000,000.00+	
Expansion of Library Avenue/Ibiam Avenue Roads	49		10,000,000.00	10,000,000.00	10,000,000.00+	
Tile Paving of the media of Aba/Umuwaya Roads Umuahia	50	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	345,419,047.15
Construction of Internet Roads of House of Assembly	51		50,000,000.00	50,000,000.00	50,000,000.00+	170,000,000.00
Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt Rd	52	150,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	
Construction of Link Road btw World Bank Estate & Aba Road	53		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of House of Assembly - Umuovom Road	54	10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	
Construction of Nkata - Alike Umukabia Road	55	60,000,000.00	100,000,000.00	100,000,000.00	40,000,000.00+	
Construction of Amaogwugwu - Umukabia - Umuekwule Road	56		100,000,000.00	100,000,000.00	100,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Rehabilitation of 9 No. Umuahia Township Road	57	124,300,000.00	150,000,000.00	150,000,000.00	25,700,000.00+	
Erosion Control Works at Nkata Umuahia	58		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Nkata House of Assembly Road	59		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Afaraukwu Road	60		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuokwu-Ubaha-Umuhi Road	61	160,000,000.00	100,000,000.00	100,000,000.00	60,000,000.00-	
Construction of Udekwo Close Aguiyi Ironsi Layout Umuahia	62		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Dual Carriageway Link Rd Btw New Govt Statio	63	70,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00-	
Construction of Ugwunchara Road	64	1,500,000.00	40,000,000.00	40,000,000.00	38,500,000.00+	
Construction of Amuzukwu - Umuezeagwu Rd by Railway crossing	65	80,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00+	
Construction of Bawas- Orie Ugba Road	66	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
Construction of Access Road to JAAC/Ndi - Eze Secretariat	67		80,000,000.00	80,000,000.00	80,000,000.00+	100,000,000.00
Construction of Ukegbu/Enyi Ogbulafor Close, Aguiyi Ironsi	68		40,000,000.00	40,000,000.00	40,000,000.00+	14,000,000.00
Reconstruction/Dualization Umuahia-Ubakala Road	69	180,000,000.00	500,000,000.00	500,000,000.00	320,000,000.00+	2,931,518.83
Construction of Umuopara Ring Road	70		100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00
Construction of Leru - Lomara - Nneato Road	71	155,000,000.00	200,000,000.00	200,000,000.00	45,000,000.00+	5,000,000.00
Construction of Eke Eziana - Obulo Osisanikita - Umuada Rd	72	180,000,000.00	500,000,000.00	500,000,000.00	320,000,000.00+	
Rehabilitation of Aba - Obikabia Road	73	400,000,000.00	500,000,000.00	500,000,000.00	100,000,000.00+	
Grassing and Kerbing Control on the Media of Enugu /Port-Har	74		100,000,000.00	100,000,000.00	100,000,000.00+	
Grassing & Vegetation Control on the Median of Enugu/Port	75	1,500,000.00	50,000,000.00	50,000,000.00	48,500,000.00+	
Construction of Ururuka Street, Abayi	76		1,500,000.00	1,500,000.00	1,500,000.00+	
Construction of Udide-Abgor Road	77	150,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	3,000,000.00
Construction of Umuakanu - Umueze-Umuagu Road	78	150,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	
Construction of Mkporohe-Ohuru-Ohanku Road	79		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction Umuimo - Avungwa Junction Road	80		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Uturu Ring Road	81		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuola - Ehere -Ukaegbu Ogborhill	82		100,000,000.00	100,000,000.00	100,000,000.00+	3,000,000.00
Construction of Amauhie-Umunkaru-Umuokohi Afuguri Road	83		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amaeke-Akanu-Amekpu Item Road	84		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Federal College - Umuezeala-Umudem-Umuntu	85		100,000,000.00	100,000,000.00	100,000,000.00+	5,000,000.00
Construction of Presbyterian Church Road Ehimiri	86		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ossa-Isingwu Road	87	300,000,000.00	400,000,000.00	400,000,000.00	100,000,000.00+	
Construction of Leru-Ndiawa-Nkwoagu Road	88		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of NKwoagu-Umuejea-Road	89	18,000,000.00	100,000,000.00	100,000,000.00	82,000,000.00+	
Construction of Aro-Umuejea-Umyohu-Osokwa-Omoba Road	90	2,000,000.00	92,358,240.00	92,358,240.00	90,358,240.00+	
Maintenance of State Roads	91	1,054,316,996.40	1,500,000,000.00	1,500,000,000.00	445,683,003.60+	
Rehab. of 9No. Umuahia Twnship Roads	95					5,444,498.74
Constr. of Ibeku Road	98					50,000,000.00
Constr. of Leru-Ndiawa-Nkwoagu Road	07					57,404,146.72
Constr. of Uratta-Obokwe-Ogwe Road	09					441,393,121.73
Reconstr. of Old Express Road	22	250,000,000.00		400,000,000.00	150,000,000.00+	
Total		6,584,521,996.40	14,198,858,240.00	14,598,858,240.00	8,014,336,243.60+	7,677,957,734.04
TOTAL : HEAD 457 ROAD & BRIDGES		6,584,521,996.40	14,198,858,240.00	14,598,858,240.00	8,014,336,243.60+	7,677,957,734.04
HEAD: 458 EDUCATION						
HEAD: 458090201	SH					
MIN. OF EDUCATION						
Establishment of Education Resource Centre	1		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State Library Board	2	1,500,000.00	60,000,000.00	60,000,000.00	58,500,000.00+	
Abia State University Basic Education Board	3	10,000,000.00	200,000,000.00	200,000,000.00	190,000,000.00+	
Abia State Polytechnic Aba	4.		300,000,000.00	300,000,000.00	300,000,000.00+	

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	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Abia State University	5	250,000,000.00	500,000,000.00	500,000,000.00	250,000,000.00+	
Abia State College of Education (Technical)	6		60,000,000.00	60,000,000.00	60,000,000.00+	
Adult & Non -Formal Education (Purchase of Vehicle)	7		6,000,000.00	6,000,000.00	6,000,000.00+	
Secondary Educational Management Board	8		15,000,000.00	15,000,000.00	15,000,000.00+	
Rehabilitation of 9 Secondary School Buildings(3 each Zone)	9	6,000,000.00	69,300,000.00	69,300,000.00	63,300,000.00+	
State Counterpart Funding for ETF Project	10		10,000,000.00	10,000,000.00	10,000,000.00+	
State Government Contribution to Primary School	11	300,000,000.00	417,600,000.00	417,600,000.00	117,600,000.00+	
Construction of 3Room Office Library/Water Tank	29					200,000,000.00
Total		567,500,000.00	1,687,900,000.00	1,687,900,000.00	1,120,400,000.00+	200,000,000.00
TOTAL : HEAD 457 - EDUCATION		567,500,000.00	1,687,900,000.00	1,687,900,000.00	1,120,400,000.00+	200,000,000.00
HEAD:459 HEALTH0H						
HEAD: 459090201 SH						
MINISOTRY OF HEALTH0H						
Equipment of General Hospital & Furniture	1	1,000,000.00	30,000,000.00	30,000,000.00	29,000,000.00+	
Compre Health Care/Primary Laboratory in Sch. Aba	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr.of Abia State College of Health Tech Laboratory Aba	3		40,000,000.00	40,000,000.00	40,000,000.00+	
Immunization (Supplemental and Routine)	4	1,500,000.00	10,000,000.00	10,000,000.00	8,500,000.00+	
Abia State University Teaching Hospital	5	200,000,000.00	400,000,000.00	400,000,000.00	200,000,000.00+	
Renovation of Mgboko Psychric Hospital	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation/Construction of Classroom/Admin Blk@ College	7		30,000,000.00	30,000,000.00	30,000,000.00+	
Malaria Control	8		10,000,000.00	10,000,000.00	10,000,000.00+	930,900.00
Anti - retroviral Therapy (HIV Treatment)	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia Specialist Hospital & Diagnostic Centre	10	159,000,000.00	200,000,000.00	200,000,000.00	41,000,000.00+	8,192,567.00
Rehab. & Recon of General Hospital Nkwogu-Isuochi	11		20,000,000.00	20,000,000.00	20,000,000.00+	44,817,730.00
Procurement of Office Equipment	12		2,000,000.00	2,000,000.00	2,000,000.00+	
Construction of House Officers quarter/3 Bedroom Bungalows	13		30,000,000.00	30,000,000.00	30,000,000.00+	
Renovation /Construction of Classroom CDD/ORT	15 21					1,000,000.00 2,932,594.30
Total		361,500,000.00	797,000,000.00	797,000,000.00	435,500,000.00+	57,873,791.30
TOTAL HEAD 459 - HEALTH0H		361,500,000.00	797,000,000.00	797,000,000.00	435,500,000.00+	57,873,791.30
HEAD 460 SOCIAL SERV. INFOR.						
HEAD: 460090201 SH						
MIN OF INFOR. CULT0. &TOURIS0M						
Broadcasting Corporation of Abia State (BCA)	1	31,400,000.00	240,000,000.00	240,000,000.00	208,600,000.00+	13,500,000.00
Abia State Council for Art and Culture	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia Newspapers and Publishing Corporation	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Government Press	4		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00
Photo Lab Equipment for Umuahia Office	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Tourism Board (Purchase of 1 Coaster Bus)	6		7,000,000.00	7,000,000.00	7,000,000.00+	
Acquisition of Capital Assets	7		5,000,000.00	5,000,000.00	5,000,000.00+	
Tourism Board	8					1,250,000.00
Government Publicity	14					46,920,859.00
Photo Lab Equipment	18		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		31,400,000.00	292,000,000.00	292,000,000.00	260,600,000.00+	66,670,859.00
TOTAL : HEAD 460 INFORMANTION		31,400,000.00	292,000,000.00	292,000,000.00	260,600,000.00+	66,670,859.00
HEAD: 461 SPORT & SOCIAL DEV.						
HEAD: 461090201 SH						

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	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Upgrading of Aba Township Stadium (Enyimba Stadium)	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction/Extention of Office Block	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Sport Council (Sports Equipment)	3		30,000,000.00	30,000,000.00	30,000,000.00+	
National Sport Festival	4		20,000,000.00	20,000,000.00	20,000,000.00+	
Purchase of (3 No) Buses by the Ministry	5		10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00
Construction of Office Complex for O.U.K	6		50,000,000.00	50,000,000.00	50,000,000.00+	
Camping Hostels for Artels of Sports Council @ OUK Stad	7		50,000,000.00	50,000,000.00	50,000,000.00+	
Regressing of OUK Football pitch and Opening of Drainage	8		25,000,000.00	25,000,000.00	25,000,000.00+	
Paraolymnminia for Physical Challenged	9		10,000,000.00	10,000,000.00	10,000,000.00+	
Upgrading of Umuahia Township Stadium	12	5,000,000.00			5,000,000.00-	
Total		5,000,000.00	210,000,000.00	210,000,000.00	205,000,000.00+	5,000,000.00
HEAD: 461 SOCIAL SERV. YTH DEV						
HEAD:461090202	SH					
MIN OF YOUTH DEVELOPMENT						
Construction of Youth Centre (3 in No. in 3 Zones)	1		50,000,000.00	50,000,000.00	50,000,000.00+	
Youth Micro Credit Scheme/Martching Set	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Office Block & Conference Centre for NYCN	3		100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.00
Total			160,000,000.00	160,000,000.00	160,000,000.00+	20,000,000.00
HEAD:461 SOCIAL SERV. WOMEN AF						
HEAD: 461090203	SH					
MIN. OF WOMEN AFFAIRS						
Construction of Women Development Centre	1		20,000,000.00	20,000,000.00	20,000,000.00+	600,000.00
Rehabilitation of State Children Centre Umuahia and Aba	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Remand Homes in Aba	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Special Projects/Activities	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph	5	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	
Total		5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	600,000.00
TOTAL : HEAD 461- SOC.DEV		10,000,000.00	470,000,000.00	470,000,000.00	460,000,000.00+	25,600,000.00
HEAD: 452 ENVIRONMENT						
HEAD: 452090201	SH					
MOINISOTRY OF ENVIRONMENT						
Erosion/Flood Control Works General (Aba & Umuahia)	1	21,460,560.00	75,000,000.00	75,000,000.00	53,539,440.00+	5,632,560.00
Forest Devt. Protection, Regeneration & Afforestation	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Urban Beautification & Green Belts	3	5,870,000.00	20,000,000.00	20,000,000.00	14,130,000.00+	
Abia State Zological Garden (200)	4	5,000,000.00	5,000,000.00	5,000,000.00		
Erosion Control (Gully Erosion in the State)	5	5,500,000.00	220,000,000.00	220,000,000.00	214,500,000.00+	
Watershed Management	7					21,855,200.00
Integrated Waste Management Project	8					28,911,940.00
Desettling of Gurter and Drainage	9	1,000,000.00			1,000,000.00-	
Wildlife Domestication (Grossgutter Bee) Snails	10					1,000,000.00
TOTAL		38,830,560.00	325,000,000.00	325,000,000.00	286,169,440.00+	57,399,700.00
HEAD: 456 HOUSING AND URBAN D						
HEAD: 456090201						
MIN. OF HOUSING & URBAN DEV						
Abia State Secretariat Complex (Umuahia)	1.	48,553,618.50	300,000,000.00	300,000,000.00	251,446,381.50+	
Constr. of 1,000 Housing Unit for Low Income Workers Umuahia	2	1,700,000.00	60,000,000.00	60,000,000.00	58,300,000.00+	
Abia State Housing Corporation (Umuahia)	3	2,000,000.00	300,000,000.00	300,000,000.00	298,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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Construction/Maintenance of Public Building in the State	4	617,743,185.60	400,000,000.00	700,000,000.00	82,256,814.40+	2,943,200.00
Construction of Auditorium Complex @ ABSUTH Aba	5	23,451,520.00	50,000,000.00	50,000,000.00	26,548,480.00+	
Construction of Medical Complex for College	6	2,000,000.00	50,000,000.00	50,000,000.00	48,000,000.00+	
Rehabilitation of Abia State Liason Office Lagos	7	3,000,000.00			3,000,000.00-	2,000,000.00
Construction of Aba State Liason Office Abuja	8	1,500,000.00			1,500,000.00-	
Establishment of Town Planning Authority	11	1,000,000.00			1,000,000.00-	1,000,000.00
Umuahia Capital Development Authority	13					181,003,086.60
Land Scapping for new Commissioners Quarters	15					533,000.00
Opening of Assess Roads	17	17,000,000.00			17,000,000.00-	
Construction of Office Block for Ministry of Lands	20	1,000,000.00			1,000,000.00-	
TOTAL: HOUSING & URBAN DEV		719,448,324.10	1,160,000,000.00	1,460,000,000.00	740,551,675.90+	187,479,286.60
HEAD: 462 WTER RESOUR. & SPPLY HEAD: 462090201						
MOIN. OF P/UTILITOIES & WTER RES SH						
Completion of Umuahia Old Water Scheme	2	2,200,000.00	50,000,000.00	50,000,000.00	47,800,000.00+	
Payment of Counterpart Fund (for Specific Water Project)	3		100,000,000.00	100,000,000.00	100,000,000.00+	7,000,000.00
Construction of Water Scheme for Rural & Urban Areas	4	3,000,000.00	150,000,000.00	310,000,000.00	307,000,000.00+	1,000,000.00
Procurement of Water Treatment Chemicals	6	14,200,000.00			14,200,000.00-	
Construction of New Water Scheme @ Umuahia	7					396,500.00
Completion of Abandoned Water Scheme World Bank	8					3,500,000.00
Procurement of 25 KVA Generating Set	9					500,000.00
Procurement of Pipes and Submersible Pumps World Bank	10	1,500,000.00			1,500,000.00-	4,000,000.00
Provision of Regional Surface Based Water Scheme	11					70,000,000.00
Provision of New Regional Bore hole Water Scheme	12					5,000,000.00
Procurement of Steel Fiting and Values for on-going Water Pr	13					2,000,000.00
Provision of Water to Small Towns in the State	15					8,000,000.00
TOTAL		20,900,000.00	440,000,000.00	600,000,000.00	579,100,000.00+	101,396,500.00
HEAD: 462 WTER RESOUR. & SPPLY HEAD: 462090201						
WTAER BOARD						
Water Treatment Chemical and Reagent	1		200,000,000.00	200,000,000.00	200,000,000.00+	
Rehabilitation of 22 Water Scheme	2		30,000,000.00	30,000,000.00	30,000,000.00+	
Procurement of Various Sizes of Submersible Pumps	3		75,500,000.00	75,500,000.00	75,500,000.00+	
Procurement of Generating Set (for Various Scheme)	4		141,000,000.00	141,000,000.00	141,000,000.00+	
Provision of Diesel & Lubricant (Various Water Scheme)	5	351,000,000.00	473,000,000.00	473,000,000.00	122,000,000.00+	
Reticulation of World Bk, Commissioners Quarters, with UPVC	7		100,000,000.00	100,000,000.00	100,000,000.00+	
Provision of Escavators (for Pipeline Works)	12					7,791,501.31
TOTAL:		351,000,000.00	1,019,500,000.00	1,019,500,000.00	668,500,000.00+	7,791,501.31
HEAD: 463 SURVEY AND MAPPING HEAD: 463090201						
MOIN OF LANDSO & SURVEY SH						
Payment of Land Compensation for Crops & Economic Trees	1	6,000,000.00	45,000,000.00	45,000,000.00	39,000,000.00+	
Master Plan for Umuahia and Aba	2		200,000,000.00	200,000,000.00	200,000,000.00+	1,000,000.00
Earth Moving Equipment (1 in Nos)	3		70,000,000.00	70,000,000.00	70,000,000.00+	
UCDA	5		20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Development Commission	6		10,000,000.00	10,000,000.00	10,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
World Bank Urban Development Project	7		20,000,000.00	20,000,000.00	20,000,000.00+	
Implementation Unit						
Layout Implementation	8		85,160,000.00	85,160,000.00	85,160,000.00+	
Total		6,000,000.00	450,160,000.00	480,160,000.00	474,160,000.00+	1,000,000.00
TOTAL: HEAD 463 - SUV&MAPP		6,000,000.00	450,160,000.00	480,160,000.00	474,160,000.00+	1,000,000.00

HEAD: 464 ABIA STATE LEGISLATURE
 HEAD: 464090201

ABIA STATE HOUSE OF ASSEMBLY						
Establishment of the Abia State House Service Commission	1	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+	
Landscaping of Abia State House of Assembly	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of Office Furniture	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Vehicles (Pool Cars for Abia House of Assembly)	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Constituency Project in 24 Constituencies	5	380,000,000.00	480,000,000.00	480,000,000.00	100,000,000.00+	
Library Development for House of Assembly	6		2,000,000.00	2,000,000.00	2,000,000.00+	
Construction of 30 Rooms Constituency Office Blk & Conference	7	28,000,000.00	100,000,000.00	100,000,000.00	72,000,000.00+	
Development Project/Acquisition of Capital Assets	8		94,000,000.00	94,000,000.00	94,000,000.00+	
Provision of Digital Press	9		25,000,000.00	25,000,000.00	25,000,000.00+	
Renovation of Deputy Speaker's Residence	10		10,000,000.00	10,000,000.00	10,000,000.00+	
Renovation of Office Block in Abia State House of Assembly	11		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Guest House @ Speaker's Resident	12		6,000,000.00	6,000,000.00	6,000,000.00+	40,000,000.00
Purchase of 1 Coaster Bus for Honourable Members	17					20,000,000.00
Total		418,000,000.00	849,000,000.00	849,000,000.00	431,000,000.00+	60,000,000.00

TOTAL : HEAD464 - LEGISLATURE

HEAD: 465 GENERAL ADMINISTRATION
 HEAD 465090201

OFFICE OF THE EXECUTIVE GOVERNOR						
Acquisition of Capital Assets	1	177,496,050.00	600,000,000.00	600,000,000.00	422,503,950.00+	597,439,509.00
Abia State Environment . Protection. Agency (ASEPA)	2	954,069,314.91	500,000,000.00	800,000,000.00	154,069,314.91-	1,829,323,788.00
Development /Establishment & installation of Biometrics	3		257,000,000.00	257,000,000.00	257,000,000.00+	
Government Publicity	4	846,412,100.00	1,000,000,000.00	1,000,000,000.00	153,587,900.00+	
TOTAL		1,977,977,464.91	2,357,000,000.00	2,657,000,000.00	679,022,535.09+	2,426,763,297.00

HEAD:465 GENERAL ADMINISTRATION
 HEAD:465090202

DEPUTY GOVERNOR'S OFFICE						
Purchase of Vehicles	3		28,000,000.00	28,000,000.00	28,000,000.00+	
Purchase of Generator Set	4	8,400,000.00	2,000,000.00	2,000,000.00	6,400,000.00-	
Purchase of Studio Equipment	5		6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of Furniture & Communication Equipment	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets	8	2,000,000.00			2,000,000.00-	
TOTAL		10,400,000.00	46,000,000.00	46,000,000.00	35,600,000.00+	

HEAD:465 GENERAL ADMINISTRATION
 HEAD:465090204

ABIA STATE PLANNING COMMISSION						
	SH					

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Acquisition of Capital Asset	1		10,000,000.00	10,000,000.00	10,000,000.00+	66,910,000.00
UNFPA Governmt C/Part Cash Contribution	2		75,000,000.00	75,000,000.00	75,000,000.00+	
UNICEF Assisted Prog. Govt. C/Part Cash	3		60,000,000.00	60,000,000.00	60,000,000.00+	
Poverty Reduction Counterpart Fund	4	5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	
State Statistical Agency	5		35,000,000.00	35,000,000.00	35,000,000.00+	
Counterpart-Funding for CGS - MDGs Project	6		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	
IFAD FGN Community Based National Resouce MGT prog	7		40,000,000.00	40,000,000.00	40,000,000.00+	
NDDC/FGN/IFAD	8		200,000,000.00	200,000,000.00	200,000,000.00+	
FADAMA III/ IDA Project	9	12,000,000.00	56,300,000.00	56,300,000.00	44,300,000.00+	
ABIA HSDP II	10		60,000,000.00	60,000,000.00	60,000,000.00+	
RUMED/IFAD	11		32,000,000.00	32,000,000.00	32,000,000.00+	
ASPC World Bank P.I.U	12		20,000,000.00	20,000,000.00	20,000,000.00+	
Tuberculosis and Leprosy Control Prog	13		3,000,000.00	3,000,000.00	3,000,000.00+	
Invertetin (DT)	14		2,500,000.00	2,500,000.00	2,500,000.00+	
CSDP	15		100,000,000.00	100,000,000.00	100,000,000.00+	
Computerisation of Budget Department	16	35,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00-	
Songhai Integrated Farms	17		35,000,000.00	35,000,000.00	35,000,000.00+	
Design and Construction of Office Building	18		20,000,000.00	20,000,000.00	20,000,000.00+	
Conduct of State Economic Summit	19	20,000,000.00	20,000,000.00	20,000,000.00		
UNITAR	20		20,000,000.00	20,000,000.00	20,000,000.00+	
UNDP Counterpart Cash Contribution	21			966,037,610.00	966,037,610.00+	
Consultancy Service	22			700,000,000.00	700,000,000.00+	
Purchase of Computers/Colour Printers	24			70,000,000.00	70,000,000.00+	
Purchase of Vehicle (2 in 1) hilux van / hilux bus	28					867,572,010.00
Furnishing of Offices	36			30,000,000.00	30,000,000.00+	
TOTAL		72,000,000.00	2,008,800,000.00	3,774,837,610.00	3,702,837,610.00+	934,482,010.00

HEAD: 465 GENERAL ADMINISTRATION
 HEAD:465090

		SH				
OFFICE OF THE S.S.G						
Acquisition of Capital Assets	1	2,450,000.00	2,400,000.00	2,400,000.00	50,000.00-	
Completion of SSG Office Complex	3					65,000,000.00
TOTAL		2,450,000.00	2,400,000.00	2,400,000.00	50,000.00-	65,000,000.00

HEAD:465 GENERAL ADMINISTRATION
 HEAD:465090205

		SH				
OFFICE OF THE HEAD OF SERVICE						
Acquisition Capital Assets	1		10,000,000.00	10,000,000.00	10,000,000.00+	150,000.00
Constr. of Drainage @ HOS Office Complex	2		4,000,000.00	4,000,000.00	4,000,000.00+	
TOTAL			14,000,000.00	14,000,000.00	14,000,000.00+	150,000.00

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090206

		SH				
SPECIAL SERVICES BUREAU						
Acquisition of Capital Assets	1		2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of Radio Comm. Equipmt	2	10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	
Purchase Communication Equipment (3 Micom)	3		12,450,000.00	12,450,000.00	12,450,000.00+	
TOTAL		10,000,000.00	34,950,000.00	34,950,000.00	24,950,000.00+	

HEAD:465 GENERAL ADMINISTRATION
 HEAD:465090207

		SH				
BUREAU SERVICE OF WELFARE						

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
Housing Loan for Abia State Civil Servan	1		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets	2		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			205,000,000.00	205,000,000.00	205,000,000.00+	
HEAD:465 GENERAL ADMINISTRATION						
HEAD: 465090208						
SH						
OFFICE OF THE ACCOUNTANT-GENERAL						
Acquisition of Capital Assets	1	100,000.00	5,000,000.00	5,000,000.00	4,900,000.00+	76,860,819.61
Computerization of & System Development	2	37,965,000.00	20,000,000.00	60,000,000.00	22,035,000.00+	3,611,395.44
Reconstruction of Office Block	3		15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00
Reconstruction of 4 Sub- Treasuries	5					1,610,000.00
Public Debt Charges	6	1,000,000.00			1,000,000.00-	
TOTAL		39,065,000.00	40,000,000.00	80,000,000.00	40,935,000.00+	87,082,215.05
HEAD:465 GENERAL ADMINISTRATION						
HEAD:465090209						
SH						
MINISTRY OF JUSTICE						
Construction of Public Prosecution Building	1		15,000,000.00	15,000,000.00	15,000,000.00+	
Purchase of Law Books & Lib.Equipmt	2		15,000,000.00	15,000,000.00	15,000,000.00+	
Acquisition of Capital Assets	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Law Reform & Review Commission	4		10,000,000.00	10,000,000.00	10,000,000.00+	
TOTAL			50,000,000.00	50,000,000.00	50,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION						
HEAD: 465090210						
SH						
MINISTRY OF WORKS AND TRANSPORT						
Dr. Orji Uzor Kalu Transport Loan Scheme	1		50,000,000.00	50,000,000.00	50,000,000.00+	5,000,000.00
Procurement of Communication gages for V.I.O's	6	1,000,000.00			1,000,000.00-	
Procurement of Mobile Asphalt Plant	10					50,695.00
TOTAL		1,000,000.00	50,000,000.00	50,000,000.00	49,000,000.00+	5,050,695.00
HEAD:465 GENERAL ADMINISTRATION						
HEAD:465090211						
SH						
JUDICIAL SERVICE COMMISSION						
Renovation of Office Building	1		3,000,000.00	3,000,000.00	3,000,000.00+	
Acquisition of Capital Assets	2		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			8,000,000.00	8,000,000.00	8,000,000.00+	
HEAD:465 GENERAL ADMINISTRATION						
HEAD:465090012						
SH						
JUDICIAL HIGH COURT						
Renovation of Magistrate Court Umuahia	1		30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of Gen Set/KVA 44in NO) for HQ	2		12,000,000.00	12,000,000.00	12,000,000.00+	
Construction of Court Hall ABA High Court 4 in No	3		65,000,000.00	65,000,000.00	65,000,000.00+	
Construction of Court Hall's Cheif Magistrate Aba south 3 in	4		50,000,000.00	50,000,000.00	50,000,000.00+	
TOTAL			157,000,000.00	157,000,000.00	157,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION						

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
HEAD: 465090213.						
SH						
JUDICIAL-CUSTOMARY COURT OF APPEAL						
Expansion of Customary Court of Appeal HQ Umuahia	1		40,000,000.00	40,000,000.00	40,000,000.00+	
Renovation of NKwoegwu Customary Court	2		2,500,000.00	2,500,000.00	2,500,000.00+	
TOTAL			42,500,000.00	42,500,000.00	42,500,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090214

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
SH						
BOARD OF INTERNAL REVENUE						
Purchase of 6 Buses	1		30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of Computers 10 in No	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of VISAT	3		2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL			34,000,000.00	34,000,000.00	34,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090215

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
SH						
CIVIL SERVICE COMMISSION						
Acquisition of Capital Assets	1		11,500,000.00	11,500,000.00	11,500,000.00+	
Purchase of 6 Computer Sets	2		1,500,000.00	1,500,000.00	1,500,000.00+	
Construction of Office Block/Installation and /internet	3		1,000,000.00	1,000,000.00	1,000,000.00+	
Construction of Borehole	4		4,500,000.00	4,500,000.00	4,500,000.00+	
TOTAL			18,500,000.00	18,500,000.00	18,500,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090216

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
SH						
MINISTRY OF LG & CHIEFTANCY AFFAIRS						
Purchase of Project Veh. for Monitor Inspectors	1		19,500,000.00	19,500,000.00	19,500,000.00+	
Document of Autonomous Community in Abia	2		25,000,000.00	25,000,000.00	25,000,000.00+	
Furnishing the JAAC/NDI-EZE Sec	3		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets	4		6,900,000.00	6,900,000.00	6,900,000.00+	
TOTAL			71,400,000.00	71,400,000.00	71,400,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090217

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
SH						
MINISTRY OF FINANCE						
Micro-Finance Loans Scheme	1		120,000,000.00	120,000,000.00	120,000,000.00+	1,736,500.00
Abia State pool Betting and Control Board	2		3,000,000.00	3,000,000.00	3,000,000.00+	
Debt management Office	3	406,000,000.00	620,000,470.00	620,000,470.00	214,000,470.00+	
Project Insurance Brokers	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Land Scaping of Ministry of Finance	5					2,808,700.00
Acquisition of Capital Assets	8					2,800,000.00
Acquisition of Rights Issues in Companies	9					55,500,000.00
Purchase of Vehicle Hilux van 1No	14	2,500,000.00			2,500,000.00-	502,103,406.80
TOTAL		408,500,000.00	745,000,470.00	745,000,470.00	336,500,470.00+	564,948,606.80

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090219

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
SH						

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
OFFICE OF THE STATE A.G						
Purchase of 1 Hilux Van	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Computerization of Audit System	2		44,000,000.00	44,000,000.00	44,000,000.00+	
Acquisition of Capital Assets	3		1,400,000.00	1,400,000.00	1,400,000.00+	
TOTAL			55,400,000.00	55,400,000.00	55,400,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090220

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
L.G SERVICE COMMISSION						
Purchase of 18 Seaters Bus (1 in No.)	1		8,000,000.00	8,000,000.00	8,000,000.00+	
Purchase of Computer Sets, Printers Scanners 2photocopier	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Construction of Boreholes for Offices	3		2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL			11,000,000.00	11,000,000.00	11,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090221

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
ABIA STATE INDEPENDENT ELEC. COMM.						
Acquisition of Capital Assets	1		2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL			2,000,000.00	2,000,000.00	2,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090222

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
OFFICE OF THE A.G LOCAL GOVT.						

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090223

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
MINISTRY OF PETROL & SOLID MINERAL						
Geological Survey & Prod. of Geo MAP	1		19,000,000.00	19,000,000.00	19,000,000.00+	
Labouratory Equipment	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Upgrading of Ministry's Filling Station	3		2,500,000.00	2,500,000.00	2,500,000.00+	
TOTAL			26,500,000.00	26,500,000.00	26,500,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090225

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF ESTAB. TRAINNING & PEN.						
Acquisition of Assets	1		700,000.00	700,000.00	700,000.00+	
Computerization of Central Records	2		2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL			2,700,000.00	2,700,000.00	2,700,000.00+	

HEAD: 465 GENERAL ADMINISTRATION
 HEAD: 465090226

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
BUREAU OF ADMINISTRATION						
Acquisition of Capital assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			5,000,000.00	5,000,000.00	5,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2010

	Note	Actual 2010	Approved Budg 2010	Revised Budg 2010	Variance Amount	Actual 2009
HEAD:465090227 BUREAU OF ECONOMIC AFFAIRS	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090228 BUREAU OF COMMON SERVICES	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090229 ABIA STATE LAISON OFFICE	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090230 BUREAU OF EXCO SECRETARIAT	SH					
Purchase of Computer and the Assesories (3in No)	1		750,000.00	750,000.00	750,000.00+	
TOTAL			750,000.00	750,000.00	750,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090231 BUREAU OF TRAINNING OFFICE OF HOS	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090232 BUREAU OF POLITICAL AFFAIRS	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090233 BUREAU OF BUDGET	SH					
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090234 Internet (V-SAT) Services				1,500,000.00	1,500,000.00+	
TOTAL				1,500,000.00	1,500,000.00+	
TOTAL GEN ADMIN		2,939,392,464.91	6,836,900,470.00	8,944,438,080.00	6,005,045,615.09+	4,143,476,823.85
TOTAL CAPITAL EXPENDITURE		15,921,400,728.55	29,458,178,710.00	32,697,336,320.00	16,775,935,591.45	31,822,525,070.35

