



ABIA STATE OF NIGERIA

AUDIT REPORT 2011

**REPORT OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT
OF ABIA STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2011**

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SECTION I- INTRODUCTION

The Accounts of the Government of Abia State of Nigeria for the year ended 31st December, 2011 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 2011 were submitted to me on 11th July, 2012. After Audit preview and checks, the Financial Statements had to be referred back to the Accountant- General on 7th August, 2012 vide my letter No S.440/24 of 17th August, 2012 based on my observations. His response which addressed most of the anomalies contained in my letter under reference was received on 23rd October 2012 thus enabling me to complete action on this report.

PROGRAMME OF WORK

3. The Audit Inspection programmes for the year under review were drawn up to cover the audit inspection of all Government Ministries and Agencies operating in the State. The accounting books and records of Ministries and Non-Ministerial Departments including their outstation Offices, parastatals and post-primary institutions were also audited and inspection Reports thereon were issued to the appropriate authorities.

BANK RECONCILIATION STATEMENT

4. As noted in my previous Audit Reports, the necessary bank Reconciliation statements for all bank balances were not prepared and submitted to me by the Accountant-General. The in action of this matter should be addressed.

SECTION II - ANNUAL FINANCIAL STATEMENTS

STATEMENT OF CONSOLIDATED REVENUE FUND

RECURRENT REVENUE:

The actual recurrent Revenue collection during the 2011 fiscal year amounted to ₦55,440,151,753.21 which is less than the estimated revenue of ₦81,876,993,980.00. By ₦26,436,842,226.79 or 47.69%. it may be instructive to look at the contribution of each revenue item to the total Internally Generated Revenue (IGR) of ₦6,296,009,170.19 achieved in that year. This is shown below:

THE CONTRIBUTION OF REVENUE ITEM TO TOTAL INTERNALLY GENERATED REVENUE 2011

Details	Actual	Contribution
	Collection (N)	%
Taxes (Direct & Indirect)	5,380,780,179.37	85.46
Fines and fees	419,502,514.95	6.66
Licences	369,687,481.59	5.87
Earnings and Sales	17,357,590.80	0.27
Rent on Govt. Property	46,474,499.43	0.73
Interest, Repayments & Dividend	40,112,902.23	0.63
Miscellaneous	22,094,001.82	0.35
	₦6,296,009,170.19	99.97%

The above table discloses that Taxes contributed 85.40% of the Internally Generated Revenue of the state in 2011 while others showed abysmal performance ranging from 0.27% to 6.66%. Specifically, the other contributors to the Internally Generated Revenue of ₦6,296,009,170.19 achieved during the year included fines and fees (6.66%), Licences (5.87%), Earnings and sales (0.27%), Rent on Government Properties (0.73%), Interest, Repayment and Dividends (0.63%) and miscellaneous (0.35%).

Arising from the information contained in the table, the need for strong efforts at improving on the revenue generation capacity and overhaul of the revenue collection machinery of the state cannot be over-emphasized.

The notes to the Accounts also showed specific establishments that had significant negative variances under various heads as follows:-

TABLE

A	TAXES				
1	ESTABLISHMENT	REVISED BUDGET	ACTUAL	VARIANCE	% VARIANCE
	Min. of Commerce & Industry	24,280,000	10,209,300	(14,070,700)	57.95%
B	FINES & FEES				
1.	Min. of Information	1,560,000	-	(1,560,000)	100%
2.	Min. of Agriculture	25,490,000	2,467,300	(23,022,700)	90.32%
3.	Min. of Commerce & Industry	46,881,000	31,677,574	(15,203,426)	32.43%
4.	Min. of Education	66,460,000	39,870,797.57	(26,589,202)	40.00%
5.	Min. of Health	14,940,000	4,056,020	(10,883,980)	72.85%
6.	Min of Justice	4,300,000	426,738.52	(3,873,261.48)	90.08%
7.	Min. of Lands & Survey	100,800,000	65,379,636.10	(35,420,363.90)	35.14%
8.	Min. of Environment	3,560,000	1,419,450	(2,140,550)	60.13%
9.	Office of the Auditor-General Local Govt.	340,000	-	(340,000)	100%
10.	Office of the Secretary to the State Govt.	800,000	212,540	(587,460)	73.43%
11.	Min. of Women Affairs	4,400,000	177,000	(4,223,000)	95.98%
12.	Min. of Public Utilities	5,000,000	735,447.79	(4,264,552.21)	85.29%
13.	Abia State Independent Electoral	200,000,000	-	(200,000,000)	100%
14.	Local Government Service Commission	3,400,000	-	(3,400,000)	100%
15.	Abia State Planning Commission	38,210,000	-	(38,210,000)	100%
16.	Min. of Petroleum & Solid Mineral	69,700,000	11,445,250	(58,254,750)	83.58%
17.	Min. of Co-operative & Poverty Reduction	12,932,000	1,328,750	(11,603,250)	89.73%
18.	Min. of Science of Technology	850,000	65,581.33	(784,418.67)	92.28%
19.	Min. of Finance	50,000,000	108,740	(49,891,260)	99.78%
20.	Min. of Urban Renewal	17,700,000	1,168,24	(16,531,760)	93.40%
21.	Min. of Transport	127,990,000		(125,035,620)	97.69%
22.	Min. of Culture & Tourism	220,000		(220,000)	100%
C	LICENCES				
1.	Min. of Environment	3,300,000	124,400	(3,175,600)	96.23%
2.	Min. of Health	200,000	-	(200,000)	100%
3.	Min. of Land & Survey	120,000	-	(120,000)	100%
4.	Min. of Local Govt. & Chieftaincy Affairs	202,000	-	(202,000)	100%
5.	Min. of Science & Tech.	1,500,000	119,707.44	(1,380,292.56)	92%
6.	Min. of Information	600,000	-	(600,000)	100%
D	EARNING & SALES				
1.	Min. of Information	5,800,000	100,000	(5,700,000)	98.28%
2.	Min of Environment	13,400,000	-	(13,400,000)	100%
3.	Min. of Work & Transport	10,100,000	-	(10,030,000)	99.31%
4.	Abia House of Assembly	200,000	-	(200,000)	100%
5.	Office of the Head of Service.	2,000,000	-	(2,000,000)	100%

6.	Min. of Culture & Tourism	1,120,000	-	(1,120,000)	100%
7.	Bureau of Training	1,200,000	-	(1,200,000)	100%
E	RENT ON GOVT PROPERTY				
	Min of Housing & Urban Development	159,620,000	32,142,600	(127,477.400)	79.86%
F	STATUTORY ALLOCATION				
	Office of the Accountant- General	71,385,873,580	43,676,641,167.35	(27,709,232)	61.18%

From the six tables above, it can be seen that the establishments with negative variances above 65%, are many, despite the fact that they are major holders of the state assets. This scenario indicates that such establishment may not have remitted all their revenue to the consolidated Revenue fund as required by the Appropriation Law. There is also the need for a more pragmatic approach in forecasting expected revenue to be within attainable target. However, unbudgeted receipts totaling ₦563,222,241.81 were recorded under below the line receipts.

RECURRENT EXPENDITURE

During the year under review, the financial statements revealed that the actual recurrent expenditure stood at ₦70,843,218,748.71 as against the budget figure of ₦56,689,132,360.00. This shows an overall negative variance of ₦14,154,086,388.71 or 19.98% from the budgetary provisions.

A comparative analysis of this figure of ₦70,843,218,748.71 with the figure of ₦48,989,707,184.52 for 2010 showed an increase of ₦21,855,511,564.19 or 44.61%. This picture is not commendable as it indicates poor control measures and lack of good management of public funds in the year under review.

However, it must be noted that the negative variance resulted from the over expenditure of ₦10,224,087,253.28 incurred on public debt charges. It is pertinent to observe that the notes to the accounts also disclosed that the excess expenditure of ₦8,172,370,741.43 under overhead cost was made by Ministries/Departments as shown below:

EXPENDITURE

S/NO	SECTOR/ESTABLISHMENT	REVISED BUDGET	ACTUAL EXPENDITURE	EXCESS EXPENDITURE
1	Educational Services	245,747,000.00	4,768,828,680.68	4,523,081,680.68
2	Health Services	71,730,000.00	261,511,419.37	189,781,419.37
3	Agricultural services	138,413,020.00	272,378,496.21	133,965,476.21
4	Transport Services	91,262,000.00	129,832,781.90	38,570,781.90
5	Office of the SSG	413,620,000.00	442,518,233.29	28,898,233.29
6	Head of Service	44,806,500.00	189,091,453.38	144,284,953.38
7	Ministry of Science & Tech.	19,670,000.00	223,503,310.47	203,833,310.47
8	Ministry of Finance	100,425,000.00	160,716,475.59	60,291,475.59
9	Office of the Accountant General	1,639,369,000.00	4,180,634,279.58	2,541,265,279.58
10	Ministry of Information & Strategy	39,220,000.00	250,252,138.52	211,032,138.52
11	Ministry of Environment	39,220,000.00	87,004,901.83	50,198,901.83
12	Ministry of Housing & Urban Development	17,153,000.00	21,988,172.02	4,835,172.02
13	Ministry of Youth Development	58,298,000.00	95,629,918.59	40,331,918.59
14	Bureau of Budget	-	2,000,000.00	2,000,000.00
		N2,913,519,520.00	N11,085,890,261.43	N8,172,370,741.43

The Ministries and Departments mentioned above should be prevailed upon to give details of their expenditures in order to put adequate budgetary controls for future years.

STATEMENT OF CAPITAL DEVELOPMENT FUND

CAPITAL RECEIPTS

Out of the total estimated capital receipt of ₦54,432,414,170 in the year ended 31st December 2011, only the sum of ₦7,966,983,245.35 was collected resulting to an under collection of ₦46,465,430,924.65 or 14.64%. The poor performance of capital receipt budget is a common factor for all the capital receipts subheads. Transfer from consolidated Revenue Fund had nil performance while there was an unbudgeted receipt of ₦16,312,247,256.62 under Internal loans. Repeated poor performance of capital receipts budgets over the years is either due to over budgeting in this area or inability of the generating agencies to perform as required. In future efforts should be mobilized and necessary logistics provided for effective performance, while the planning commission should review performance to reflect future realistic budget.

CAPITAL EXPENDITURE

The actual total capital expenditure in respect of 2011 fiscal year amounted to ₦9,136,621,068.63 as against a budgeted figure of ₦49,441,155,750.00. This shows a variance of ₦40,304,534,681.37. Though the variance appears favourable, but it shows that the budget was not implemented as required, an indicator of serious shortfall in capital development performance. The worst indicator in terms of non-implementation is the Economic sector as detailed in the notes to the accounts but summarized below:-

S/N	Description	Revised Budget	Actual Expenditure	Shortfall
1	Economic sector	₦23,786,965,580	3,780,675,108.12	20,006,290,471.88
2	Social Service sector	5,534,436,590	1,457,955,688.30	4,076,480,901.70
3	Regional sector	6,336,720,000	1,220,564,685.60	5,116,155,324.40
4	General Admin Sector	13,783,033,580	2,677,425,596.61	11,105,607,983.39
	TOTAL	49,441,155,750	9,136,621,068.63	40,304,534,681.37

The accounts also revealed that the sum of ₦15,403,066,995.50 being part of the Internal loan obtained to finance capital projects was transferred to the consolidated Revenue Fund to finance recurrent expenditures. This calls for cut down and more improved control in current expenditure so as to enhance savings for capital development in the future.

STATEMENT OF ASSETS AND LIABILITIES

ASSETS:

Treasuries And Banks:

The figure of ₦229,290,478.91 represents the total cash balances held at the State Treasury Offices as well as the Total balances of various banks maintained by the Treasury Offices as at 31st December 2011. As a result of non-submission of the annual Boards of survey reports to me, it was not possible to confirm the amount.

Investments:

The sum of ₦158,904,506.24 represents the amount of shares held by the State Government in thirty five companies as shown in the note to the accounts, for the year ended 31st December 2011. This figure of ₦158,904,506.24 when compared with the total investment figure of ₦218,552,827.16 in the previous year shows a depreciation in investment value of ₦59,648,320.92.

There was no disclosure to explain the depreciation or variation in the value of the investment. It is pertinent to note that the issue has featured in my two previous years report without any positive action. It is believed that decisive action should be taken now to address this issue properly and ensure that reasons for variation in investment are fully disclosed in future.

LIABILITY OVER ASSETS

The figure of ₦16,303,440,815.93 was presented as liability over Assets as at 31st December 2011. This represents the net movement of investment, Internal and Foreign loan in the Account of the State as source to achieve some capital Expenditures and other investments by the State Government.

LIABILITIES

CAPITAL DEVELOPMENT FUND

Capital Development Fund in the year 2011 stood at ₦229,290,478.91 as against the figure of ₦489,748,041.07 in the year 2010. This shows a decrease of ₦260,457,562.16.

INTERNAL LOANS

The sum of ₦11,364,752,353.87 represents Internal loan in the year 2011. This amount when compared with the Internal loans of ₦15,794,346,969.02 in 2010 fiscal year reveals that there was a decrease on Internally sourced funds mainly from the Commercial Banks. The implication is that these loans though a decrease from the 2010 fiscal year, will still have a negative impact on the State economy as a result of the heavy interest payment and other financial cost implication. The Audit is still of the opinion that caution should be employed on both loan generation and prudent management of the funds.

FOREIGN LOANS

The sum of ₦5,097,577,666.77 represents the balance of foreign loans owed by the State Government as at 31st December 2011. The details of this foreign loan are stated on the schedule of foreign loan attached to the Financial Statement.

SECTION III - ANNUAL REPORT PARAGRAPHS
(MINISTRIES AND EXTRA-MINISTRIAL DEPARTMENTS)

INTRODUCTION

This part of the Report contains uncleared significant observations arising from the audit of accounts and records kept at the Ministries and Extra-Ministerial Departments for the year under review. To these matters, the various Accounting Officers had failed to give satisfactory replies or has not yet replied. They are still answerable.

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

Pilgrims Welfare Board:- During an audit inspection of the Accounts books and records at the Abia State Pilgrims Welfare Board, Umuahia, it was discovered that a photocopier machine bought by the Board at the cost of ₦1,700,000 was not physically produced for audit. In my Audit inspection Report No SCA.54/T/4, the attention of the General Manager of the Pilgrims Welfare Board was drawn to the unproduced photocopier machine with a request for her to produce the machine for my inspection or otherwise the sum of ₦1,700,000 be recovered from the Officer who authorized the payment and purchase of the machine. I am yet to be informed of any recovery of the photocopier machine.

MINISTRY OF JUSTICE

Unaccounted Revenue: - Total Generated Revenue of ₦66,123,947.50 actually collected by the Ministry was unaccounted for. Detailed evidence of this was communicated to the Commissioner for Justice and Attorney General in my Inspection Report No Min. 16/T/4 with the request that the sum be recovered and the recovery particulars sent to me. As at the time of writing this report, no definite reply has been received from him.

Overpayment of Salary:- The sum of ₦809,485.00 was salary overpaid to sundry staff of the Ministry. The particulars of this overpayment were communicated to the Commissioner for Justice and Attorney General in my Inspection Report No MIN.16/T/4 requesting him to recover the amount from the Officers concerned. But his reply letter No MJA/138/T.I/36 of 23rd October 2012 failed to address the issue. The matter is still in correspondence.

Insufficiently Vouched Payments:- The total sum of N1,742,300 stood as insufficiently vouched payments. Details of this was communicated to the Commissioner for Justice and Honourable Attorney General in my Inspection report No MIN.16/T/4 with a request for him to comment and ensure that steps are taken to produce the support documents to authenticate the payments or recover the sum of N1,742,300 from the Officer who authorized and made the payments. No response had been received from him at the time of writing this Report.

MINISTRY OF SCIENCE AND TECHNOLOGY

Irregular Payment of Salary Increment: - A total of N652,888 was irregularly paid as annual salary increment to six staff of the Ministry who are on personal salary scale. The details of the salary increment which lacked the backing of any operative regulation were communicated to the Honourable Commissioner in my Inspection Report No MIN 32/32 of April 2012 with a request for his explanation or the recovery of the irregular payment of N652,888. I am yet to receive his explanation or the Treasury Receipt particulars in respect of any recoveries. The matter is kept in view.

SECTION IV- ACCOUNTS OF GOVERNMENT PARASTATALS

Accounts Not Submitted:- Further to paragraph 18 of my Annual Audit Report 2010, I am pleased to note that there has been improved response in the submission of Audited Annual Accounts of some of the Government Parastatals since the issue of the Report. However many of the Parastatals failed to have their accounts audited leading to the situation where these accounts have fallen into arrears of audit as at 31st December 2011. The Parastatals whose annual Accounts have not been submitted for my review and comments include:

S/N	Name of Parastatal	Year of Accounts Not Submitted
1	Secondary Education Management Board Head Quarters	2010 – 2011
2	Broadcasting Corporation of Abia State	2010 – 2011
3	Secondary Education Management Board Umuahia Zone	2010 – 2011
4	Abia State Universal Basic Education Umuahia	2010 – 2011
5	Abia State Tourism Board	2010 – 2011
6	Abia State Transport Corporation	2010 – 2011
7	Small Holder Oil Palm Project	2011
8	Abia State Housing Corporation	2011
9	Secondary Education Management Board Ohafia Zone	2010 – 2011
10	Abia State Council for Arts & Culture	2011
11	Secondary Education Management Board Aba Zone	2010 – 2011
12	Project Implementation Unit (P.I.U)	1999 – 2011
13	Abia State Polytechnic Aba	2010 – 2011
14	Abia State Sports Council	2007 – 2011
15	Abia State Water Board	2008 – 2011
16	Abia State Agric. Development project (A.D.P)	2011
17	Abia State Staff Housing Loans Board	2009 – 2011
18	Hospital Management Board (HMB)	2011
19	Abia State University Uturu	2009 – 2011
20	Abia State University Teaching Hospital Aba	2009 – 2011
21	Abia State Pensions Board	2011
22	Abia Literacy & Adult Education programme	2011
23	Abia State Environmental Protection Agency	2010 – 2011
24	Abia Newspapers	2008 – 2011

25	College of Education (Technical), Arochukwu	2010 – 2011
26	Project Insurance Brokers Ltd	2009 – 2011
27	Aba Shopping Centre Ltd	2009 – 2011
28	Abia State Oil Producing Areas Dev. Commission	2011
29	Abia State Library Board	2010 – 2011
30	Abia Specialist Hospital & Diagnostic Centre	2010 – 2011
31	Abia State Pilgrims Welfare board	2004 – 2011
32	Abia Golden Chicken Ogwe	2003 – 2011
33	Abia State Passenger Integrated Manifest & Safety Scheme	2004 – 2011
34	Metallurgical Complex Ltd Aba	2004 – 2011

HOSPITAL MANAGEMENT BOARD

Dental Centre Umuahia:- The sum of ₦335,325 represented unaccounted revenue by Miss Obioma Ezinne (SEC Accounts). In my Inspection Report No. CUM. 24/1/2, the Chief Executive Officer of Hospitals Management Board was given the detail of the revenue short accounted with a specific instruction for him to recover the sum of ₦335,325.00 from the erstwhile schedule Officer Miss Obioma Ezinne. At the time of writing this report, no reply had been received from him. The matter is kept in view.

ABIA WARRIORS FOOTBALL CLUB

Unvouched Payments:- A total sum of ₦238,781,442 was spent from January 2005 to December 2007 without strict adherence to the procedures for public expenditure. No payment vouchers were raised in respect of the expenditures. The irregularity of making payments without payment vouchers as legitimate charges to public funds was emphasized in my Inspection Report No SCA.63/4 addressed to the Chairman of the Club. He was requested to explain and furnish me with the details of the expenditures of ₦238,781,442 for my verification. His reaction had not been communicated to me at the date of this Report.

Insufficiently Vouched Payments:- A total sum of ₦6,664,050 was paid to Elliot and Fiora Hotel Umuahia for undisclosed purpose and no payment vouchers and relevant bills, invoices receipts or other support documents were presented so as to authenticate the purported Official payments and justify their charge to Public fund. I had in my Inspection Report NO SCA.63/4 called for explanation and recovery of ₦6,664,050 from the Hotel or otherwise from the Officer who authorized the

payment. His reply had not been received at the time of writing this Report.

ABIA STATE WATER BOARD

Short Accounted Revenue: A total of ₦2,494,635.00 was collected as revenue from January 2009 to July 2009. The cash collection records produced during the audit revealed that the sum of ₦97,315.00 could not be accounted for. In my Inspection Report No SCA.13/1/26, I requested the General Manager to explain or recover the short accounted amount of ₦97,315.00 and furnish me with Treasury Receipt particulars of recovery. At the time of writing this Report, his reply had not been received.

ABIA STATE AGRICULTURAL DEVELOPMENT PROGRAMME

Unexecuted Project Paid For:- The sum of ₦3,709,050 was purportedly used in payment for an unidentified and unexecuted project at Umuobasi. This observation was conveyed to the Commissioner for Agriculture in my Inspection Report No SCA.6/2 requesting him to urgently recover the sum of ₦3,709,050 from the contractor of the project Chuks Emey or from the Officer who authorized the payment. But I had not been informed of any recoveries as at the date of writing this Report. The matter is kept in view.

Failure To Collect Government Revenue

A total amount of ₦3,272,630 represents taxes due to Government was not deducted before payments were made to various contractors. Details of this observation were communicated to the General Manager in my Inspection report No. SCA. 69/4 requesting him to recover the said amount from the various contractors and furnish me with the recovery particulars. His reply had not been received at the time of writing this Report.

Insufficiently Vouched Payments:

The sum of ₦5,472,630 represents payments not covered with properly prepared payment vouchers supported with relevant invoice bills and receipts such that it was not possible to vouch the expenditure. This observation was conveyed to the General manager in my Inspection Report No SCS. 69/4 with a request for him to comment and ensure that steps are taken to produce the support documents to authenticate the payments or recover the sum of ₦5,470,630 from the Officer who authorized the payments. His reply was still awaited at the time of writing this Report.

Store Item Not Taken On Charge:-

A total sum of ₦35,712,101.00 was used for the purchase of motor vehicles, Office equipment and other store items without recording the purchased store items in the vehicle/plant register and store ledgers. The details of this observation was conveyed to the General Manager with explanation that the practice lends credence to the loss of government properties and plants and also asking him to open and maintain the store registers and ledgers and take the store items on ledger charge. No reply had been received from him at the time of writing this Report. The matter is kept in view.

Audited Accounts of Town Planning Authorities:-

As at the end of the year under review, the following Town Planning Authorities did not submit their audited accounts.

S/N	Name of Town Planning Authorities	Year of Accounts Submitted	No
1	Isuikwuato	2010 – 2011	
2	Osioma	2011	
3	Ugwunagbo	2009 – 2011	
4	Arochukwu	2010 – 2011	
5	Ohafia	2010 – 2011	
6	Aba North	2011	
7	Isiala ngwa North	2006 – 2011	
8	Isiala ngwa South	2006 – 2011	
9	Obingwa	2011	
10	Ukwa East	2006 – 2011	
11	Ukwa west	2011	
12	Ikwuano	2006 – 2011	
13	Bende	2006 – 2011	
14	Umunneochi	2006 – 2011	

Failure To Remit Tax Revenue:-

The sum of ₦26,583.60 was withholding tax and value Added Tax deducted by Aba North Town Planning Authority from the various contract payments but not remitted to the tax authorities. The details of this observation were communicated to the Commissioners for Physical Planning & Urban Renewal in my Inspection Report No SCA.5/12/8 with a request for him to effect the remittance of the sum of ₦26,583.60 to the tax Agencies. His reply was still being awaited at the time of writing this Report.

Insufficiently Vouched payments:-

A total amount of ₦2,473,000 was observed to have been spent by Aba North Town Planning Authority on various payment vouchers. No details

of the expenditure, supported with relevant bills or receipts were made available for scrutiny during the audit inspections as required by Financial Regulations. Consequently, the Commissioner was requested in my Inspection report No SCA.5/12/8 to explain and furnish the details of the expenditure or recover the sum of N2,473,000 and inform me of the recovery particulars. His reply was still being awaited at the time of writing this report.

SECTION V - GENERAL

Staff and Establishment:

The Staff strength of the Office of the State Auditor-General as at the end of financial year 31st December 2011 was 126 as categorized below:

Auditor cadre, 34

Executive Officer cadre 34

Clerical Staff 21

Ancillary Staff 37

Considering the increasing audit responsibilities and the ever broadening base of her statutory role, the Office requires an additional 20 auditing staff to enable her cope.

Staff Training And Development

As in my previous Audit report on this score, the necessity for the tracing of staff of Office of the Auditor-General needs to be highlighted. Adequate and commensurate training of staff improves their effective and efficient performance of assigned duties. But funding constraints had continued to hinder the exposure of audit staff to training course, seminar and workshop. It is recommended that Government should make fund available for the training and retraining of staff for efficient and optimum performance.

Office Equipment And Transportation

The inadequacy of Office equipment and vehicles as reported in my previous Audit Reports has not changed. There still exists a most cogent need for the Office to be computerized and three Hilux Vans procured. This would definitely remove the critical impairment in the performance of the Audit functions.

Pensions Aud Gratuity

In accordance with the Pensions Act, the pension papers of retiring public servants were scrutinized and certified by my Office. In the year under review a total of 526 files of retired Officers were received, out of which 363 were treated and certified while 163 were still receiving attention at the time of issuing this Report.

ACKNOWLEDGEMENT

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

AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Abia State of Nigeria for the financial year ended 31st December, 2011 have been examined accordance with section 125 (20 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 2011 while the State 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
28TH DECEMBER, 2012


B.C. MGBARAMUKO
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 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, 2011 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 31/12/2011

06/07/2012 16:49 Page: 1
Prepared by: Office Of The Accountant General

Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
RECEIPTS:					
Statutory Allocation	43,676,641,167.35	57,200,000,000.00	71,385,873,580.00	38.82%-	35,200,172,393.16
IGR	11,200,288,344.05	10,491,120,400.00	10,491,120,400.00	6.76%+	6,882,559,491.89
BTL Receipts	563,222,241.81				4,242,083,541.33
Sub Total	55,440,151,753.21	67,691,120,400.00	81,876,993,980.00	32.29%-	46,324,815,426.38
VAT	6,002,439,553.59	8,000,000,000.00	14,000,000,000.00	57.13%-	5,872,195,409.56
Other Capital Receipts	18,276,790,948.38	40,432,414,170.00	40,432,414,170.00	54.80%-	10,103,206,696.21
Total Receipts	79,719,382,255.18	116,123,534,570.00	136,309,408,150.00	41.52%-	62,300,217,532.14
Less: Recurrent Expenditure:					
Personnel Costs	15,802,125,729.27	19,227,469,880.00	19,601,469,880.00	19.38%+	15,720,501,605.51
Pension & Gratuities	4,751,218,905.62	2,567,000,000.00	2,567,000,000.00	85.09%-	2,242,420,094.68
Overhead Costs	34,209,434,254.07	18,570,156,090.00	29,373,288,090.00	16.46%-	20,196,152,208.46
Salary of Statutory Office Holders	87,030,710.01	47,374,390.00	47,374,390.00	83.71%-	17,962,015.77
BTL Payments	669,321,896.46				715,415,140.44
Public Debt Charges	15,324,087,253.28	5,100,000,000.00	5,100,000,000.00	200.47%-	10,095,256,119.66
Transfer to Capital Dev Fund		30,179,120,040.00	30,179,120,040.00	100.00%+	
Sub-Total: Recurrent Exp.	70,843,218,748.71	75,691,120,400.00	86,868,252,400.00	18.45%+	48,987,707,184.52
Capital Expenditure:					
Economic Sector	3,780,675,108.12	17,415,912,000.00	23,786,965,580.00	84.11%+	8,212,537,621.40
Social Services Sector	1,457,955,688.30	5,030,348,590.00	5,534,436,590.00	73.66%+	970,400,000.00
Regional Development Sector	1,220,564,675.60	4,987,620,000.00	6,336,720,000.00	80.74%+	1,136,178,884.10
Administration	2,677,425,596.61	12,998,533,580.00	13,783,033,580.00	80.57%+	2,939,392,464.91
Sub-Total: Capital Exp.	9,136,621,068.63	40,432,414,170.00	49,441,155,750.00	81.52%+	13,258,508,970.41
Budget Size -Total Expenditure	79,979,839,817.34	116,123,534,570.00	136,309,408,150.00	41.32%+	62,246,216,154.93
Budget Surplus/(Deficit)	<260,457,562.16>				54,001,377.21
Opening Cash and Bank Balance	489,748,041.07				435,746,663.86
Closing Cash and Bank Balance	229,290,478.91				489,748,041.07
REPRESENTED BY:					
Central Accounts Bank Balances	229,290,478.91				489,748,041.07
Total	229,290,478.91				489,748,041.07

Sir Gabrael C. Onyendilefu
Accountant General
Abia State

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2011

	Note	YTD Actual 2011	YTD Actual 2010
Cash Flow From Operations:			
Receipts:			
Internally Generated Revenue	3	6,256,591,887.54	3,646,421,948.30
Grants/Subventions		1,770,310,788.75	
VAT		6,002,439,553.59	5,872,195,409.55
Statutory Allocations		43,676,641,167.35	35,200,172,393.16
BTL Receipts	4	563,222,241.81	4,242,083,541.33
Revenue from Parastatals		4,904,279,173.86	3,193,537,427.11
Total Receipts		63,173,484,812.90	52,154,410,719.45
Payments:			
Personnel Emoluments:	5	15,802,125,729.27	15,720,501,605.51
Overheads Costs:			
Educational Services		4,768,828,680.68	2,689,554,402.64
Health Services		261,511,419.37	122,991,740.73
Agricultural Services		272,378,496.21	73,494,300.54
Transport Services		129,832,781.90	19,167,289.00
Others of General Nature	6	28,776,382,875.91	17,290,944,475.55
Consolidated Revenue Fund Charges	7	4,838,249,615.63	2,260,382,110.45
Miscellaneous Expenses		669,321,896.46	715,415,140.44
Total Payments		55,518,631,495.43	38,892,451,064.86
Net Cash Flow from Operations		7,654,853,317.47	13,261,959,654.59
Cash Flow from Investments:			
Purchase/Constructn of Assets	8	9,136,621,068.63	13,258,508,970.41
Net Cash Flow from Investments		9,136,621,068.63	13,258,508,970.41
Cash Flow from Financing:			
Proceeds of Loans/Borrowings	9	16,506,480,159.63	10,103,206,696.21
Dividends		39,417,282.65	42,600,116.48
Repayment of Loans		15,324,087,253.28	10,095,256,119.66
Net Cash Flow from Financing		1,221,810,189.00	50,550,693.03
Net Increase/(Decrease) in Cash		<259,957,562.16>	54,001,377.21
Opening Cash Balance		489,748,041.07	435,746,663.86
Closing Cash Balance	10	229,790,478.91	489,748,041.07

Sir Gabrael C. Onyendilefu
 Accountant General
 Abia State

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2011

	Note	Actual 2011	Actual 2010
ASSETS:			
Treasuries and Banks	10	229,290,478.91	489,748,041.07
Investments	11	158,904,506.24	218,552,827.16
Total Assets		388,194,985.15	708,300,868.23
PUBLIC FUNDS AND LIABILITIES:			
Public Funds:			
Capital Development Fund	17	229,290,478.91	489,748,041.07
Sub - Total Public Funds		229,290,478.91	489,748,041.07
Liabilities			
Internal Loans	19	11,364,752,353.87	15,794,346,962.02
Foreign Loans	20	5,097,592,968.30	3,361,458,663.19
Sub - Total Liabilities		16,462,345,322.17	19,155,805,625.21
Less : Liability Over Assets	21	16,303,440,815.93	18,937,252,798.05
Other Public Funds		158,904,506.24	218,552,827.16
Total Public Fund		388,194,985.15	708,300,868.23

Sir Gabrael C. Onyendilefu
 Accountant General
 Abia State

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2011

Note	Actual 2011	Approved Budget 11	Revised Budget 11	Variance 2011	Actual 2010
Add: REVENUE (INCOME)					
Taxes (Direct and Indirect)	21 5,380,780,179.37	3,755,280,000.00	3,755,280,000.00	1,625,500,179.37+	2,984,544,903.62
Fines and Fees	22 419,502,514.95	1,054,108,000.00	1,054,108,000.00	634,605,485.05-	398,484,981.64
Licences	23 369,687,481.59	277,222,000.00	277,222,000.00	92,465,481.59+	
Earnings and Sales	24 17,357,590.80	36,760,000.00	36,760,000.00	19,402,409.20-	5,001,911.10
Rent on Government Property	25 46,474,499.43	180,120,000.00	180,120,000.00	133,645,500.57-	59,441,100.00
Interest, Reprt & Dividends	26 40,112,902.23			40,112,902.23+	42,600,116.48
Miscellaneous	28 22,094,001.82	10,000.00	10,000.00	22,084,001.82+	198,949,051.94
Revenue from Parastatals	4,904,279,173.86	5,187,620,400.00	5,187,620,400.00	283,341,226.14-	3,193,537,427.11
Below the Line Receipts	563,222,241.81			563,222,241.81+	4,242,083,541.33
Statutory Allocation	30 43,676,641,167.35	57,200,000,000.00	71,385,873,580.00	27,709,232,412.65-	35,200,172,393.16
Total Revenue (Income) - (b)	55,440,151,753.21	67,691,120,400.00	81,876,993,980.00	26,436,842,226.79-	46,324,815,426.38
Total Funds Available (a + b)	55,440,151,753.21	67,691,120,400.00	81,876,993,980.00	26,436,842,226.79-	46,324,815,426.38
Less: EXPENDITURE					
Personnel Cost - Min/Parastal	31 15,802,125,729.27	19,227,469,880.00	19,601,469,880.00	3,799,344,150.73+	15,720,501,605.51
Pension and Gratuities	4,751,218,905.62	2,567,000,000.00	2,567,000,000.00	2,184,218,905.62-	2,242,420,094.68
Statutory Office Holder Salary	32 87,030,710.01	47,374,390.00	47,374,390.00	39,656,320.01-	17,962,015.77
Overhead Costs - Min/Parastal	33 34,209,434,254.07	18,570,156,090.00	29,373,288,090.00	4,836,146,164.07-	20,196,152,208.46
Public Debt Charges	15,324,087,253.28	5,100,000,000.00	5,100,000,000.00	10,224,087,253.28+	10,095,256,119.66
BTL Payment	34 669,321,896.46			669,321,896.46-	715,415,140.44
Total Expenditure	70,843,218,748.71	45,512,000,360.00	56,689,132,360.00	14,154,086,388.71-	48,987,707,184.52
Operating Fund B/4 Transfer	<15,403,066,995.50	22,179,120,040.00	25,187,861,620.00	40,590,928,615.50-	<2,662,891,758.14>
APPROPRIATION/TRANSFERS					
Transfer to CDF		30,179,120,040.00	30,179,120,040.00	30,179,120,040.00+	
Transfer from CDF	15,403,066,995.50			15,403,066,995.50+	2,662,891,758.14
Total Appropriations	15,403,066,995.50	<30,179,120,040.00	<30,179,120,040.00	45,582,187,035.50+	2,662,891,758.14
Closing Balance	<0.00>	<8,000,000,000.00>	<4,991,258,420.00>	4,991,258,420.00+	0.00.

Sir Gabriel C. Onyendilefu
Accountant General
Abia State

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2011

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 Prepared by: Office Of The Accountant General

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Opening Balance		489,748,041.07			489,748,041.07+	435,746,663.86
Add: Capital Receipts						
Value Added Tax		6,002,439,553.59	8,000,000,000.00	14,000,000,000.00	7,997,560,446.41-	5,872,195,409.55
Transfer from CRF			30,179,120,040.00	30,179,120,040.00	30,179,120,040.00-	
Internal Loans	36	16,312,247,256.62			16,312,247,256.62+	9,370,212,505.99
External Loans	37	194,232,903.01	800,000,000.00	800,000,000.00	605,767,096.99-	732,994,190.22
Grants	38	1,770,310,788.75	9,453,294,130.00	9,453,294,130.00	7,682,983,341.25-	
Total Capital Receipts		24,279,230,501.97	48,432,414,170.00	54,432,414,170.00	30,153,183,668.03-	15,975,402,105.76
Transfer to CRF		<15,403,066,995.50			15,403,066,995.50-	<2,662,891,758.14>
Total Capital Funds Available		9,365,911,547.54	48,432,414,170.00	54,432,414,170.00	45,066,502,622.46-	13,748,257,011.48
Less: Capital Expenditure						
Economic Sector:						
Agriculture	40	144,223,551.95	260,800,000.00	260,800,000.00	116,576,448.05+	1,013,515,625.00
Livestock	41		40,000,000.00	40,000,000.00	40,000,000.00+	
Manufacturing	44	53,250,000.00	138,000,000.00	138,000,000.00	84,750,000.00+	1,000,000.00
Power (Electricity)	45	158,165,074.89	984,716,000.00	1,484,716,000.00	1,326,550,925.11+	613,500,000.00
Transport	47	3,425,036,481.28	15,992,396,000.00	21,863,449,580.00	18,438,413,098.72+	6,584,521,996.40
Total Capital Expenditure - Economic		3,780,675,108.12	17,415,912,000.00	23,786,965,580.00	20,006,290,471.88+	8,212,537,621.40
Social Service Sector:						
Education	48	1,098,163,037.37	1,488,500,000.00	1,488,500,000.00	390,336,962.63+	567,500,000.00
Health	49	188,806,161.60	978,000,000.00	1,482,088,000.00	1,293,281,838.40+	361,500,000.00
Information	50	131,806,489.33	460,000,000.00	460,000,000.00	328,193,510.67+	31,400,000.00
Social Development, Youth & Sports	51	39,180,000.00	2,103,848,590.00	2,103,848,590.00	2,064,668,590.00+	10,000,000.00
Total Capital Expenditure - Social		1,457,955,688.30	5,030,348,590.00	5,534,436,590.00	4,076,480,901.70+	970,400,000.00
Regional Sector:						
Water Supply	52	29,681,647.64	1,099,000,000.00	1,099,000,000.00	1,069,318,352.36+	371,900,000.00
Environment	53	94,430,000.00	700,000,000.00	700,000,000.00	605,570,000.00+	38,830,560.00
Housing	54	1,065,453,027.96	2,120,000,000.00	3,469,100,000.00	2,403,646,972.04+	719,448,324.10
Urban Development	55		745,820,000.00	745,820,000.00	745,820,000.00+	
Survey and Mapping	56	31,000,000.00	322,800,000.00	322,800,000.00	291,800,000.00+	6,000,000.00
Total Capital Exp - Reg Dev		1,220,564,675.60	4,987,620,000.00	6,336,720,000.00	5,116,155,324.40+	1,136,178,884.10
General Administration Sector:	57					
Executive		2,544,425,596.61	11,492,283,580.00	12,006,783,580.00	9,462,357,983.39+	2,521,392,464.91
Legislature		103,000,000.00	1,358,600,000.00	1,498,600,000.00	1,395,600,000.00+	418,000,000.00
Judiciary		30,000,000.00	147,650,000.00	277,650,000.00	247,650,000.00+	
Total Capital Expenditure - Admin		2,677,425,596.61	12,998,533,580.00	13,783,033,580.00	11,105,607,983.39+	2,939,392,464.91
Total Capital Expenditure		9,136,621,068.63	40,432,414,170.00	49,441,155,750.00	40,304,534,681.37+	13,258,508,970.41
Net Surplus/(Deficit)		15,142,609,433.34	8,000,000,000.00	4,991,258,420.00	10,151,351,013.34+	2,716,893,135.35
Closing Balance		229,290,478.91	38,179,120,040.00	35,170,378,460.00	34,941,087,981.09-	489,748,041.07

Sir Gabriel C. Onyendilefu
 Accountant General
 Abia State

NOTES TO CASHFLOW STATEMENT

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2011

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 Prepared by: Office Of The Accountant General

	Note	YTD Actual 2011	YTD Actual 2010
Note 3 - Internally Generated Revenue			
Taxes		5,380,780,179.37	2,984,544,903.62
Fine and Fees		419,502,514.95	398,484,981.64
Licenses		369,687,481.59	
Earnings and Sales		17,357,590.80	5,001,911.10
Rent on Government Property		46,474,499.43	59,441,100.00
Interest		695,619.58	
Miscellaneous		22,094,001.82	198,949,051.94
Total		6,256,591,887.54	3,646,421,948.30
Note 4 - BTL Receipts:			
Trade Union Subscriptions		334,532,002.16	16,458.69
Nig. Union of Pensioners' Check off Syst		5,002,474.15	3,402,209.24
Local Government Pensions		7,706,067.26	6,640,592.92
Customary Courts Deposit			198,215.00
Advance Miscellaneous			920,000,000.00
Dishonoured Cheques			3,275,189,365.48
Loss of Gov't Gunds/Stoes/Property			203,000.00
ADP Fertilizer Sales			36,433,700.00
Value Added Tax Deduction		155,627,411.67	
Witholding Tax Deduction		60,354,286.57	
Total		563,222,241.81	4,242,083,541.33
Note 5 - Personnel Cost:			
Government House		895,560,300.85	420,501,534.75
Deputy Governor's Office		50,791,530.00	40,472,018.53
Abia State Planning Commission		124,273,235.35	94,736,544.71
Secretary to State Government		29,773,419.26	49,480,281.49
Bureau of Economic Affairs		11,166,802.30	9,298,856.13
Bureau of Political Affairs		12,143,448.88	9,596,340.17
Bureau of Special Services		89,918,080.42	43,369,961.02
Exco Secretariate		7,618,912.43	6,621,648.78
Liaison Office Abuja		61,273,303.66	16,149,411.94
Liaison Office Lagos		12,209,347.45	14,499,612.90
Office of the Head of Service		20,785,433.69	192,091,947.07
Bureau of Establishment & Training		32,122,884.44	41,645,299.00
Bureau of Administration		29,956,937.97	29,410,738.30
Bureau of Service Welfare		36,316,300.88	57,576,392.73
Bureau of Common Services		26,550,602.29	26,721,032.37
Bureau of Training		20,243,178.42	15,269,692.05
Ministry of Agriculture		614,850,690.56	497,646,788.25
Ministry of Poverty Reduction		109,527,114.96	129,811,577.82
Commerce & Industry		121,940,733.77	117,289,160.61
Ministry of Science & Technology		49,551,080.93	49,515,496.89
Ministry of Education		6,769,385,546.43	8,349,804,851.37
Ministry of Finance		101,278,080.92	106,667,739.17
Office of Accountant General		138,965,744.39	105,426,651.83
Board of Internal Revenue		190,084,547.47	165,815,326.76
Ministry of Health		2,697,299,614.53	1,915,906,212.42
Ministry of Information		296,967,482.38	360,936,854.66
Ministry of Culture and Tourism		62,425,864.84	
Ministry of Justice		273,068,196.66	168,695,080.32
Ministry of Lands; Survey & Urban Development		103,576,299.63	117,543,155.94
Ministry of Urban Renewal		110,674,245.19	20,336,341.70
Ministry of Local Gov't & Chieftaincy		60,894,181.32	40,854,899.04

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2011

06/07/2012 16:52 Page:
 Prepared by: Office Of The Accountant Geher

	Note	YTD Actual 2011	YTD Actual 2010
Ministry of Public Utilities & Water Resources		79,030,540.55	93,197,560.41
Ministry of Environment		138,017,245.23	88,381,767.39
Ministry of Petroleum & Solid Mineral		42,956,292.31	30,289,682.60
Ministry of Sports & Social Development		394,946,108.24	473,043,799.61
Ministry of Works		83,153,543.41	126,378,673.54
Ministry of Transport		58,775,153.60	1,333,334.00
Ministry of Housing & Urban Development		162,017,149.55	93,258,880.41
Ministry of Women Affairs		76,485,745.70	71,901,689.52
Ministry of Youths Development		50,978,960.45	50,185,301.54
Office of Auditor Gen. (State)		39,537,009.93	49,599,515.15
Office of Auditor Gen. (L/G)		25,793,493.61	28,186,890.77
Civil Service Commission		64,367,113.30	42,505,035.90
Local Gov't Service Comm.		9,492,293.48	13,620,874.56
Abia State House of Assembly		349,256,101.40	359,874,786.61
High Court		569,568,002.56	487,032,447.60
Customary Court of Appeal		339,192,849.60	338,498,470.09
Judicial Service Commission		39,305,931.45	48,387,584.93
Abia State Indep Elect. Comm.		118,059,052.63	111,133,862.16
Total		15,802,125,729.27	15,720,501,605.51

Note 6 - Overhead Costs
 Others of General Nature:

Government House	19,660,102,774.84	12,006,606,177.03
Deputy Governor	652,583,011.19	481,603,901.60
Abia State Planning Commission	128,660,792.00	51,460,661.71
Office of Secretary to Gov't	442,518,233.29	105,613,722.95
Bureau of Economic Affairs	5,281,500.00	3,673,000.00
Bureau Political Affairs	30,924,000.00	16,095,000.00
Bureau of Special Services	183,374,976.17	213,115,072.32
Exco Secretariate	29,159,500.00	3,750,000.00
Liaison Office Abuja	39,651,612.04	38,713,968.91
Liaison Office Lagos	32,265,601.04	24,036,403.00
Office of the Head of Service	189,091,453.38	39,290,784.91
Bureau of Establishment & Pension	14,586,304.40	5,471,690.00
Bureau of Administration	4,299,000.00	3,230,000.00
Bureau of Service Welfare	5,367,400.00	14,087,500.00
Bureau of Common Services	4,425,815.00	2,575,000.00
Bureau of Training	19,150,000.00	6,677,000.00
Ministry of Cooperation & Poverty Reduction	9,085,473.54	3,534,600.00
Ministry of Commerce & Industry	14,496,057.34	3,157,540.00
Ministry of Science & Technology	223,503,310.47	29,681,023.18
Ministry of Finance	160,716,475.59	122,465,930.00
Office of Accountant General	4,180,634,279.58	2,512,813,613.67
Board of Internal Revenue	50,175,000.00	12,378,094.00
Ministry of Information	250,252,138.52	382,837,856.00
Ministry of Culture and Tourism	6,294,759.53	
Ministry of Justice	41,725,606.51	35,637,011.89
Ministry of Lands & Survey	10,965,477.38	7,431,884.62
Ministry of Urban Renuwal	24,864,655.72	200,000.00
Ministry of L/Gov't & Chieftainy Affairs	7,550,500.00	14,600,000.00
Ministry of Public Utilities & Water Resource	65,801,627.74	42,555,855.52
Ministry of Environment	87,004,901.83	17,939,113.15
Ministry of Petrol & Solid Mineral Development	7,387,177.00	5,696,890.00
Ministry of Sports & Social Development	758,628,368.00	313,855,114.00
Ministry of Housing & Urban Development	21,988,172.02	46,943,826.54

ABIA STATE GOVERNMENT OF NIGERIA
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 CASH FLOW STATEMENT FOR THE PERIOD ENDED
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	Note	YTD Actual 2011	YTD Actual 2010
Ministry of Women Affairs		95,629,918.59	18,640,000.00
Ministry of Youths Development		29,119,885.99	24,367,500.00
Office of State Auditor General		11,272,604.52	7,738,000.00
Office of Auditor General - L/Govt		4,759,750.00	3,350,000.00
Civil Service Commission		18,899,911.41	46,674,487.77
Local Gov't Service Commission		23,030,000.00	12,392,500.00
Abia State House of Assembly		1,023,070,602.44	484,681,879.00
Judiciary - High Court		167,510,000.00	62,764,585.78
Customary Court of Appeal		26,521,785.00	22,190,288.00
Judicial Service Commission		7,730,005.06	3,190,000.00
Abia State Indep. Elect. Comm.		4,822,458.78	5,850,000.00
Bureau of Budget		2,000,000.00	31,377,000.00
Total		28,776,382,875.91	17,290,944,475.55
Note 7 - Consolidated Revenue Fund Charges			
Sal of Statutory Office Holder Pension & Gratuit0ies		87,030,710.01 4,751,218,905.62	17,962,015.77 2,242,420,094.68
Total		4,838,249,615.63	2,260,382,110.45
Note 8 - Purchase/Construct0ion of Capit0al Assets			
Economic Development:			
Agriculture		144,223,551.95	1,013,515,625.00
Manufacturing		53,250,000.00	1,000,000.00
Power (Electricity)		158,165,074.89	613,500,000.00
Transport		3,425,036,481.28	6,584,521,996.40
Sub-total: Economic Development		3,780,675,108.12	8,212,537,621.40
Social Sector Development:			
Education		1,098,163,037.37	567,500,000.00
Healt0h		188,806,161.60	361,500,000.00
Information		131,806,489.33	31,400,000.00
Social and Youth Development		39,180,000.00	10,000,000.00
Sub-Total: Social Development		1,457,955,688.30	970,400,000.00
Regional & Urban Development:			
Water Supply		29,681,647.64	371,900,000.00
Environment		94,430,000.00	38,830,560.00
Housing		1,065,453,027.96	719,448,324.10
Communit0y Development:		31,000,000.00	6,000,000.00
Sub-Total: Reg. & Urban Dev.		1,220,564,675.60	1,136,178,884.10
Administration:			
Executive		2,544,425,596.61	2,521,392,464.91
Legis0lature		103,000,000.00	418,000,000.00
Judiciary		30,000,000.00	
Sub-Total: Adm0inis0tration		2,677,425,596.61	2,939,392,464.91
Grand Total		24,539,688,064.13	15,921,400,728.55

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	Note	YTD Actual 2011	YTD Actual 2010
Note 9 - Proceeds of Loans and Borrowings:			
Internal Loans		16,312,247,256.62	9,370,212,505.99
External Loans		194,232,903.01	732,994,190.22
Total		16,506,480,159.63	10,103,206,696.21
Note 10 - Closing Cash & Bank Balances			
Cash & Bank Balances:			
GT Bank (VAT) - A/C - 5900956110		45,740.91	
UBA Plc A/C - 0060000349		<569,781,738.57>	834,896.52
Oceanic Bank A/C - 1301008677		196,694.27	254,444.27
Diamond Bank A/C - 0392130000298		12,018,248.31	275,328.31
GTB 5959648110 - IGR		<297,128,450.90>	2,821,953.55
Bank PHB - Salary A/c- 131100007157		272,884.94	272,884.94
Bank PHB - Special A/c/III - 131100007168		4,509,783.31	252,934.31
Oceanic Bank - 0781301008916		394,370.38	394,370.38
First Bank of Nigeria - A/C 1281(7691)		24,631.24	41,615,399.00
First Bank of Nigeria - A/C 1274(7684)		<105,372,625.99>	326,276,840.76
GTBank - A/C 5110		77,449,008.20	84,006,903.20
Skye Bank - A/C 475		564,641.02	410,791.02
Skye Bank - A/C 505		755,563,615.21	
JAC PROJECT ACCOUNT		435,995,358.59	20,221,430.37
DIAMOND BANK (SALARY) 0021415743		<56,641,197.51>	
DIAMOND BANK (FAAC) ACCOUNT 2150000048		<419,964,080.44>	
UBA BANK (VAT) ACCOUNT 0053-005-00618		417,132,587.49	
DAIMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)		<52,016,307.28>	
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT		982,323.11	
Ecobank Domiciliary Account (Dollar) - Account- 6401		153,224.91	
TPO Umuahia - Bank KeyStone Bank		18,333,048.85	9,247,609.52
ZENITH BANK IMPREST A/C 1012469360		1,643,102.57	
TPO Umuahia - Enterprise bank (Salary A/C)		1,433,729.04	
ST Aba - Consolidated Cash Book		42,734.44	42,227.85
ST- Arochukwu - Consolidated Cash Book		632,253.68	310,111.18
S.T Bende - Consolidated Cash Book		83,588.00	77,529.28
S.T Ikwuano - Consolidated Cash Book		6,551.91	7,257.14
ST Isuikwato - Consolidated Cash Book		12,755.62	83,885.76
ST - Isuochi - Consolidated Cash Book		82,254.78	266,541.65
ST Nkwoegwu - Consolidated Cash Book		3,362.65	2,606.91
ST Amaekpu Ohafia - Consolidated Cash Book		185,474.54	199,373.36
ST Ohanze - Consolidated Cash Book			67,218.44

ABIA STATE GOVERNMENT OF NIGERIA
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Note	YTD Actual 2011	YTD Actual 2010
ST Okpuala - Consolidated Cash Book	437,777.02	421,732.94
ST Osisioma - Consolidated Cash Book	681,296.43	681,296.43
ST Ukwu - Consolidated Cash Book	21,399.85	35,829.95
ST Umuahia - Consolidated Cash Book	461,583.39	386,873.20
ST Uturu - Consolidated Cash Book		1,282.78
ST Uzuakoli - Consolidated Cash Book	89,243.99	200,974.01
ST Igbere - Consolidated Cash Book	1,276.05	1,276.03
S.T. Abuja Consolidated Cash Book	705,180.56	44,784.24
S.T.Akanu Ohafia- Consolidated Cash Book	33,653.12	31,024.77
ST - APUMIRI	1,501.22	429.00
Sub-Total Cash & Bank Balances	229,290,478.91	489,748,041.07
Sub-Treasuries (Min & Depts)		
Grand Total	229,290,478.91	489,748,041.07

**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 31/12/2011

	Note	Actual 2011	Actual 2010
Note 10 - Treasuries & Banks			
Cash and Bank Balances:			
GT Bank (VAT) - A/C - 5900956110		45,740.91	
UBA Plc A/C - 0060000349		<569,781,738.57>	834,896.52
Oceanic Bank A/C - 1301008677		196,694.27	254,444.27
Diamond Bank A/C - 0392130000298		12,018,248.31	275,328.31
GTB 5959648110 - IGR		<297,128,450.90>	2,821,953.55
Bank PHB - Salary A/c-131100007157		272,884.94	272,884.94
Bank PHB - Special A/c/III - 131100007168		4,509,783.31	252,934.31
Oceanic Bank - 0781301008916		394,370.38	394,370.38
First Bank of Nigeria - A/C 1281(7691)		24,631.24	41,615,399.00
First Bank of Nigeria - A/C 1274(7684)		<105,372,625.99>	326,276,840.76
GTBank - A/C 5110		77,449,008.20	84,006,903.20
Skye Bank - A/C 475		564,641.02	410,791.02
Skye Bank - A/C 505		755,563,615.21	
JAC PROJECT ACCOUNT		435,995,358.59	20,221,430.37
DIAMOND BANK (SALARY) 0021415743		<56,641,197.51>	
DIAMOND BANK (FAAC) ACCOUNT 2150000048		<419,964,080.44>	
UBA BANK (VAT) ACCOUNT 0053-005- 00618		417,132,587.49	
DAIMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)		<52,016,307.28>	
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT		982,323.11	
Ecobank Domiciliary Account (Dollar) - Account 6401		153,224.91	
TPO Umuahia - Bank KeyStone Bank		18,333,048.85	9,247,609.52
ZENITH BANK IMPREST A/C 1012469360		1,643,102.57	
TPO Umuahia - Enterprise bank (Salary A/C)		1,433,729.04	
ST Aba - Consolidated Cash Book		42,734.44	42,227.85
ST Arochukwu - Consolidated Cash Book		632,253.68	310,111.18
S.T Bende - Consolidated Cash Book		83,588.00	77,529.28
S.T Ikwuano - Consolidated Cash Book		6,551.91	7,257.14
ST Isuikwato - Consolidated Cash Book		12,755.62	83,885.76
ST - Isuochi - Consolidated Cash Book		82,254.78	266,541.65
ST Nkwoegwu - Consolidated Cash Book		3,362.65	2,606.91
ST Amaekpu Ohafia - Consolidated Cash Book		185,474.54	199,373.36
ST Ohanze - Consolidated Cash Book			67,218.44
ST Okpuala - Consolidated Cash Book		437,777.02	421,732.94
ST Osisioma - Consolidated Cash Book		681,296.43	681,296.43
ST Ukwa - Consolidated Cash Book		21,399.85	35,829.95
ST Umuahia - Consolidated Cash Book		461,583.39	386,873.20
ST Uturu - Consolidated Cash Book			1,282.78
ST Uzuakoli - Consolidated Cash Book		89,243.99	200,974.01
ST Igbera - Consolidated Cash Book		1,276.05	1,276.03
S.T. Abuja Consolidated Cash Book		705,180.56	44,784.24
S.T.Akanu Ohafia- Consolidated Cash Book		33,653.12	31,024.77
ST - APUMIRI		1,501.22	429.00
Sub-Total: Cash & Bank Bal.		229,290,478.91	489,748,041.07
Sub-Treasuries (Min & Depts):			
Grand Total		229,290,478.91	489,748,041.07
Note 11 - Investments			
Emenite Company Limited		10,716,300.00	10,716,300.00
Ashaka Cement		64,300.00	65,000.00
Access Bank Plc		15,469,567.29	15,000,624.00
FCMB		312,495.00	40,678,816.00
First Inland Bank		1,360,000.00	19,000,000.00

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2011

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	Note	Actual 2011	Actual 2010
ANAMCO Nigeria Ltd Enugu		4,817,500.00	32,400.00
GCM Ltd Onitsha		6,807,289.50	11,300,790.00
Westminster Dredging Nig Ltd		364,579.00	364,579.00
Golden Guinea Breweries Umuahia		8,477,841.00	8,477,841.00
International Glass Industry Plc Aba		40,000,000.00	40,000,000.00
ALEX Inyishi, Imo State		6,753,598.00	6,753,598.00
UNIC Insurance (Nig) Ltd		293,651.00	234,921.00
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		3,664,089.00	48,262.50
Urban Dev. Bank Wuse - Abuja		7,705,998.00	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)		3,658,777.65	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 - National		690,000.00	3,100,000.00
Fin Bank			1,540,000.00
Sterling Bank		13,992.30	15,991.20
Bank PHB		595,000.00	7,057,146.46
Oceanic Bank		755,200.00	
NAL Bank PLC		8,441.00	
Total		158,904,506.24	218,552,827.16
 Note 12 - Imprest & Advances			
 Note 13 - Treasury Clearance			
 Note 14 - Other Treasury Clearance Accounts			

**NOTES TO STATEMENT OF
CONSOLIDATED REVENUE FUND**

Note 16 - Consolidated Revenue Fund Accounts		
Total Recurrent Revenues		
Total Funds Available	70,843,218,748.71	48,987,707,184.52
Less: Recurrent Expenditure	70,843,218,748.71	48,987,707,184.52
	(70,843,218,748.71)	(48,987,707,184.52)
Note 17 - Capital Development Funds		
Opening Balance		
Total Capital Receipts	489,748,041.07	435,746,663.86
Transfer to CRF	24,279,230,501.97	15,975,402,105.76
Total Capital Funds Available	(15,403,066,995.50)	2,662,891,758.14
	9,365,911,547.54	13,748,257,011.48
Less: Capital Expenditure:		
Economic Development		
Social Development	3,780,675,108.12	8,212,537,621.40
Regional Development	1,457,955,688.30	970,400,000.00
Administration	1,220,564,675.60	1,136,178,884.10
Closing Balance	2,677,425,596.61	2,939,392,464.91
	229,290,478.91	489,748,041.07
Note 19 - Internal Loans		
GTB		
Oceanic Bank	944,444,444.40	
Intercontinental Bank	1,939,097,144.57	1,181,547,651.00
Finbank		3,073,276,104.36
SKYE BANK	115,335,000.00	
FBN LOAN		1,850,000,000.00
UBA Loan		9,689,523,206.66
Diamond Bank	2,666,090,327.91	
	5,699,785,436.99	
	11,364,752,353.87	15,794,346,962.02
Note 20 - Foreign Loans		
Tree Crops		\$
Nat. Water Rehab	28,457.12	
Nat. Fadama	3,677.30	
Nat. Agric Tech Support	10,756.81	
Ist Education (Esiala)	9,606.28	
Community Based Poverty Reduction	14,803.72	
HSDP II	13,597,715.77	
HIV/AIDS	2,148,422.93	
Palm Oil Belt Rural Dev	2,352,154.92	
HSDP IV	1,773,943.26	
Community Based Nat. Res Mgt	4,966,202.73	
Comm. & Social Dev Project	655,002.17	
Third Nat Fadama	611.26	
HSDP-Additional Financing	4,190,490.95	
Total	3,565,755.87	
	33,317,601.09	
	5,097,592,968.30	3,361,458,663.19
Note 21 - Liability Over Asset		
Opening Balance		
Add/(Less) Net Movement	18,937,252,798.05	
Investment		
Internal Loans	59,648,320.92	
Foreign Loans	(4,429,594,607.15)	
	1,736,134,305.11	
Closing Balance	16,303,440,816.93	18,937,252,798.05

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
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Note	Actual 2011	Approved Budget 11	Revised Budget 11	Variance 2011	Actual 2010
Note 21 - Taxes					
Ministry of Commerce & Ind.	10,209,300.00	24,280,000.00	24,280,000.00	14,070,700.00-	7,396,800.00
Board of Internal Revenue	5,370,570,879.37	3,731,000,000.00	3,731,000,000.00	1,639,570,879.37+	2,977,148,103.62
Total	5,380,780,179.37	3,755,280,000.00	3,755,280,000.00	1,625,500,179.37+	2,984,544,903.62
Note - 22 - Fines & Fees					
Ministry of Information		1,560,000.00	1,560,000.00	1,560,000.00-	157,200.00
Office of the Head of Service	625,370.00			625,370.00+	668,450.00
Ministry of Agriculture	2,467,300.00	25,490,000.00	25,490,000.00	23,022,700.00-	684,400.00
Ministry of Commerce & Industry	31,677,574.00	46,881,000.00	46,881,000.00	15,203,426.00-	49,688,860.00
Ministry of Education	39,870,797.57	66,460,000.00	66,460,000.00	26,589,202.43-	28,570,000.00
Office of Accountant General	200,000.00			200,000.00+	
Ministry of Health	4,056,020.00	14,940,000.00	14,940,000.00	10,883,980.00-	3,484,800.00
Ministry of Justice	426,738.52	4,300,000.00	4,300,000.00	3,873,261.48-	2,932,672.85
Ministry of Works & Transport	11,235,759.82	11,300,000.00	11,300,000.00	64,240.18-	12,312,500.00
Ministry of Lands and Survey	65,379,636.10	100,800,000.00	100,800,000.00	35,420,363.90-	70,013,850.46
Ministry of Environment	1,419,450.00	3,560,000.00	3,560,000.00	2,140,550.00-	1,366,350.00
Office of State Auditor General	110,000.00	200,000.00	200,000.00	90,000.00-	150,000.00
Office of Auditor Gen - L/Govt		340,000.00	340,000.00	340,000.00-	9,930.00
Civil Service Commission	100,000.00	15,000.00	15,000.00	85,000.00+	
Board of Internal Revenue	193,350,011.62	176,200,000.00	176,200,000.00	17,150,011.62+	168,464,971.33
Office of the SSG	212,540.00	800,000.00	800,000.00	587,460.00-	378,000.00
Ministry of Women Affairs	177,000.00	4,400,000.00	4,400,000.00	4,223,000.00-	200,000.00
Ministry of Public Utilities & Water Resources	735,447.79	5,000,000.00	5,000,000.00	4,264,552.21-	
Ministry for L.G & Chieftaincy Affairs	100,000.00	300,000.00	300,000.00	200,000.00-	112,000.00
Ministry of Sports & Social Development	2,800.00			2,800.00+	
Ministry of Youths Development		360,000.00	360,000.00	360,000.00-	25,000.00
Abia State Indep Electoral Commission		200,000,000.00	200,000,000.00	200,000,000.00-	
Ministry of Housing & Urban Development	210,000.00			210,000.00+	353,800.00
Local Gov't Service Commission		3,400,000.00	3,400,000.00	3,400,000.00-	1,052,000.00
Judiciary - High Court	46,089,756.20	63,500,000.00	63,500,000.00	17,410,243.80-	45,624,737.00
Abia State Planning Comm.		38,210,000.00	38,210,000.00	38,210,000.00-	70,000.00
Judiciary Customary Court of Appeal	3,985,372.00	6,700,000.00	6,700,000.00	2,714,628.00-	2,137,850.00
Ministry of Petroleum & Solid Minerals Development	11,445,250.00	69,700,000.00	69,700,000.00	58,254,750.00-	9,510,900.00
Ministry of Cooperative & Poverty Reduction	1,328,750.00	12,932,000.00	12,932,000.00	11,603,250.00-	516,710.00
Ministry of Science & Technology	65,581.33	850,000.00	850,000.00	784,418.67-	
Ministry of Finance	108,740.00	50,000,000.00	50,000,000.00	49,891,260.00-	
Ministry of Urban Renewal	1,168,240.00	17,700,000.00	17,700,000.00	16,531,760.00-	
Ministry of Transport	2,954,380.00	127,990,000.00	127,990,000.00	125,035,620.00-	
Ministry of Culture and Tourism		220,000.00	220,000.00	220,000.00-	
Total	419,502,514.95	1,054,108,000.00	1,054,108,000.00	634,605,485.05-	398,484,981.64
Note 23 - Licences					
Ministry of Environment	124,400.00	3,300,000.00	3,300,000.00	3,175,600.00-	
Ministry of Health		200,000.00	200,000.00	200,000.00-	
Ministry of Lands & Survey		120,000.00	120,000.00	120,000.00-	
Board of Internal Revenue	369,443,374.15	271,300,000.00	271,300,000.00	98,143,374.15+	
Ministry of Local Gov't & Chief Affair		202,000.00	202,000.00	202,000.00-	
Ministry of Science & Technology	119,707.44	1,500,000.00	1,500,000.00	1,380,292.56-	
Ministry of Inform Culture & Trourim		600,000.00	600,000.00	600,000.00-	
Total	369,687,481.59	277,222,000.00	277,222,000.00	92,465,481.59+	
Note 24 - Earnings & Sales					
Office of the Executive Governor	1,093,941.00	1,110,000.00	1,110,000.00	16,059.00-	978,441.00
Ministry of Information, Culture & Tourism	100,000.00	5,800,000.00	5,800,000.00	5,700,000.00-	
Office of the Deputy Governor	687,219.80	200,000.00	200,000.00	487,219.80+	477,060.10

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2011

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 Prepared by: Office Of The Accountant General

Note	Actual 2011	Approved Budget 11	Revised Budget 11	Variance 2011	Actual 2010
Ministry of Agriculture	11,742,920.00			11,742,920.00+	27,700.00
Ministry of Education	1,047,000.00	1,000,000.00	1,000,000.00	47,000.00+	
Abia State Planning Commission		30,000.00	30,000.00	30,000.00-	
Ministry of Environment		13,400,000.00	13,400,000.00	13,400,000.00-	
Ministry of Works & Transport	70,000.00	10,100,000.00	10,100,000.00	10,030,000.00-	3,430,000.00
Min. Lands and Survey	118,600.00	200,000.00	200,000.00	81,400.00-	
Board of Internal Revenue		200,000.00	200,000.00	200,000.00-	55,000.00
Abia House of Assembly		2,000,000.00	2,000,000.00	2,000,000.00-	
Office of the Head of Service	1,841,910.00			1,841,910.00+	33,710.00
Min. of Housing & Urban Development	656,000.00			656,000.00+	
Min. of Science & Technology		200,000.00	200,000.00	200,000.00-	
Office of The Secretary General		200,000.00	200,000.00	200,000.00-	
Ministry of Cululture and Toursim		1,120,000.00	1,120,000.00	1,120,000.00-	
Bureau of Training		1,200,000.00	1,200,000.00	1,200,000.00-	
Total	17,357,590.80	36,760,000.00	36,760,000.00	19,402,409.20-	5,001,911.10
Note 25 - Rent on Govt Property					
Ministry of Housing & Urban Development	32,142,600.00	159,620,000.00	159,620,000.00	127,477,400.00-	59,441,100.00
Ministry of Lands & Survey	14,331,899.43	20,500,000.00	20,500,000.00	6,168,100.57-	
Total	46,474,499.43	180,120,000.00	180,120,000.00	133,645,500.57-	59,441,100.00
Note 26 - Interest & Dividends					
Ministry of Finance	40,112,902.23			40,112,902.23+	42,600,116.48-
Total	40,112,902.23			40,112,902.23+	42,600,116.48-
Note - 27 Reimbursment					
Note 28 - Micellaneous					
Ministry of Finance	403,825.00	10,000.00	10,000.00	393,825.00+	175,297,912.81
Office of the Accountant General	21,690,176.82			21,690,176.82+	23,651,139.13
Total	22,094,001.82	10,000.00	10,000.00	22,084,001.82+	198,949,051.94
Note 30- Statutory Allocation					
Office of the Accountant General	43,676,641,167.35	57,200,000,000.00	71,385,873,580.00	27,709,232,412.65-	35,200,172,393.16
Total	43,676,641,167.35	57,200,000,000.00	71,385,873,580.00	27,709,232,412.65-	35,200,172,393.16
Note 31 - Personnel Costs - Ministry/Boards&Parastatals					
Educational Services	6,769,385,546.43	10,950,014,730.00	10,950,014,730.00	4,180,629,183.57+	8,349,804,851.37
Health Services	2,697,299,614.53	2,415,958,480.00	2,415,958,480.00	281,341,134.53-	1,915,906,212.42
Agricultural Services	614,850,690.56	426,120,260.00	426,120,260.00	188,730,430.56-	497,646,788.25
Transport Services	141,928,697.01	137,670,560.00	137,670,560.00	4,258,137.01-	127,712,007.54
Others of General Nature:					
Government House	895,560,300.85	647,105,600.00	997,105,600.00	101,545,299.15+	420,501,534.75
Deputy Governor's Office	50,791,530.00	38,306,860.00	56,306,860.00	5,515,330.00+	40,472,018.53
Abia State Planning Commission	124,273,235.35	87,719,930.00	87,719,930.00	36,553,305.35-	94,736,544.71
Secretary to State Government	29,773,419.26	32,192,350.00	32,192,350.00	2,418,930.74+	49,480,281.49
Bureau of Economic Affairs	11,166,802.30	11,734,160.00	11,734,160.00	567,357.70+	9,298,856.13
Bureau of Political Affairs	12,143,448.88	10,289,220.00	10,289,220.00	1,854,228.88-	9,596,340.17
Bureau of Special Service	89,918,080.42	17,991,780.00	17,991,780.00	71,926,300.42-	43,369,961.02
Exco Secretariate	7,618,912.43	5,441,740.00	5,441,740.00	2,177,172.43-	6,621,648.78
Liason Office Abuja	61,273,303.66	16,726,070.00	16,726,070.00	44,547,233.66-	16,149,411.94

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2011	Approved Budget 11	Revised * Budget 11	Variance 2011	Actual 2010
Liason Office Lagos	12,209,347.45	14,694,930.00	14,694,930.00	2,485,582.55+	14,499,612.90
Head of Service	20,785,433.69	18,492,900.00	24,492,900.00	3,707,466.31+	192,091,947.07
Bureau of Establishment Training & Pension	32,122,884.44	30,423,300.00	30,423,300.00	1,699,584.44-	41,645,299.00
Bureau of Administration	29,956,937.97	35,851,460.00	35,851,460.00	5,894,522.03+	29,410,738.30
Bureau of Service Welfare	36,316,300.88	23,230,170.00	23,230,170.00	13,086,130.88-	57,576,392.73
Bureau of Common Service	26,550,602.29	24,578,790.00	24,578,790.00	1,971,812.29-	26,721,032.37
Bureau of Training	20,243,178.42	14,870,950.00	14,870,950.00	5,372,228.42-	15,269,692.05
Ministry of Poverty Reduction & Cooperation	109,527,114.96	95,086,460.00	95,086,460.00	14,440,654.96-	129,811,577.82
Commerce and Industry	121,940,733.77	145,775,270.00	145,775,270.00	23,834,536.23+	117,289,160.61
Ministry of Science & Technology	49,551,080.93	38,779,890.00	38,779,890.00	10,771,190.93-	49,515,496.89
Ministry of Finance	101,278,080.92	55,875,020.00	55,875,020.00	45,403,060.92-	106,667,739.17
Office of the Accountant General	138,965,744.39	183,933,650.00	183,933,650.00	44,967,905.61+	105,426,651.83
Board of Internal Revenue	190,084,547.47	195,019,190.00	195,019,190.00	4,934,642.53+	165,815,326.76
Ministry of Information and Strategy	296,967,482.38	735,634,630.00	735,634,630.00	438,667,147.62+	360,936,854.66
Ministry of Culture and Tourism	62,425,864.84	113,683,890.00	113,683,890.00	51,258,025.16+	
Ministry of Justice	273,068,196.66	138,134,050.00	138,134,050.00	134,934,146.66-	168,695,080.32
Ministry of Lands & Survey Urban/Development	103,576,299.63	98,431,500.00	98,431,500.00	5,144,799.63-	117,543,155.94
Ministry of Urban Renewal	110,674,245.19	66,864,040.00	66,864,040.00	43,810,205.19-	20,336,341.70
Ministry of LG & Chieftaincy Affairs	60,894,181.32	78,393,070.00	78,393,070.00	17,498,888.68+	40,854,899.04
Ministry of Public Utilities & Water Resource	79,030,540.55	95,337,920.00	95,337,920.00	16,307,379.45+	93,197,560.41
Ministry of Environment	138,017,245.23	77,718,830.00	77,718,830.00	60,298,415.23-	88,381,767.39
Ministry of Petroleum & Solid Mineral	42,956,292.31	40,998,580.00	40,998,580.00	1,957,712.31-	30,289,682.60
Ministry of Sports & Social Development	394,946,108.24	509,558,340.00	509,558,340.00	114,612,231.76+	473,043,799.61
Ministry of Housing & Urban Development	162,017,149.55	120,704,200.00	120,704,200.00	41,312,949.55-	93,258,880.41
Ministry of Women Affairs	76,485,745.70	64,196,900.00	64,196,900.00	12,288,845.70-	71,901,689.52
Ministry of Youths Development	50,978,960.45	50,098,840.00	50,098,840.00	880,120.45-	50,185,301.54
Auditor General (State)	39,537,009.93	30,698,490.00	30,698,490.00	8,838,519.93-	49,599,515.15
Auditor General (Local Gov't)	25,793,493.61	42,125,030.00	42,125,030.00	16,331,536.39+	28,186,890.77
Civil Service Commission	64,367,113.30	32,952,620.00	32,952,620.00	31,414,493.30-	42,505,035.90
Local Gov't Service Commission	9,492,293.48	5,428,230.00	5,428,230.00	4,064,063.48-	13,620,874.56
Abia State House of Assembly	349,256,101.40	142,914,040.00	142,914,040.00	206,342,061.40-	359,874,786.61
High Court	569,568,002.56	603,377,140.00	603,377,140.00	33,809,137.44+	487,032,447.60
Customary Court of Appeal	339,192,849.60	363,799,530.00	363,799,530.00	24,606,680.40+	338,498,470.09
Judicial Service Commission	39,305,931.45	46,464,430.00	46,464,430.00	7,158,498.55+	48,387,584.93
Abia State INEC	118,059,052.63	96,071,860.00	96,071,860.00	21,987,192.63-	111,133,862.16
Total	15,802,125,729.27	19,227,469,880.00	19,601,469,880.00	3,799,344,150.73+	15,720,501,605.51

Note 32 - Statutory Office Holders

CRFC - Executive Governor	3,559,896.00	4,494,800.00	4,494,800.00	934,904.00+	3,559,896.00
CRFC - Deputy Governor	3,113,676.00	3,908,520.00	3,908,520.00	794,844.00+	3,113,676.00
CRFC - State Auditor General	5,204,657.15	5,532,880.00	5,532,880.00	328,222.85+	1,247,638.40
CRFC - Auditor General for Local Gov't	5,204,658.14	5,802,610.00	5,802,610.00	597,951.86+	934,709.77
CRFC - Chairman Civil Service Comm	3,571,581.68	5,000,760.00	5,000,760.00	1,429,178.32+	5,010,255.60
CRFC - Members Civil Service Commission	11,664,640.64	16,604,830.00	16,604,830.00	4,940,189.36+	4,095,840.00
CRFC - Chairman Local Gov't Service Comm.	1,097,690.40	1,547,330.00	1,547,330.00	449,639.60+	
CRFC - Members Local Gov't Service Comm.	4,013,910.00	4,482,660.00	4,482,660.00	468,750.00+	
State Universal Basic Education	49,600,000.00			49,600,000.00-	
Total	87,030,710.01	47,374,390.00	47,374,390.00	39,656,320.01-	17,962,015.77

Note 33 - Overhead Costs - Ministry/Boards&Parastatals

Educational Services	4,768,828,680.68	245,747,000.00	245,747,000.00	4,523,081,680.68-	2,689,554,402.64
Health Services	261,511,419.37	49,730,000.00	71,730,000.00	189,781,419.37-	122,991,740.73
Agricultural Services	272,378,496.21	138,413,020.00	138,413,020.00	133,965,476.21-	73,494,300.54
Transport Services	129,832,781.90	91,262,000.00	91,262,000.00	38,570,781.90-	19,167,289.00
Others of General Nature:					

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Note	Actual 2011	Approved Budget 11	Revised Budget 11	Variance, 2011	Actual 2010
Government House	19,660,102,774.84	10,943,730,000.00	19,983,730,000.00	323,627,225.16+	12,006,606,177.03
Deputy Governor's Office	652,583,011.19	970,864,500.00	1,066,864,500.00	414,281,488.81+	481,603,901.60
Abia State Planning Commission	128,660,792.00	141,924,500.00	141,924,500.00	13,263,708.00+	51,460,661.71
Office of the SSG	442,518,233.29	413,620,000.00	413,620,000.00	28,898,233.29-	105,613,722.95
Bureau of Economic Affairs	5,281,500.00	22,658,000.00	22,658,000.00	17,376,500.00+	3,673,000.00
Bureau of Political Affairs	30,924,000.00	33,848,000.00	33,848,000.00	2,924,000.00+	16,095,000.00
Bureau of Special Services	183,374,976.17	238,731,500.00	238,731,500.00	55,356,523.83+	213,115,072.32
Exco Secretariate	29,159,500.00	30,187,000.00	39,519,000.00	10,359,500.00+	3,750,000.00
Abia State Liaison Office Abuja	39,651,612.04	75,113,500.00	75,113,500.00	35,461,887.96+	38,713,968.91
Abia State Liaison Office Lagos	32,265,601.04	49,990,500.00	49,990,500.00	17,724,898.96+	24,036,403.00
Head of Service	189,091,453.38	36,806,500.00	44,806,500.00	144,284,953.38-	39,290,784.91
Bureau of Establishment & Pension	14,586,304.40	31,341,000.00	45,541,000.00	30,954,695.60+	5,471,690.00
Bureau of Administration	4,299,000.00	18,049,500.00	18,049,500.00	13,750,500.00+	3,230,000.00
Bureau of Service Welfare	5,367,400.00	23,615,000.00	23,615,000.00	18,247,600.00+	14,087,500.00
Bureau of Common Services	4,425,815.00	32,561,000.00	32,561,000.00	28,135,185.00+	2,575,000.00
Bureau of Training	19,150,000.00	86,751,000.00	86,751,000.00	67,601,000.00+	6,677,000.00
Ministry of Cooperation & Poverty Reduction	9,085,473.54	17,684,000.00	17,684,000.00	8,598,526.46+	3,534,600.00
Ministry of Commerce & Industry	14,496,057.34	27,396,500.00	27,396,500.00	12,900,442.66+	3,157,540.00
Ministry of Science & Technology	223,503,310.47	19,670,000.00	19,670,000.00	203,833,310.47-	29,681,023.18
Ministry of Finance	160,716,475.59	100,425,000.00	100,425,000.00	60,291,475.59-	122,465,930.00
Office of the Accountant Gen.	4,180,634,279.58	1,114,869,000.00	1,639,369,000.00	2,541,265,279.58-	2,512,813,613.67
Board of Internal Revenue	50,175,000.00	197,613,000.00	197,613,000.00	147,438,000.00+	12,378,094.00
Ministry of Information and Strategy	250,252,138.52	39,220,000.00	39,220,000.00	211,032,138.52-	382,837,856.00
Printing Department		11,120,000.00	11,120,000.00	11,120,000.00+	
Ministry of Culture and Tourism	6,294,759.53	24,400,500.00	24,400,500.00	18,105,740.47+	
Ministry of Justice	41,725,606.51	124,891,000.00	124,891,000.00	83,165,393.49+	35,637,011.89
Ministry of Lands & Survey	10,965,477.38	53,795,000.00	53,795,000.00	42,829,522.62+	7,431,884.62
Ministry of Urban Renewal	24,864,655.72	17,445,500.00	31,445,500.00	6,580,844.28+	200,000.00
Ministry for L.G. & Chieftiancy Affair	7,550,500.00	90,773,000.00	96,773,000.00	89,222,500.00+	14,600,000.00
Ministry of Public Utilities & Water Resources	65,801,627.74	70,338,000.00	70,338,000.00	4,536,372.26+	42,555,855.52
Ministry of Environment	87,004,901.83	36,806,000.00	36,806,000.00	50,198,901.83-	17,939,113.15
Ministry of Petrol & Solid Mineral Development	7,387,177.00	14,361,500.00	14,361,500.00	6,974,323.00+	5,696,890.00
Ministry of Sports & Social Development	758,628,368.00	845,580,010.00	1,295,580,010.00	536,951,642.00+	313,855,114.00
Ministry of Housing & Urban Development	21,988,172.02	17,153,000.00	17,153,000.00	4,835,172.02-	46,943,826.54
Ministry of Women Affairs	95,629,918.59	55,298,000.00	55,298,000.00	40,331,918.59-	18,640,000.00
Ministry of Youth Development	29,119,885.99	30,722,000.00	40,722,000.00	11,602,114.01+	24,367,500.00
Auditor General (State)	11,272,604.52	27,758,000.00	27,758,000.00	16,485,395.48+	7,738,000.00
Auditor General (Local Gov't)	4,759,750.00	6,488,500.00	6,488,500.00	1,728,750.00+	3,350,000.00
Civil Service Commission	18,899,911.41	35,866,580.00	35,866,580.00	16,966,668.59+	46,674,487.77
Local Government Service Comm.	23,030,000.00	310,427,000.00	310,427,000.00	287,397,000.00+	12,392,500.00
Abia House of Assembly	1,023,070,602.44	1,295,423,420.00	1,894,523,420.00	871,452,817.56+	484,681,879.00
Judiciary - High Court	167,510,000.00	190,334,000.00	200,334,000.00	32,824,000.00+	62,764,585.78
Customary Court of Appeal	26,521,785.00	66,762,000.00	66,762,000.00	40,240,215.00+	22,190,288.00
Judicial Service Commission	7,730,005.06	10,645,000.00	10,645,000.00	2,914,994.94+	3,190,000.00
Abia State Independent Electoral Commission	4,822,458.78	41,947,060.00	41,947,060.00	37,124,601.22+	5,850,000.00
Bureau of Budget	2,000,000.00			2,000,000.00-	31,377,000.00
Total	34,209,434,254.07	18,570,156,090.00	29,373,288,090.00	4,836,146,164.07-	20,196,152,208.46

Note 34 - BTL Payment

Cash, Local	495,200.00			495,200.00-	19,600.00
Crown Agents Accounts Federation					30,000.00
M A N R - Tractor Account	18,317.00			18,317.00-	15,000.00
Trade Union Subscriptions	334,562,502.16			334,562,502.16-	406,435,858.93
Nig. Union of Pensioners	5,002,574.15			5,002,574.15-	4,443,293.33
Local Government Pensions	7,588,368.82			7,588,368.82-	33,374.74
Development Levy Account (SEMB)					6,100.00
Abia State Security Fund Account	41,678,551.80			41,678,551.80-	26,276,216.37
National Housing Fund (NHF)	56,695,912.12			56,695,912.12-	22,290,386.17
Advance - Salaries					108,480.00
Advance - Touring					12,000.00
Vehicle Refurbishing Loan (Principal)	1,743,545.05			1,743,545.05-	3,723,233.34

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	Note	Actual 2011	Approved Budget 11	Revised Budget 11	Variance 2011	Actual 2010
Staff Housing Loan		3,676,173.39			3,676,173.39-	8,898,016.15
Dishonoured Cheques						21,758,527.54
Vehicle Refurbishing Loan - Interest		88,849.22			88,849.22-	30,000.00
Motor Cycle Loan Repayment		19,666.68			19,666.68-	473,237.12
Agric Loan						125,974.89
ADP Fertilizer Sales						5,000,000.00
PAYE Remittance (BOIR)		1,770,537.83			1,770,537.83-	14,193,410.65
Value Added Tax Remittance		155,627,411.67			155,627,411.67-	167,011,606.81
WithHolding Tax Remittance		60,354,286.57			60,354,286.57-	33,067,682.37
Total		669,321,896.46			669,321,896.46-	715,415,140.44

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Note 36 - Internal Loans					
Loan from Commercial Banks	10,590,000,000.00			10,590,000,000.00+	8,600,000,000.00
Other Loans	5,722,247,256.62			5,722,247,256.62+	770,212,505.99
Total	16,312,247,256.62			16,312,247,256.62+	9,370,212,505.99
Note 37 - External Loans					
World Bank Loans (HSDP II)	194,232,903.01	800,000,000.00	800,000,000.00	605,767,096.99-	732,994,190.22
Total	194,232,903.01	800,000,000.00	800,000,000.00	605,767,096.99-	732,994,190.22
Note 38 - Grants and Subventions					
Federal Government Grant		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	
National Programme for Food Security (NPFs) ADP		109,390,540.00	109,390,540.00	109,390,540.00-	
CEEDS/GFN Project		760,000,000.00	760,000,000.00	760,000,000.00-	
CBNRMP/NDDC/RUMED/IFAD		400,000,000.00	400,000,000.00	400,000,000.00-	
Conditional Grant Scheme and FADAMAIII/IDA Projects	178,334,284.75			178,334,284.75+	
Federal Government Grant for UBE	1,215,520,000.00	1,153,903,590.00	1,153,903,590.00	61,616,410.00+	
Grants from development Partners	323,218,004.00	5,000,000,000.00	5,000,000,000.00	4,676,781,996.00-	
HIV/AIDS	53,238,500.00			53,238,500.00+	
Plot Development Fees		30,000,000.00	30,000,000.00	30,000,000.00-	
Total	1,770,310,788.75	9,453,294,130.00	9,453,294,130.00	7,682,983,341.25-	
Note 40 - Agriculture Development					
Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	1,415,000.00	2,000,000.00	2,000,000.00	585,000.00+	
Empowering Abia Women through snail Production		500,000.00	500,000.00	500,000.00+	2,000,000.00
Raising of 1M Genetically Improved Hybrid Oil Palm Seedling	99,876,500.00	108,000,000.00	108,000,000.00	8,123,500.00+	20,000,000.00
Insurance of Micro Credit & 85 Farmers in the 17 L.G. Areas		15,000,000.00	15,000,000.00	15,000,000.00+	1,000,000.00
Slashing & Pruning of 160 Hectre of old Cashew Plantation		4,800,000.00	4,800,000.00	4,800,000.00+	890,015,625.00
Constr. of 1 Office Block/Warehouse & Renova. of the Dry Bay	5,235,500.00	5,500,000.00	5,500,000.00	264,500.00+	500,000.00
Procurement of (5 No) Agric Tractors & Implements		13,000,000.00	13,000,000.00	13,000,000.00+	
ADP	14,813,130.95	82,000,000.00	82,000,000.00	67,186,869.05+	
S.M.U (Raising 1million Cocoa Seedling	15,453,421.00	12,000,000.00	12,000,000.00	3,453,421.00-	
Farmers Census Analysis		3,000,000.00	3,000,000.00	3,000,000.00+	
Farmers Field School Programme on cocoa	2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	
Constr. of a Resting Bay at Cattle Control Post Lokpanta	4,930,000.00	10,000,000.00	10,000,000.00	5,070,000.00+	
National Conference		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Asset (Tractor/Implemets)					100,000,000.00
Total	144,223,551.95	260,800,000.00	260,800,000.00	116,576,448.05+	1,013,515,625.00
Note 41 - Livestock Development					
Construction of (1No) Modern Abattoir for Abia State		40,000,000.00	40,000,000.00	40,000,000.00+	
Total		40,000,000.00	40,000,000.00	40,000,000.00+	

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Ac 2
Note 42 - Forestry Development					
Note 43 - Fisheries					
Note 44 - Manufacturing					
Capacity Building (Acquisition of Capital Assets)	1,600,000.00	5,000,000.00	5,000,000.00	3,400,000.00+	
Industrial Estate Layout Development Ovom MSME (World Bank Assisted)	45,800,000.00	10,000,000.00	10,000,000.00	35,800,000.00-	
Micro Finance Renovation and Refurbishing of Zonal Offices		3,000,000.00	3,000,000.00	3,000,000.00+	
Metallurgical Complex Project Aba	3,850,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	
Installation of 360 KVA Photo Voltaic (Solar energy Plant)		20,000,000.00	20,000,000.00	20,000,000.00+	
Science and Technology Park Project (50 Hectares)	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	
Abia Tech Cluster Project (PACF Initiative)		20,000,000.00	20,000,000.00	20,000,000.00+	
ICT Empowerment Centre with Internet Facility		25,000,000.00	25,000,000.00	25,000,000.00+	1,000,00
Construction and Equipment of R & D Laboratory		20,000,000.00	20,000,000.00	20,000,000.00+	
Total	53,250,000.00	138,000,000.00	138,000,000.00	84,750,000.00+	1,000,00
Note 45 - Power (Electricity)					
Extention of Electricity to Rural Communities	54,960,790.00	108,716,000.00	108,716,000.00	53,755,210.00+	17,000,0
Purchase of Transformers	82,491,678.39	180,000,000.00	380,000,000.00	297,508,321.61+	575,300.0
Procurement of Drilling RIG and Accessories		100,000,000.00	100,000,000.00	100,000,000.00+	
UNICEF Assisted Abia State Rural Water	1,500,000.00	93,000,000.00	93,000,000.00	91,500,000.00+	18,700.0
Extension of Electricity to Rural Communities	10,000,000.00		150,000,000.00	140,000,000.00+	
Construction of Solarstreet Light/Fuelling the Generator Set	4,636,000.00		100,000,000.00	95,364,000.00+	
Purchase of HAIB Crane Vehicle/Equipment			50,000,000.00	50,000,000.00+	500,C
Procurement of Pumps/Surface and Subinvisble	4,576,606.50			4,576,606.50-	2,000,C
Acquisition of Capital Assets		15,000,000.00	15,000,000.00	15,000,000.00+	
Geological Survey & Production of Geological Maps		17,000,000.00	17,000,000.00	17,000,000.00+	
Geological Instructions		6,000,000.00	6,000,000.00	6,000,000.00+	
Laboratory Equipments		5,000,000.00	5,000,000.00	5,000,000.00+	
Upgrading of Ministries Filling Station		5,000,000.00	5,000,000.00	5,000,000.00+	
Grant-In -Aid to 200 Communities Self Help Projects		40,000,000.00	40,000,000.00	40,000,000.00+	
Rehab. of decayed Infrastructural & Facility @ Alayi Dev. Ce		20,000,000.00	20,000,000.00	20,000,000.00+	
Rural Roads Rehabilitation and Feeder Roads		20,000,000.00	20,000,000.00	20,000,000.00+	
Poverty Reduction Scheme (Empowmnt of Loss Income Scheme)		10,000,000.00	10,000,000.00	10,000,000.00+	
Micro Credit to Co-Operative Society		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of (34 in No.) Solar Power Satellite Water Scheme		150,000,000.00	150,000,000.00	150,000,000.00+	
Procurement of New Buldozer		85,000,000.00	85,000,000.00	85,000,000.00+	
Procurement of new Grader		40,000,000.00	40,000,000.00	40,000,000.00+	
Procurement of Lowbel		40,000,000.00	40,000,000.00	40,000,000.00+	
Total	158,165,074.89	984,716,000.00	1,484,716,000.00	1,326,550,925.11+	613,500

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Note 46 - Commerce and Finance					
Note 47 - Transport					
Constuction of Greater Aba Drainage System	125,746,203.36	200,000,000.00	200,000,000.00	74,253,796.64+	1,500,000.00
Construction of Ezeugo Street Aba		6,000,000.00	6,000,000.00	6,000,000.00+	80,000,000.00
Construction of Okwu Avenu & Ikonne Street Aba		13,100,000.00	13,100,000.00	13,100,000.00+	981,500,000.00
Construction/Dualization of Aba-Owerri Road		500,000,000.00	815,850,760.00	815,850,760.00+	80,000,000.00
Rehabilitation of Omoba Road Ehene-Ukaegbu, Ogbo Hill, Aba	15,527,674.57	200,000,000.00	50,000,000.00	34,472,325.43+	
Rehabilitation of A & F, Lines Ariaria Market Raod Aba	1,000,000.00	19,000,000.00	19,000,000.00	18,000,000.00+	12,000,000.00
Construction of Old Timber Street, Ariaria		20,000,000.00	20,000,000.00	20,000,000.00+	353,000,000.00
Constr. of Access Roads to Glass Fuss Factory up to 7up Junc	2,000,000.00	100,000,000.00	100,000,000.00	98,000,000.00+	80,000,000.00
Constr of Internal Roads of Timber & Allied Products Mkt Aba	4,200,000.00	270,000,000.00	70,000,000.00	65,800,000.00+	92,705,000.00
Reconstruction of Uratta Road, Aba	155,369,250.00	200,000,000.00	45,000,000.00	110,369,250.00-	151,000,000.00
Reconstruction/Dualization of Port-Harcourt Road, Aba		200,000,000.00	20,000,000.00	20,000,000.00+	854,500,000.00
Reconstruction of Udu Street, Aba	100,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00-	3,000,000.00
Construction of Ozuabam - Ndi Okereke-Arochukwu Road.	100,000,000.00	550,000,000.00	550,000,000.00	450,000,000.00+	30,000,000.00
Construction of Amangwu - Achara-Ihechiowa Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by Pass Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Bende -Idima Abam Road	7,835,417.82	200,000,000.00	200,000,000.00	192,164,582.18+	
Construction of Obiene - Agbagwu Ring Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amaoji - Ohum - Imenyi Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amankalu - Alayi Akoli Imenyi Road		200,000,000.00	200,000,000.00	200,000,000.00+	
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	1,753,937.50	20,000,000.00	20,000,000.00	18,246,062.50+	
Construction of Ugwu-Nkpa Amaegbuato Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ofeke - Opkoroenyi Bende Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constructio of Ntigha-Mbawsi-Umuala Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Access Rd to Christ the King Children Cen. Ntigha		150,000,000.00	150,000,000.00	150,000,000.00+	120,000,000.00
Construction of Eketa- Amaka - Eziala Road		150,000,000.00	150,000,000.00	150,000,000.00+	120,000,000.00
Construction of Nunya - Isuikwuato Road	100,000,000.00	150,000,000.00	150,000,000.00	50,000,000.00+	
Construction of Uturu 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	100,000,000.00+	
Constr. of Amaoba-Nnono-Ndoro Oboro Rd with Spur to Ikputu	125,000,000.00	80,000,000.00	80,000,000.00	45,000,000.00-	
Construction of Umuaro- Nenu-Amachi Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ohanze-Ntighazu Abala - Ibeme 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		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Abiriba Junction - Etitiama Nkporo Osso Edda Rd	5,000,000.00	150,000,000.00	150,000,000.00	145,000,000.00+	
Construction of Unity Garden/Osisioma Ring Road.	3,000,000.00	150,000,000.00	150,000,000.00	147,000,000.00+	2,000,000.00
Construction of Umugo-Ugwunagbo Road		100,000,000.00	100,000,000.00	100,000,000.00+	

**NOTES TO STATEMENT OF CAPITAL
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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Construction of Aba-Abayi Nchokoro-Ohanku Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Nkata-Ameke Road		96,000,000.00	96,000,000.00	96,000,000.00+	
Construction of Isieke-Ahiaeke Road with Spur to Cenotaph	20,000,000.00	2,000,000.00	2,000,000.00	18,000,000.00-	
Construction of Umuafia- Umuana Ahiake Road	50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+	10,200,000.00
Construction of Umuafia-World Bank -Low Cost Agbama Rd	125,000,000.00	200,000,000.00	200,000,000.00	75,000,000.00+	101,500,000.00
Construction of Uwalaka Ori - Ugba Amuzukwu Road	255,000,000.00	50,000,000.00	50,000,000.00	205,000,000.00-	
Construction of Enyiukwu/Afara Road	6,000,000.00	170,000,000.00	170,000,000.00	164,000,000.00+	
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	200,000,000.00	200,000,000.00	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	62,475,495.50	10,000,000.00	10,000,000.00	52,475,495.50-	5,000,000.00
Construction of Internet Roads of House of Assembly		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt Rd	235,000,000.00	200,000,000.00	200,000,000.00	35,000,000.00-	150,000,000.00
Construction of Link Road Btw World Bank Estate & Aba Road	4,495,373.59	40,000,000.00	40,000,000.00	35,504,626.41+	
Construction of House of Assembly - Umuovom Road		24,000,000.00	24,000,000.00	24,000,000.00+	10,000,000.00
Construction of Nkata - Alike Umukabia Road	100,000,000.00	100,000,000.00	100,000,000.00		60,000,000.00
Construction of Amaogwugwu - Umukabia - Umuekwule Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Rehabilitation of (9 in No.) Umuahia Township Road	100,000,000.00	100,000,000.00	100,000,000.00		124,300,000.00
Erosion Control Works at Nkata Umuahia	1,000,000.00	50,000,000.00	50,000,000.00	49,000,000.00+	
Construction of Nkata House of Assembly Road		52,000,000.00	52,000,000.00	52,000,000.00+	
Construction of Afaraukwu Road	31,098,190.40	10,000,000.00	10,000,000.00	21,098,190.40-	
Construction of Umuokwu-Ubaha-Umuhi Road		100,000,000.00	100,000,000.00	100,000,000.00+	160,000,000.00
Construction of Udekwu Close Aguiyi Ironsi Layout Umuahia		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Dual Carriageway Link Rd Btw New Govt Statio		150,000,000.00	150,000,000.00	150,000,000.00+	70,000,000.00
Construction of Ugwunchara Road		40,000,000.00	40,000,000.00	40,000,000.00+	1,500,000.00
Reconstruction/Dualization Umuahia-Ubakala Road	336,523,152.60	100,000,000.00	100,000,000.00	236,523,152.60-	80,000,000.00
Construction of Ieru-Lomara Nneato Road	90,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00+	10,000,000.00
Construction of Umuopara Ring Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eke Eziamu Obulo osisankita-Umuada Rd		400,000,000.00	400,000,000.00	400,000,000.00+	
Reconstruction of Aba-Obikabia Road	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+	180,000,000.00
Grassing & Kerbing Control on the Median of Enugu/PortHarcou		80,000,000.00	80,000,000.00	80,000,000.00+	
Grassing & Veg. Control on the Median of Enugu/Portcourt E/w	3,000,000.00	50,000,000.00	50,000,000.00	47,000,000.00+	155,000,000.00
Construction of Ururuka Street, Abayi		11,500,000.00	11,500,000.00	11,500,000.00+	180,000,000.00
Construc. of Udide-Aghor Road	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+	400,000,000.00
Construc. of Umuakanu-Umueze-Umuagu Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuimo-Arongwa Junction Road	13,087,641.88	100,000,000.00	100,000,000.00	86,912,358.12+	1,500,000.00
Construction of Mkpombe-Ohuru-Ohanku Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Uturu Ring Road	25,000,000.00	150,000,000.00		25,000,000.00-	150,000,000.00
Construction of Umuola-Ehere-Ukaegbu Ogorhill	5,000,000.00	100,000,000.00	284,304,130.00	279,304,130.00+	150,000,000.00
Construction of Amauhie-Umuakanu - Umuokohi Afuguri Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amaeke-Akanu-Amekpu Item Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Const. of Federal College-Umuezeala-Umudem-Umuntu-Ahiakwu O		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Presbyterian Church Road Ehimiri		50,000,000.00	50,000,000.00	50,000,000.00+	

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		110,437,720.00	110,437,720.00	110,437,720.00+	
		92,358,280.00	92,358,280.00	92,358,280.00+	
208,424,144.06	1,100,000,000.00	1,500,000,000.00	1,291,575,855.94+	300,000,000.00	
		150,000,000.00	150,000,000.00	150,000,000.00+	
		200,000,000.00	200,000,000.00	200,000,000.00+	18,000,000.00
		200,000,000.00	200,000,000.00	200,000,000.00+	2,000,000.00
		100,000,000.00	100,000,000.00	100,000,000.00+	1,054,316,996.40
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		50,000,000.00	50,000,000.00	50,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+		
		150,000,000.00	150,000,000.00	150,000,000.00+	
		150,000,000.00	150,000,000.00	150,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		180,000,000.00	180,000,000.00	180,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		95,000,000.00	95,000,000.00	95,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		30,000,000.00	30,000,000.00	30,000,000.00+	
250,000,000.00	40,000,000.00	40,000,000.00	210,000,000.00-		
50,000,000.00	50,000,000.00	50,000,000.00			
		50,000,000.00	50,000,000.00	50,000,000.00+	
		60,000,000.00	60,000,000.00	60,000,000.00+	
5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+		
		200,000,000.00	200,000,000.00	200,000,000.00+	
		50,000,000.00	50,000,000.00	50,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
100,000,000.00	10,000,000.00	10,000,000.00	90,000,000.00-		
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	
		100,000,000.00	100,000,000.00	100,000,000.00+	250,000,000.00
52,500,000.00	300,000,000.00	300,000,000.00	247,500,000.00+		
		23,000,000.00	23,000,000.00	23,000,000.00+	
		50,000,000.00	50,000,000.00	50,000,000.00+	
			629,912,000.00	629,912,000.00+	
			257,727,850.00	257,727,850.00+	
			84,086,430.00	84,086,430.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2011

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 Prepared by: Office Of The Accountant General

Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2011
Link Road Ikot-Ekpene Abia Newspaper			268,352,920.00	268,352,920.00+	
Women Development Centre			84,000,000.00	84,000,000.00+	
Dualization of Old Umuahia Ubakala Road No 4			1,116,419,490.00	1,116,419,490.00+	
Reconstruction/dualization of Aba Owerri Rd Aba Phase 2			849,500,000.00	849,500,000.00+	
Rehabilitation of Aba-Umuahi New Road (Ururuka Road)			500,000,000.00	500,000,000.00+	
Asphat Overlay of Ossah			100,000,000.00	100,000,000.00+	
Reconstruction of Amaeke-Afarata Ibeku Road Washout Umuahia			80,000,000.00	80,000,000.00+	
Rehabilitation of Washout Along East Street by Ogbor Hill Ab			50,900,000.00	50,900,000.00+	
Construction of Umuhu Ezechi Road			100,000,000.00	100,000,000.00+	
Construction of Osisoma Modern Park			40,000,000.00	40,000,000.00+	
Construction of Ndago Afara Road			55,000,000.00	55,000,000.00+	
Construction of Amuzukwu Ugba Road			90,000,000.00	90,000,000.00+	
Construction of Iyenyi-Okwuenyi Road			200,000,000.00	200,000,000.00+	
Construction of Amuzukwu Ori Mbom Road			150,000,000.00	150,000,000.00+	
Construction of Nkatta Alike Nkpa Road			100,000,000.00	100,000,000.00+	
Abia State Transport Loan Scheme		50,000,000.00	50,000,000.00	50,000,000.00+	
Acquisition & Installation of Road Furniture		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase of (3 in No) Vehicle	100,000,000.00	10,000,000.00	10,000,000.00	90,000,000.00-	
Purchase of (3 in No) Ambulance and First Aid Kit for Accident		5,000,000.00	5,000,000.00	5,000,000.00+	
Reconstruction/ Rehabilitation of Fire Service Station		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement (of 3 in No) Fire Engines		50,000,000.00	50,000,000.00	50,000,000.00+	
Install. of Central Fire Control Detection & Alarm Sys in Um		55,000,000.00	55,000,000.00	55,000,000.00+	
Acquisition of Diagnostic Equipmt for Min. of Trans. W/Shop		13,000,000.00	13,000,000.00	13,000,000.00+	
Acquisition of (4 in no) Tow Van		35,000,000.00	35,000,000.00	35,000,000.00+	
Abia Transport Company (Purchase of 50 Buses)		300,000,000.00	300,000,000.00	300,000,000.00+	
Total	3,425,036,481.28	15,992,396,000.00	21,863,449,580.00	18,438,413,098.72+	6,584,521,996.4
Note 48 - Education					
Construction of 3 Library blocks in the 3 Senatorial Zones		9,000,000.00	9,000,000.00	9,000,000.00+	
Construction of National School Census	1,500,000.00	3,000,000.00	3,000,000.00	1,500,000.00+	1,500,000.00
Renovation of 51 Schools (3 Per LGA) in the State		30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00
Establishment of Education Resource Centre		10,000,000.00	10,000,000.00	10,000,000.00+	
Conversion of 3 Secondary Schools into Tech. Colleges		22,000,000.00	22,000,000.00	22,000,000.00+	250,000,000.00
Accommodation for Zonal Offices		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Library Board		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State College of Education (Technical) Arochukwu		150,000,000.00	150,000,000.00	150,000,000.00+	
Abia State Polytechnic Aba		400,000,000.00	400,000,000.00	400,000,000.00+	6,000,000.00
Abia State Universal Basic Education Board	1,095,163,037.37	100,000,000.00	100,000,000.00	995,163,037.37-	
Abia State University, Uturu		612,500,000.00	612,500,000.00	612,500,000.00+	
Adult & Non-Formal Education		6,000,000.00	6,000,000.00	6,000,000.00+	
Secondary Educational Management Board		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets (Abia State Scholarship Board)		6,000,000.00	6,000,000.00	6,000,000.00+	
State Counterpart Funding for ETF Project		10,000,000.00	10,000,000.00	10,000,000.00+	
State Contribution to Primary Schools	1,500,000.00			1,500,000.00-	
Construction of 3 Room Office Library/Water Tank					300,000,000.00
Total	1,098,163,037.37	1,488,500,000.00	1,488,500,000.00	390,336,962.63+	567,500,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2011

Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Note 49 - Health					
Rehabilitation of Equipment of 3 General Hospital		40,000,000.00	40,000,000.00	40,000,000.00+	1,000,000.00
Rehabilitation of Equipment of Psychiatric Hospital		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr.of Class Room Blocks @School of Nursing & Midwifery A		50,000,000.00	50,000,000.00	50,000,000.00+	
Immunization (Supplemental & Routine)	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	1,500,000.00
Malaria Control	10,455,000.00	15,000,000.00	15,000,000.00	4,545,000.00+	200,000,000.00
Procurement of Office & Hospital Equipmnts	1,500,000.00	20,000,000.00	20,000,000.00	18,500,000.00+	
Rehabilitation of Leprosy Ward		10,000,000.00	10,000,000.00	10,000,000.00+	
Onchocerciasis Control		10,000,000.00	10,000,000.00	10,000,000.00+	
Production of 2011-2014 HMIS Form for Data Collection		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Kitchen & Food Store for Sch. of Midwifery Amacha		15,000,000.00	15,000,000.00	15,000,000.00+	159,000,000.00
Abia State University Teaching Hospital	25,000,000.00	318,000,000.00	318,000,000.00	293,000,000.00+	
Abia State College of Health Technology, Aba		150,000,000.00	150,000,000.00	150,000,000.00+	
Abia State Hospital Management Board		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia Specialist Hospital & Diagonistic-Centre, Umuahia	96,612,661.60	300,000,000.00	794,088,000.00	697,475,338.40+	
Comprehensive Health Care/Primary Laboratory			10,000,000.00	10,000,000.00+	
Anti-Retroviral Therapy (HIV Treatment)	53,238,500.00			53,238,500.00-	
Total	188,806,161.60	978,000,000.00	1,482,088,000.00	1,293,281,838.40+	361,500,000.00
Note 50 - Information					
Government Press	19,866,489.33	5,000,000.00	5,000,000.00	14,866,489.33-	31,400,000.00
Procurement of Video Production & Post Production		3,000,000.00	3,000,000.00	3,000,000.00+	
Procurement of Film Library Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Public Address System	3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	
Government Information Publications	8,565,000.00	50,000,000.00	50,000,000.00	41,435,000.00+	
Procurement of Equipment that will take off in three Zonal Inf		3,000,000.00	3,000,000.00	3,000,000.00+	
Broadcasting Corporation of Abia State (BCA)	50,000,000.00	147,000,000.00	147,000,000.00	97,000,000.00+	
Abia Newspapers & Pulishing Corporation	14,500,000.00	80,000,000.00	80,000,000.00	65,500,000.00+	
Aquisition of Capital Assets	9,000,000.00			9,000,000.00-	
Government Publicity	26,875,000.00			26,875,000.00-	
Development of Long Juju- Arochukwu		15,000,000.00	15,000,000.00	15,000,000.00+	
Construction of Car Park/Development of Aguiyi Blue		95,000,000.00	95,000,000.00	95,000,000.00+	
Ugwu Abia Cultural Festival		15,000,000.00	15,000,000.00	15,000,000.00+	
Construction of Archival Complex		10,000,000.00	10,000,000.00	10,000,000.00+	
Arts and Culture		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Tourism Board		7,000,000.00	7,000,000.00	7,000,000.00+	
Total	131,806,489.33	460,000,000.00	460,000,000.00	328,193,510.67+	31,400,000.00
Note 51 - Social Development					
Construction of Standard Stadium @ The State Capital Umuahia		857,848,590.00	857,848,590.00	857,848,590.00+	
Construction of Sports Stadium for Abia North Zone		500,000,000.00	500,000,000.00	500,000,000.00+	
Upgrading & Installation of Flood Light @ Enyimba Stadium		30,000,000.00	30,000,000.00	30,000,000.00+	
Acquisition of Capital Assets		10,000,000.00	10,000,000.00	10,000,000.00+	
construction of Office Block for Sports Council/Hostel		100,000,000.00	100,000,000.00	100,000,000.00+	
International Competitions CAF,CAP,IAAF, Etc		70,000,000.00	70,000,000.00	70,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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 FOR THE PERIOD ENDED 31/12/2011

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Provision of Sports Equipmt for Sports Council		30,000,000.00	30,000,000.00	30,000,000.00+	
National Sports Festival		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Office Block for Ministry	3,500,000.00			3,500,000.00-	
Regrassing of Umuahia Township Stadium		20,000,000.00	20,000,000.00	20,000,000.00+	
Football Academy		20,000,000.00	20,000,000.00	20,000,000.00+	
Upgrading of Umuahia Township Stadium					5,000,000.00
Abia Youth Job Creation Project		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Youth Centre /Village Complex		100,000,000.00	100,000,000.00	100,000,000.00+	
Reconstruction of Office Block With Conference Hall		50,000,000.00	50,000,000.00	50,000,000.00+	
Acquisition of Capital Assets		6,000,000.00	6,000,000.00	6,000,000.00+	
Construction of Capital Assets For Women Development Centre		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+	
Rehabilitation of Amusement Centre Umuahia		5,000,000.00	5,000,000.00	5,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph		5,000,000.00	5,000,000.00	5,000,000.00+	
Special Projects /Activities	35,680,000.00	50,000,000.00	50,000,000.00	14,320,000.00+	5,000,000.00
Total	39,180,000.00	2,103,848,590.00	2,103,848,590.00	2,064,668,590.00+	10,000,000.00

Note 52 - Water Supply

Provision of Water Scheme to Various H/Estate in the State	10,481,647.64	120,000,000.00	120,000,000.00	109,518,352.36+	
Procurement of Drilling Rig And Accessories	500,000.00	100,000,000.00	100,000,000.00	99,500,000.00+	2,200,000.00
Payment of Counterpart Fund(for Specific Water Proj In State)	1,000,000.00			1,000,000.00-	3,000,000.00
Construction of New Water Scheme for Rural and Urban Dev.	500,000.00			500,000.00-	
Procurement of Water Treatment Chemicals	16,200,000.00			16,200,000.00-	14,200,000.00
Procurement of Pipes and Submersible Pumps World Bank	1,000,000.00			1,000,000.00-	1,500,000.00
Procurement of Various Sizes of Submersible Pumps		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement of Cables		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of Generating Set (for Various Scheme)		91,000,000.00	91,000,000.00	91,000,000.00+	
Provision of Diesel & Lubricant (Various Water Scheme)		423,000,000.00	423,000,000.00	423,000,000.00+	
Maintenance of Pipelines (Various Water Scheme)		30,000,000.00	30,000,000.00	30,000,000.00+	351,000,000.00
Water Treatment Chemical and Reagent		200,000,000.00	200,000,000.00	200,000,000.00+	
Reticulation of World Bk, Commissioners Quarters, Ehimiri & L		50,000,000.00	50,000,000.00	50,000,000.00+	
Rehabilitation of 22 Water Schemes		30,000,000.00	30,000,000.00	30,000,000.00+	
Total	29,681,647.64	1,099,000,000.00	1,099,000,000.00	1,069,318,352.36+	371,900,000.00

Note 53 - Environment

Flood Control/Disilting Works General (Aba & Umuahia)	56,000,000.00	200,000,000.00	200,000,000.00	144,000,000.00+	21,460,560.00
Forest Development Protection, Regeneration & Afforestation		10,000,000.00	10,000,000.00	10,000,000.00+	
Urban Beautification & Green Belts	11,120,000.00	30,000,000.00	30,000,000.00	18,880,000.00+	5,870,000.00
Erosion Control (Gully Erosion in the State)	27,310,000.00	445,000,000.00	445,000,000.00	417,690,000.00+	5,000,000.00
Procurement of Knapsack Sprayer and Fumigation		5,000,000.00	5,000,000.00	5,000,000.00+	5,500,000.00
Abia State Zoological Garden (ZOO)		10,000,000.00	10,000,000.00	10,000,000.00+	
Desilting of Gurtters and Drainages					1,000,000.00
Total	94,430,000.00	700,000,000.00	700,000,000.00	605,570,000.00+	38,830,560.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
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 FOR THE PERIOD ENDED 31/12/2011

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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Provision of Sports Equipmt for Sports Council		30,000,000.00	30,000,000.00	30,000,000.00+	
National Sports Festival		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Office Block for Ministry	3,500,000.00			3,500,000.00-	
Regrassing of Umuahia Township Stadium		20,000,000.00	20,000,000.00	20,000,000.00+	
Football Academy		20,000,000.00	20,000,000.00	20,000,000.00+	
Upgrading of Umuahia Township Stadium					5,000,000.00
Abia Youth Job Creation Project		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Youth Centre /Village Complex		100,000,000.00	100,000,000.00	100,000,000.00+	
Reconstruction of Office Block With Conference Hall		50,000,000.00	50,000,000.00	50,000,000.00+	
Acquisition of Capital Assets		6,000,000.00	6,000,000.00	6,000,000.00+	
Construction of Capital Assets For Women Development Centre		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+	
Rehabilitation of Amusement Centre Umuahia		5,000,000.00	5,000,000.00	5,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph		5,000,000.00	5,000,000.00	5,000,000.00+	
Special Projects /Activities	35,680,000.00	50,000,000.00	50,000,000.00	14,320,000.00+	5,000,000.00
Total	39,180,000.00	2,103,848,590.00	2,103,848,590.00	2,064,668,590.00+	10,000,000.00

Note 52 - Water Supply

Provision of Water\Scheme to Various H/Estate in the State	10,481,647.64	120,000,000.00	120,000,000.00	109,518,352.36+	
Procurement of Drilling Rig And Accessories	500,000.00	100,000,000.00	100,000,000.00	99,500,000.00+	2,200,000.00
Payment of Counterpart Fund(for Specific Water Proj In State)	1,000,000.00			1,000,000.00-	3,000,000.00
Construction of New Water Scheme for Rural and Urban Dev.	500,000.00			500,000.00-	
Procurement of Water Treatment Chemicals	16,200,000.00			16,200,000.00-	14,200,000.00
Procurement of Pipes and Submersible Pumps World Bank	1,000,000.00			1,000,000.00-	1,500,000.00
Procurement of Various Sizes of Submersible Pumps		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement of Cables		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of Generating Set (for Various Scheme)		91,000,000.00	91,000,000.00	91,000,000.00+	
Provision of Diesel & Lubricant (Various Water Scheme)		423,000,000.00	423,000,000.00	423,000,000.00+	
Maintenance of Pipelines (Various Water Scheme)		30,000,000.00	30,000,000.00	30,000,000.00+	351,000,000.00
Water Treatment Chemical and Reagent		200,000,000.00	200,000,000.00	200,000,000.00+	
Reticulation of World Bk, Commissioners Quarters, Ehimiri & L		50,000,000.00	50,000,000.00	50,000,000.00+	
Rehabilitation of 22 Water Schemes		30,000,000.00	30,000,000.00	30,000,000.00+	
Total	29,681,647.64	1,099,000,000.00	1,099,000,000.00	1,069,318,352.36+	371,900,000.00

Note 53 - Environment

Flood Control/Disilting Works General (Aba & Umuahia)	56,000,000.00	200,000,000.00	200,000,000.00	144,000,000.00+	21,460,560.00
Forest Development Protection, Regeneration & Afforestation		10,000,000.00	10,000,000.00	10,000,000.00+	
Urban Beautification & Green Belts	11,120,000.00	30,000,000.00	30,000,000.00	18,880,000.00+	5,870,000.00
Erosion Control (Gully Erosion in the State)	27,310,000.00	445,000,000.00	445,000,000.00	417,690,000.00+	5,000,000.00
Procurement of Knapsack Sprayer and Fumigation		5,000,000.00	5,000,000.00	5,000,000.00+	5,500,000.00
Abia State Zological Garden (Z00)		10,000,000.00	10,000,000.00	10,000,000.00+	
Desilting of Gurtters and Drainages					1,000,000.00
Total	94,430,000.00	700,000,000.00	700,000,000.00	605,570,000.00+	38,830,560.00

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Note 54 - Housing					
Construction of Abia State Secretariat Complex (Umuahia)	519,056,000.00	300,000,000.00	1,700,000,000.00	1,180,944,000.00+	48,553,618.50
Construction(Additional 4 in No)Duplex @ Commissioners Qtrs	14,602,665.29	20,000,000.00	10,000,000.00	4,602,665.29-	1,700,000.00
Construction of 1000 Housing Units for Low Income Workers		100,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00
Construction/Maintenance of Public Buildings in the State	196,350,311.38	300,000,000.00	350,000,000.00	153,649,688.62+	617,743,185.60
Construction of Auditorium Complex @ ABSUTH Aba	1,628,663.70	300,000,000.00	150,000,000.00	148,371,336.30+	23,451,520.00
Abia State Housing and Property Development Corporation	1,105,250.00	900,000,000.00	50,000,000.00	48,894,750.00+	2,000,000.00
Construction of Ultra-Modern Hall in the State Capital	2,000,000.00		615,000,000.00	613,000,000.00+	3,000,000.00
Construction of 26 Legislative Building	50,000,000.00	200,000,000.00	20,000,000.00	30,000,000.00-	1,500,000.00
Renovation of Abia House Abuja			150,000,000.00	150,000,000.00+	
Renovation of Liaison Office and Governor's Lodge Abuja			20,000,000.00	20,000,000.00+	1,000,000.00
Isiekie Housing Estate			120,000,000.00	120,000,000.00+	
Fencing of New Goerment House Umuahia			175,000,000.00	175,000,000.00+	
Construction of Office Block and Gate House for Min of Justi			132,000,000.00	132,000,000.00+	
Construction of Ultra-Modern Office Complex for BCA			217,100,000.00	217,100,000.00+	
Construction of a High Court Building Umuahia			132,000,000.00	132,000,000.00+	
Construction of Customary Court of Appeal Umuahia	2,500,000.00		62,000,000.00	59,500,000.00+	17,000,000.00
Construction of Auditorium Complex at ABSUTH, Aba			141,000,000.00	141,000,000.00+	
Construction of Office Block for Ministry of Lands					1,000,000.00
Constr. of the new Secretariat Complex	278,210,137.59			278,210,137.59-	500,000.00
Total	1,065,453,027.96	2,120,000,000.00	3,469,100,000.00	2,403,646,972.04+	719,448,324.10
Note 55 - Urban Development					
Procurement of (6 in NO) Self Loader		40,400,000.00	40,400,000.00	40,400,000.00+	
Procurement of (6 in NO) Trucks		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Grader		24,300,000.00	24,300,000.00	24,300,000.00+	
Procurement of Bulldozer		25,200,000.00	25,200,000.00	25,200,000.00+	
Procuremnet of Backhoe Loader		14,800,000.00	14,800,000.00	14,800,000.00+	
UCDA		20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Commisiion		10,000,000.00	10,000,000.00	10,000,000.00+	
Digital Mapping of The State Master Plan		234,300,000.00	234,300,000.00	234,300,000.00+	
Layout Implementation		40,000,000.00	40,000,000.00	40,000,000.00+	
Purchase of Design and Draw Equipment		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of a Storey Building for Office Complex		30,000,000.00	30,000,000.00	30,000,000.00+	
Procurement of (2 in No) Towing Van		6,000,000.00	6,000,000.00	6,000,000.00+	
Procurement of Public Address System		100,000,000.00	100,000,000.00	100,000,000.00+	
Procurement of Digital Video Camera		350,000.00	350,000.00	350,000.00+	
Procurement of (2 in NO) 24 Color Television		240,000.00	240,000.00	240,000.00+	
Procuremetn of (2 in NO) Digital Still Camera		170,000,000.00	170,000,000.00	170,000,000.00+	
Procurement of (2 in NO) Mini Recorder		30,000.00	30,000.00	30,000.00+	
Hosting of Ministrys Website		200,000.00	200,000.00	200,000.00+	
Total		745,820,000.00	745,820,000.00	745,820,000.00+	
Note 56 - Survey and Mapping					
Procurement of Survey Tools and Other Equipments		47,000,000.00	47,000,000.00	47,000,000.00+	6,000,000.00

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2011

Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Payment of Land Compensation for Crops and Economic Tress	20,000,000.00	110,000,000.00	110,000,000.00	90,000,000.00+	
10% Value for Professional Valuers		11,000,000.00	11,000,000.00	11,000,000.00+	
Parcellation/Implementation of Layouts		110,200,000.00	110,200,000.00	110,200,000.00+	
Provision of Accomodation and Further Security	11,000,000.00	24,600,000.00	24,600,000.00	13,600,000.00+	
Project Implementation Unit (PIU)		20,000,000.00	20,000,000.00	20,000,000.00+	
Total	31,000,000.00	322,800,000.00	322,800,000.00	291,800,000.00+	6,000,000.00

Note 57 - Administration

Acquisition of Capital Assets (Purch of Veh. & Other Assets)	512,441,276.72	2,600,000,000.00	2,600,000,000.00	2,087,558,723.28+	177,496,050.00
Abia State Environment Protection. Agency (ASEPA)	1,040,580,184.88	1,184,499,000.00	1,468,999,000.00	428,418,815.12+	954,069,314.91
Development /Establishment & Installation of Biometrics	9,500,000.00			9,500,000.00-	
Government Publicity	74,620,000.00	1,000,000,000.00	1,000,000,000.00	925,380,000.00+	846,412,100.00
Abia State Oil Producing Development		790,200,000.00	790,200,000.00	790,200,000.00+	
Comm (ASOPADEC)		6,000,000.00	46,000,000.00	46,000,000.00+	
Abia State Agency for the Control of Adis (SACA)		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Gen Set		2,500,000.00	2,500,000.00	2,500,000.00+	
Construction of Generator House		20,000,000.00	20,000,000.00	20,000,000.00+	
Renovation of Office Complex		14,000,000.00	14,000,000.00	23,517,853.25-	8,400,000.00
Acquisition of Capital Assets	37,517,853.25				2,000,000.00
Acquisition of Capital Assets		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Asset	14,549,420.00	75,000,000.00	75,000,000.00	60,450,580.00+	
UNFPA Governmt Countpart Cash Contribution	1,737,394.00	60,000,000.00	60,000,000.00	58,262,606.00+	
UNICEF Assisted Programme	5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	5,000,000.00
GCCC Funding		35,000,000.00	35,000,000.00	35,000,000.00+	
Poverty Reduction Counterpart Fund		1,200,000,000.00	1,200,000,000.00	892,068,810.00+	
State Statistical Agency		59,000,000.00	59,000,000.00	59,000,000.00+	
Counterpart-Funding for CGS - MDGs Project	307,931,190.00				
IFAD FGN Community Based		200,000,000.00	200,000,000.00	200,000,000.00+	
National Resouce MGT Programme		58,300,000.00	58,300,000.00	142,034,284.75-	12,000,000.00
NDDC/FGN/IFAD	200,334,284.75	60,000,000.00	60,000,000.00	134,232,903.01-	
FADAMA III/ IDA Project	194,232,903.01	32,000,000.00	32,000,000.00	32,000,000.00+	
ABIA HSDP II		20,000,000.00	20,000,000.00	20,000,000.00+	
RUMED/IFAD		3,000,000.00	3,000,000.00	3,000,000.00+	
ASPC World Bank P.I.U		100,000,000.00	100,000,000.00	100,000,000.00+	
Tuberculosis and Leprosy Control Programme		50,000,000.00	50,000,000.00	50,000,000.00+	35,000,000.00
Invertetin (DT)		20,000,000.00	20,000,000.00	20,000,000.00+	
CSDP		75,000,000.00	75,000,000.00	75,000,000.00+	
Computerisation of Budget & Accounts Department		20,000,000.00	20,000,000.00	20,000,000.00+	
Songhai Integrated Farms		20,000,000.00	20,000,000.00	20,000,000.00+	
Design and Construction of Office Building		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00
UNITAR		50,000,000.00	50,000,000.00	50,000,000.00+	
UNDP Counterpart Cash Contribution		700,000,000.00	700,000,000.00	700,000,000.00+	
Consultancy Services		35,000,000.00	35,000,000.00	35,000,000.00+	
Establishment of Abia State Data Bank		10,000,000.00	10,000,000.00	10,000,000.00+	
Installation of Internet Infrastructure		200,000,000.00	200,000,000.00	200,000,000.00+	
Purchase of Computers and Accessories		2,000,000.00	2,000,000.00	2,000,000.00+	
Survey of Infrastructure Facilities in Abia State		5,000,000.00	5,000,000.00	5,000,000.00+	
Community Economic Empowerment & Dev Strategy (CEEDS)		15,000,000.00	121,600,000.00	121,600,000.00	106,600,000.00+
CN/BNRMP/RTEP/HSDP III/FADAMA	15,000,000.00				
Abia State GCCC to Policy Reform		966,038,610.00	966,038,610.00	966,038,610.00+	
Survey of SMI in Umuahia and Aba		2,000,000.00	2,000,000.00	2,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
		8,650,000.00	8,650,000.00	8,650,000.00+	
	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
		20,000,000.00	20,000,000.00	20,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
		40,000,000.00	70,000,000.00	70,000,000.00+	
		20,000,000.00	20,000,000.00	20,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
		7,000,000.00	7,000,000.00	7,000,000.00+	
		5,000,000.00	5,000,000.00	5,000,000.00+	
	1,000,000.00	4,500,000.00	4,500,000.00	3,500,000.00+	
	7,500,000.00	750,000.00	100,750,000.00	93,250,000.00+	
			60,000,000.00	60,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	2,450,000.00
	20,000,000.00	603,000.00	603,000.00	19,397,000.00-	
	20,000,000.00	20,000,000.00	20,000,000.00		
		5,000,000.00	5,000,000.00	5,000,000.00+	
		12,450,000.00	12,450,000.00	12,450,000.00+	
		2,500,000.00	2,500,000.00	2,500,000.00+	10,000,000.00
		5,000,000.00	5,000,000.00	5,000,000.00+	
		900,000.00	900,000.00	900,000.00+	
		7,500,000.00	7,500,000.00	7,500,000.00+	
		8,892,500.00	8,892,500.00	8,892,500.00+	
		20,000,000.00	20,000,000.00	20,000,000.00+	
		2,500,000.00	2,500,000.00	2,500,000.00+	
	3,500,000.00	10,000,000.00	10,000,000.00	6,500,000.00+	100,000.00
	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+	37,965,000.00
	28,316,500.00	1,000,000.00	1,000,000.00	27,316,500.00-	
		50,000,000.00	50,000,000.00	50,000,000.00+	
					1,000,000.00
	664,590.00			664,590.00-	
					1,000,000.00
		10,000,000.00	10,000,000.00	10,000,000.00+	
		4,500,000.00	4,500,000.00	4,500,000.00+	
		1,600,000.00	1,600,000.00	1,600,000.00+	
		4,000,000.00	4,000,000.00	4,000,000.00+	
		3,000,000.00	3,000,000.00	3,000,000.00+	
		6,000,000.00	6,000,000.00	6,000,000.00+	
		6,500,000.00	6,500,000.00	6,500,000.00+	
		1,000,000.00	1,000,000.00	1,000,000.00+	
		1,500,000.00	1,500,000.00	1,500,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
		9,000,000.00	9,000,000.00	9,000,000.00+	
		5,000,000.00	5,000,000.00	5,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	
		5,000,000.00	5,000,000.00	5,000,000.00+	
		6,000,000.00	6,000,000.00	6,000,000.00+	
		3,000,000.00	3,000,000.00	3,000,000.00+	
		120,000,000.00	120,000,000.00	120,000,000.00+	
		4,000,000.00	4,000,000.00	4,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Debt Management Offices		620,000,470.00	620,000,470.00	620,000,470.00+	406,000,000.00
Project Insurance Brokers		2,000,000.00	2,000,000.00	2,000,000.00+	
Revenue Bill Bond Expenses		100,000,000.00	100,000,000.00	100,000,000.00+	
Due Process Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Vehicle Hilux van 1No	30,000,000.00			30,000,000.00-	2,500,000.00
Computerization of Audit System		54,000,000.00	54,000,000.00	54,000,000.00+	
Water Drainage/Flood Control		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of Office Block Umuahia		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Acquisition of Capital Assets		15,000,000.00	15,000,000.00	15,000,000.00+	
Acquisition of Assets		6,500,000.00	6,500,000.00	6,500,000.00+	
Acquisition of Computer		7,000,000.00	7,000,000.00	7,000,000.00+	
Acquisition of Capital Assets		4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisitn of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Acquisition of Capital Assets		5,400,000.00	5,400,000.00	5,400,000.00+	
Acquisition of Capital Assets		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Establishment of Website		400,000.00	400,000.00	400,000.00+	
VSAT & Monthly BAndwidth Charges for VSAT		2,500,000.00	2,500,000.00	2,500,000.00+	
Creation of Data Base for Computer School		500,000.00	500,000.00	500,000.00+	
Expansion of Office Block		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		1,000,000.00	1,000,000.00	1,000,000.00+	
Purchase of vehicles (Pool Cars for Abia H/Committee)	70,000,000.00	500,000,000.00	500,000,000.00	430,000,000.00+	10,000,000.00
Construction Projects in 24 Constituency		480,000,000.00	480,000,000.00	480,000,000.00+	
Construction of 30 Rooms Constituency Office Block		115,000,000.00	115,000,000.00	115,000,000.00+	
Development Project/Acquisition of Capital Assets	23,000,000.00	108,100,000.00	108,100,000.00	85,100,000.00+	
Renovation of Deputy Speaker's Residence		11,500,000.00	11,500,000.00	11,500,000.00+	380,000,000.00
Establishment of the Abia State House Service Commission		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase of Office Furniture	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+	28,000,000.00
Lands Scaping of Abia State House of Assembly		10,000,000.00	10,000,000.00	10,000,000.00+	
Library Development for House of Assembly		2,000,000.00	2,000,000.00	2,000,000.00+	
Provision of Digital Press		2,000,000.00	2,000,000.00	2,000,000.00+	
Renovation of Office Block in Abia State House of Assembly		20,000,000.00	160,000,000.00	160,000,000.00+	
Construction of Guest House @ Speaker's Resident		10,000,000.00	10,000,000.00	10,000,000.00+	
Fitting and Fixures for the Law Library		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Law Books & Library Equipment		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		450,000.00	450,000.00	450,000.00+	
Law Reform & Review Commission		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Public Prosecution Building	10,000,000.00			10,000,000.00-	
Construction of Office Complex for Judicial Service Comm. HQ		10,000,000.00	10,000,000.00	10,000,000.00+	
Renovation of Existing Office Block		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Gen Set/KVA & Office Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of New Library for Umuahia & Aba		20,000,000.00	20,000,000.00	20,000,000.00+	
Renovation of Magistrate Court Building for Umuahia	20,000,000.00	13,200,000.00	23,200,000.00	3,200,000.00+	
Purchase of 1 in No Digital Video Camera		1,000,000.00	1,000,000.00	1,000,000.00+	
Landscaping of Court		5,000,000.00	15,000,000.00	15,000,000.00+	
Construction of New High Court Complex			20,000,000.00	20,000,000.00+	
Renovation of Main High Court Building Umuahia			10,000,000.00	10,000,000.00+	
Landscaping of Aba High Court Premises			20,000,000.00	20,000,000.00+	

**SCHEDULE OF DETAILED RECURRENT
REVENUE**

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Construction of New High Court Hall Complex Comprises of Off			30,000,000.00	30,000,000.00+	
Renovation of Main High Court Building Aba South			10,000,000.00	10,000,000.00+	
Renovation of Main High Court Building			10,000,000.00	10,000,000.00+	
Fencing of the entire High Court Premises			10,000,000.00	10,000,000.00+	
Expansion of Customary Court of Appeal Headquarters Umuahia	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00+	
Re-Roofing of Customary Court of Appeal	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00+	
Acquisition of Capital Assets	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	
Total	2,677,425,596.61	12,998,533,580.00	13,783,033,580.00	11,105,607,983.39+	2,939,392,464.91

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
TAXES - 401090201					
Head: 401090201 SH					
MINISTRY OF COMMERCE INDUSTRY					
Registration of Business Premises	1	4,822,000.00	2,000,000.00	2,000,000.00	2,822,000.00+
Arrears of Business Premises Registration	2	3,000.00	15,000,000.00	15,000,000.00	14,997,000.00-
Others-Stallage from Ekeoha Shopping Centre LTD Aba	4		500,000.00	500,000.00	500,000.00-
Annual Rental From Leased Branches of Abia Hotels (Ekeoha Shopping Centre Ltd)	5	2,980,000.00	1,780,000.00	1,780,000.00	1,200,000.00+
Sunday Levies	6	268,100.00	2,000,000.00	2,000,000.00	1,731,900.00-
Others Markets	7	1,936,200.00			1,936,200.00+
Umuahia and Arochukwu Abia Hotel	8	200,000.00	3,000,000.00	3,000,000.00	2,800,000.00-
Total		10,209,300.00	24,280,000.00	24,280,000.00	14,070,700.00-
Taxes: 401090202					
BOARD OF INTERNAL REVENUE HEAD - 401090202 SH					
5% With-holding Tax on Payment to Contractors	1	23,162,586.74	100,000,000.00	100,000,000.00	76,837,413.26-
Pay as You Earn (PAYE)	4	3,610,373,396.08	1,400,000,000.00	1,400,000,000.00	2,210,373,396.08+
Direct Assessment Tax (Current)	5	114,583,867.75	1,100,000,000.00	1,100,000,000.00	985,416,132.25-
Pay As You Earn (PAYE) Arrears	6	857,188,889.53	600,000,000.00	600,000,000.00	257,188,889.53+
Direct Assessment Tax (Arrears)	7	180,216,399.88	26,000,000.00	26,000,000.00	154,216,399.88+
10% With-holding Tax on Dividends	8	63,750,144.64	90,000,000.00	90,000,000.00	26,249,855.36-
10% With-holding Tax on Bank Interests	9	152,179,570.05	270,000,000.00	270,000,000.00	117,820,429.95-
10% With-holding Tax on Rents	10	3,622,998.28	30,000,000.00	30,000,000.00	26,377,001.72-
10% With-holding Tax on Royalties	11		3,000,000.00	3,000,000.00	3,000,000.00-
Capital Gains Tax	12	348,214,785.75	90,000,000.00	90,000,000.00	258,214,785.75+
Development Levy	13	10,169,061.38	20,000,000.00	20,000,000.00	9,830,938.62-
10% With-holding Tax on Directors Fees	14	755,994.09	2,000,000.00	2,000,000.00	1,244,005.91-
Other (Administrative Charges)	17	6,353,185.20			6,353,185.20+
Sub-Total		5,370,570,879.37	3,731,000,000.00	3,731,000,000.00	1,639,570,879.37+
Total Taxes		5,380,780,179.37	3,755,280,000.00	3,755,280,000.00	1,625,500,179.37+
FINES & FEES - 402090201					
HEAD:402090201 SH					
MINISTRY OF INFORMATION CULTURE. & TOURISM					
Registration of Private Stationery Suppliers	2		50,000.00	50,000.00	50,000.00-
Repairs of Office Equipment	3		150,000.00	150,000.00	150,000.00-
Hire of Public Address System	4		500,000.00	500,000.00	500,000.00-
Registration of Magazine	5		100,000.00	100,000.00	100,000.00-
Others	6		760,000.00	760,000.00	760,000.00-
TOTAL			1,560,000.00	1,560,000.00	1,560,000.00-
FINES & FEES - 402090202					
HEAD: 402090202 SH					
OFFICE OF THE HEAD OF SERVICE					
Card Fee (and Service Clinic)	10	247,050.00			247,050.00+
Medical Examination certificate	11	378,320.00			378,320.00+
TOTAL		625,370.00			625,370.00+
FINES & FEES - 402090203					
HEAD: 402090203 SH					
MINISTRY OF AGRICULTURE					

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
Veterinary Clinic Treatment Fees	1	63,000.00	200,000.00	200,000.00	137,000.00-	128,200.00
Veterinary Prophylactic Treatment	2	2,403,800.00	840,000.00	840,000.00	1,563,800.00+	56,200.00
Meat Inspection Fees	3		6,000,000.00	6,000,000.00	6,000,000.00-	500,000.00
Fish Pond Inspection Fees	4		20,000.00	20,000.00	20,000.00-	
Slaughter House Registration Fee	5		100,000.00	100,000.00	100,000.00-	
Butcher Registration Fee	6		200,000.00	200,000.00	200,000.00-	
Cattle Control Fees	7		12,000,000.00	12,000,000.00	12,000,000.00-	
Hire of Tractors	8		50,000.00	50,000.00	50,000.00-	
Livestock Farm Site Inspection Fee	9		180,000.00	180,000.00	180,000.00-	
Land Inspection Fees	10		100,000.00	100,000.00	100,000.00-	
Tender Fees	14		4,800,000.00	4,800,000.00	4,800,000.00-	
Hire of Fishing & Fish Farm Equipment	16	500.00			500.00+	
Others	17		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		2,467,300.00	25,490,000.00	25,490,000.00	23,022,700.00-	684,400.00

FINES & FEES - 402090204
HEAD: 402090204
MINISTRY OF COMMERCE &
INDUSTRY

SH

Registration of Produce Merchants	1	184,600.00			184,600.00+	238,400.00
Registration of Stores (Produce)	2	552,000.00			552,000.00+	31,200.00
Renewal of Stores (Produce)	3		20,000.00	20,000.00	20,000.00-	1,000.00
Licensing of Store-Keepers	4	40,750.00	20,000.00	20,000.00	20,750.00+	29,750.00
Renewal of Licensing of Store Keepers	5		30,000.00	30,000.00	30,000.00-	
Fumigation/Spraying of Produce Stores	6		100,000.00	100,000.00	100,000.00-	
Palm Oil: Produce Inspection Fees	7	5,717,044.00	7,000,000.00	7,000,000.00	1,282,956.00-	7,090,770.00
Palm Kernel: Produce Inspection Fees	8	522,620.00	1,500,000.00	1,500,000.00	977,380.00-	756,380.00
Cocoa: Produce Inspection Fees	9	4,337,000.00	6,000,000.00	6,000,000.00	1,663,000.00-	7,979,720.00
Rubber: Produce Inspection Fees	10	2,500.00	150,000.00	150,000.00	147,500.00-	26,000.00
Cashew Nut Inspection Fees	11	82,900.00	100,000.00	100,000.00	17,100.00-	108,000.00
Produce Haulage Fees	12	19,766,160.00	20,000,000.00	20,000,000.00	233,840.00-	26,400,000.00
Registration of S.M.E.'s	13	20,000.00	50,000.00	50,000.00	30,000.00-	
Pest Control and Fumigation	14	50,000.00	500,000.00	500,000.00	450,000.00-	86,000.00
Business Plan Preparation (MSME)	16		11,411,000.00	11,411,000.00	11,411,000.00-	5,000.00
Loan Application forms (FUSSI)	17	5,000.00			5,000.00+	
Trade Fair Proceeds	18					5,000.00
Others	19	397,000.00			397,000.00+	6,931,640.00
TOTAL		31,677,574.00	46,881,000.00	46,881,000.00	15,203,426.00-	49,688,860.00

FINES & FEES - 402090205
HEAD: 402090205
MINISTRY OF EDUCATION

SH

Application Fees for Insp. of Comm/Private Vocational Schools	2	181,550.00			181,550.00+	
Application Fees for Inspection of New Nursery Schools	3	7,229,690.00			7,229,690.00+	
Application Fees for Inspection of New Primary Schools	4	30,000.00	15,000,000.00	15,000,000.00	14,970,000.00-	6,573,500.00
Application Fees for Inspection of New Secondary Schools	5	4,200,000.00	7,000,000.00	7,000,000.00	2,800,000.00-	3,520,000.00
Application Fees for Inspection of New Professional Inst.	6	30,000.00	300,000.00	300,000.00	270,000.00-	3,281,000.00
Registration of New Nursery School	7	406,500.00	300,000.00	300,000.00	106,500.00+	50,000.00
Registration of New Private Primary Schools	8	982,000.00	1,000,000.00	1,000,000.00	18,000.00-	285,000.00
Registration of New private Secondary Schools	9	892,057.57	900,000.00	900,000.00	7,942.43-	453,000.00
Registration of New Private Professional Institutions	10		60,000.00	60,000.00	60,000.00-	
Renewal of Registration of Nursery Schools	11	4,232,000.00	7,000,000.00	7,000,000.00	2,768,000.00-	920,000.00
Renewal of Registration of Private Primary Schools	12	9,246,000.00	15,000,000.00	15,000,000.00	5,754,000.00-	5,531,000.00
Renewal of Registration of Private Secondary Schools	13	6,182,000.00	9,000,000.00	9,000,000.00	2,818,000.00-	2,857,500.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
Renewal of Registration of Professional Institutions	14	15,000.00	250,000.00	250,000.00	235,000.00-	1,330,000.00
Tender Fees	15	53,500.00	600,000.00	600,000.00	546,500.00-	182,500.00
Processing Fees for Certificate Evaluation	24	226,000.00	200,000.00	200,000.00	26,000.00+	140,000.00
Site Inspection of Private Vocational	25	115,000.00	50,000.00	50,000.00	65,000.00+	11,000.00
Approval Inspec. of Private School for Senior Secondary Exams	27	2,446,000.00	1,500,000.00	1,500,000.00	946,000.00+	496,500.00
School Sport Dev. Fee (Private Schools)	28	2,651,500.00	5,000,000.00	5,000,000.00	2,348,500.00-	1,800,000.00
Approval Inspection of Private Schl. for JSCE	29	731,000.00	1,600,000.00	1,600,000.00	869,000.00-	450,000.00
Organisation of Book Fair for Publishers	30		1,000,000.00	1,000,000.00	1,000,000.00-	
Inter State Transfer	37	21,000.00	400,000.00	400,000.00	379,000.00-	54,000.00
Application Fees for Inspec. of Voc. Comp. Training Centres	38		100,000.00	100,000.00	100,000.00-	
Others	39		200,000.00	200,000.00	200,000.00-	123,000.00
Others	40					512,000.00
TOTAL		39,870,797.57	66,460,000.00	66,460,000.00	26,589,202.43-	28,570,000.00

FINES & FEES - 402090206
HEAD: 402090206
OFFICE OF THE ACCOUNTANT
GEN.

Others	2	200,000.00			200,000.00+	
TOTAL		200,000.00			200,000.00+	

FINES & FEES - 402090207
HEAD:402090207
MINISTRY OF HEALTH

Tender Fees	1		500,000.00	500,000.00	500,000.00-	
Registration of New Health Institutions	2	81,000.00	300,000.00	300,000.00	219,000.00-	
Renewal of Health Institutions	3	1,044,000.00	6,000,000.00	6,000,000.00	4,956,000.00-	777,000.00
Public Health Entrance Examination Fees	4	477,000.00	2,000,000.00	2,000,000.00	1,523,000.00-	
Nurses/Midwifery Entrance Examination Fees	5	1,978,500.00	2,500,000.00	2,500,000.00	521,500.00-	2,193,000.00
Hostel Fees For Accommodation of Trainee Nurses	6	280,320.00	1,500,000.00	1,500,000.00	1,219,680.00-	153,600.00
Fees for Application forms for Establishment of Health inst.	7	12,000.00	100,000.00	100,000.00	88,000.00-	10,000.00
Fees for International Innoculations	8	173,200.00	500,000.00	500,000.00	326,800.00-	151,200.00
Others	9		100,000.00	100,000.00	100,000.00-	
Arrears of Renewal of Private Health Institutions	10		1,000,000.00	1,000,000.00	1,000,000.00-	
Registration of new Trade Medical Health institution	11		200,000.00	200,000.00	200,000.00-	
Application fee for Trade Medical Health Institution	12		40,000.00	40,000.00	40,000.00-	
Fee for Trade Fair New Trade Medical Health Institution	13		200,000.00	200,000.00	200,000.00-	
Others	14	10,000.00			10,000.00+	200,000.00
	16					
TOTAL		4,056,020.00	14,940,000.00	14,940,000.00	10,883,980.00-	3,484,800.00

FINES & FEES - 402090208
HEAD: 402090208
MINISTRY OF JUSTICE

Oath Fees	1		100,000.00	100,000.00	100,000.00-	44,500.00
Estate Administration Fees	2		4,000,000.00	4,000,000.00	4,000,000.00-	2,888,172.80
Sales of Law Book	7		200,000.00	200,000.00	200,000.00-	
Others	8	426,738.52			426,738.52+	
TOTAL		426,738.52	4,300,000.00	4,300,000.00	3,873,261.48-	2,932,672.80

FINES & FEES - 402090209

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
HEAD:402090209	SH					
MIN. OF WORKS AND TRANSPORT						
Tender Fees	1	9,534,159.82	5,000,000.00	5,000,000.00	4,534,159.82+	4,174,500.00
Fire Certificate Reports	2					150,000.00
Fire Inspection Fees	4	301,900.00			301,900.00+	150,000.00
Registration of Contractors	5	360,000.00	2,000,000.00	2,000,000.00	1,640,000.00-	2,705,000.00
Fees For Approval of Plan for Petrol Filling Station	6	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00-	3,110,000.00
Registration fee for Auctioneers	7	10,000.00	20,000.00	20,000.00	10,000.00-	10,000.00
Renewal Fees for Auctioneers	9	15,000.00	30,000.00	30,000.00	15,000.00-	30,000.00
Hire of Government Vehicle, Plants & Equipment	10		2,000,000.00	2,000,000.00	2,000,000.00-	
Renewal of Contractor's Registration	12		250,000.00	250,000.00	250,000.00-	190,000.00
Infrastructural Levy Transport	15					1,673,000.00
Haulage Fees (Vehicle)	16					10,000.00
Obstruction Fines	19					110,000.00
Others	24	14,700.00			14,700.00+	
TOTAL		11,235,759.82	11,300,000.00	11,300,000.00	64,240.18-	12,312,500.00
FINES & FEES - 402090210						
HEAD:402090210	SH					
MIN. OF LAND & SURVEY						
Deed Fees	1	18,497,000.00	25,000,000.00	25,000,000.00	6,503,000.00-	14,414,450.00
Application Fees for Certificate of Occupancy	2	1,728,925.00	3,000,000.00	3,000,000.00	1,271,075.00-	1,727,176.00
Charting Fees for Certificate of Occupancy	3	417,650.00	700,000.00	700,000.00	282,350.00-	388,300.00
Non-Refundable Appl. Fees for Allocation of State Lands	4	28,000.00	100,000.00	100,000.00	72,000.00-	
Survey Fees	5	661,250.00	7,000,000.00	7,000,000.00	6,338,750.00-	5,596,125.00
Stamp Duties	6	1,204,627.10	3,500,000.00	3,500,000.00	2,295,372.90-	1,450,688.00
Search Fees (Survey)	7	4,500,000.00	4,000,000.00	4,000,000.00	500,000.00+	3,675,000.00
Fees for Plans Deposited by Licenced Surveyors	8	5,769,550.00	6,000,000.00	6,000,000.00	230,450.00-	
Fees for Valuation of Property/unehausted Interest	9	2,422,300.00	6,000,000.00	6,000,000.00	3,577,700.00-	1,653,550.00
Beacon Replacement Fees & Service Stations	10		1,500,000.00	1,500,000.00	1,500,000.00-	
Administration Fees	11	1,206,975.00	2,500,000.00	2,500,000.00	1,293,025.00-	1,129,575.00
Proce. of Application fee for Dev.of Petrol Filling Stations	12					425,000.00
Consent Fee on Mortgages	13	10,856,625.00	12,000,000.00	12,000,000.00	1,143,375.00-	12,378,545.00
Special Fees for Certificate of Occupancy	14	5,150,310.00	5,000,000.00	5,000,000.00	150,310.00+	4,286,125.00
Certified True Copy of Reg. Instructions	15	1,722,000.00	2,500,000.00	2,500,000.00	778,000.00-	1,586,925.00
Inspection Fees for Building Plans	16					1,875,974.85
Survey Processing Fees	17	719,100.00	500,000.00	500,000.00	219,100.00+	77,500.00
Survey Description fees	18	313,500.00	500,000.00	500,000.00	186,500.00-	278,500.00
Premium on Lands	20	658,879.00	2,000,000.00	2,000,000.00	1,341,121.00-	
Land Development Fee	21	4,147,350.00	8,000,000.00	8,000,000.00	3,852,650.00-	12,000.00
Computer Fee	22	1,410,275.00	3,000,000.00	3,000,000.00	1,589,725.00-	
Renewal of Leases	25	800,000.00	1,000,000.00	1,000,000.00	200,000.00-	625,000.00
Verification Fee for Certificate of Occupancy	26	461,550.00	500,000.00	500,000.00	38,450.00-	321,204.00
Release of Perfected Document	27	1,557,520.00			1,557,520.00+	1,708,245.00
Registration of Professionals	28		2,500,000.00	2,500,000.00	2,500,000.00-	
ALIS	30		2,000,000.00	2,000,000.00	2,000,000.00-	
Site Analysis form Application	32					141,500.00
Coweat Fee	35		2,000,000.00	2,000,000.00	2,000,000.00-	1,484,375.00
Penalties for Late Application for Filling Station	36					653,037.55
TOTAL		65,379,636.10	100,800,000.00	100,800,000.00	35,420,363.90-	70,013,850.45
FINES & FEES - 402090211						
HEAD: 402090211	SH					
MIN. OF ENVIRONMENT						
Sanitation Court Fines	1	140,000.00			140,000.00+	12,250.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
EIA/EAR	2	69,000.00	1,000,000.00	1,000,000.00	931,000.00-	230,700.00
Forest Offences	3	41,500.00	560,000.00	560,000.00	518,500.00-	69,900.00
Environmental Health Registration/Regulation Slaughter Houses/Meat Sanitation Fee	4	58,000.00			58,000.00+	
Forest Produce	5					43,300.00
Squatting (Current)	6	505,950.00	1,000,000.00	1,000,000.00	494,050.00-	235,600.00
Squatting (Arrears)	8	390,000.00			390,000.00+	42,750.00
Timber landing fee	9	155,000.00			155,000.00+	55,000.00
Registration of Environmental Contracts	14		1,000,000.00	1,000,000.00	1,000,000.00-	35,500.00
Others	15	50,000.00			50,000.00+	419,500.00
	18	10,000.00			10,000.00+	221,850.00
TOTAL		1,419,450.00	3,560,000.00	3,560,000.00	2,140,550.00-	1,366,350.00
FINES & FEES - 402090212						
HEAD:402090212						
SH						
OFFICE OF THE AUDITOR- GENERAL						
Registration of firms of Chartered Accountants	1		40,000.00	40,000.00	40,000.00-	15,000.00
Renewal of Registration of Accountants	4	110,000.00	145,000.00	145,000.00	35,000.00-	135,000.00
Others	5		15,000.00	15,000.00	15,000.00-	
TOTAL		110,000.00	200,000.00	200,000.00	90,000.00-	150,000.00
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-	
Others	4					9,930.00
TOTAL			340,000.00	340,000.00	340,000.00-	9,930.00
FINES & FEES - 402090214						
HEAD: 402090214						
SH						
CIVIL SERVICE COMMISSION						
Others	4	100,000.00			100,000.00+	
TOTAL		100,000.00	15,000.00	15,000.00	85,000.00+	
FINES & FEES - 402090215						
HEAD:402090215						
SH						
JUDICIAL SERVICE COMMISSION						
FINES & FEES - 402090216						
HEAD: 402090216						
SH						
BOARD OF INTERNAL REVENUE						
Identification of Motor Vehicles	1	8,599,095.01	20,000,000.00	20,000,000.00	11,400,904.99-	17,559,427.02
Road traffic Examination Fees	2	1,050,798.12	1,200,000.00	1,200,000.00	149,201.88-	171,500.00
Motor Vehicle New Number Plates	3	26,431,059.08	35,000,000.00	35,000,000.00	8,568,940.92-	12,799,000.00
Stamp Duty & Penalties	4	157,269,059.41	120,000,000.00	120,000,000.00	37,269,059.41+	137,935,044.31
TOTAL		193,350,011.62	176,200,000.00	176,200,000.00	17,150,011.62+	168,464,971.33
FINES & FEES-402090217						
HEAD: 402090216						
SSG						
Special Plate Number for Traditional Rulers	2	60,000.00	300,000.00	300,000.00	240,000.00-	285,000.00
Certificate of State of Origin	3	141,500.00	200,000.00	200,000.00	58,500.00-	93,000.00
Guest Houses (Lagos)	4		300,000.00	300,000.00	300,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
Others	7	11,040.00			11,040.00+	
TOTAL		212,540.00	800,000.00	800,000.00	587,460.00-	378,000.00
FINES & FEES - 402090217						
HEAD: 402090217						
MINISTRY OF WOMEN AFFAIRS						
Tender Fees	1		100,000.00	100,000.00	100,000.00-	
Child Centre Hall	2	45,000.00	1,000,000.00	1,000,000.00	955,000.00-	136,000.00
Registration of Day Care Centre	4		1,000,000.00	1,000,000.00	1,000,000.00-	
Renewal of Day Care Centre	5		500,000.00	500,000.00	500,000.00-	
Registration of Social Clubs	6	55,000.00	100,000.00	100,000.00	45,000.00-	
Registration of Adoption Homes	7		1,000,000.00	1,000,000.00	1,000,000.00-	
Renewal of Registration of Social Clubs	8		200,000.00	200,000.00	200,000.00-	
Renewal of Motherless Baby's Home	9	27,000.00	500,000.00	500,000.00	473,000.00-	64,000.00
Others	10	50,000.00			50,000.00+	
TOTAL		177,000.00	4,400,000.00	4,400,000.00	4,223,000.00-	200,000.00
FINES & FEES - 402090218						
HEAD: 402090218						
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES						
Tender Fees	1	349,500.00	1,500,000.00	1,500,000.00	1,150,500.00-	
Other	2	385,947.79			385,947.79+	
General Advert	3		3,500,000.00	3,500,000.00	3,500,000.00-	
TOTAL		735,447.79	5,000,000.00	5,000,000.00	4,264,552.21-	
FINES & FEES - 402090219						
HEAD: 402090219						
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS						
ID Cards	2		100,000.00	100,000.00	100,000.00-	
Tender Fees	4		100,000.00	100,000.00	100,000.00-	42,000.00
Autonomous Community Constitu. Amendment Fee	5	100,000.00	100,000.00	100,000.00	100,000.00-	70,000.00
TOTAL		100,000.00	300,000.00	300,000.00	200,000.00-	112,000.00
FINES & FEES - 402090220						
HEAD: 402090220						
MINISTRY OF SPORT & SOCIAL DEVELOPMENT						
Registration of Adoption of Children	2	2,800.00			2,800.00+	
TOTAL		2,800.00			2,800.00+	
FINES & FEES - 402090221						
HEAD: 402090221						
ABIA STATE HOUSE OF ASSEMBLY						
FINES & FEES - 402090222						
HEAD: 402090222						
MINISTRY OF YOUTH DEVELOPMENT						
Registration of Youth Association	1		240,000.00	240,000.00	240,000.00-	4,000.00
Revalidation of Certificate Fee	2		20,000.00	20,000.00	20,000.00-	
Renewal Fees for Youth Associations	4		100,000.00	100,000.00	100,000.00-	21,000.00
TOTAL			360,000.00	360,000.00	360,000.00-	25,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2011

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
FINES & FEES - 402090223						
HEAD: 402090223						
ABIA STATE INDEPENDENT ELECTORAL COMMISSION						
Chairmanship Elections	1		26,000,000.00	26,000,000.00	26,000,000.00-	
Councilorship	2		174,000,000.00	174,000,000.00	174,000,000.00-	
TOTAL			200,000,000.00	200,000,000.00	200,000,000.00-	
FINES & FEES - 402090225						
HEAD: 402090225						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Tender Fees	2	210,000.00			210,000.00+	353,800.00
TOTAL		210,000.00			210,000.00+	353,800.00
FINES & FEES - 402090226						
HEAD: 402090226						
LOCAL GOVERNMENT SERVICE COMMISSION						
Application for Employment from Local Government Service	1		1,000,000.00	1,000,000.00	1,000,000.00-	
Commission Bulletin	6		400,000.00	400,000.00	400,000.00-	
Withholding Tax	7		2,000,000.00	2,000,000.00	2,000,000.00-	1,052,000.00
TOTAL			3,400,000.00	3,400,000.00	3,400,000.00-	1,052,000.00
FINES & FEES - 402090227						
HEAD: 402090228						
JUDICIAL - HIGH COURT						
Court Fines	1	913,740.00	2,500,000.00	2,500,000.00	1,586,260.00-	1,297,000.00
Court Fees	2	25,890,803.00	30,000,000.00	30,000,000.00	4,109,197.00-	23,050,271.00
Probate Fees	3	19,285,213.20	30,000,000.00	30,000,000.00	10,714,786.80-	21,250,466.00
Election Petition Tribunal	5		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		46,089,756.20	63,500,000.00	63,500,000.00	17,410,243.80-	45,624,737.00
FINES & FEES - 402090228						
HEAD: 402090228						
ABIA STATE PLANNING COMM						
Cyber Cafe Services To Public Servants	1		2,520,000.00	2,520,000.00	2,520,000.00-	
Internet Service Access to Top Govt. Funct.	2		4,200,000.00	4,200,000.00	4,200,000.00-	
Band-Width Access to Night Home Users	3		1,470,000.00	1,470,000.00	1,470,000.00-	
Tender Fees	4		2,500,000.00	2,500,000.00	2,500,000.00-	
Registration of NGO's	6		200,000.00	200,000.00	200,000.00-	70,000.00
Registration of CBO's	7		120,000.00	120,000.00	120,000.00-	
State Economic Summit	8		15,000,000.00	15,000,000.00	15,000,000.00-	
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		150,000.00	150,000.00	150,000.00-	
TOTAL			38,210,000.00	38,210,000.00	38,210,000.00-	70,000.00
FINES & FEES - 402090229						
HEAD: 402090229						
JUDICIARY CUSTOMARY COURT OF APPEAL						
Court Fees	1	3,957,272.00	5,000,000.00	5,000,000.00	1,042,728.00-	2,099,800.00
Court Fines	2	28,100.00	700,000.00	700,000.00	671,900.00-	38,050.00
Court Fees from (Snitation Court)	3		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 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
TOTAL		3,985,372.00	6,700,000.00	6,700,000.00	2,714,628.00-	2,137,850.00
FINES & FEES - 402090230						
HEAD: 402090230 SH						
MIN. OF PETROLEUM & SOLID MIN.						
Registration of Mining Sites	1	475,000.00	3,500,000.00	3,500,000.00	3,025,000.00-	545,000.00
Solid Mineral Development Fees	2	3,507,250.00	10,000,000.00	10,000,000.00	6,492,750.00-	1,790,900.00
Identification of Illegal Minners	3					200,000.00
Mining offences, Fines and Fees	4		2,000,000.00	2,000,000.00	2,000,000.00-	
Registration of Filling Station	5		2,000,000.00	2,000,000.00	2,000,000.00-	1,150,000.00
Registration of Surface Tanks	6		2,000,000.00	2,000,000.00	2,000,000.00-	
Petroleum products Offences	8	1,253,000.00	2,000,000.00	2,000,000.00	747,000.00-	120,000.00
Reg. of Drilling Companies in the State	9		25,000,000.00	25,000,000.00	25,000,000.00-	
Loading & Off Loading Permit to Tanker Drivers	12		10,000,000.00	10,000,000.00	10,000,000.00-	
Renewal of Reg. of Surface Tankers	14		1,000,000.00	1,000,000.00	1,000,000.00-	
Renewal of Registration of Drilling Company & Services	15	4,480,000.00	3,000,000.00	3,000,000.00	1,480,000.00+	1,560,000.00
Registration fees of Mining companies	18	1,730,000.00	3,000,000.00	3,000,000.00	1,270,000.00-	2,125,000.00
Application fee for Mining Companies	19		500,000.00	500,000.00	500,000.00-	70,000.00
Fines for Illegal minning	20		300,000.00	300,000.00	300,000.00-	
Certification of Petrol Stations	21		3,000,000.00	3,000,000.00	3,000,000.00-	150,000.00
Ministry's Filling Station	22		2,400,000.00	2,400,000.00	2,400,000.00-	1,800,000.00
TOTAL		11,445,250.00	69,700,000.00	69,700,000.00	58,254,750.00-	9,510,900.00
FINES & FEES - 402090231						
HEAD: 402090231 SH						
MIN. OF RURAL DEVELOPMENT						
Hire of Grader	1	8,000.00	2,000,000.00	2,000,000.00	1,992,000.00-	21,000.00
Hire of Lowbed	2	850.00	2,000,000.00	2,000,000.00	1,999,150.00-	1,600.00
Hire of Bulldozer	3		2,000,000.00	2,000,000.00	2,000,000.00-	2,300.00
Hire of Motorized Rig	4		6,000,000.00	6,000,000.00	6,000,000.00-	3,400.00
Registration of Town Unions	5	90,000.00	100,000.00	100,000.00	10,000.00-	6,000.00
Water Tanker	6		120,000.00	120,000.00	120,000.00-	8,000.00
Revewal of Town Unions	7					1,000.00
Hire of Pail Loader	8					31,260.00
Co-operative Annual Supervision fee	9	26,800.00	512,000.00	512,000.00	485,200.00-	41,700.00
Arrears of Annual Sup. Fee(ASF Currnet)	10	105,500.00	100,000.00	100,000.00	5,500.00+	43,050.00
Fee for Regis. of Co-operative Society	11	572,500.00			572,500.00+	265,300.00
Grassroot Business Village Develop	12	185,000.00			185,000.00+	29,600.00
Application fees for Cooperative Societies	13	26,500.00	100,000.00	100,000.00	73,500.00-	28,000.00
Others	15	313,600.00			313,600.00+	34,500.00
TOTAL		1,328,750.00	12,932,000.00	12,932,000.00	11,603,250.00-	516,710.00
FINES & FEES - 402090233						
HEAD:402090233 SH						
MINISTRY OF SCIENCE & TECHNOLOGY						
Reg. Fee for Joint Venture Training - SMES	1		150,000.00	150,000.00	150,000.00-	
Reg. of Technical Based Artisans Clusters	2		100,000.00	100,000.00	100,000.00-	
Proceeds from Use of Facilities at Skill Acquisition Centre	3		300,000.00	300,000.00	300,000.00-	
Reg. Fee for Scientific & Technological Labouraties	4		150,000.00	150,000.00	150,000.00-	
ICT Maintainance Service	5	65,581.33	150,000.00	150,000.00	84,418.67-	
TOTAL		65,581.33	850,000.00	850,000.00	784,418.67-	
FINES & FEES - 402090234						
HEAD:402090234						
MIN. OF FINANCE						
Tender Fees	1		50,000,000.00	50,000,000.00	50,000,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
Others	3	108,740.00			108,740.00+	
TOTAL		108,740.00	50,000,000.00	50,000,000.00	49,891,260.00-	
FINES & FEES - 402090235 HEAD: 402090235 GOVERNMENT HOUSE						
Grand Total: Fine & Fees						
LICENCES: 403090201 HEAD: 403090201 MIN OF AGRICULTURE SH						
LICENCES: 403090201 HEAD: 403090201 MIN. OF ENVIRONMENT SH						
Forest Licences, Roller Saws, Saw Mills Hammer/Licence	1	124,400.00	800,000.00	800,000.00	675,600.00-	
Borehole licencing	2		2,500,000.00	2,500,000.00	2,500,000.00-	
TOTAL		124,400.00	3,300,000.00	3,300,000.00	3,175,600.00-	
LICENCES: 403090202 HEAD: 403090202 MINISTRY OF HEALTH SH						
Sale of Appl. from for Establishment of Health Institution	5		100,000.00	100,000.00	100,000.00-	
Others	6		100,000.00	100,000.00	100,000.00-	
TOTAL			200,000.00	200,000.00	200,000.00-	
LICENCES: 403090204 HEAD: 403090204 MIN. OF LANDS AND SURVEY SH						
Temporary Occupational Licences	1		120,000.00	120,000.00	120,000.00-	
TOTAL			120,000.00	120,000.00	120,000.00-	
LICENCES: 403090205 HEAD: 403090205 BOARD OF INTERNAL REVENUE SH						
Motor Vehicles Licences	1		50,000,000.00	50,000,000.00	50,000,000.00-	
Motor Divers licences	2		20,000,000.00	20,000,000.00	20,000,000.00-	
Dealers Licences	3		300,000.00	300,000.00	300,000.00-	
Pools Betting Licences	4		500,000.00	500,000.00	500,000.00-	
Gaming Licences (Current)	5		300,000.00	300,000.00	300,000.00-	
Pools Bething Licences (Arrears)	6		150,000.00	150,000.00	150,000.00-	
Pools Agents Licences (Current)	7		200,000,000.00	200,000,000.00	200,000,000.00-	
Pools Agents Licences (Arrears)	8		50,000.00	50,000.00	50,000.00-	
Others	9	369,443,374.15			369,443,374.15+	
TOTAL		369,443,374.15	271,300,000.00	271,300,000.00	98,143,374.15+	
LICENCES: 403090206 HEAD: 403090206 MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS SH						
Licence Plates	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 SH						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
MIN OF SCIENCE AND TECH						
Licencing of Computer based Business Centres	1	58,850.00	1,500,000.00	1,500,000.00	1,441,150.00-	
Renewal fee for existing Lincenced Computers Centres	2	60,857.44			60,857.44+	
TOTAL		119,707.44	1,500,000.00	1,500,000.00	1,380,292.56-	
LICENCES: 403090208						
HEAD: 403090208						
MOIN. OF INFO. & CULTURE						
Newspaper, Vendors Licences	SH 1		600,000.00	600,000.00	600,000.00-	
TOTAL			600,000.00	600,000.00	600,000.00-	
EARNING & SALES						
HEAD: 404090201						
OFFICE OF THE EXE. GOV.GOV.T. H						
Sale of Unserviceable & Old Parts	1	1,000,000.00			1,000,000.00+	
Sale of Old Newspapers	2	3,000.00	10,000.00	10,000.00	7,000.00-	
Sale of Condemmed Furniture	3	30,000.00	20,000.00	20,000.00	10,000.00+	
Tender Fees	4	50,000.00	1,000,000.00	1,000,000.00	950,000.00-	900,000.00
MOI	5	1,823.50	10,000.00	10,000.00	8,176.50-	
Others Security Fund	6	5,470.50	50,000.00	50,000.00	44,529.50-	78,441.00
Administrative Charge	7	3,647.00	20,000.00	20,000.00	16,353.00-	
TOTAL		1,093,941.00	1,110,000.00	1,110,000.00	16,059.00-	978,441.00
EARNINGS & SALES						
HEAD:404090202						
MINISTRY OF INFORMATION,CULTURE & TOURISM						
Printing Earnings Machine Impression	1	10,000.00	300,000.00	300,000.00	290,000.00-	
Hire of Films	2		1,000,000.00	1,000,000.00	1,000,000.00-	
Sales of Publication (Govt. Press)	3	60,000.00	200,000.00	200,000.00	140,000.00-	
Tender Fee	4		200,000.00	200,000.00	200,000.00-	
Sales of Dairies & Calendars	5		1,000,000.00	1,000,000.00	1,000,000.00-	
Earnings from Binding	7	20,000.00	200,000.00	200,000.00	180,000.00-	
Sales of Photographs	8		500,000.00	500,000.00	500,000.00-	
Earning from Video Coverage	10		2,000,000.00	2,000,000.00	2,000,000.00-	
Earning from Events Photo Coverages	11		200,000.00	200,000.00	200,000.00-	
Sales of Publication (Infromation)	12		200,000.00	200,000.00	200,000.00-	
TOTAL		100,000.00	5,800,000.00	5,800,000.00	5,700,000.00-	
EARNING & SALES						
HEAD:404090203						
OFFICE OF THE DEPUTY GOVERNOR						
Sales of Condemned Furniture & Equipment	1		200,000.00	200,000.00	200,000.00-	
TOTAL		687,219.80	200,000.00	200,000.00	487,219.80+	477,060.10
EARNINGS & SALES						
HEAD: 404090204						
MINISTRY OF AGRICULTURE						
Sale of Cocoa Seeds	6					12,200.00
Child Care Cntr for Taking Care of Children of Wrking Mother	15					15,500.00
Others	24	11,742,920.00			11,742,920.00+	
TOTAL		11,742,920.00			11,742,920.00+	27,700.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
EARNINGS & SALES						
HEAD:404090205						
MINISTRY OF EDUCATION						
Sale of Building Plans	2	1,047,000.00	1,000,000.00	1,000,000.00	47,000.00+	
TOTAL		1,047,000.00	1,000,000.00	1,000,000.00	47,000.00+	
EARNINGS & SALES						
HEAD:404090206						
MINISTRY OF LAND & SURVEY						
Sale of Maps	1		30,000.00	30,000.00	30,000.00-	
TOTAL			30,000.00	30,000.00	30,000.00-	
EARNINGS & SALES						
HEAD:404090206						
BOARD OF INTERNAL REVENUE						
Sale of Hackney & State Carriage Badges	1		2,000,000.00	2,000,000.00	2,000,000.00-	
Sale of New Number Plate Reg. Forms	2		200,000.00	200,000.00	200,000.00-	
Sale of Proof of Ownership	3		600,000.00	600,000.00	600,000.00-	
Sale of Sticker/Emblems	6		4,000,000.00	4,000,000.00	4,000,000.00-	
ILD Roof Racks	7		600,000.00	600,000.00	600,000.00-	
Sales of P.O.C	9		6,000,000.00	6,000,000.00	6,000,000.00-	
TOTAL			13,400,000.00	13,400,000.00	13,400,000.00-	
EARNINGS & SALES						
HEAD:404090207						
MINISTRY OF JUSTICE						
EARNINGS & SALES						
HEAD: 404090208						
MINISTRY OF WORKS & TRANSPORT						
TOTAL		70,000.00	10,100,000.00	10,100,000.00	10,030,000.00-	3,430,000.00
EARNINGS & SALES						
HEAD: 404090209						
MINISTRY OF ENVIRONMENT						
Sale of Agro SIV Culture		75,200.00	200,000.00	200,000.00	124,800.00-	
TOTAL		118,600.00	200,000.00	200,000.00	81,400.00-	
EARNINGS & SALES						
HEAD:404090210						
MINISTRY OF JUSTICE						
Sales of Abia State Law Books	2		200,000.00	200,000.00	200,000.00-	55,000.00
TOTAL			200,000.00	200,000.00	200,000.00-	55,000.00
EARNINGS & SALES						
HEAD:404090211						
MINISTRY OF WORKS AND TRANSPORT						

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2010
Hire of Government Vehicles, Parts & Equipments	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-	
EARNINGS & SALES						
HEAD:404090212 SH						
OFFICE OF HEAD OF SERVICE						
Earnings from Welfare Bus Service to Civil Service	2	1,200,000.00			1,200,000.00+	
General Revenue from Civil Service Commission	3	10,000.00			10,000.00+	
Sale of Drugs	4	30,450.00			30,450.00+	33,710.00
TOTAL		1,841,910.00			1,841,910.00+	33,710.00
EARNINGS & SALES						
HEAD:404090213 SH						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Others	2	656,000.00			656,000.00+	
TOTAL		656,000.00			656,000.00+	
EARNINGS & SALES						
404090214 SH						
JUDICIAL SERVICE COMMISSION						
	4					
EARNINGS & SALES						
HEAD: 404090215						
OFFICE OF THE SSG						
Sale of Old Newspapers	1		50,000.00	50,000.00	50,000.00-	
Sales of Unservicable Assets	2		50,000.00	50,000.00	50,000.00-	
Others	3		100,000.00	100,000.00	100,000.00-	
TOTAL			200,000.00	200,000.00	200,000.00-	
RENT ON GOVT. PROPERTY						
HEAD:4050902201 SH						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Rent on Senior Staff Quarters	1	2,800.00	200,000.00	200,000.00	197,200.00-	142,800.00
Rent on Junior Staff Quarters	3	9,800.00			9,800.00+	16,800.00
Abia Plaza Abuja	4	32,130,000.00	100,000,000.00	100,000,000.00	67,870,000.00-	50,709,000.00
Abia Liason/Guest House Lagos	5		35,420,000.00	35,420,000.00	35,420,000.00-	8,572,500.00
Abia Guest House Enugu	6		24,000,000.00	24,000,000.00	24,000,000.00-	
TOTAL		32,142,600.00	159,620,000.00	159,620,000.00	127,477,400.00-	59,441,100.00
RENT ON GOVT. PROPERTY						
HEAD:405090202 SH						
MINISTRY OF LAND S & SURVEY						
Current (Ground Rent)	1	9,541,771.00	15,000,000.00	15,000,000.00	5,458,229.00-	
Arrears (Rent)	2	3,928,967.71	5,000,000.00	5,000,000.00	1,071,032.29-	
Penalties (Rent)	3	861,160.72	500,000.00	500,000.00	361,160.72+	
TOTAL		14,331,899.43	20,500,000.00	20,500,000.00	6,168,100.57-	
INTERESTS REPAYMNTS & DIVIDENS						
HEAD:406090201 SH						
MINISOTRY OF FINANCE						
Interest Recieved for Banks	1	695,619.58			695,619.58+	
TOTAL		695,619.58			695,619.58+	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actual 2011
REIMBURSEMENTS HEAD:407090201 OFFICE OF THE HEAD OF SERVICE	SH					
MISCELLANEOUS HEAD: 408090201 OFFICE OF THE HEAD OF SERVICE	SH					
MISCELLANEOUS HEAD:408090202 MINISOTR OF FINANCE Others	SH 1	403,825.00	10,000.00	10,000.00	393,825.00+	175,297,912.81
TOTAL		403,825.00	10,000.00	10,000.00	393,825.00+	175,297,912.81
MISCELLANEOUS HEAD:408090203 OFFICE OF THE ACCOUNTANT GEN. Overpayment Recovered	SH 2	21,598,447.48			21,598,447.48+	8,729,413.81
TOTAL		21,690,176.82			21,690,176.82+	23,651,139.13
MISCELLANEOUS HEAD:408090204 MIN OF L.G. & CHIEFTANCY AFF.	SH					
MISCELLANEOUS HEAD:408090205 MIN. OF WORKS0 & TRANSPORT	SH					
TOTAL HEADS0						
STATUTORY ALLO. FROM FED. GOVT HEAD:409090201 OFFICE OF THE ACCOUNTANT GEN. Statutory Allocation from Federal Government	SH 1	29,402,031,899.77	42,700,000,000.00	48,263,000,080.00	18,860,968,180.23-	32,685,375,138.22
Statutory Allocation for Ecological Problems	2		500,000,000.00	500,000,000.00	500,000,000.00-	
Excess Crude	4		9,000,000,000.00	15,858,015,060.00	15,858,015,060.00-	2,514,797,254.94
TOTAL		38,940,048,199.92	52,200,000,000.00	64,621,015,140.00	25,680,966,940.08-	35,200,172,393.16
DERIVATION HEAD:411090201 OFFICE OF THE ACCOUNTANT GEN. Derivation	SH 1	4,736,592,967.43	5,000,000,000.00	6,764,858,440.00	2,028,265,472.57-	
TOTAL		4,736,592,967.43	5,000,000,000.00	6,764,858,440.00	2,028,265,472.57-	
REVENUE FROM PARASTATALS						
Abia State University Hospital (ABSUTH)		75,434,280.80	1,363,854,570.00	1,363,854,570.00	1,288,420,289.20-	40,515,862.00
Abia State Polytechnic Aba		1,641,547,594.98	882,702,090.00	882,702,090.00	758,845,504.98+	1,334,331,830.64
Abia State College of Education (Technical)		199,286,300.00	81,441,800.00	81,441,800.00	117,844,500.00+	87,897,473.00

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance 2011	Actua 2010
Secondary Education Management Board (SEMB)		1,297,227,800.99			1,297,227,800.99+	6,756,215.00
Broadcasting Corporation of Abia		213,887,702.58	120,000,000.00	120,000,000.00	93,887,702.58+	363,666,856.00
Abia State University Uturu (ABSU)		708,798,845.00	1,962,972,000.00	1,962,972,000.00	1,254,173,155.00-	1,223,699,482.00
Abia State Environmental Protection Agency		634,461,270.00	174,766,950.00	174,766,950.00	459,694,320.00+	39,461,370.00
Abia State Pension Board		26,000.00	30,000.00	30,000.00	4,000.00-	
Abia Golden ChickEn Ogwe A. D. P.			958,000.00	958,000.00	958,000.00-	36,435.00
State Library Board		2,454,674.00	1,712,000.00	1,712,000.00	742,674.00+	987,967.00
Abia State Universal Basic Education Board		9,410,000.00	6,000,000.00	6,000,000.00	3,410,000.00+	1,160,000.00
Abia Pools Bettg Gaming & Casino		4,256,000.00			4,256,000.00+	4,081,500.00
Hospital Management Board		34,742,670.00	73,728,000.00	73,728,000.00	38,985,330.00-	65,031,863.00
Abia State Council for Art & Culture		1,339,700.00	2,800,000.00	2,800,000.00	1,460,300.00-	
Abia State Printing Publishing Co- operation			3,736,000.00	3,736,000.00	3,736,000.00-	
Law Review Commission			35,775,000.00	35,775,000.00	35,775,000.00-	
Umuahia Capital Development Authority		15,659,502.51	40,000,000.00	40,000,000.00	24,340,497.49-	25,526,573.47
Open Spaces Dev. Commission			8,650,000.00	8,650,000.00	8,650,000.00-	
Abia State Water Board		8,778,075.00	28,300,000.00	28,300,000.00	19,521,925.00-	384,000.00
Abia State Transport Corporation			13,900,000.00	13,900,000.00	13,900,000.00-	
Local Government Pension Board			254,293,990.00	254,293,990.00	254,293,990.00-	
Abia State Scholarship Board			2,000,000.00	2,000,000.00	2,000,000.00-	
Abia State Passengers Intergrated Manifest and Staff Schem			130,000,000.00	130,000,000.00	130,000,000.00-	
Abia State Special Hospital & Diagonistic Centre		11,362,915.00			11,362,915.00+	
Umuahia Capital Development Authority		45,605,843.00			45,605,843.00+	
Total		4,904,279,173.86	5,187,620,400.00	5,187,620,400.00	283,341,226.14-	3,193,537,427.11

**SCHEDULE OF PERSONNEL AND
OVERHEAD COSTS**

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

06/07/2012 17:47 Page: 1
Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
GOVERNMENT HOUSE						
412090201	SH					
Personnel Cost	1	484,882,314.65	372,105,600.00	722,105,600.00	237,223,285.35+	258,965,621.25
Travel & Transport	2	1,305,413,063.00	860,210,000.00	1,410,210,000.00	104,796,937.00+	876,916,105.00
Utility Services	3	23,650,000.00	20,000,000.00	20,000,000.00	3,650,000.00-	13,139,500.00
Stationery	5	110,239,640.00	30,000,000.00	90,000,000.00	20,239,640.00-	47,444,350.00
Maintenance of Office Furniture & Equipment	6	174,586,130.00	209,000,020.00	439,000,020.00	264,413,890.00+	75,441,650.00
Maintenance of Vehicle & Capital Assets	7	723,195,513.00	730,000,000.00	1,580,000,000.00	856,804,487.00+	463,857,186.00
Consultancy Services	8					2,900,000.00
Grants and Subvention	9	500,000.00			500,000.00-	
Training & Staff Development	10	119,452,350.00	71,300,000.00	201,300,000.00	81,847,650.00+	63,999,000.00
Entertainment & Hospitality	11	3,248,910,540.50	911,150,000.00	4,261,150,000.00	1,012,239,459.50+	1,600,658,475.50
Miscellaneous Expenses	12	12,382,342,903.21	7,984,069,980.00	17,024,069,980.00	4,641,727,076.79+	8,759,342,582.50
Total Overheads:		18,088,290,139.71	10,815,730,000.00	19,855,730,000.00	1,767,439,860.29+	11,903,698,849.00
Total Recurrent Expenditure		18,573,172,454.36	11,187,835,600.00	20,577,835,600.00	2,004,663,145.64+	12,162,664,470.25
DEPUTY GOVERNOR'S OFFICE						
HEAD: 412090202	SH					
Personnel Cost	1	50,791,530.00	38,306,860.00	56,306,860.00	5,515,330.00+	40,472,018.50
Travel & Transport	2	18,609,500.00	120,034,500.00	120,034,500.00	101,425,000.00+	5,048,000.00
Utility Services	3	200,000.00	680,000.00	680,000.00	480,000.00+	
Stationery	5		3,000,000.00	3,000,000.00	3,000,000.00+	
Maintenance of Office Furniture & Equipment	6	23,500,000.00	24,650,000.00	24,650,000.00	1,150,000.00+	10,598,817.00
Maintenance of Vehicle & Capital Assets	7		16,200,000.00	16,200,000.00	16,200,000.00+	3,000,000.00
Training & Staff Development	10		1,150,000.00	1,150,000.00	1,150,000.00+	
Entertainment & Hospitality	11	9,000,000.00	25,060,000.00	35,060,000.00	26,060,000.00+	7,000,000.00
Miscellaneous Expenses	12	601,273,511.19	780,090,000.00	866,090,000.00	264,816,488.81+	455,957,084.60
Total Overheads:		652,583,011.19	970,864,500.00	1,066,864,500.00	414,281,488.81+	481,603,901.60
Total Recurrent Expenditure		703,374,541.19	1,009,171,360.00	1,123,171,360.00	419,796,818.81+	522,075,920.10
ABIA STATE PLANNING						
COMMISSION	SH					
HEAD: 412090203	SH					
Personnel Costs	1	114,831,277.65	87,719,930.00	87,719,930.00	27,111,347.65-	92,643,351.90
Travel & Transport	2	3,791,000.00	9,016,500.00	9,016,500.00	5,225,500.00+	1,020,000.00
Utility Services	3					10,661.71
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	585,000.00	4,500,000.00	4,500,000.00	3,915,000.00+	
Maintenance of Office Furniture & Equipment	6		2,750,000.00	2,750,000.00	2,750,000.00+	
Maintenance of Vehicle & Capital Assets	7	225,000.00	8,500,000.00	8,500,000.00	8,275,000.00+	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		258,000.00	258,000.00	258,000.00+	
Miscellaneous Expenses	12	123,559,792.00	78,200,000.00	78,200,000.00	45,359,792.00-	50,430,000.00
Total Overheads:		128,160,792.00	103,924,500.00	103,924,500.00	24,236,292.00-	51,460,661.71
Total Recurrent Expenditure		242,992,069.65	191,644,430.00	191,644,430.00	51,347,639.65-	144,104,013.70

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

06/07/2012 17:47 Page: 2
Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
BUREAU OF BUDGET						
HEAD: 412090204						
Telephone Services	4	2,000,000.00			2,000,000.00-	
Maintenance of Office Furniture & Equipment	6					47,000.00
Entertainment & Hospitality	11					13,000,000.00
Miscellaneous Expenses	12					18,330,000.00
Total Overheads:		2,000,000.00			2,000,000.00-	31,377,000.00
Total Recurrent Expenditure		2,000,000.00			2,000,000.00-	31,377,000.00
OFFICE OF THE SSG						
HEAD: 413090201						
	SH					
Personnel Costs	1	29,573,419.26	32,192,350.00	32,192,350.00	2,618,930.74+	31,354,231.19
Travel & Transport	2	6,024,350.00	8,012,000.00	8,012,000.00	1,987,650.00+	2,361,960.00
Utility Services	3	518,475.00	100,000.00	100,000.00	418,475.00-	
Telephone and Postal Services	4	4,000,000.00			4,000,000.00-	
Stationery	5	1,658,490.00	3,500,000.00	3,500,000.00	1,841,510.00+	
Maintenance of Office Furniture & Equipment	6	5,349,020.00	2,850,000.00	2,850,000.00	2,499,020.00-	
Maintenance of Vehicle & Capital Assets	7	5,298,155.00	13,600,000.00	13,600,000.00	8,301,845.00+	
Grants and Subvention	9	2,000,000.00			2,000,000.00-	
Training & Staff Development	10	2,000,000.00	600,000.00	600,000.00	1,400,000.00-	250,000.00
Entertainment & Hospitality	11	1,795,780.00	408,000.00	408,000.00	1,387,780.00-	4,000,000.00
Miscellaneous Expenses	12	412,823,963.29	344,550,000.00	344,550,000.00	68,273,963.29-	98,401,762.99
Total Overheads:		441,468,233.29	373,620,000.00	373,620,000.00	67,848,233.29-	105,013,722.99
Total Recurrent:		471,041,652.55	405,812,350.00	405,812,350.00	65,229,302.55-	136,367,954.14
BUREAU OF ECONOMIC AFFAIRS						
HEAD: 413090202						
	SH					
Personnel Cost	1	11,166,802.30	11,734,160.00	11,734,160.00	567,357.70+	9,298,856.13
Travel & Transport	2	735,000.00	1,150,000.00	1,150,000.00	415,000.00+	535,000.00
Stationery	5	273,950.00	1,500,000.00	1,500,000.00	1,226,050.00+	182,450.00
Maintenance of Office Furniture & Equipment	6	109,350.00	1,150,000.00	1,150,000.00	1,040,650.00+	2,430.00
Maintenance of Vehicle & Capital Assets	7	534,760.00	1,500,000.00	1,500,000.00	965,240.00+	136,320.00
Grants and Subvention	9					100,000.00
Training & Staff Development	10	230,000.00	300,000.00	300,000.00	70,000.00+	260,430.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	150,000.00
Miscellaneous Expenses	12	3,398,440.00	13,980,000.00	13,980,000.00	10,581,560.00+	2,306,370.00
Total Overheads:		5,281,500.00	19,658,000.00	19,658,000.00	14,376,500.00+	3,673,000.00
Total Recurrent Expenditure		16,448,302.30	31,392,160.00	31,392,160.00	14,943,857.70+	12,971,856.13

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
BUREAU OF POLITICAL AFFAIRS						
HEAD: 413090203						
	SH					
Personnel Cost	1	12,143,448.88	10,289,220.00	10,289,220.00	1,854,228.88-	9,596,340.17
Travel & Transport	2	150,000.00	1,000,000.00	1,000,000.00	850,000.00+	81,000.00
Stationery	5	309,150.00	1,000,000.00	1,000,000.00	690,850.00+	233,350.00
Maintenance of Office Furniture & Equipment	6	214,950.00	950,000.00	950,000.00	735,050.00+	52,500.00
Maintenance of Vehicle & Capital Assets	7	581,750.00	2,000,000.00	2,000,000.00	1,418,250.00+	208,150.00
Subvention & Grants	9					495,000.00
Training & Staff Development	10	830,000.00	600,000.00	600,000.00	230,000.00-	87,500.00
Entertainment & Hospitality	11		4,078,000.00	4,078,000.00	4,078,000.00+	1,000,000.00
Miscellaneous Expenses	12	28,838,150.00	24,220,000.00	24,220,000.00	4,618,150.00-	13,937,500.00
Total Overheads:		30,924,000.00	33,848,000.00	33,848,000.00	2,924,000.00+	16,095,000.00
Total Recurrent Expenditure		43,067,448.88	44,137,220.00	44,137,220.00	1,069,771.12+	25,691,340.17
BUREAU OF SPECIAL SERVICES						
HEAD: 413090204						
	SH					
Personnel Cost	1	89,918,080.42	17,991,780.00	17,991,780.00	71,926,300.42-	43,369,961.02
Travel & Transport	2		2,001,500.00	2,001,500.00	2,001,500.00+	161,760.00
Stationery	5	166,625.00	1,000,000.00	1,000,000.00	833,375.00+	162,500.00
Maintenance of Office Furniture & Equipment	6	410,000.00	1,650,000.00	1,650,000.00	1,240,000.00+	87,500.00
Maintenance of Vehicle & Capital Assets	7	650,400.00	1,500,000.00	1,500,000.00	849,600.00+	162,500.00
Grants and Subvention	9	700,000.00			700,000.00-	700,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	12	181,447,951.17	223,520,000.00	223,520,000.00	42,072,048.83+	211,840,812.32
Total Overheads:		183,374,976.17	230,331,500.00	230,331,500.00	46,956,523.83+	213,115,072.32
Total Recurrent Expenditure		273,293,056.59	248,323,280.00	248,323,280.00	24,969,776.59-	256,485,033.34
EXCO SECRETARIATE						
HEAD: 413090205						
	SH					
Personnel Cost	1	7,618,912.43	5,441,740.00	5,441,740.00	2,177,172.43-	6,621,648.76
Travel & Transport	2	281,300.00	2,003,000.00	2,003,000.00	1,721,700.00+	446,000.00
Stationery	5	1,267,930.00	2,000,000.00	2,000,000.00	732,070.00+	202,500.00
Maintenance of Office Furniture & Equipment	6	235,700.00	2,150,000.00	2,150,000.00	1,914,300.00+	182,700.00
Maintenance of Vehicle & Capital Assets	7	375,570.00	2,500,000.00	2,500,000.00	2,124,430.00+	207,500.00
Training & Staff Development	10	14,632,000.00	15,900,000.00	25,232,000.00	10,600,000.00+	
Entertainment & Hospitality	11	10,000,000.00	2,024,000.00	2,024,000.00	7,976,000.00-	
Miscellaneous Expenses	12	2,367,000.00	3,610,000.00	3,610,000.00	1,243,000.00+	2,711,300.00
Total Overheads:		29,159,500.00	30,167,000.00	39,519,000.00	10,359,500.00+	3,750,000.00
Total Recurrent Expenditure		36,778,412.43	35,628,740.00	44,960,740.00	8,182,327.57+	10,371,648.76

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

06/07/2012 17:47 Page: 4
Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
LIAISON OFFICE - ABUJA						
HEAD: 413090206						

Personnel Cost	1	61,273,303.66	16,726,070.00	16,726,070.00	44,547,233.66-	16,149,411.94
Travel & Transport	2	5,031,000.00	7,013,500.00	7,013,500.00	1,982,500.00+	2,987,490.00
Utility Services	3	1,659,580.00	11,000,000.00	11,000,000.00	9,340,420.00+	3,838,800.00
Telephone & Postal Services	4	294,200.00	2,000,000.00	2,000,000.00	1,705,800.00+	76,610.00
Stationery	5	1,171,220.00	1,500,000.00	1,500,000.00	328,780.00+	430,960.00
Maintainance of office Furniture & Equipment	6	258,750.00	3,150,000.00	3,150,000.00	2,891,250.00+	4,803,018.91
Maintenance of Vehicle & Capital Assets	7	10,840,550.00	22,000,000.00	22,000,000.00	11,159,450.00+	14,672,280.00
Training & Staff Development	10	304,000.00	300,000.00	300,000.00	4,000.00-	
Entertainment & Hospitality	11	1,765,500.00	16,600,000.00	16,600,000.00	14,834,500.00+	4,439,570.00
Miscellaneous Expenses	12	18,326,812.04	11,550,000.00	11,550,000.00	6,776,812.04-	7,465,240.00
Total Overheads:		39,651,612.04	75,113,500.00	75,113,500.00	35,461,887.96+	38,713,968.91
Total Recurrent Expenditure		100,924,915.70	91,839,570.00	91,839,570.00	9,085,345.70-	54,863,380.84
LIAISON OFFICE - LAGOS						
HEAD: 413090207						

Personnel Cost	1	12,209,347.45	14,694,930.00	14,694,930.00	2,485,582.55+	14,499,612.90
Travel & Transport	2	1,810,900.00	4,016,500.00	4,016,500.00	2,205,600.00+	1,587,350.00
Utility Services	3	188,300.00	6,500,000.00	6,500,000.00	6,311,700.00+	354,600.00
Telephone and Postal Services	5	183,550.00	1,500,000.00	1,500,000.00	1,316,450.00+	1,444,150.00
Stationery	6	131,600.00	1,500,000.00	1,500,000.00	1,368,400.00+	564,950.00
Maintainance of Office Furniture & Equipment	7	2,078,900.00	3,150,000.00	3,150,000.00	1,071,100.00+	2,462,850.00
Maintenance of Vehicle & Capital Assets	9	4,209,950.00	21,500,000.00	21,500,000.00	17,290,050.00+	9,462,173.00
Training & Staff Development	10		3,000,000.00	3,000,000.00	3,000,000.00+	
Entertainment & Hospitality	11	4,931,300.00	3,024,000.00	3,024,000.00	1,907,300.00-	
Miscellaneous Expenses	12	18,731,101.04	5,800,000.00	5,800,000.00	12,931,101.04-	8,160,330.00
Total Overheads:		32,265,601.04	49,990,500.00	49,990,500.00	17,724,898.96+	24,036,403.00
Total Recurrent Expenditure		44,474,948.49	64,685,430.00	64,685,430.00	20,210,481.51+	38,536,015.90
OFFICE OF HEAD OF SERVICE						
HEAD: 414090201						

Personnel Cost	1	20,785,433.69	18,492,900.00	24,492,900.00	3,707,466.31+	16,455,613.64
Travel & Transport	2	8,293,000.00	6,010,500.00	9,010,500.00	717,500.00+	3,194,765.00
Utility Services	3	2,500,000.00	100,000.00	100,000.00	2,400,000.00-	87,250.00
Stationery	5	1,791,435.00	3,000,000.00	3,000,000.00	1,208,565.00+	165,000.00
Maintainance of Office Furniture & Equipment	6	400,190.00	2,150,000.00	2,150,000.00	1,749,810.00+	79,000.00
Maintenance of Vehicle & Capital Assets	7	2,373,965.00	5,000,000.00	5,000,000.00	2,626,035.00+	1,230,180.00
Grants and Subvention	9	945,000.00			945,000.00-	875,000.00
Training & Staff Development	10	6,300,000.00	600,000.00	600,000.00	5,700,000.00-	
Entertainment & Hospitality	11	14,000,000.00	96,000.00	96,000.00	13,904,000.00-	
Miscellaneous Expenses	12	152,011,863.38	13,850,000.00	13,850,000.00	138,161,863.38-	33,659,589.91
Total Overheads:		188,615,453.38	30,806,500.00	33,806,500.00	154,808,953.38-	39,290,784.91
Total Recurrent Expenditure		209,400,887.07	49,299,400.00	58,299,400.00	151,101,487.07-	55,746,398.55

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
BUREAU OF ESTABL. & PENSION						
HEAD: 414090202						
Personnel Cost	1	32,122,884.44	30,423,300.00	30,423,300.00	1,699,584.44-	41,645,299.00
Travel & Transport	2	841,000.00	6,003,000.00	10,003,000.00	9,162,000.00+	892,460.00
Stationery	5	344,550.00	2,000,000.00	2,000,000.00	1,655,450.00+	113,500.00
Maintenance Of Office Furniture & Equipment	6	450,000.00	1,650,000.00	1,650,000.00	1,200,000.00+	666,000.00
Maintenance of Vehicle & Capital Assets	7	735,585.00	3,000,000.00	5,000,000.00	4,264,415.00+	265,020.00
Training & Staff Development	10	599,000.00	2,600,000.00	3,300,000.00	2,701,000.00+	399,000.00
Entertainment & Hospitality	11	189,000.00	78,000.00	78,000.00	111,000.00-	
Miscellaneous Expenses	12	11,427,169.40	16,010,000.00	23,510,000.00	12,082,830.60+	3,135,710.00
Total Overheads:		14,586,304.40	31,341,000.00	45,541,000.00	30,954,695.60+	5,471,690.00
Total Recurrent Expenditure		46,709,188.84	61,764,300.00	75,964,300.00	29,255,111.16+	47,116,989.00
BUREAU OF ADMINISTRATION						
HEAD: 414090203						
Personnel Cost	1	29,956,937.97	35,851,460.00	35,851,460.00	5,894,522.03+	29,410,738.30
Travel & Transport	2	474,000.00	2,007,500.00	2,007,500.00	1,533,500.00+	175,000.00
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Stationery	5	60,000.00	3,000,000.00	3,000,000.00	2,940,000.00+	340,000.00
Maintenance of Office Furniture & Equipment	6		2,150,000.00	2,150,000.00	2,150,000.00+	
Maintenance of Vehicle & Capital Assets	7	590,740.00	3,700,000.00	3,700,000.00	3,109,260.00+	162,500.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		132,000.00	132,000.00	132,000.00+	
Miscellaneous Expenses	12	3,174,260.00	6,400,000.00	6,400,000.00	3,225,740.00+	2,552,500.00
Total Overhead		4,299,000.00	18,049,500.00	18,049,500.00	13,750,500.00+	3,230,000.00
Total Recurrent Expenditure		34,255,937.97	53,900,960.00	53,900,960.00	19,645,022.03+	32,640,738.30
BUR. OF SERVICE WELFARE						
HEAD: 414090204						
Personnel Cost	1	36,316,300.88	23,230,170.00	23,230,170.00	13,086,130.88-	57,576,392.73
Local Travel & Transport	2	148,000.00	1,203,000.00	1,203,000.00	1,055,000.00+	43,390.00
Utility Services	3	30,000.00	50,000.00	50,000.00	20,000.00+	8,000,000.00
Stationery	5	411,000.00	1,500,000.00	1,500,000.00	1,089,000.00+	267,700.00
Maintenance of Office Furniture & Equipment	6	349,750.00	650,000.00	650,000.00	300,250.00+	
Maintenance of Vehicle & Capital Assets	7	231,250.00	1,200,000.00	1,200,000.00	968,750.00+	144,800.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		132,000.00	132,000.00	132,000.00+	
Miscellaneous Expenses	12	4,197,400.00	18,280,000.00	18,280,000.00	14,082,600.00+	5,631,610.00
Total Overheads :		5,367,400.00	23,615,000.00	23,615,000.00	18,247,600.00+	14,087,500.00
Total Recurrent Expenditure		41,683,700.88	46,845,170.00	46,845,170.00	5,161,469.12+	71,663,892.73

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
BUREAU OF COMMON SERVICE						
HEAD: 414090205						
Personnel Cost		26,550,602.29	24,578,790.00	24,578,790.00	1,971,812.29-	26,721,032.37
Transport & Travel	1		1,515,000.00	1,515,000.00	1,515,000.00+	105,610.00
Utility Services	2		100,000.00	100,000.00	100,000.00+	
Telephone and Postal Services	3	195,000.00			195,000.00-	
Stationery	4	770,765.00	1,500,000.00	1,500,000.00	729,235.00+	68,850.00
Maintenance of Office Furniture & Equipment	5	943,000.00	2,150,000.00	2,150,000.00	1,207,000.00+	45,000.00
Maintenance of Vehicle & Capital Assets	6	669,350.00	2,500,000.00	2,500,000.00	1,830,650.00+	530,130.00
Training & Staff Development	9	120,000.00	600,000.00	600,000.00	480,000.00+	
Entertainment & Hospitality	10		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	11	1,727,700.00	24,100,000.00	24,100,000.00	22,372,300.00+	1,825,410.00
Total Overheads :		4,425,815.00	32,561,000.00	32,561,000.00	28,135,185.00+	2,575,000.00
Total Recurrent Expenditure		30,976,417.29	57,139,790.00	57,139,790.00	26,163,372.71+	29,296,032.37

BUREAU OF TRAINING						
HEAD: 414090206						
	SH					
Personnel Cost	1	20,243,178.42	14,870,950.00	14,870,950.00	5,372,228.42-	15,269,692.00
Travel & Transport	2	100,000.00	2,603,000.00	2,603,000.00	2,503,000.00+	132,500.00
Utility Services	3		120,000.00	120,000.00	120,000.00+	
Stationery	5	122,300.00	1,500,000.00	1,500,000.00	1,377,700.00+	43,800.00
Maintenance of Office Furniture & Equipment	6		450,000.00	450,000.00	450,000.00+	
Maintenance of Vehicle & Capital Assets	7	447,330.00	3,300,000.00	3,300,000.00	2,852,670.00+	355,620.00
Training & Staff Development	10		72,400,000.00	72,400,000.00	72,400,000.00+	2,850,000.00
Entertainment & Hospitality	11	10,000,000.00	78,000.00	78,000.00	9,922,000.00-	
Miscellaneous Expenses	12	8,480,370.00	6,300,000.00	6,300,000.00	2,180,370.00-	3,295,080.00
Total Overheads		19,150,000.00	86,751,000.00	86,751,000.00	67,601,000.00+	6,677,000.00
Total Recurrent Expenditure		39,393,178.42	101,621,950.00	101,621,950.00	62,228,771.58+	21,946,692.00

MINISTRY OF AGRICULTURE						
HEAD: 415090201						
	SH					
Personnel Cost	1	385,150,690.56	226,120,260.00	226,120,260.00	159,030,430.56-	296,547,788.20
Transport & Traveling	2	1,705,000.00	7,195,000.00	7,195,000.00	5,490,000.00+	7,648,000.00
Telephone and Postal Services	4	1,800,000.00			1,800,000.00-	
Stationery	5	1,445,900.00	4,000,000.00	4,000,000.00	2,554,100.00+	915,145.00
Maintenance of Office Furniture & Equipment	6	799,400.00	2,700,000.00	2,700,000.00	1,900,600.00+	500,000.00
Maintenance of Vehicle & Capital Assets	7	1,956,625.00	13,050,000.00	13,050,000.00	11,093,375.00+	1,558,640.00
Grants and Subvention	9	10,000,000.00			10,000,000.00-	10,000,000.00
Training & Staff Development	10	255,000.00	600,000.00	600,000.00	345,000.00+	102,500.00
Entertainment & Hospitality	11	165,300,000.00	504,000.00	504,000.00	164,796,000.00-	
Miscellaneous Expenses	12	49,866,571.21	15,364,020.00	15,364,020.00	34,502,551.21-	4,260,015.50
Total Overheads :		233,128,496.21	43,413,020.00	43,413,020.00	189,715,476.21-	24,984,300.50
Total Recurrent Expenditure		618,279,186.77	269,533,280.00	269,533,280.00	348,745,906.77-	321,532,088.70

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
MINISTRY POVERTY REDUCTION & COOPERATIVE HEAD : 416090201						

Personnel Costs	1	109,527,114.96	95,086,460.00	95,086,460.00	14,440,654.96-	129,811,577.82
Travel & Transport	2	1,002,500.00	2,608,000.00	2,608,000.00	1,605,500.00+	707,100.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	495,625.00	1,500,000.00	1,500,000.00	1,004,375.00+	585,000.00
Maintenance of Office Furniture & Equipment	6	1,871,805.00	3,650,000.00	3,650,000.00	1,778,195.00+	
Maintenance of Vehicle & Capital Assets	7	680,000.00	2,500,000.00	2,500,000.00	1,820,000.00+	
Grants and Subvention	9	300,000.00			300,000.00-	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11	115,000.00	366,000.00	366,000.00	251,000.00+	
Miscellaneous Expenses	12	4,620,543.54	6,360,000.00	6,360,000.00	1,739,456.46+	2,242,500.00
Total Overheads:		9,085,473.54	17,684,000.00	17,684,000.00	8,598,526.46+	3,534,600.00
Total Recurrent Expenditure		118,612,588.50	112,770,460.00	112,770,460.00	5,842,128.50-	133,346,177.82
MINISTRY OF COMMERCE & INDUSTRY HEAD: 417090201						

Personnel Cost	1	99,454,749.77	95,775,270.00	95,775,270.00	3,679,479.77-	96,672,808.61
Travel & Transport	2	760,980.00	7,015,000.00	7,015,000.00	6,254,020.00+	132,200.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	356,164.00	1,200,000.00	1,200,000.00	843,836.00+	80,250.00
Maintenance of Office Furniture & Equipment	6	1,748,750.00	1,650,000.00	1,650,000.00	98,750.00-	13,004.00
Maintenance of Vehicle & Capital Assets	7	1,391,620.00	3,500,000.00	3,500,000.00	2,108,380.00+	567,675.00
Training & Staff Development	10	30,000.00	600,000.00	600,000.00	570,000.00+	
Entertainment & Hospitality	11	52,280.00	116,500.00	116,500.00	64,220.00+	
Miscellaneous Expenses	12	10,156,263.34	11,215,000.00	11,215,000.00	1,058,736.66+	2,164,411.00
Total Overheads:		14,496,057.34	25,396,500.00	25,396,500.00	10,900,442.66+	2,957,540.00
Total Recurrent Expenditure		113,950,807.11	121,171,770.00	121,171,770.00	7,220,962.89+	99,630,348.61
MINISTRY OF SCIENCE & TECHNOGY HEAD : 418090201						

Personnel Costs	1	49,551,080.93	38,779,890.00	38,779,890.00	10,771,190.93-	49,515,496.85
Travel & Transport	2	1,097,908.00	4,006,000.00	4,006,000.00	2,908,092.00+	143,000.00
Utility Services	3		60,000.00	60,000.00	60,000.00+	
Telephone & Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	752,920.00	1,100,000.00	1,100,000.00	347,080.00+	240,700.00
Maintenance of Office Furniture & Equipment	6	501,800.00	2,450,000.00	2,450,000.00	1,948,200.00+	294,100.00
Maintenance of Vehicle & Capital Assets	7	670,580.00	5,200,000.00	5,200,000.00	4,529,420.00+	348,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11	22,550,000.00	204,000.00	204,000.00	22,346,000.00-	
Miscellaneous Expenses	12	197,930,102.47	6,000,000.00	6,000,000.00	191,930,102.47-	28,455,223.15
Total Overheads:		223,503,310.47	19,670,000.00	19,670,000.00	203,833,310.47-	29,481,023.15
Total Recurrent Expenditure		273,054,391.40	58,449,890.00	58,449,890.00	214,604,501.40-	78,996,520.07

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
MINISTRY OF EDUCATION						
HEAD: 419090201						
Personnel Costs	1	192,966,761.64	171,414,730.00	171,414,730.00	21,552,031.64-	181,348,987.45
Travel & Transport	2	1,969,090.00	5,021,000.00	5,021,000.00	3,051,910.00+	2,272,860.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	937,640.00	1,000,000.00	1,000,000.00	62,360.00+	81,900.00
Maintenance of Office Furniture & Equipment	6		1,950,000.00	1,950,000.00	1,950,000.00+	100,285.00
Maintenance of Vehicle & Capital Assets	7	1,476,170.00	4,500,000.00	4,500,000.00	3,023,830.00+	965,515.00
Grants and Subvention	9	1,000,000.00			1,000,000.00-	1,000,000.00
Training & Manpower Development	10	150,000.00	7,100,000.00	7,100,000.00	6,950,000.00+	106,500.00
Entertainment & Hospitality	11		1,176,000.00	1,176,000.00	1,176,000.00+	3,000,000.00
Miscellaneous Expenses	12	34,197,565.71	34,950,000.00	34,950,000.00	752,434.29+	16,162,940.00
Total Overheads:		39,730,465.71	55,747,000.00	55,747,000.00	16,016,534.29+	23,690,000.00
Total Recurrent Expenditure		232,697,227.35	227,161,730.00	227,161,730.00	5,535,497.35-	205,038,987.45
MINISTRY OF FINANCE						
HEAD: 420090202						
Personnel Cost	1	101,278,080.92	55,875,020.00	55,875,020.00	45,403,060.92-	106,532,739.17
Travel & Transport	2	19,360,690.00	35,021,000.00	35,021,000.00	15,660,310.00+	6,669,700.00
Utility Services	3	2,623,000.00			2,623,000.00-	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	3,326,660.00	6,500,000.00	6,500,000.00	3,173,340.00+	1,619,125.00
Maintenance of Office Furniture & Equipment	6	883,400.00	2,650,000.00	2,650,000.00	1,766,600.00+	2,702,730.00
Maintenance of Vehicle & Capital Assets	7	5,453,790.00	11,500,000.00	11,500,000.00	6,046,210.00+	6,474,145.00
Consultancy Services	8	5,000,000.00			5,000,000.00-	
Grants and Subvention	9					9,400,000.00
Training & Staff Development	10	807,925.00	600,000.00	600,000.00	207,925.00-	
Entertainment & Hospitality	11	100,000.00	104,000.00	104,000.00	4,000.00+	
Miscellaneous Expenses	12	118,399,510.59	41,000,000.00	41,000,000.00	77,399,510.59-	91,418,730.00
Total Overheads:		155,954,975.59	97,425,000.00	97,425,000.00	58,529,975.59-	118,284,430.00
Total Recurrent Expenditure		257,233,056.51	153,300,020.00	153,300,020.00	103,933,036.51-	224,817,169.17
OFFICE OF THE ACCOUNTANT GENERAL						
HEAD: 421090201						
Personnel Cost	1	138,965,744.39	183,933,650.00	183,933,650.00	44,967,905.61+	105,426,651.83
Travel & Transport	2	14,403,410.00	10,009,000.00	12,009,000.00	2,394,410.00-	3,583,280.00
Utility Services	3	903,000.00			903,000.00-	
Telephone and Postal Services	4	685,100.00			685,100.00-	100,000.00
Stationery	5	2,001,410.00	4,000,000.00	4,000,000.00	1,998,590.00+	1,053,105.52
Maintenance of Office Furniture & Equipment	6	6,998,830.00	6,650,000.00	6,650,000.00	348,830.00-	1,184,250.00
Maintenance of Vehicle & Capital Assets	7	7,180,456.15	12,000,000.00	14,500,000.00	7,319,543.85+	3,630,601.01
Consultancy Services	8	142,950.00			142,950.00-	
Grants and Subvention	9					500,000.00
Training & Staff Development	10	1,567,000.00	600,000.00	1,100,000.00	467,000.00-	449,000.00
Entertainment & Hospitality	11	2,555,835.00	600,000.00	600,000.00	1,955,835.00-	10,500.00
Miscellaneous Expenses	12	4,144,196,288.43	1,081,010,000.00	1,600,510,000.00	2,543,686,288.43-	2,502,302,877.14
Total Overheads:		4,180,634,279.58	1,114,869,000.00	1,639,369,000.00	2,541,265,279.58-	2,512,813,613.67
Total Recurrent Expenditure		4,319,600,023.97	1,298,802,650.00	1,823,302,650.00	2,496,297,373.97-	2,618,240,265.50

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
BOARD OF INTERNAL REVENUE						
HEAD: 422090201 SH						
Personnel Cost	1	190,084,547.47	195,019,190.00	195,019,190.00	4,934,642.53+	165,815,326.76
Travel & Transport	2		7,047,000.00	7,047,000.00	7,047,000.00+	378,094.00
Utility Services	3		500,000.00	500,000.00	500,000.00+	
Telephone & Postal Services	4		200,000.00	200,000.00	200,000.00+	
Stationery	5		48,000,000.00	48,000,000.00	48,000,000.00+	
Maintenance of Office Furniture & Equipment	6		2,650,000.00	2,650,000.00	2,650,000.00+	4,050,000.00
Maintenance of Vehicle & Capital Assets	7		15,000,000.00	15,000,000.00	15,000,000.00+	
Training & Staff Development	10		5,300,000.00	5,300,000.00	5,300,000.00+	
Entertainment & Hospitality	11	45,000,000.00	4,366,000.00	4,366,000.00	40,634,000.00-	
Miscellaneous Expenses	12	5,175,000.00	114,550,000.00	114,550,000.00	109,375,000.00+	7,950,000.00
Total Overheads:		50,175,000.00	197,613,000.00	197,613,000.00	147,438,000.00+	12,378,094.00
Total Recurrent Expenditure		240,259,547.47	392,632,190.00	392,632,190.00	152,372,642.53+	178,193,420.76
MINISTRY OF HEALTH						
HEAD: 423090201 SH						
Personnel Cost	1	712,639,744.89	305,958,480.00	305,958,480.00	406,681,264.89-	423,379,521.06
Travel & Transport	2	1,226,000.00	7,058,000.00	7,058,000.00	5,832,000.00+	1,787,515.73
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Telephone and Postal Services	4					300,000.00
Stationery	5	501,500.00	2,000,000.00	2,000,000.00	1,498,500.00+	430,175.00
Maintenance of Office Furniture & Equipment	6	168,500.00	1,750,000.00	1,750,000.00	1,581,500.00+	
Maintenance of Vehicle & Capital Assets	7	2,427,500.00	7,000,000.00	7,000,000.00	4,572,500.00+	963,775.00
Grants and Subvention	9	49,754,601.39			49,754,601.39-	4,350,000.00
Training & Staff Development	10	635,000.00	3,100,000.00	3,100,000.00	2,465,000.00+	75,000.00
Entertainment & Hospitality	11		1,032,000.00	1,032,000.00	1,032,000.00+	150,000.00
Miscellaneous Expenses	12	36,164,560.46	20,530,000.00	20,530,000.00	15,634,560.46-	6,587,550.00
Total Overheads:		90,877,661.85	42,570,000.00	42,570,000.00	48,307,661.85-	14,644,015.73
Total Recurrent Expenditure		803,517,406.74	348,528,480.00	348,528,480.00	454,988,926.74-	438,023,536.79
MINISTRY OF INFORMATION CULTURE & TOURISM						
HEAD: 424090203 SH						
Personnel Cost	1	106,409,746.00	403,634,630.00	403,634,630.00	297,224,884.00+	134,716,819.23
Travel & Transport	2	1,356,105.00	2,018,000.00	2,018,000.00	661,895.00+	4,307,920.00
Utility Services	3	101,200.00	100,000.00	100,000.00	1,200.00-	273,700.00
Telephone & Postal Services	4	2,500,000.00	50,000.00	50,000.00	2,450,000.00-	
Stationery	5	622,410.00	7,100,000.00	7,100,000.00	6,477,590.00+	652,500.00
Maintenance of Office Furniture & Equipment	6	777,300.00	1,650,000.00	1,650,000.00	872,700.00+	
Maintenance of Vehicle & Capital Assets	7	1,990,020.00	3,700,000.00	3,700,000.00	1,709,980.00+	1,190,800.00
Consultancy Services	8	1,024,000.00			1,024,000.00-	
Training & Staff Development	10	451,500.00	600,000.00	600,000.00	148,500.00+	2,313,800.00
Entertainment & Hospitality	11	13,040,000.00	402,000.00	402,000.00	12,638,000.00-	
Miscellaneous Expenses	12	50,301,165.94	23,600,000.00	23,600,000.00	26,701,165.94-	10,232,280.00
Total Overheads:		72,163,700.94	39,220,000.00	39,220,000.00	32,943,700.94-	18,971,000.00
Total Recurrent Expenditure		178,573,446.94	442,854,630.00	442,854,630.00	264,281,183.06+	153,687,819.23

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actua 2011
MINISTRY OF JUSTICE						
HEAD: 425090201 SH						
Personnel Cost	1	252,794,296.86	128,134,050.00	128,134,050.00	124,660,246.86-	153,005,428.18
Travel & Transport	2	7,000,000.00	15,009,000.00	15,009,000.00	8,009,000.00+	790,200.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	258,965.00	7,000,000.00	7,000,000.00	-6,741,035.00+	30,200.00
Maintenance of Office Furniture & Equipment	6	922,700.00	2,150,000.00	2,150,000.00	1,227,300.00+	159,440.00
Maintenance of Vehicle & Capital Assets	7	1,013,425.00	8,000,000.00	8,000,000.00	6,986,575.00+	684,000.00
Grants and Subvention	9	500,000.00			500,000.00-	
Training & Staff Development	10	250,000.00	7,100,000.00	7,100,000.00	6,850,000.00+	
Entertainment & Hospitality	11	3,500,000.00	672,000.00	672,000.00	2,828,000.00-	
Miscellaneous Expenses	12	25,280,516.51	63,760,000.00	63,760,000.00	38,479,483.49+	32,386,160.00
Total Overheads:		38,725,606.51	103,741,000.00	103,741,000.00	65,015,393.49+	34,050,000.00
Total Recurrent Expenditure		291,519,903.37	231,875,050.00	231,875,050.00	59,644,853.37-	187,055,428.18
MINISTRY OF LAND SURVEY & URBAN DEVELOPMENT						
HEAD: 426090201 SH						
Personnel Cost	1	103,576,299.63	98,431,500.00	98,431,500.00	5,144,799.63-	117,543,155.94
Travel & Transport	2	621,900.00	5,009,000.00	5,009,000.00	4,387,100.00+	192,260.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	10,000.00	2,500,000.00	2,500,000.00	2,490,000.00+	700,780.00
Maintenance of Office Furniture & Equipment	6	592,525.00	1,600,000.00	1,600,000.00	1,007,475.00+	
Maintenance of Vehicle & Capital Assets	7	1,511,615.00	8,400,000.00	8,400,000.00	6,888,385.00+	1,760,000.00
Grants and Subvention	9					200,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	571,500.00
Entertainment & Hospitality	11		336,000.00	336,000.00	336,000.00+	126,010.00
Miscellaneous Expenses	12	8,229,437.38	5,300,000.00	5,300,000.00	2,929,437.38-	3,881,334.62
Total Overheads:		10,965,477.38	23,795,000.00	23,795,000.00	12,829,522.62+	7,431,884.62
Total Recurrent Expenditure		114,541,777.01	122,226,500.00	122,226,500.00	7,684,722.99+	124,975,040.56
MINISTRY OF L.G. & CHIEFTANCY AFFAIRS						
HEAD: 427090201 SH						
Personnel Cost	1	60,894,181.32	78,393,070.00	78,393,070.00	17,498,888.68+	40,854,899.04
Travel & Transport	2	516,350.00	14,015,000.00	14,015,000.00	13,498,650.00+	12,319,575.00
Stationery	5	157,000.00	1,500,000.00	1,500,000.00	1,343,000.00+	255,900.00
Maintenance of Office Furniture & Equipment	6	231,720.00	3,550,000.00	3,550,000.00	3,318,280.00+	
Maintenance of Vehicle & Capital Assets	7	565,250.00	8,400,000.00	8,400,000.00	7,834,750.00+	218,500.00
Staff Training & Manpower Development	10		1,350,000.00	1,350,000.00	1,350,000.00+	
Entertainment & Hospitality	11	2,133,000.00	6,168,000.00	6,168,000.00	4,035,000.00+	
Miscellaneous Expenses	12	3,947,180.00	55,790,000.00	61,790,000.00	57,842,820.00+	1,806,025.00
Total Overheads:		7,550,500.00	90,773,000.00	96,773,000.00	89,222,500.00+	14,600,000.00
Total Recurrent Expenditure		68,444,681.32	169,166,070.00	175,166,070.00	106,721,388.68+	55,454,899.04

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES HEAD: 428090201						
Personnel Costs	1	73,240,457.81	75,337,920.00	75,337,920.00	2,097,462.19+	81,464,870.49
Travel & Transport	2	24,000.00	4,012,000.00	4,012,000.00	3,988,000.00+	2,192,000.00
Utility Services	3	34,231,800.00	45,000,000.00	45,000,000.00	10,768,200.00+	21,000,000.00
Telephone and Postal Services	4	4,922,000.00	50,000.00	50,000.00	4,872,000.00-	
Stationery	5	962,200.00	300,000.00	300,000.00	662,200.00-	2,000,000.00
Maintenance of Office Furniture & Equipment	6	1,172,954.00	1,900,000.00	1,900,000.00	727,046.00+	392,500.00
Maintenance of Vehicle & Capital Assets	7	847,150.00	7,500,000.00	7,500,000.00	6,652,850.00+	4,092,500.00
Grants and Subvention	9	410,000.00			410,000.00-	3,940,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	232,000.00
Entertainment & Hospitality	11	99,000.00	276,000.00	276,000.00	177,000.00+	1,262,750.00
Miscellaneous Expenses	12	22,932,523.74	4,700,000.00	4,700,000.00	18,232,523.74-	7,044,105.52
Total Overheads:		65,601,627.74	64,338,000.00	64,338,000.00	1,263,627.74-	42,155,855.52
Total Recurrent Expenditure		138,842,085.55	139,675,920.00	139,675,920.00	833,834.45+	123,620,726.01
MINISTRY OF ENVIRONMENT HEAD: 429090201						
Personnel Costs	1	138,017,245.23	77,718,830.00	77,718,830.00	60,298,415.23-	88,381,767.39
Travel & Transport	2	1,626,572.70	3,066,000.00	3,066,000.00	1,439,427.30+	1,234,600.00
Stationery	5	5,872,508.00	1,000,000.00	1,000,000.00	4,872,508.00-	292,500.00
Maintenance of Office Furniture & Equipment	6	292,500.00	510,000.00	510,000.00	217,500.00+	1,000,000.00
Maintenance of Vehicle & Capital Assets	7	571,312.00	4,220,000.00	4,220,000.00	3,648,688.00+	1,192,500.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	426,205.19
Entertainment & Hospitality	11	862,500.00	510,000.00	510,000.00	352,500.00-	509,908.00
Miscellaneous Expenses	12	77,779,509.13	26,900,000.00	26,900,000.00	50,879,509.13-	13,283,400.00
Total Overheads:		87,004,901.83	36,806,000.00	36,806,000.00	50,198,901.83-	17,939,113.19
Total Recurrent Expenditure		225,022,147.06	114,524,830.00	114,524,830.00	110,497,317.06-	106,320,880.54
MINISTRY OF PETROLEUM & SOLID MINE DEV HEAD: 430090201						
Personnel Cost:	1	42,956,292.31	40,998,580.00	40,998,580.00	1,957,712.31-	30,289,682.60
Travel & Transport	2	465,865.00	3,007,500.00	3,007,500.00	2,541,635.00+	254,290.00
Stationery	6	771,800.00	1,500,000.00	1,500,000.00	728,200.00+	158,480.00
Maintenance of Office Furniture & Equipment	7		950,000.00	950,000.00	950,000.00+	31,000.00
Maintenance of Vehicle & Capital Assets	10	1,583,277.00	3,800,000.00	3,800,000.00	2,216,723.00+	2,616,230.00
Grants and Subvention	12					500,000.00
Training & Staff Development		499,990.00	600,000.00	600,000.00	100,010.00+	97,000.00
Entertainment & Hospitality			204,000.00	204,000.00	204,000.00+	
Miscellaneous Expenses		4,066,245.00	4,300,000.00	4,300,000.00	233,755.00+	2,039,890.00
Total Overheads:		7,387,177.00	14,361,500.00	14,361,500.00	6,974,323.00+	5,696,890.00
Total Recurrent Expenditure		50,343,469.31	55,360,080.00	55,360,080.00	5,016,610.69+	35,986,572.60

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
MINISTRY OF SPORTS & SOCIAL DEVELOPMENT						
HEAD: 431090201 SH						
Personnel Cost:	1	32,257,737.04	33,558,340.00	33,558,340.00	1,300,602.96+	65,841,007.61
OVERHEADS: MINISTRY OF SPORTS	2	2,734,000.00	4,006,000.00	4,006,000.00	1,272,000.00+	791,320.00
Utility Services	3	250,000.00			250,000.00-	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	587,640.00	1,500,000.00	1,500,000.00	912,360.00+	70,000.00
Maintenance of Office Furniture & Equipment	6	257,500.00	2,650,000.00	2,650,000.00	2,392,500.00+	
Maintenance of Vehicle & Capital Assets	7	510,140.00	5,000,000.00	5,000,000.00	4,489,860.00+	1,027,500.00
Grants and Subvention	9	91,500,000.00			91,500,000.00-	21,000,000.00
Training & Staff Development	10	50,000.00	600,000.00	600,000.00	550,000.00+	
Entertainment & Hospitality	11		274,000.00	274,000.00	274,000.00+	
Miscellaneous Expenses	12	331,073,020.00	71,500,010.00	71,500,010.00	259,573,010.00-	12,356,180.00
Total Overheads:		426,962,300.00	85,580,010.00	85,580,010.00	341,382,290.00-	35,245,000.00
Total Recurrent Expenditure		459,220,037.04	119,138,350.00	119,138,350.00	340,081,687.04-	101,086,007.61

MINISTRY OF WORKS & TRANSPORT						
HEAD: 432090201 SH						
Personnel Cost:	1	83,153,543.41	76,897,150.00	76,897,150.00	6,256,393.41-	126,378,673.54
Travel & Transport	2	754,500.00	5,000,000.00	5,000,000.00	4,245,500.00+	2,479,146.00
Utility Services	3		150,000.00	150,000.00	150,000.00+	
Stationery	5	53,870.00	3,000,000.00	3,000,000.00	2,946,130.00+	515,866.00
Maintenance of Office Furniture & Equipment	6	21,150.00	3,500,000.00	3,500,000.00	3,478,850.00+	407,615.00
Maintenance of Vehicle & Capital Assets	7	31,968,059.05	38,100,000.00	38,100,000.00	6,131,940.95+	11,905,603.00
Grants and Subvention	9	25,000,000.00			25,000,000.00-	
Training & Staff Development	10	230,000.00	600,000.00	600,000.00	370,000.00+	288,000.00
Entertainment & Hospitality	11		348,000.00	348,000.00	348,000.00+	
Miscellaneous Expenses	12	62,027,625.85	6,850,000.00	6,850,000.00	55,177,625.85-	3,571,059.00
Total Overheads:		120,055,204.90	57,548,000.00	57,548,000.00	62,507,204.90-	19,167,289.00
Total Recurrent Expenditure		203,208,748.31	134,445,150.00	134,445,150.00	68,763,598.31-	145,545,962.54

MINISTRY OF HOUSING & URBAN DEVELOPMENT						
HEAD: 433090201 SH						
Personnel Cost:	1	118,850,743.03	70,704,200.00	70,704,200.00	48,146,543.03-	56,152,010.57
Travel & Transport	2	389,700.00	3,013,000.00	3,013,000.00	2,623,300.00+	1,831,850.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	311,200.00	2,000,000.00	2,000,000.00	1,688,800.00+	394,100.00
Maintenance of Office Furniture & Equipment	6	705,421.30	2,150,000.00	2,150,000.00	1,444,578.70+	
Maintenance of Vehicle & Capital Assets	7	3,521,115.00	4,700,000.00	4,700,000.00	1,178,885.00+	14,687,250.00
Grants and Subvention	9					983,000.00
Training & Staff Development	10	95,000.00	600,000.00	600,000.00	505,000.00+	
Entertainment & Hospitality	11		240,000.00	240,000.00	240,000.00+	1,000,000.00
Miscellaneous Expenses	12	16,965,735.72	4,350,000.00	4,350,000.00	12,615,735.72-	2,521,053.07
Total Overheads:		21,988,172.02	17,153,000.00	17,153,000.00	4,835,172.02-	21,417,253.07
Total Recurrent Expenditure		140,838,915.05	87,857,200.00	87,857,200.00	52,981,715.05-	77,569,263.64

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
MINISTRY OF WOMEN AFFAIRS						
HEAD: 434090201						
	SH					
Personnel Cost:	1	76,085,745.70	64,196,900.00	64,196,900.00	11,888,845.70-	71,101,689.51
Travel & Transport	2	1,749,320.00	8,012,000.00	8,012,000.00	6,262,680.00+	881,010.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	858,140.00	3,000,000.00	3,000,000.00	2,141,860.00+	
Maintenance of Office Furniture & Equipment	6	7,000,000.00	2,150,000.00	2,150,000.00	4,850,000.00-	100,000.00
Maintenance of Vehicle & Capital Assets	7	596,660.00	5,000,000.00	5,000,000.00	4,403,340.00+	180,500.00
Grants and Subvention	9	839,000.00			839,000.00-	600,000.00
Training & Staff Development	10	1,516,000.00	600,000.00	600,000.00	916,000.00-	200,000.00
Entertainment & Hospitality	11	46,305,000.00	336,000.00	336,000.00	45,969,000.00-	900,000.00
Miscellaneous Expenses	12	35,665,798.59	28,550,000.00	28,550,000.00	7,115,798.59-	15,578,490.00
Total Overheads:		94,529,918.59	47,698,000.00	47,698,000.00	46,831,918.59-	18,440,000.00
Total Recurrent Expenditure		170,615,664.29	111,894,900.00	111,894,900.00	58,720,764.29-	89,541,689.51
MINISTRY OF YOUTH DEVELOPMENT						
HEAD: 435090201						
	SH					
Personnel Cost:	1	49,478,960.45	50,098,840.00	50,098,840.00	619,879.55+	48,685,301.51
Travel & Transport	2	1,088,735.00	5,000,000.00	5,000,000.00	3,911,265.00+	1,924,240.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	5,500.00
Stationery	5	189,815.00	1,500,000.00	1,500,000.00	1,310,185.00+	164,160.00
Maintenance of Office Furniture & Equipment	6	244,330.00	1,600,000.00	1,600,000.00	1,355,670.00+	232,090.00
Maintenance of Vehicle & Capital Assets	7	1,144,105.00	3,500,000.00	3,500,000.00	2,355,895.00+	333,910.00
Grants and Subvention	9	2,700,000.00			2,700,000.00-	6,850,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	50,000.00
Entertainment & Hospitality	11		222,000.00	222,000.00	222,000.00+	1,340,200.00
Miscellaneous Expenses	12	23,752,900.99	5,250,000.00	5,250,000.00	18,502,900.99-	12,967,400.00
Total Overheads:		29,119,885.99	17,722,000.00	17,722,000.00	11,397,885.99-	23,867,500.00
Total Recurrent Expenditure		78,598,846.44	67,820,840.00	67,820,840.00	10,778,006.44-	72,552,801.51
OFFICE OF THE STATE AUDITOR GENERAL						
HEAD: 436090201						
	SH					
Personnel Cost:	1	39,537,009.93	30,698,490.00	30,698,490.00	8,838,519.93-	49,599,515.15
Travel & Transport	2	737,300.00	6,000,000.00	6,000,000.00	5,262,700.00+	4,588,030.00
Utility Services	3	1,603,733.00	200,000.00	200,000.00	1,403,733.00-	
Stationery	5	1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	420,160.00
Maintenance Of Office Furniture & Equipment	6	91,335.00	5,150,000.00	5,150,000.00	5,058,665.00+	
Maintenance of Vehicle & Capital Assets	7	2,247,312.00	7,000,000.00	7,000,000.00	4,752,688.00+	854,840.00
Training & Staff Development	10	195,000.00	600,000.00	600,000.00	405,000.00+	30,000.00
Entertainment & Hospitality	11		258,000.00	258,000.00	258,000.00+	
Miscellaneous Expenses	12	5,397,924.52	5,550,000.00	5,550,000.00	152,075.48+	1,844,970.00
Total Overheads:		11,272,604.52	27,758,000.00	27,758,000.00	16,485,395.48+	7,738,000.00
Total Recurrent Expenditure		50,809,614.45	58,456,490.00	58,456,490.00	7,646,875.55+	57,337,515.15

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
OFFICE OF THE AUDITOR- GENERAL L.G HEAD: 437090201						
	SH					
Personnel Cost:	1	25,793,493.61	42,125,030.00	42,125,030.00	16,331,536.39+	28,186,890.77
Travel & Transport	2	749,800.00	707,500.00	707,500.00	42,300.00-	123,060.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	650,450.00	700,000.00	700,000.00	49,550.00+	5,699.60
Maintenance of Office Furniture & Equipment	6	761,500.00	500,000.00	500,000.00	261,500.00-	154,490.40
Maintenance of Vehicle & Capital Assets	7	503,000.00	350,000.00	350,000.00	153,000.00-	328,650.00
Training & Staff Development	10	395,000.00	600,000.00	600,000.00	205,000.00+	
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	1,700,000.00	3,485,000.00	3,485,000.00	1,785,000.00+	2,738,100.00
Total Overheads:		4,759,750.00	6,488,500.00	6,488,500.00	1,728,750.00+	3,350,000.00
Total Recurrent Expenditure		30,553,243.61	48,613,530.00	48,613,530.00	18,060,286.39+	31,536,890.77
CIVIL SERVICE COMMISSION HEAD: 438090201						
	SH					
Personnel Cost:	1	64,367,113.30	32,952,620.00	32,952,620.00	31,414,493.30-	42,505,035.90
Travel & Transport	2	758,500.00	5,016,500.00	5,016,500.00	4,258,000.00+	263,670.00
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	1,695,000.00	4,000,000.00	4,000,000.00	2,305,000.00+	513,400.00
Maintenance of Furniture & Equipments	6	455,000.00	4,150,000.00	4,150,000.00	3,695,000.00+	2,100,000.00
Maintenance of Vehicle & Capital Assets	7	2,050,000.00	10,500,000.00	10,500,000.00	8,450,000.00+	2,446,600.00
Training & Staff Development	10	105,500.00	600,000.00	600,000.00	494,500.00+	1,354,500.00
Entertainment & Hospitality	11		120,000.00	120,000.00	120,000.00+	1,000,000.00
Miscellaneous Expenses	12	13,835,911.41	11,450,080.00	11,450,080.00	2,385,831.41-	38,996,317.77
Total Overheads:		18,899,911.41	35,866,580.00	35,866,580.00	16,966,668.59+	46,674,487.77
Total Recurrent Expenditure		83,267,024.71	68,819,200.00	68,819,200.00	14,447,824.71-	89,179,523.67
LOCAL GOV'T SERVICE COMMISSION HEAD: 439090201						
	SH					
Personnel Cost:	1	9,492,293.48	5,428,230.00	5,428,230.00	4,064,063.48-	13,620,874.50
Travel & Transport	2	11,320,000.00	2,003,000.00	2,003,000.00	9,317,000.00-	53,950.00
Utility Services	3	100,000.00	50,000.00	50,000.00	50,000.00-	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	252,000.00	1,200,000.00	1,200,000.00	948,000.00+	53,920.00
Maintenance of Office Furniture & Equipment	6	257,000.00	1,150,000.00	1,150,000.00	893,000.00+	
Maintenance of Vehicle & Capital Assets	7	911,000.00	2,500,000.00	2,500,000.00	1,589,000.00+	677,500.00
Training & Staff Development	10		300,000.00	300,000.00	300,000.00+	10,000,000.00
Entertainment & Hospitality	11	40,000.00	24,000.00	24,000.00	16,000.00-	
Miscellaneous Expenses	12	10,150,000.00	3,150,000.00	3,150,000.00	7,000,000.00-	1,607,130.00
Total Overheads:		23,030,000.00	10,427,000.00	10,427,000.00	12,603,000.00-	12,392,500.00
Total Recurrent Expenditure		32,522,293.48	15,855,230.00	15,855,230.00	16,667,063.48-	26,013,374.50

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
ABIA STATE HOUSE OF ASSEMBLY						
HEAD: 440090201 SH						
Personnel Cost:	1	349,256,101.40	142,914,040.00	142,914,040.00	206,342,061.40-	359,874,786.61
Travel & Transport	2	11,348,000.00	100,033,000.00	180,033,000.00	168,685,000.00+	2,000,000.00
Utility Services	3		2,000,000.00	2,000,000.00	2,000,000.00+	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		9,000,000.00	9,000,000.00	9,000,000.00+	
Maintainance of Office Furniture & Equipment	6		9,150,000.00	12,650,000.00	12,650,000.00+	15,000,000.00
Maintenance of Vehicle & Capital Assets	7		47,000,000.00	53,000,000.00	53,000,000.00+	
Training & Staff Development	10	1,252,000.00	600,000.00	115,600,000.00	114,348,000.00+	18,130,000.00
Entertainment & Hospitality	11		726,000.00	726,000.00	726,000.00+	
Miscellaneous Expenses	12	1,010,470,602.44	1,126,864,420.00	1,521,464,420.00	510,993,817.56+	449,551,879.00
Total Overheads:		1,023,070,602.44	1,295,423,420.00	1,894,523,420.00	871,452,817.56+	484,681,879.00
Total Recurrent Expenditure		1,372,326,703.84	1,438,337,460.00	2,037,437,460.00	665,110,756.16+	844,556,665.61
JUDICIARY HIGH COURT						
HEAD: 441090201 SH						
Personnel Cost:	1	569,568,002.56	603,377,140.00	603,377,140.00	33,809,137.44+	487,032,447.60
Travel & Transport	2	14,357,045.00	20,150,000.00	20,150,000.00	5,792,955.00+	10,599,042.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	10,292,500.00	20,000,000.00	20,000,000.00	9,707,500.00+	10,000,000.00
Maint. of Office Furniture & Equipment	6	5,354,700.00	20,000,000.00	20,000,000.00	14,645,300.00+	10,000,000.00
Maintenance of Vehicle & Capital Assets	7	5,607,050.00	25,000,000.00	35,000,000.00	29,392,950.00+	17,000,000.00
Consultancy Services	8		3,100,000.00	3,100,000.00	3,100,000.00+	
Training & Staff Development	10	834,000.00	2,800,000.00	2,800,000.00	1,966,000.00+	
Entertainment & Hospitality	11		834,000.00	834,000.00	834,000.00+	3,721,115.00
Miscellaneous Expenses	12	131,064,705.00	98,150,000.00	98,150,000.00	32,914,705.00-	11,444,428.70
Total Overheads:		167,510,000.00	190,334,000.00	200,334,000.00	32,824,000.00+	62,764,585.70
Total Recurrent Expenditure		737,078,002.56	793,711,140.00	803,711,140.00	66,633,137.44+	549,797,033.30
JUDICIARY CUSTOMARY COURT OF APPEAL						
HEAD: 442090201 SH						
Personnel Cost:	1	339,192,849.60	363,799,530.00	363,799,530.00	24,606,680.40+	338,498,470.00
Travel & Transport	2	1,149,030.00	10,012,000.00	10,012,000.00	8,862,970.00+	180,973.00
Telephone and Postal Services	4		60,000.00	60,000.00	60,000.00+	
Stationery	5	118,000.00	5,000,000.00	5,000,000.00	4,882,000.00+	8,159,850.00
Maintainance of Office Furniture & Equipment	6	2,161,805.00	8,850,000.00	8,850,000.00	6,688,195.00+	488,900.00
Maintenance of Vehicle & Capital Assets	7	2,567,950.00	4,000,000.00	4,000,000.00	1,432,050.00+	3,318,600.00
Grants and Subvention	9	800,000.00			800,000.00-	2,300,000.00
Training & Staff Development	10	1,100,000.00	2,800,000.00	2,800,000.00	1,700,000.00+	
Entertainment & Hospitality	11		240,000.00	240,000.00	240,000.00+	
Miscellaneous Expenses	12	18,625,000.00	35,800,000.00	35,800,000.00	17,175,000.00+	7,741,965.00
Total Overheads:		26,521,785.00	66,762,000.00	66,762,000.00	40,240,215.00+	22,190,288.00
Total Recurrent Expenditure		53,043,570.00	133,524,000.00	133,524,000.00	80,480,430.00+	44,380,576.00
JUDICIAL SERVICE COMMISSION						
HEAD: 443090201 SH						
Personnel Cost:	1	39,305,931.45	46,464,430.00	46,464,430.00	7,158,498.55+	48,387,584.90
Travel and Transport	2		2,503,000.00	2,503,000.00	2,503,000.00+	848,750.00
Utility Services	3	220,000.00			220,000.00-	
Stationery	5	363,800.00	1,000,000.00	1,000,000.00	636,200.00+	
Maintainance of Office Furniture & Equipment	6	3,576,755.06	1,550,000.00	1,550,000.00	2,026,755.06-	686,250.00
Maintenance of Vehicle & Capital Assets	7	522,850.00	1,000,000.00	1,000,000.00	477,150.00+	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		42,000.00	42,000.00	42,000.00+	
Miscellaneous Expenses	12	3,046,600.00	3,950,000.00	3,950,000.00	903,400.00+	1,655,000.00
Total Overheads:		7,730,005.06	10,645,000.00	10,645,000.00	2,914,994.94+	3,190,000.00
Total Recurrent Expenditure		47,035,936.51	57,109,430.00	57,109,430.00	10,073,493.49+	51,577,584.93

ABIA STATE INDEPENDENT
ELECTORAL COMMISSION

HEAD: 444090201	SH					
Personnel Cost:	1	118,059,052.63	96,071,860.00	96,071,860.00	21,987,192.63-	111,133,862.16
Travel & Transport	2	787,500.00	2,000,000.00	2,000,000.00	1,212,500.00+	3,315,000.00
Utility	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	585,000.00	3,500,000.00	3,500,000.00	2,915,000.00+	
Maintenance of Office Funitures & Equipment	6	585,000.00	1,050,000.00	1,050,000.00	465,000.00+	
Maintenance of Vehicle & Capital Assets	7	225,000.00	3,100,000.00	3,100,000.00	2,875,000.00+	
Training & Staff Development	10	2,000,000.00	600,000.00	600,000.00	1,400,000.00-	
Entertainment & Hospitality	11		36,000.00	36,000.00	36,000.00+	
Travel & Transport	12	639,958.78	31,631,060.00	31,631,060.00	30,991,101.22+	2,535,000.00
Total Overheads:		4,822,458.78	41,947,060.00	41,947,060.00	37,124,601.22+	5,850,000.00
Total Recurrent Expenditure		122,881,511.41	138,018,920.00	138,018,920.00	15,137,408.59+	116,983,862.16

**SCHEDULE OF CONSOLIDATED REVENUE
FUND CHARGES**

ABIA STATE GOVERNMENT OF NIGERIA
 DETAILED REPORT
 CONSOLIDATED REVENUE FUND CHARGES
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Original Budget 11	Revised Budget 11	Variance % 2011	Actual 2010
CONSOLIDATED REVENUE FUND CHARGES						
PENSION AND GRATUITOIES						
HEAD: 431090201 SH						
Pension	1	4,268,529,905.62	1,800,000,000.00	1,800,000,000.00	137.14%-	2,242,420,094.68
Gratuities	2	270,000,000.00	120,000,000.00	120,000,000.00	125.00%-	
Arrears of Gratuities	3	20,000,000.00	287,000,000.00	287,000,000.00	93.03%+	
Arrears of Pension	4	192,689,000.00	360,000,000.00	360,000,000.00	46.48%+	
Sub-Total: 431090201		4,751,218,905.62	2,567,000,000.00	2,567,000,000.00	85.09%-	2,242,420,094.68
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%+	3,559,896.00
CRFC - Deputy Governor	2	3,113,676.00	3,908,520.00	3,908,520.00	20.34%+	3,113,676.00
CRFC - State Auditor General	4	5,204,657.15	5,532,880.00	5,532,880.00	5.93%+	1,247,638.40
CRFC - Auditor General for Local Gov't	5	5,204,658.14	5,802,610.00	5,802,610.00	10.30%+	934,709.77
CRFC - Chairman Civil Service Comm	7	3,571,581.68	5,000,760.00	5,000,760.00	28.58%+	5,010,255.60
CRFC - Members Civil Service Commission	8	11,664,640.64	16,604,830.00	16,604,830.00	29.75%+	4,095,840.00
CRFC - Chairman Local Gov't Service Comm.	9	1,097,690.40	1,547,330.00	1,547,330.00	29.06%+	
CRFC - Members Local Gov't Service Comm.	10	4,013,910.00	4,482,660.00	4,482,660.00	10.46%+	
State Universal Basic Education	15	49,600,000.00				
Sub-Total: 432090201		87,030,710.01	47,374,390.00	47,374,390.00	83.71%-	17,962,015.77
PUBLIC DEBT CHARGES						
HEAD: 433090201 SH						
Repmt of Commercial & Other Bank Loans	1	15,019,594,608.15				8,504,059,906.87
Repayment of External Loans	2	302,042,645.13				1,436,666,390.27
State Voucher & Liabil (Asset Sharing)	3					10,540,000.00
State Voucher & Liabilities	4	2,450,000.00				103,989,822.52
10% Internal Revenue to Local Govt.	9		2,000,000,000.00	2,000,000,000.00	100.00%+	40,000,000.00
Contingency Fund	10					
Sub-Total: 433090201		15,324,087,253.28	5,100,000,000.00	5,100,000,000.00	200.47%-	10,095,256,119.66
GENERAL SUMMARY						
Pension and Gratuities		4,751,218,905.62	2,567,000,000.00	2,567,000,000.00	85.09%-	2,242,420,094.68
Statutory Office Holder's Sal		87,030,710.01	47,374,390.00	47,374,390.00	83.71%-	17,962,015.77
Public Debt Charges		15,324,087,253.28	5,100,000,000.00	5,100,000,000.00	200.47%-	10,095,256,119.66
Total Consol Rev Fund Charges		20,162,336,868.91	7,714,374,390.00	7,714,374,390.00	161.36%-	12,355,638,230.11

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
GOVERNMENT HOUSE						
HEAD : 412090300						
SEPA						
HEAD: 412090301						
Personnel Cost	1	54,806,491.20	60,000,000.00	60,000,000.00	5,193,508.80+	98,297,944.50
Overhead Cost	2	651,404,304.00	20,000,000.00	20,000,000.00	631,404,304.00-	74,961,370.00
Sub-Total		706,210,795.20	80,000,000.00	80,000,000.00	626,210,795.20-	173,259,314.50
WATER BOARD						
HEAD: 412090302						
Personnel Cost	1	104,971,495.00	120,000,000.00	120,000,000.00	15,028,505.00+	63,237,969.00
Overhead Cost	2	37,999,250.13	60,000,000.00	60,000,000.00	22,000,749.87+	27,945,958.00
Sub-Total		142,970,745.13	180,000,000.00	180,000,000.00	37,029,254.87+	91,183,927.00
ASOPADEC						
HEAD: 412090303						
Personnel Cost	1	250,900,000.00	88,000,000.00	88,000,000.00	162,900,000.00-	
Overhead Cost	2	882,409,081.00	42,000,000.00	42,000,000.00	840,409,081.00-	
Sub-Total		1,133,309,081.00	130,000,000.00	130,000,000.00	1,003,309,081.00-	
SACA						
Personnel Costs	1		7,000,000.00	7,000,000.00	7,000,000.00+	
Overhead Costs	2		6,000,000.00	6,000,000.00	6,000,000.00+	
Total			13,000,000.00	13,000,000.00	13,000,000.00+	
Grand Total Subv.- 412090300		1,982,490,621.33	403,000,000.00	403,000,000.00	1,579,490,621.33-	264,443,241.50
412090300 : ABIA STATE PLANNING						
COMMISSOIN						
UNDP/UNICEF Secretariat						
Personnel Costs	1	9,441,957.70			9,441,957.70-	2,093,192.72
Overhead Costs	2	400,000.00	5,000,000.00	5,000,000.00	4,600,000.00+	
Total		9,841,957.70	5,000,000.00	5,000,000.00	4,841,957.70-	2,093,192.72
POVERTY REDUCTION						
HEAD : 412090300						
Overhead Cost	SH 2		20,000,000.00	20,000,000.00	20,000,000.00+	
Sub Total			20,000,000.00	20,000,000.00	20,000,000.00+	
UNDP						
HEAD : 412090300						
Overhead Costs	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Sub Total			1,000,000.00	1,000,000.00	1,000,000.00+	
NEPAD/APRM						
HEAD : 412090300						
Overhad Costs	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Sub Total			5,000,000.00	5,000,000.00	5,000,000.00+	
EU						
HEAD : 412090300						
Overhad Cosst	SH 2		1,000,000.00	1,000,000.00	1,000,000.00+	
Subtotal			1,000,000.00	1,000,000.00	1,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
GOVERNMENT HOUSE						
HEAD : 412090300						
SEPA						
HEAD: 412090301						
Personnel Cost	1	54,806,491.20	60,000,000.00	60,000,000.00	5,193,508.80+	98,297,944.50
Overhead Cost	2	651,404,304.00	20,000,000.00	20,000,000.00	631,404,304.00-	74,961,370.00
Sub-Total		706,210,795.20	80,000,000.00	80,000,000.00	626,210,795.20-	173,259,314.50
WATER BOARD						
HEAD: 412090302						
Personnel Cost	1	104,971,495.00	120,000,000.00	120,000,000.00	15,028,505.00+	63,237,969.00
Overhead Cost	2	37,999,250.13	60,000,000.00	60,000,000.00	22,000,749.87+	27,945,958.00
Sub-Total		142,970,745.13	180,000,000.00	180,000,000.00	37,029,254.87+	91,183,927.00
ASOPADEC						
HEAD: 412090303						
Personnel Cost	1	250,900,000.00	88,000,000.00	88,000,000.00	162,900,000.00-	
Overhead Cost	2	882,409,081.00	42,000,000.00	42,000,000.00	840,409,081.00-	
Sub-Total		1,133,309,081.00	130,000,000.00	130,000,000.00	1,003,309,081.00-	
SACA						
Personnel Costs	1		7,000,000.00	7,000,000.00	7,000,000.00+	
Overhead Costs	2		6,000,000.00	6,000,000.00	6,000,000.00+	
Total			13,000,000.00	13,000,000.00	13,000,000.00+	
Grand Total Subv.- 412090300		1,982,490,621.33	403,000,000.00	403,000,000.00	1,579,490,621.33-	264,443,241.50
412090300 : ABIA STATE PLANNING						
COMMISSION						
UNDP/UNICEF Secretariat						
Personnel Costs	1	9,441,957.70			9,441,957.70-	2,093,192.72
Overhead Costs	2	400,000.00	5,000,000.00	5,000,000.00	4,600,000.00+	
Total		9,841,957.70	5,000,000.00	5,000,000.00	4,841,957.70-	2,093,192.72
POVERTY REDUCTION						
HEAD : 412090300						
Overhead Cost	SH 2		20,000,000.00	20,000,000.00	20,000,000.00+	
Sub Total			20,000,000.00	20,000,000.00	20,000,000.00+	
UNDP						
HEAD : 412090300						
Overhead Costs	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Sub Total			1,000,000.00	1,000,000.00	1,000,000.00+	
NEPAD/APRM						
HEAD : 412090300						
Overhad Costs	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Sub Total			5,000,000.00	5,000,000.00	5,000,000.00+	
EU						
HEAD : 412090300						
Overhad Cosst	SH 2		1,000,000.00	1,000,000.00	1,000,000.00+	
Subtotal			1,000,000.00	1,000,000.00	1,000,000.00+	

**SCHEDULE OF SUBVENTION TO
PARASTATALS**

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2011

06/07/2012 17:31 Page: 2
Prepared by: Office Of The Accountant General

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
UNIDO	SH					
HEAD : 412090300						
Overhad Costs	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub Toal			2,000,000.00	2,000,000.00	2,000,000.00+	
UNITAL	SH					
HEAD : 412090300						
Overhad Costs	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub Total			2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL		9,941,957.70	38,000,000.00	38,000,000.00	28,058,042.30+	2,093,192.72
413090300 : OFFICE OF THE SSG						
SEMA						
HEAD : 413090300	SH					
Personnel Cost	1	200,000.00			200,000.00-	18,126,050.30
Overhad Cost	2	1,050,000.00	40,000,000.00	40,000,000.00	38,950,000.00+	600,000.00
Sub Total		1,250,000.00	40,000,000.00	40,000,000.00	38,750,000.00+	18,726,050.30
Grand Total: 413090206/9		1,250,000.00	40,000,000.00	40,000,000.00	38,750,000.00+	18,726,050.30
413090300 : BUREAU OF ECONOMIC AFFAIRS						
NIGERIAN NATIONAL VOLUNTEER SERVICE	SH					
Overhad Costs	2		3,000,000.00	3,000,000.00	3,000,000.00+	
Total			3,000,000.00	3,000,000.00	3,000,000.00+	
BUREAU OF SPECIAL SERVICES						
HEAD : 413090300						
Overhad Costs	2		8,400,000.00	8,400,000.00	8,400,000.00+	
Total			8,400,000.00	8,400,000.00	8,400,000.00+	
414090300 : HEAD OF SERVICE						
ABIA STATE PENSION BOARD	SH					
HEAD: 414090301						
Personnel Cost	1					175,636,333.43
Overhad Cost	2	476,000.00	6,000,000.00	11,000,000.00	10,524,000.00+	
Sub-Total		476,000.00	6,000,000.00	11,000,000.00	10,524,000.00+	175,636,333.43
Grand Total Para: 414090300		476,000.00	6,000,000.00	11,000,000.00	10,524,000.00+	175,636,333.43
415090300 : MINISTRY OF AGRICULTURE						
ADP						
HEAD: 415090301	SH					
Personnel Cost	1	227,000,000.00	200,000,000.00	200,000,000.00	27,000,000.00-	174,400,000.00
Overhad Cost	2	36,200,000.00	80,000,000.00	80,000,000.00	43,800,000.00+	46,000,000.00
Sub-Total 415090301		263,200,000.00	280,000,000.00	280,000,000.00	16,800,000.00+	220,400,000.00
SACLB						
HEAD: 415090302	SH					
Personnel Cost	1					23,000,000.00
Overhad Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total 415090302			2,000,000.00	2,000,000.00	2,000,000.00+	23,000,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 SUBVENTIONS TO PARASTATALS
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
ABIA GOLDEN CHICKEN OGWE						
HEAD: 415090303	SH					
Personnel Cost	1	1,500,000.00			1,500,000.00-	1,599,000.00
Overhead Cost	2	1,250,000.00	2,000,000.00	2,000,000.00	750,000.00+	1,010,000.00
Sub-Total 415090303		2,750,000.00	2,000,000.00	2,000,000.00	750,000.00-	2,609,000.00
SMALL HOLDER OIL PALM						
HEAD: 415090304	SH					
Personnel Cost	1	1,200,000.00			1,200,000.00-	2,100,000.00
Overhead Cost	2	1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	1,500,000.00
Sub-Total 415090304		3,000,000.00	3,000,000.00	3,000,000.00		3,600,000.00
ABIA CASHEW						
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+	
ABIA RUBER						
HEAD: 415090306	SH					
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total 415090306			2,000,000.00	2,000,000.00	2,000,000.00+	
Total Head 415090306		268,950,000.00	295,000,000.00	295,000,000.00	26,050,000.00+	249,609,000.00
417090300 : MINISTRY OF COMMERCE METALLUGICAL COMPLEX						
HEAD: 417090301	SH					
Personnel Cost	1	22,485,984.00	50,000,000.00	50,000,000.00	27,514,016.00+	20,616,352.00
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	200,000.00
Sub-Total 417090301		22,485,984.00	52,000,000.00	52,000,000.00	29,514,016.00+	20,816,352.00
Grand Total Subventions		22,485,984.00	52,000,000.00	52,000,000.00	29,514,016.00+	20,816,352.00
418090300: MINISTRY OF SCIENCE AND TECHNOLOGY INTERGRATED SKILL ACQUISITION CENTER ABA/UMUAHIA HEAD418090301						
Overhead Cost	2					200,000.00
Subv.- 418090301						200,000.00
RAW MATERIALS DISPLAY CENTRE UMUAHIA Head: 418090302						
ABIA STATE PRINTING & PUBLISHING COMPANY HEAD : 418090303						
Total Head 418090300						200,000.00
419090300: MINISTRY OF EDUCATION ABIA STATE UNIVERSITY HEAD: 419090301						
Personnel Cost	SH 1	1,650,000,000.00	3,500,000,000.00	3,500,000,000.00	1,850,000,000.00+	1,491,000,000.00
Overhead Cost	2	708,798,845.00			708,798,845.00-	1,223,699,482.00
Sub-Total: 419090301		2,358,798,845.00	3,500,000,000.00	3,500,000,000.00	1,141,201,155.00+	2,714,699,482.00
SECONDARY EDUCATION MANAGEMENT BOARD						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
HEAD: 419090302						
Personnel Cost	SH 1	2,493,906,121.49	2,700,000,000.00	2,700,000,000.00	206,093,878.51+	3,028,939,094.80
Overhead Cost	2	1,544,662,800.99	120,000,000.00	120,000,000.00	1,424,662,800.99-	12,751,215.00
Sub-Total: 419090302		4,038,568,922.48	2,820,000,000.00	2,820,000,000.00	1,218,568,922.48-	3,041,690,309.80
ABIA STATE POLYTECHNIC ABA						
HEAD: 419090303						
Personnel Cost	SH 1	475,000,000.00	1,000,000,000.00	1,000,000,000.00	525,000,000.00+	225,000,000.00
Overhead Cost	2	1,641,547,594.98			1,641,547,594.98-	1,334,331,830.64
Sub-Total: 419090303		2,116,547,594.98	1,000,000,000.00	1,000,000,000.00	1,116,547,594.98-	1,559,331,830.64
COLLEGE OF EDUCATION (TECH)						
HEAD: 419090304						
Personnel Cost	SH 1	228,000,000.00	400,000,000.00	400,000,000.00	172,000,000.00+	209,000,000.00
Overhead Cost	2	199,286,300.00			199,286,300.00-	87,897,473.00
Sub-Total: 419090304		427,286,300.00	400,000,000.00	400,000,000.00	27,286,300.00-	296,897,473.00
LIBRARY BOARD						
HEAD: 419090305						
Personnel Cost	SH 1	73,083,333.38	75,000,000.00	75,000,000.00	1,916,666.62+	63,750,000.02
Overhead Cost	2	2,454,674.00	10,000,000.00	10,000,000.00	7,545,326.00+	6,024,402.00
Sub-Total: 419090305		75,538,007.38	85,000,000.00	85,000,000.00	9,461,992.62+	69,774,402.02
AGENCY FOR MASS LITERACY						
HEAD: 419090306						
Personnel Cost	SH 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+	
ABSUBEB						
HEAD: 419090307						
Personnel Cost	SH 1	1,656,429,329.92	3,100,000,000.00	3,100,000,000.00	1,443,570,670.08+	3,150,766,769.10
Overhead Cost	2	632,348,000.00			632,348,000.00-	1,160,000.00
Sub-Total: 419090307		2,288,777,329.92	3,100,000,000.00	3,100,000,000.00	811,222,670.08+	3,151,926,769.10
ABIA STATE SCHOLARSHIP BOARD						
HEAD: 419090308						
Overhead Cost	SH 2		60,000,000.00	60,000,000.00	60,000,000.00+	
Sub-Total: 419090308			60,000,000.00	60,000,000.00	60,000,000.00+	
Grand Total Subv.- 419090300		11,305,516,999.76	10,968,600,000.00	10,968,600,000.00	336,916,999.76-	10,834,320,266.56
420090300: MINISTRY OF FINANCE						
POOLS BETTING GAMING & CASINO						
HEAD: 420090301						
Personnel Cost	SH 1					135,000.00
Overhead Cost	2	4,761,500.00	3,000,000.00	3,000,000.00	1,761,500.00-	4,181,500.00
Sub-Total: 420090301		4,761,500.00	3,000,000.00	3,000,000.00	1,761,500.00-	4,316,500.00
ABIA LOTORY						
Head: 420090300						
PROJECT INSURANCE BROKERS						
Head 420090300						
Sub Total						
Grand Total Subv.- 420090300		4,761,500.00	3,000,000.00	3,000,000.00	1,761,500.00-	4,316,500.00
423090300 : MINISTRY OF HEALTH						
ABIA STATE SPECIALIST HOSPITAL						
HEAD: 421090301						
Personnel Cost	SH 1	36,358,853.72	40,000,000.00	40,000,000.00	3,641,146.28+	8,508,460.15
Overhead Cost	2	23,731,271.52	6,000,000.00	26,000,000.00	2,268,728.48+	2,800,000.00

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	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Sub-Total: 423090301		60,090,125.24	46,000,000.00	66,000,000.00	5,909,874.76+	11,308,460.15
HOSPITAL MANAGEMENT BOARD						
HEAD: 423090302	SH					
Personnel Cost	1	594,000,000.00	640,000,000.00	640,000,000.00	46,000,000.00+	544,991,527.21
Overhead Cost	2	34,742,670.00			34,742,670.00-	65,031,863.00
Sub-Total: 423090302		628,742,670.00	640,000,000.00	640,000,000.00	11,257,330.00+	610,023,390.21
ABSUTH ABA						
Head: 423090303						
Personnel Cost	1	1,274,000,000.00	1,300,000,000.00	1,300,000,000.00	26,000,000.00+	939,026,704.00
Overhead Cost	2	112,159,816.00			112,159,816.00-	40,515,862.00
Sub total		1,386,159,816.00	1,300,000,000.00	1,300,000,000.00	86,159,816.00-	979,542,566.00
TB Centre						
Head: 423090304						
Personnel Cost	1	301,015.92			301,015.92-	
Overhead Cost	2		800,000.00	800,000.00	800,000.00+	
Sub Total		301,015.92	800,000.00	800,000.00	498,984.08+	
PLANNED PARENTHOOD FEDERATION						
Head: 423090303	SH					
Overhead Cost	2		360,000.00	360,000.00	360,000.00+	
Sub total 423090303			360,000.00	360,000.00	360,000.00+	
ABIA STATE ESSENTIAL DRUG SERVICES						
Head: 423090304						
Personnel Cost	1		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+	
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY						
Head: 423090306						
Personnel Cost	1	80,000,000.00	120,000,000.00	120,000,000.00	40,000,000.00+	
Sub Total		80,000,000.00	120,000,000.00	120,000,000.00	40,000,000.00+	
TRADITIONAL MEDICINE BOARD						
Head : 423090307						
Grand Total Subv.: 421090300		2,155,293,627.16	2,117,160,000.00	2,139,160,000.00	16,133,627.16-	1,600,874,416.36
424090300 : MINISTRY OF INFORMATION BROADCASTING COOPERATION OF ABIA STATE BCA						
HEAD: 424090301	SH					
Personnel Cost	1	166,000,000.00	300,000,000.00	300,000,000.00	134,000,000.00+	165,000,000.00
Overhead Cost	2	177,588,437.58			177,588,437.58-	363,666,856.00
Sub-Total: 424090301		343,588,437.58	300,000,000.00	300,000,000.00	43,588,437.58-	528,666,856.00
ABIA STATE PRINING & PUBLICATION						
HEAD: 424090302	SH					
Personnel Cost	1	24,557,736.38	32,000,000.00	32,000,000.00	7,442,263.62+	30,981,329.48
Overhead Cost	2					200,000.00
Sub-Total: 424090303		24,557,736.38	32,000,000.00	32,000,000.00	7,442,263.62+	31,181,329.48
Grand Total Subv. - 424090300		368,646,173.96	332,000,000.00	332,000,000.00	36,646,173.96-	590,086,891.43

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	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
ABIA STATE COUNCIL FOR ARTS & CULTURE						
HEAD : 424090311						
Personnel Costs	1	26,289,028.46	33,000,000.00	33,000,000.00	6,710,971.54+	
Overhead Costs	2	3,506,359.53			3,506,359.53-	
Total		29,795,387.99	33,000,000.00	33,000,000.00	3,204,612.01+	
TOURISM BOARD						
HEAD : 424090321						
Personnel Costs	1	5,606,642.24	10,000,000.00	10,000,000.00	4,393,357.76+	
Total		5,606,642.24	10,000,000.00	10,000,000.00	4,393,357.76+	
TOTAL HEAD : 424090300		35,402,030.23	43,000,000.00	43,000,000.00	7,597,969.77+	
425090300 : MINISTRY OF JUSTICE						
ABIA STATE LAW REVIEW COMMISSION						
HEAD: 425090301						
Personnel Cost	1	20,273,899.80	10,000,000.00	10,000,000.00	10,273,899.80-	15,689,652.14
Overhead Cost	2	3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	1,587,011.89
Sub-Total: 425090301		23,273,899.80	30,000,000.00	30,000,000.00	6,726,100.20+	17,276,664.03
LEGAL AID COUNCIL						
HEAD: 425090302						
Overhead Cost	2		750,000.00	750,000.00	750,000.00+	
Sub-Total: 425090302			750,000.00	750,000.00	750,000.00+	
STATUTORY FEE (BODY OF BUNCHS)						
HEAD: 425090303						
Overhead Cost	2		400,000.00	400,000.00	400,000.00+	
Sub-Total: 425090303			400,000.00	400,000.00	400,000.00+	
Grand Total Subv. - 425090300		23,273,899.80	31,150,000.00	31,150,000.00	7,876,100.20+	17,276,664.03
426090300 : MINISTRY OF LANDS AND SURVEY						
WORLD BANK (PIU)						
Head 426090301						
Overhead Cost	2		30,000,000.00	30,000,000.00	30,000,000.00+	
Sub total			30,000,000.00	30,000,000.00	30,000,000.00+	
MINISTRY OF URBAN RENUWAL OPEN SPACES DEVELOPMENT COMMISSION						
HEAD: 426090300						
Personnel Costs	1	13,672,094.32			13,672,094.32-	200,000.00
Overhead Costs	2	3,400,000.00	1,500,000.00	15,500,000.00	12,100,000.00+	200,000.00
Total Head :		17,072,094.32	1,500,000.00	15,500,000.00	1,572,094.32-	400,000.00
UMUAHIA CAPITAL DEVELOPMENT						
HEAD: 426090300						
Personnel Costs	1	52,910,379.68	25,000,000.00	25,000,000.00	27,910,379.68-	20,136,341.70
Total		68,569,882.19	25,000,000.00	39,000,000.00	29,569,882.19-	20,136,341.70
TOTAL		85,641,976.51	26,500,000.00	40,500,000.00	45,141,976.51-	20,536,341.70
428090300 : PUBLIC UTILITIES						
AB - RUWATSA						
HEAD: 428090301						

ABIA STATE GOVERNMENT OF NIGERIA
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	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Personnel Cost	1	5,790,082.74	20,000,000.00	20,000,000.00	14,209,917.26+	11,732,689.92
Overhead Cost	2	200,000.00	6,000,000.00	6,000,000.00	5,800,000.00+	400,000.00
Sub-Total: 428090301		5,990,082.74	26,000,000.00	26,000,000.00	20,009,917.26+	12,132,689.92
ABIA STATE WATER BOARD						
Head 428090302						
Grand Total Subv. - 428090300		5,990,082.74	26,000,000.00	26,000,000.00	20,009,917.26+	12,132,689.92
429090300 MINISTRY OF SPORT & SOCIAL DEVELOPMENT						
ABIA STATE SPORTS COUNCIL						
Head 429090301						
431090300: MINISTRY OF SPORT & SOCIAL DEVELOPMENT						
ABIA STATE SPORTS COUNCIL						
HEAD: 431090301						
Personnel Cost	SH 1	133,986,371.20	150,000,000.00	150,000,000.00	16,013,628.80+	126,805,792.00
Overhead Cost	2	6,863,000.00	60,000,000.00	60,000,000.00	53,137,000.00+	10,000,000.00
Sub-Total: 431090301		140,849,371.20	210,000,000.00	210,000,000.00	69,150,628.80+	136,805,792.00
EYIMBA FOOTBALL CLUB						
HEAD: 431090302						
Personnel Cost	SH 1	175,202,000.00	170,000,000.00	170,000,000.00	5,202,000.00-	244,897,000.00
Overhead Cost	2	316,415,000.00	600,000,000.00	1,050,000,000.00	733,585,000.00+	238,740,000.00
Sub-Total: 431090302		491,617,000.00	770,000,000.00	1,220,000,000.00	728,383,000.00+	483,637,000.00
ABIA WARRIOR FOOTBALL CLUB (OCHENDO BABES)						
HEAD: 431090303						
Personnel Cost	SH 1	50,000,000.00	110,000,000.00	110,000,000.00	60,000,000.00+	32,000,000.00
Overhead Cost	2	3,388,068.00	60,000,000.00	60,000,000.00	56,611,932.00+	27,370,114.00
Sub-Total: 431090303		53,388,068.00	170,000,000.00	170,000,000.00	116,611,932.00+	59,370,114.00
ABIA COMMET						
HEAD: 431090304						
Personnel Cost	SH 1		40,000,000.00	40,000,000.00	40,000,000.00+	2,000,000.00
Overhead Cost	2	4,000,000.00	30,000,000.00	30,000,000.00	26,000,000.00+	2,000,000.00
Sub-Total: 431090304		4,000,000.00	70,000,000.00	70,000,000.00	66,000,000.00+	2,000,000.00
YSOFON						
HEAD : 431090305						
Personnel Cost		3,500,000.00	6,000,000.00	6,000,000.00	2,500,000.00+	3,500,000.00
Overhead Cost		1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00+	500,000.00
Sub total 431090305		4,500,000.00	16,000,000.00	16,000,000.00	11,500,000.00+	4,000,000.00
Grand Total Subv. - 431090300		694,354,439.20	1,236,000,000.00	1,686,000,000.00	991,645,560.80+	685,812,906.00
MINISTRY OF TRANSPORT						
ABIA STATE TRANSPORT COOPERATION						
HEAD : 432090300						
Personnel Cost	SH 1	333,334.00			333,334.00-	1,333,334.00
Overhead Cost	2	318,477.00	6,000,000.00	6,000,000.00	5,681,523.00+	
Total : Head : 432090301		651,811.00	6,000,000.00	6,000,000.00	5,348,189.00+	1,333,334.00
ABIA STATE PASSENGER INSURANCE MANIFEST SCHEME (ASPIMS)						
HEAD : 432090302						
Personnel Costs	SH 1		30,000,000.00	30,000,000.00	30,000,000.00+	

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	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Total Head 432090302			30,000,000.00	30,000,000.00	30,000,000.00+	
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
ABIA STATE HOUSING & PROPERTY DEVELOPMENT CORPORATION						
HEAD: 433090301						
Personnel Cost	1	34,084,601.50	50,000,000.00	50,000,000.00	15,915,398.50+	34,079,601.50
Sub Total		34,084,601.50	50,000,000.00	50,000,000.00	15,915,398.50+	34,079,601.50
Grand Total Subv: 433090300		43,166,406.52	50,000,000.00	50,000,000.00	6,833,593.48+	62,633,443.31
434090300 : MINISTRY OF WOMEN AFFAIRS						
SKILL ACQUISITION CENTER						
HEAD: 434090301						
Personnel Cost	1	400,000.00			400,000.00-	800,000.00
Overhead Cost	2	1,100,000.00	7,600,000.00	7,600,000.00	6,500,000.00+	200,000.00
Sub-Total: 434090301		1,500,000.00	7,600,000.00	7,600,000.00	6,100,000.00+	1,000,000.00
CNWS						
HEAD : 434090302						
FIDA						
HEAD : 434090303						
Grand Total Subv. - 434090300		1,500,000.00	7,600,000.00	7,600,000.00	6,100,000.00+	1,000,000.00
435090300 : MINISTRY OF YOUTH & DEVELOPMENT						
YOUTH WOMEN CHRISTIAN ASSOCIATION						
HEAD : 435090301						
Personnel Cost	1					1,500,000.00
Overhead Cost	2		100,000.00	100,000.00	100,000.00+	500,000.00
Sub Total			100,000.00	100,000.00	100,000.00+	2,000,000.00
NIGERIAN GOLD AWARD ASSOCIATION						
HEAD : 435090302						
Overhead Cost			100,000.00	100,000.00	100,000.00+	
Sub Total			100,000.00	100,000.00	100,000.00+	
NYSC COUNCIL						
HEAD : 435090303						
Overhead Cost	2		6,000,000.00	6,000,000.00	6,000,000.00+	
Sub Total Head 435090303			6,000,000.00	6,000,000.00	6,000,000.00+	
MAN 'O' WAR						
HEAD : 435090304						
Sub Total Head 435090304			600,000.00	600,000.00	600,000.00+	
NATIONAL YOUTH COUNCIL OF NIGERIA (ABIA CHAPTER)						
HEAD : 435090305						

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	Note	Actual 2011	Budget 2011	Revised Budget 11	Variance 2011	Actual 2010
Personnel Cost	1	1,500,000.00			1,500,000.00-	
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub Total : Head 435090305		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	
ABIA YOUTH COUNCIL HEAD : 435090306	SH					
Overhead Cost	2		200,000.00	10,200,000.00	10,200,000.00+	
TOTAL HEAD : 435090305			200,000.00	10,200,000.00	10,200,000.00+	
BOYS BRIGADE HEAD : 435090307	SH					
Personnel Cost	2		300,000.00	300,000.00	300,000.00+	
TOTAL HEAD : 435090307			300,000.00	300,000.00	300,000.00+	
PHYSICALLY CHALLENGED YOUTH HEAD : 435090308	SH					
Overhead Costs	2		100,000.00	100,000.00	100,000.00+	
BOYS BRIGADE HEAD : 435090309	SH					
Overhead Costs	2		100,000.00	100,000.00	100,000.00+	
TOTAL HEAD : 435090309			100,000.00	100,000.00	100,000.00+	
YOUTH CHRISTIAN ASSOCIATION HEAD : 435090310	SH					
Overhead Costs	2		300,000.00	300,000.00	300,000.00+	
TOTAL HEAD : 43509010			300,000.00	300,000.00	300,000.00+	
YOUNG LEADERSHIP PROGRAMME HEAD : 435090311						
Overhead Costs			100,000.00	100,000.00	100,000.00+	
TOTAL HEAD : 435090311			100,000.00	100,000.00	100,000.00+	
GIRLS GUIDE BRIGADE HEAD : 435090312						
Overhead Costs			100,000.00	100,000.00	100,000.00+	
TOTAL HEAD : 435090313						
UNFDA LIVEHOOD CENTRE HEAD : 435090314	SH					
Overhead Costs	2		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL HEAD : 435090314			3,000,000.00	3,000,000.00	3,000,000.00+	
Total Subv.435090300		1,500,000.00	13,000,000.00	23,000,000.00	21,500,000.00+	2,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION HEAD : 439090300	SH					
Local Government Pension Board Overhead Costs	2		300,000,000.00	300,000,000.00	300,000,000.00+	
Total			300,000,000.00	300,000,000.00	300,000,000.00+	

**SCHEDULE OF CAPITAL RECEIPTS AND
EXPENDITURE**

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
CONTRIBUTION TO CDF						
HEAD: 551090201	SH					
MINISTRY OF FINANCE						
Transfer from CRF	1	30,179,120,040.00	30,179,120,040.00	30,179,120,040.00	0.00-	
Total		30,179,120,040.00	30,179,120,040.00	30,179,120,040.00	0.00-	
INTERNAL LOANS						
HEAD: 552090201	SH					
Loan from Commercial Banks	1	10,590,000,000.00			10,590,000,000.00+	8,600,000,000.00
Other Loans	2	5,722,247,256.62			5,722,247,256.62+	770,212,505.99
Total		16,312,247,256.62			16,312,247,256.62+	9,370,212,505.99
EXTERNAL LOANS						
HEAD: 553090201						
MINISTRY OF FINANCE						
World Bank Loans (HSDP II)	1	194,232,903.01	800,000,000.00	800,000,000.00	605,767,096.99-	732,994,190.22
Total		194,232,903.01	800,000,000.00	800,000,000.00	605,767,096.99-	732,994,190.22
GRANTS						
HEAD: 554090201	SH					
MINISTRY OF AGRICULTURE						
Federal Government Grant	1		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	
National Programme for Food Security (NPFs) ADP	2		109,390,540.00	109,390,540.00	109,390,540.00-	
CEEDS/GFN Project	3		760,000,000.00	760,000,000.00	760,000,000.00-	
CBNRMP/NDDC/RUMED/IFAD	4		400,000,000.00	400,000,000.00	400,000,000.00-	
Conditional Grant Scheme and FADAMA III/IDA Projects	5	178,334,284.75			178,334,284.75+	
Total		178,334,284.75	3,269,390,540.00	3,269,390,540.00	3,091,056,255.25-	
HEAD: 554090202						
MINISTRY OF EDUCATION						
Federal Government Grant for UBE	1	1,215,520,000.00	1,153,903,590.00	1,153,903,590.00	61,616,410.00+	
Total		1,215,520,000.00	1,153,903,590.00	1,153,903,590.00	61,616,410.00+	
HEAD: 554090203	SH					
MINISTRY OF FINANCE						
HEAD: 554090204						
ABIA STATE PLANNING COMMISSION	SH					
Grants from development Partners	1	323,218,004.00	5,000,000,000.00	5,000,000,000.00	4,676,781,996.00-	
Total		323,218,004.00	5,000,000,000.00	5,000,000,000.00	4,676,781,996.00-	
HEAD: 554090205						
MINISTRY OF HEALTH						
HIV/AIDS	1	53,238,500.00			53,238,500.00+	
Total		53,238,500.00			53,238,500.00+	
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 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actua 2011
HEAD: 450 - AGRICULTURE						
HEAD: 450090201						
MINISTRY OF AGRICULTURE						
Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	1	1,415,000.00	2,000,000.00	2,000,000.00	585,000.00+	
Empowering Abia Women through snail Production	2		500,000.00	500,000.00	500,000.00+	2,000,000.00
Raising of 1M Genetically Improved Hybrid Oil Palm Seedling	3	99,876,500.00	108,000,000.00	108,000,000.00	8,123,500.00+	20,000,000.00
Insurance of Micro Credit & 85 Farmers in the 17 L.G. Areas	4		15,000,000.00	15,000,000.00	15,000,000.00+	1,000,000.00
Slashing & Pruning of 160 Hectre of old Cashew Plantation	5		4,800,000.00	4,800,000.00	4,800,000.00+	890,015,625.00
Constr. of 1 Office Block/Warehouse & Renova. of the Dry Bay	6	5,235,500.00	5,500,000.00	5,500,000.00	264,500.00+	500,000.00
Procurement of (5 No) Agric Tractors & Implements	7		13,000,000.00	13,000,000.00	13,000,000.00+	
ADP	8	14,813,130.95	82,000,000.00	82,000,000.00	67,186,869.05+	
S.M.U (Raising 1million Cocoa Seedling	9	15,453,421.00	12,000,000.00	12,000,000.00	3,453,421.00-	
Farmers Census Analysis	10		3,000,000.00	3,000,000.00	3,000,000.00+	
Farmers Field School Programme on cocoa	11	2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	
Constr. of a Resting Bay at Cattle Control Post Lokpanta	12	4,930,000.00	10,000,000.00	10,000,000.00	5,070,000.00+	
National Conference	13		2,000,000.00	2,000,000.00	2,000,000.00+	100,000,000.00
Acquisition of Capital Asset (Tractor/Implemnets)	25					
Total		144,223,551.95	260,800,000.00	260,800,000.00	116,576,448.05+	1,013,515,625.00
TOTAL : HEAD 450 - AGRIC		144,223,551.95	260,800,000.00	260,800,000.00	116,576,448.05+	1,013,515,625.00
LIVESTOCK- MINISTRY OF AGRICULTURE						
HEAD: 451090201						
HEAD: 451 - LIVESTOCK						
Construction of (1No) Modern Abattoir for Abia State	1		40,000,000.00	40,000,000.00	40,000,000.00+	
Total			40,000,000.00	40,000,000.00	40,000,000.00+	
HEAD: 453 - FISHERY						
HEAD: 453090201						
MINISOTRY OF AGRICULTURE						
TOTAL HEAD:451 - FISHERIES						
HEAD: 453 - MANUFACTURING AND COMMERCE						
HEAD: 455090201						
MINISTRY OF COMMERCE/INDUSTRY						
Capacity Building (Acquisition of Capital Assets)	1	1,600,000.00	5,000,000.00	5,000,000.00	3,400,000.00+	
Industrial Estate Layout Development	2	45,800,000.00	10,000,000.00	10,000,000.00	35,800,000.00-	
Ovom	3		3,000,000.00	3,000,000.00	3,000,000.00+	
MSME (World Bank Assisted) Micro Finance	4		15,000,000.00	15,000,000.00	15,000,000.00+	
Renovation and Refurbishing of Zonal Offices	5	3,850,000.00			3,850,000.00-	
Metallurgical Complex Project Aba						
Total		51,250,000.00	33,000,000.00	33,000,000.00	18,250,000.00-	
HEAD:453 - SCIENCE & TECHNOLOGY						
HEAD:453090201						
MINISTRY OF SCIENCE & TECHNOLOGY						
Installation of 360 KVA Photo Voltaic (Solar energy Plant)	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Science and Technology Park Project (50 Hectares)	2	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	
Abia Tech Cluster Project (PACF Initiative)	3		20,000,000.00	20,000,000.00	20,000,000.00+	
ICT Empowerment Centre with Internet Facility	4		25,000,000.00	25,000,000.00	25,000,000.00+	1,000,000.00

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
Construction and Equipment of R & D Laboratory	5		20,000,000.00	20,000,000.00	20,000,000.00+	
Total		2,000,000.00	105,000,000.00	105,000,000.00	103,000,000.00+	1,000,000.00
TOTAL : HEAD 454 - MANUFACTURING & COMMERCE		53,250,000.00	138,000,000.00	138,000,000.00	84,750,000.00+	1,000,000.00
HEAD: 455 -ENERGY AND POWER						
HEAD: 455090201 SH						
MINISTRY OF PUBLIC UTILITIES & WATER						
Extention of Electricity to Rural Communities	1	54,960,790.00	108,716,000.00	108,716,000.00	53,755,210.00+	17,000,000.00
Purchase of Transformers	2	82,491,678.39	180,000,000.00	380,000,000.00	297,508,321.61+	575,300,000.00
Procurement of Drilling RIG and Accessories	3		100,000,000.00	100,000,000.00	100,000,000.00+	
UNICEF Assisted Abia State Rural Water	4	1,500,000.00	93,000,000.00	93,000,000.00	91,500,000.00+	18,700,000.00
Extension of Electricity to Rural Communities	5	10,000,000.00		150,000,000.00	140,000,000.00+	
Construction of Solarstreet Light/Fuelling the Generator Set	6	4,636,000.00		100,000,000.00	95,364,000.00+	
Purchase of HAIB Crane Vehicle/Equipment	7			50,000,000.00	50,000,000.00+	500,000.00
Procurement of Pumps/Surface and Subinvisibile	9	4,576,606.50			4,576,606.50-	2,000,000.00
Total		158,165,074.89	481,716,000.00	981,716,000.00	823,550,925.11+	613,500,000.00
HEAD:455 - ENERGY AND POWER						
HEAD:455090202 SH						
MINISTRY OF PETROLUUM & SOLID MINERAL DEVEVELOPMENT						
Acquisition of Capital Assets	1		15,000,000.00	15,000,000.00	15,000,000.00+	
Geological Survey & Production of Geological Maps	2		17,000,000.00	17,000,000.00	17,000,000.00+	
Geological Instructions	3		6,000,000.00	6,000,000.00	6,000,000.00+	
Laboratory Equipments	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Upgrading of Ministries Filling Station	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			48,000,000.00	48,000,000.00	48,000,000.00+	
HEAD:455 - ENERGY AND POWER						
HEAD: 455090203 SH						
MINISTRY OF COOPERATIVE & POVERTY REDUCTION						
Grant-in -Aid to 200 Communities Self Help Projects	1		40,000,000.00	40,000,000.00	40,000,000.00+	
Rehab. of decayed Infrastructural & Facility @ Alayi Dev. Ce	2		20,000,000.00	20,000,000.00	20,000,000.00+	
Rural Roads Rehabilitation and Feeder Roads	3		20,000,000.00	20,000,000.00	20,000,000.00+	
Poverty Reduction Scheme (Empowmnt of Loss Income Scheme)	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Micro Credit to Co-Operative Society	5		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of (34 in No.) Solar Power Satllite Water Scheme	6		150,000,000.00	150,000,000.00	150,000,000.00+	
Procurement of New Buldozer	7		85,000,000.00	85,000,000.00	85,000,000.00+	
Procurement of new Grader	8		40,000,000.00	40,000,000.00	40,000,000.00+	
Procurement of Lowbel	9		40,000,000.00	40,000,000.00	40,000,000.00+	
Total			455,000,000.00	455,000,000.00	455,000,000.00+	
TOTAL : HEAD 455 - POWER		158,165,074.89	984,716,000.00	1,484,716,000.00	1,326,550,925.11+	613,500,000.00
HEAD: 457 ROAD'S AND BRIDGE'S						
HEAD: 457090201 SH						
MINISTRY OF WORKS AND TRANSPORT						
Constuction of Greater Aba Drainage System	1	125,746,203.36	200,000,000.00	200,000,000.00	74,253,796.64+	1,500,000.00
Construction of Ezeugo Street Aba	2		6,000,000.00	6,000,000.00	6,000,000.00+	80,000,000.00
Construction of Okwu Avenu & Ikonne Street Aba	3		13,100,000.00	13,100,000.00	13,100,000.00+	981,500,000.00

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2010
Construction/Dualization of Aba-Owerri Road	4		500,000,000.00	815,850,760.00	815,850,760.00+	80,000,000.00
Rehabilitation of Omoba Road Ehere-Ukaegbu, Ogbo Hill, Aba	5	15,527,674.57	200,000,000.00	50,000,000.00	34,472,325.43+	
Rehabilitation of A & F, Lines Ariaria Market Road Aba	6	1,000,000.00	19,000,000.00	19,000,000.00	18,000,000.00+	12,000,000.00
Construction of Old Timber Street, Ariaria	7		20,000,000.00	20,000,000.00	20,000,000.00+	353,000,000.00
Constr. of Access Roads to Glass Fuss Factory up to 7up Junc	8	2,000,000.00	100,000,000.00	100,000,000.00	98,000,000.00+	80,000,000.00
Constr of Internal Roads of Timber & Allied Products Mkt Aba	9	4,200,000.00	270,000,000.00	70,000,000.00	65,800,000.00+	92,705,000.00
Reconstruction of Uratta Road, Aba	10	155,369,250.00	200,000,000.00	45,000,000.00	110,369,250.00-	151,000,000.00
Reconstruction/Dualization of Port-Harcourt Road, Aba	11		200,000,000.00	20,000,000.00	20,000,000.00+	854,500,000.00
Reconstruction of Udu Street, Aba	12	100,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00-	3,000,000.00
Construction of Ozuabam - Ndi Okereke-Arochukwu Road.	13	100,000,000.00	550,000,000.00	550,000,000.00	450,000,000.00+	30,000,000.00
Construction of Amangwu - Achara-Ihechiowa Road	14		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by Pass Road	15		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road	16		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Bende -Idima Abam Road	17	7,835,417.82	200,000,000.00	200,000,000.00	192,164,582.18+	
Construction of Obiene - Agbagwu Ring Road	18		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amaoji - Ohum - Imenyi Road	19		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amankalu - Alayi Akoli Imenyi Road	20		200,000,000.00	200,000,000.00	200,000,000.00+	
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, Igbera	22	1,753,937.50	20,000,000.00	20,000,000.00	18,246,062.50+	
Construction of Ugwu-Nkpa Amaegbuato Road	23		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way	24		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ofeke -Opkoroenyi Bende Road	25		100,000,000.00	100,000,000.00	100,000,000.00+	
Constructio of Ntigha-Mbawsi-Umuala Road	26		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Access Rd to Christ the King Children Cen. Ntigha	27		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Eketa- Amaka -Eziaba Road	28		150,000,000.00	150,000,000.00	150,000,000.00+	120,000,000.00
Construction of Nunya -Isuikwuato Road	29	100,000,000.00	150,000,000.00	150,000,000.00	50,000,000.00+	120,000,000.00
Construction of Uтуру Ring Road	30		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ariam Usaka Ikwano Ring Road	31	100,000,000.00	100,000,000.00	100,000,000.00		
Constr. of Amaoba-Nnono-Ndoro Oboro Rd with Spur to Ikputu	32	125,000,000.00	80,000,000.00	80,000,000.00	45,000,000.00-	
Construction of Umuaro- Nenu-Amachi Road	33		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ohanze-Ntighazu Abala - Ibeme 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		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Abiriba Junction - Etitama Nkporo Osso Edda Rd	37	5,000,000.00	150,000,000.00	150,000,000.00	145,000,000.00+	
Construction of Unity Garden/Osisioma Ring Road.	38	3,000,000.00	150,000,000.00	150,000,000.00	147,000,000.00+	2,000,000.00
Construction of Umugo-Ugwunagbo Road	39		100,000,000.00	100,000,000.00	100,000,000.00+	
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		96,000,000.00	96,000,000.00	96,000,000.00+	
Construction of Isieke-Ahiaeke Road with Spur to Cenotaph	42	20,000,000.00	2,000,000.00	2,000,000.00	18,000,000.00-	
Construction of Umuafia- Umuana Ahiake Road	43	50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+	10,200,000.00
Construction of Umuafia-World Bank - Low Cost Agbama Rd	44	125,000,000.00	200,000,000.00	200,000,000.00	75,000,000.00+	101,500,000.00
Construction of Uwalaka Ori - Ugba Amuzukwu Road	45	255,000,000.00	50,000,000.00	50,000,000.00	205,000,000.00-	
Construction of Enyiukwu/Afara Road	46	6,000,000.00	170,000,000.00	170,000,000.00	164,000,000.00+	
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	200,000,000.00	200,000,000.00	100,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
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 FOR THE YEAR ENDED 31/12/2011

Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
Expansion of Library Avenue/Ibiam Avenue Roads	49		10,000,000.00	10,000,000.00+	
Tile Paving of the Media of Umuahia/Umuwaya Roads	50	62,475,495.50	10,000,000.00	10,000,000.00	52,475,495.50-
Construction of Internet Roads of House of Assembly	51		10,000,000.00	10,000,000.00	10,000,000.00+
Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt Rd	52	235,000,000.00	200,000,000.00	200,000,000.00	35,000,000.00-
Construction of Link Road Btw World Bank Estate & Aba Road	53	4,495,373.59	40,000,000.00	40,000,000.00	35,504,626.41+
Construction of House of Assembly - Umuovom Road	54		24,000,000.00	24,000,000.00	24,000,000.00+
Construction of Nkata - Alike Umuahia Road	55	100,000,000.00	100,000,000.00	100,000,000.00	
Construction of Amaogwugwu - Umuahia - Umuekwule Road	56		150,000,000.00	150,000,000.00	150,000,000.00+
Rehabilitation of (9 in No.) Umuahia Township Road	57	100,000,000.00	100,000,000.00	100,000,000.00	
Erosion Control Works at Nkata Umuahia	58	1,000,000.00	50,000,000.00	50,000,000.00	49,000,000.00+
Construction of Nkata House of Assembly Road	59		52,000,000.00	52,000,000.00	52,000,000.00+
Construction of Afarakuwu Road	60	31,098,190.40	10,000,000.00	10,000,000.00	21,098,190.40-
Construction of Umuokwu-Ubaha-Umuhi Road	61		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Udekwa Close Aguiyi Ironsi Layout Umuahia	62		30,000,000.00	30,000,000.00	30,000,000.00+
Construction of Dual Carriageway Link Rd Btw New Govt Statio	63		150,000,000.00	150,000,000.00	150,000,000.00+
Construction of Ugwunchara Road	64		40,000,000.00	40,000,000.00	40,000,000.00+
Reconstruction/Dualization Umuahia-Ibakala Road	65	336,523,152.60	100,000,000.00	100,000,000.00	236,523,152.60-
Construction of Ieru-Lomara Nneato Road	66	90,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00+
Construction of Umuopara Ring Road	67		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Eke Ezianya Obulo Umuahia	68		400,000,000.00	400,000,000.00	400,000,000.00+
Reconstruction of Aba-Obikabia Road	69	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+
Grassing & Kerbing Control on the Median of Enugu/PortHarcou	70		80,000,000.00	80,000,000.00	80,000,000.00+
Grassing & Veg. Control on the Median of Enugu/Portcourt E/w	71	3,000,000.00	50,000,000.00	50,000,000.00	47,000,000.00+
Construction of Ururuka Street, Abayi	72		11,500,000.00	11,500,000.00	11,500,000.00+
Construc. of Udide-Aghor Road	73	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+
Construc. of Umuakanu-Umueze-Umuagu Road	74		200,000,000.00	200,000,000.00	200,000,000.00+
Construction of Umuimo-Arongwa Junction Road	75	13,087,641.88	100,000,000.00	100,000,000.00	86,912,358.12+
Construction of Mkorobe-Ohuru-Ohanku Road	76		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Uturu Ring Road	77	25,000,000.00	150,000,000.00	284,304,130.00	25,000,000.00-
Construction of Umuola-Ehere-Ukaegbu Ogborhill	78	5,000,000.00	100,000,000.00	100,000,000.00	279,304,130.00+
Construction of Amauhie-Umuakanu - Umuokohi Afuguri Road	79		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Amaeke-Akanu-Amekpu Item Road	80		100,000,000.00	100,000,000.00	100,000,000.00+
Const. of Federal College-Umuezeala-Umudem-Umuntu-Ahiakwu O	81		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Presbyterian Church Road Ehimiri	82		50,000,000.00	50,000,000.00	50,000,000.00+
Construction Ossa-Isingwu Road	83		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Leru-Ndiawa-Nkwoagu Road	84		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Nkwoagu-Umuaku Road	85		110,437,720.00	110,437,720.00	110,437,720.00+
Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road	86		92,358,280.00	92,358,280.00	92,358,280.00+
Maintenance of state Roads	87	208,424,144.06	1,100,000,000.00	1,500,000,000.00	1,291,575,855.94+
Construction of Umukabia Umuleokpuala-Ekeokwara Road	88		150,000,000.00	150,000,000.00	150,000,000.00+
Construction of Okpara Road Umuahia	89		200,000,000.00	200,000,000.00	200,000,000.00+
Construction of Umuahia-Umuelem Akwununu-Ohuhu Nsulu Road	90		200,000,000.00	200,000,000.00	200,000,000.00+
Construction of Ebem-Isiugwu Ndi Oji Road	91		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Obodiukwu Community Road	92		100,000,000.00	100,000,000.00	100,000,000.00+
Const. of 3 in No Road Umuana 1st Gate-IBB CIRA & Ahiaeka RD	93		100,000,000.00	100,000,000.00	100,000,000.00+
Construction of Umuoba Umuaro Road	94		100,000,000.00	100,000,000.00	100,000,000.00+

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2011

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Prepared by: Office Of The Accountant General

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
Constr of Kamalu Road by Latter Day Saints Umungasi Osisaom	95		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuba Emaede-Ndiolumbe Road (10K)	96		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuagu-Mbato Link Road	97	50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+	
Reconstructn of Umudiwa Autonomous Comm. Ring Roads (3.6KM)	98		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Internal Roads at Abia Polytechnic Permanent Site	99		150,000,000.00	150,000,000.00	150,000,000.00+	
Ikof Ekpen Road Junction	01		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Mbala-Umuaku Road	02		180,000,000.00	180,000,000.00	180,000,000.00+	
Construction of Amuda-Mbala-Mman R	03		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amuda-Lokpanta Road	04		95,000,000.00	95,000,000.00	95,000,000.00+	
Construction of Nkata-Mbom Road	05		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuovom-Okwu Eze House of Assembly Road	06		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Okwu-Eze Ochendo Bye Pass	07	250,000,000.00	40,000,000.00	40,000,000.00	210,000,000.00-	
Construction of Okwu-Eze Bende Road Umuahia	08	50,000,000.00	50,000,000.00	50,000,000.00		
Construction of Behold He Cometh Church Road UM North.	09		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ovoite Ring Road @ Mission Hill, Ossah	10		60,000,000.00	60,000,000.00	60,000,000.00+	
Construction of Ubakala-Ntigha-Isiala Ngwa (Old Road)	11	5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	
Construction of Samek Road, Aba	12		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Office Block MOW Quarters	13		50,000,000.00	50,000,000.00	50,000,000.00+	
Reconstruction of Oba Omaghuzo Amaogudu Road, Abiriba (2km)	14		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuaro-Ntigha-Umuananu-Umunkiri Ekwereazu	15		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Kamalu/Uzukwu Road Aba	16		100,000,000.00	100,000,000.00	100,000,000.00+	
Ngboko-Itukpa	17		100,000,000.00	100,000,000.00	100,000,000.00+	
Asaga- Ndi Orieke Road	18		10,000,000.00	10,000,000.00	10,000,000.00+	
Ibeku-Amuru-Amator Road	19	100,000,000.00	10,000,000.00	10,000,000.00	90,000,000.00-	
Owu-Asa-Obegu Road	20		100,000,000.00	100,000,000.00	100,000,000.00+	
Owo-Asa-Umuadienwe Road	21		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Roads 4 & 6 Fed Low cost Housing Estate	22		100,000,000.00	100,000,000.00	100,000,000.00+	250,000,000.00
Maintenace of Aba Road	23	52,500,000.00	300,000,000.00	300,000,000.00	247,500,000.00+	
Amangwu-Erie Road	24		23,000,000.00	23,000,000.00	23,000,000.00+	
Umuvoma Ndiakata Owo-Elu Road	25		50,000,000.00	50,000,000.00	50,000,000.00+	
Expansion of Bende Road Umuahia	26			629,912,000.00	629,912,000.00+	
Rehabilitation of Brass/Faulks Road No. 1	28			257,727,850.00	257,727,850.00+	
Rehabilitation of Umuojima Umule & Umuocham Rd No. 2	29			84,086,430.00	84,086,430.00+	
Link Road Ikot-Ekpen Abia Newspaper	30			268,352,920.00	268,352,920.00+	
Women Development Centre	31			84,000,000.00	84,000,000.00+	
Dualization of Old Umuahia Ubakala Road No 4	32			1,116,419,490.00	1,116,419,490.00+	
Reconstruction/dualization of Aba Owerri Rd Aba Phase 2	33			849,500,000.00	849,500,000.00+	
Rehabilitation of Aba-Umuahi New Road (Ururuka Road)	34			500,000,000.00	500,000,000.00+	
Asphat Overlay of Ossah	35			100,000,000.00	100,000,000.00+	
Reconstruction of Amaeke-Afarata Ibeku Road Washout Umuahia	36			80,000,000.00	80,000,000.00+	
Rehabilitation of Washout Along East Street by Ogbor Hill Ab	37			50,900,000.00	50,900,000.00+	
Construction of Umuhu Ezechi Road	38			100,000,000.00	100,000,000.00+	
Construction of Osisoma Modern Park	39			40,000,000.00	40,000,000.00+	
Construction of Ndago Afara Road	40			55,000,000.00	55,000,000.00+	
Construction of Amuzukwu Ugba Road	41			90,000,000.00	90,000,000.00+	
Construction of Iyenyi-Okwuenyi Road	42			200,000,000.00	200,000,000.00+	
Construction of Amuzukwu Ori Mbom Road	43			150,000,000.00	150,000,000.00+	
Construcion of Nkatta Alike Nkpa Road	44			100,000,000.00	100,000,000.00+	
Total		3,325,036,481.28	15,414,396,000.00	21,285,449,580.00	17,960,413,098.72+	6,584,521,996.40

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
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 FOR THE YEAR ENDED 31/12/2011

Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
TOTAL : HEAD 457 ROAD & BRIDGES					
	3,325,036,481.28	15,414,396,000.00	21,285,449,580.00	17,960,413,098.72+	6,584,521,996.40
HEAD : 457090202					
MINISTRY OF TRANSPORT					
Abia State Transport Loan Scheme		50,000,000.00	50,000,000.00	50,000,000.00+	
Acquisition & Installation of Road Furniture		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase of (3 in No) Vehicle	100,000,000.00	10,000,000.00	10,000,000.00	90,000,000.00-	
Purchase of (3 in No) Ambulance and First Aid Kit for Accident		5,000,000.00	5,000,000.00	5,000,000.00+	
Reconstruction/ Rehabilitation of Fire Service Station		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement (of 3 in No) Fire Engines		50,000,000.00	50,000,000.00	50,000,000.00+	
Install. of Central Fire Control Detection & Alarm Sys in Um		55,000,000.00	55,000,000.00	55,000,000.00+	
Acquisition of Diagnostic Equipmt for Min. of Trans. W/Shop		13,000,000.00	13,000,000.00	13,000,000.00+	
Acquisition of (4 in no) Tow Van		35,000,000.00	35,000,000.00	35,000,000.00+	
Abia Transport Company (Purchase of 50 Buses)		300,000,000.00	300,000,000.00	300,000,000.00+	
TOTAL HEAD 457090202	100,000,000.00	578,000,000.00	578,000,000.00	478,000,000.00+	
HEAD: 458 EDUCATION					
HEAD: 458090201					
MINISTRY OF EDUCATION					
Construction of 3 Library blocks in the 3 Senatorial Zones		9,000,000.00	9,000,000.00	9,000,000.00+	
Construction of National School Census	1,500,000.00	3,000,000.00	3,000,000.00	1,500,000.00+	1,500,000.00
Renovation of 51 Schools (3 Per LGA) in the State		30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00
Establishment of Education Resource Centre		10,000,000.00	10,000,000.00	10,000,000.00+	
Conversion of 3 Secondary Schools into Tech. Colleges		22,000,000.00	22,000,000.00	22,000,000.00+	250,000,000.00
Accommodation for Zonal Offices		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Library Board		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State College of Education (Technical) Arochukuwu		150,000,000.00	150,000,000.00	150,000,000.00+	
Abia State Polytechnic Aba		400,000,000.00	400,000,000.00	400,000,000.00+	6,000,000.00
Abia State Universal Basic Education Board	1,095,163,037.37	100,000,000.00	100,000,000.00	995,163,037.37-	
Abia State University, Uturu		612,500,000.00	612,500,000.00	612,500,000.00+	
Adult & Non-Formal Education		6,000,000.00	6,000,000.00	6,000,000.00+	
Secondary Educational Management Board		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets (Abia State Scholarship Board)		6,000,000.00	6,000,000.00	6,000,000.00+	
State Counterpart Funding for ETF Project		10,000,000.00	10,000,000.00	10,000,000.00+	
State Contribution to Primary Schools	1,500,000.00			1,500,000.00-	300,000,000.00
Construction of 3 Room Office Library/Water Tank					
Total	1,098,163,037.37	1,488,500,000.00	1,488,500,000.00	390,336,962.63+	567,500,000.00
TOTAL : HEAD 457 - EDUCATION	1,098,163,037.37	1,488,500,000.00	1,488,500,000.00	390,336,962.63+	567,500,000.00
HEAD: 459 HEALTH					
HEAD: 459090201					
MINISTRY OF HEALTH					
Rehabilitation of Equipment of 3 General Hospital		40,000,000.00	40,000,000.00	40,000,000.00+	1,000,000.00
Rehabilitation of Equipment of Psychiatric Hospital		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Class Room Blocks @ School of Nursing & Midwifery A		50,000,000.00	50,000,000.00	50,000,000.00+	
Immunization (Supplemental & Routine)	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	1,500,000.00
Malaria Control	10,455,000.00	15,000,000.00	15,000,000.00	4,545,000.00+	200,000,000.00
Procurement of Office & Hospital Equipmnts	1,500,000.00	20,000,000.00	20,000,000.00	18,500,000.00+	
Rehabilitation of Leprosy Ward		10,000,000.00	10,000,000.00	10,000,000.00+	
Onchocerciasis Control		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 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
Production of 2011-2014 HMIS Form for Data Collection	9		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Kitchen & Food Store for Sch. of Midwifery Amacha	10		15,000,000.00	15,000,000.00	15,000,000.00+	159,000,000.00
Abia State University Teaching Hospital	11	25,000,000.00	318,000,000.00	318,000,000.00	293,000,000.00+	
Abia State College of Health Technology, Aba	12		150,000,000.00	150,000,000.00	150,000,000.00+	
Abia State Hospital Management Board	13		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia Specialist Hospital & Diagnostic Centre, Umuahia	14	96,612,661.60	300,000,000.00	794,088,000.00	697,475,338.40+	
Comprehensive Health Care/Primary Laboratory	15			10,000,000.00	10,000,000.00+	
Anti-Retroviral Therapy (HIV Treatment)	16	53,238,500.00			53,238,500.00-	
Total		188,806,161.60	978,000,000.00	1,482,088,000.00	1,293,281,838.40+	361,500,000.00
TOTAL HEAD 459 - HEALTH		188,806,161.60	978,000,000.00	1,482,088,000.00	1,293,281,838.40+	361,500,000.00

HEAD 460 SOCIAL SERVICE
INFORMATION

HEAD: 460090201

SH

MINISTRY OF INFORMATION
CULTURE & TOURISM

Government Press	1	19,866,489.33	5,000,000.00	5,000,000.00	14,866,489.33-	31,400,000.00
Procurement of Video Production & Post Production	2		3,000,000.00	3,000,000.00	3,000,000.00+	
Procurement of Film Library Equipment	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Public Address System	4	3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	
Government Information Publications	5	8,565,000.00	50,000,000.00	50,000,000.00	41,435,000.00+	
Procurement of Equipment that will take off in three Zonal Inf	6		3,000,000.00	3,000,000.00	3,000,000.00+	
Broadcasting Corporation of Abia State (BCA)	7	50,000,000.00	147,000,000.00	147,000,000.00	97,000,000.00+	
Abia Newspapers & Publishing Corporation	8	14,500,000.00	80,000,000.00	80,000,000.00	65,500,000.00+	
Acquisition of Capital Assets	12	9,000,000.00			9,000,000.00-	
Government Publicity	14	26,875,000.00			26,875,000.00-	
Total		131,806,489.33	308,000,000.00	308,000,000.00	176,193,510.67+	31,400,000.00
TOTAL : HEAD 460 INFORMANTION		131,806,489.33	460,000,000.00	460,000,000.00	328,193,510.67+	31,400,000.00

HEAD: 461 - SPORT & SOCIAL
DEVELOPMENT

HEAD: 461090201

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Construction of Standard Stadium @ The State Capital Umuahia	1		857,848,590.00	857,848,590.00	857,848,590.00+	
Construction of Sports Stadium for Abia North Zone	2		500,000,000.00	500,000,000.00	500,000,000.00+	
Upgrading & Installation of Flood Light @ Enyimba Stadium	3		30,000,000.00	30,000,000.00	30,000,000.00+	
Acquisition of Capital Assets	4		10,000,000.00	10,000,000.00	10,000,000.00+	
construction of Office Block for Sports Council/Hostel	5		100,000,000.00	100,000,000.00	100,000,000.00+	
International Competitions CAF, CAP, IAAF, Etc	6		70,000,000.00	70,000,000.00	70,000,000.00+	
Provision of Sports Equipmt for Sports Council	7		30,000,000.00	30,000,000.00	30,000,000.00+	
National Sports Festival	8		30,000,000.00	30,000,000.00	30,000,000.00+	
Regrassing of Umuahia Township Stadium	9		20,000,000.00	20,000,000.00	20,000,000.00+	
Football Academy	10		20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00
Upgrading of Umuahia Township Stadium	12					
Total		3,500,000.00	1,667,848,590.00	1,667,848,590.00	1,664,348,590.00+	5,000,000.00

HEAD: 461 - SOCIAL SERVICE
YOUTH DEVELOPMENT

ABIA STATE GOVERNMENT OF NIGERIA
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 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2010
HEAD:461090202						
MIN OF YOUTH DEVELOPMENT						
Abia Youth Job Creation Project	1		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Youth Centre /Village Complex	2		100,000,000.00	100,000,000.00	100,000,000.00+	
Reconstruction of Office Block With Conference Hall	3		50,000,000.00	50,000,000.00	50,000,000.00+	
Acquisition of Capital Assets	4		6,000,000.00	6,000,000.00	6,000,000.00+	
Total			356,000,000.00	356,000,000.00	356,000,000.00+	
HEAD:461 SOCIAL SERVICE						
WOMEN AFFAIRS						
HEAD: 461090203						
MINISTRY OF WOMEN AFFAIRS						
Construction of Capital Assets For Women Development Centre	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Remand Homes in Aba	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Amusement Centre Umuahia	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Special Projects /Activities	5	35,680,000.00	50,000,000.00	50,000,000.00	14,320,000.00+	5,000,000.00
Total		35,680,000.00	80,000,000.00	80,000,000.00	44,320,000.00+	5,000,000.00
TOTAL : HEAD 461- SOCIAL DEVELOPMENT		39,180,000.00	2,103,848,590.00	2,103,848,590.00	2,064,668,590.00+	10,000,000.00
HEAD: 452 ENVIRONMENT						
HEAD: 452090201						
MINISTRY OF ENVIRONMENT						
Flood Control/Disilting Works General (Aba & Umuahia)	1	56,000,000.00	200,000,000.00	200,000,000.00	144,000,000.00+	21,460,560.00
Forest Development Protection, Regeneration & Afforestation	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Urban Beautification & Green Belts	3	11,120,000.00	30,000,000.00	30,000,000.00	18,880,000.00+	5,870,000.00
Erosion Control (Gully Erosion in the State)	4	27,310,000.00	445,000,000.00	445,000,000.00	417,690,000.00+	5,000,000.00
Procurement of Knapsack Sprayer and Fumigation	5		5,000,000.00	5,000,000.00	5,000,000.00+	5,500,000.00
Abia State Zoological Garden (Z00)	6		10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00
Desilting of Gurtters and Drainages	9					
TOTAL		94,430,000.00	700,000,000.00	700,000,000.00	605,570,000.00+	38,830,560.00
HEAD: 456 HOUSING AND URBAN DELOPMENT						
HEAD: 456090201						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Construction of Abia State Secretariat Complex (Umuahia)	1	519,056,000.00	300,000,000.00	1,700,000,000.00	1,180,944,000.00+	48,553,618.50
Construction(Additional 4 in No)Duplex @ Commissioners Qtrs	2	14,602,665.29	20,000,000.00	10,000,000.00	4,602,665.29-	1,700,000.00
Construction of 1000 Housing Units for Low Income Workers	3		100,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00
Construction/Maintenance of Public Buildings in the State	4	196,350,311.38	300,000,000.00	350,000,000.00	153,649,688.62+	617,743,185.60
Construction of Auditorium Complex @ ABSUTH Aba	5	1,628,663.70	300,000,000.00	150,000,000.00	148,371,336.30+	23,451,520.00
Abia State Housing and Property Development Corporation	6	1,105,250.00	900,000,000.00	50,000,000.00	48,894,750.00+	2,000,000.00
Construction of Ultra-Modern Hall in the State Capital	7	2,000,000.00		615,000,000.00	613,000,000.00+	3,000,000.00
Construction of 26 Legislative Building	8	50,000,000.00	200,000,000.00	20,000,000.00	30,000,000.00-	1,500,000.00
Renovation of Abia House Abuja	9			150,000,000.00	150,000,000.00+	
Renovation of Liaison Office and Governor's Lodge Abuja	11			20,000,000.00	20,000,000.00+	1,000,000.00
Isieke Housing Estate	12			120,000,000.00	120,000,000.00+	
Fencing of New Goernment House Umuahia	13			175,000,000.00	175,000,000.00+	
Construction of Office Block and Gate House for Min of Justi	14			132,000,000.00	132,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
SCHEDULE OF CAPITAL EXPENDITURE
FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2010
Construction of Ultra-Modern Office Complex for BCA	15			217,100,000.00	217,100,000.00+	
Construction of a High Court Building Umuahia	16			132,000,000.00	132,000,000.00+	
Construction of Customary Court of Appeal Umuahia	17	2,500,000.00		62,000,000.00	59,500,000.00+	17,000,000.00
Construction of Auditorium Complex at ABSUTH, Aba	18			141,000,000.00	141,000,000.00+	
Construction of Office Block for Ministry of Lands	20					1,000,000.00
TOTAL: HOUSING & URBAN DEVELOPMENT		1,065,453,027.96	2,120,000,000.00	3,469,100,000.00	2,403,646,972.04+	719,448,324.10
HEAD: 462 - WATER RESOURCE & SUPPLY						
HEAD: 462090201						
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES SH						
Provision of Water Scheme to Various H/Estate in the State	1	10,481,647.64	120,000,000.00	120,000,000.00	109,518,352.36+	
Procurement of Drilling Rig And Accessories	2	500,000.00	100,000,000.00	100,000,000.00	99,500,000.00+	2,200,000.00
Payment of Counterpart Fund (for Specific Water Proj In State)	4	1,000,000.00			1,000,000.00-	3,000,000.00
Construction of New Water Scheme for Rural and Urban Dev.	5	500,000.00			500,000.00-	
Procurement of Water Treatment Chemicals	6	16,200,000.00			16,200,000.00-	14,200,000.00
Procurement of Pipes and Submersible Pumps World Bank	10	1,000,000.00			1,000,000.00-	1,500,000.00
TOTAL		29,681,647.64	220,000,000.00	220,000,000.00	190,318,352.36+	20,900,000.00
HEAD: 462 WTER RESOURCES & SUPPLY						
HEAD: 462090201						
WTAER BOARD						
Procurement of Various Sizes of Submersible Pumps	1		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement of Cables	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of Generating Set (for Various Scheme)	3		91,000,000.00	91,000,000.00	91,000,000.00+	
Provision of Diesel & Lubricant (Various Water Scheme)	4		423,000,000.00	423,000,000.00	423,000,000.00+	
Maintenance of Pipelines (Various Water Scheme)	5		30,000,000.00	30,000,000.00	30,000,000.00+	351,000,000.00
Water Treatment Chemical and Reagent	6		200,000,000.00	200,000,000.00	200,000,000.00+	
Reticulation of World Bk, Commissioners Quarters, Ehimiri & L	7		50,000,000.00	50,000,000.00	50,000,000.00+	
Rehabilitation of 22 Water Schemes	8		30,000,000.00	30,000,000.00	30,000,000.00+	
TOTAL:			879,000,000.00	879,000,000.00	879,000,000.00+	351,000,000.00
HEAD: 463 SURVEY AND MAPPING						
HEAD: 463090201						
MOIN OF LANDS0 & SURVEY SH						
Procurement of Survey Tools and Other Equipments	1		47,000,000.00	47,000,000.00	47,000,000.00+	6,000,000.00
Payment of Land Compensation for Crops and Economic Tress	2	20,000,000.00	110,000,000.00	110,000,000.00	90,000,000.00+	
10% Value for Professional Valuers	3		11,000,000.00	11,000,000.00	11,000,000.00+	
Parcellation/Implementation of Layouts	4		110,200,000.00	110,200,000.00	110,200,000.00+	
Provision of Accomodation and Further Security	5	11,000,000.00	24,600,000.00	24,600,000.00	13,600,000.00+	
Project Implementation Unit (PIU)	6		20,000,000.00	20,000,000.00	20,000,000.00+	
Total		31,000,000.00	322,800,000.00	322,800,000.00	291,800,000.00+	6,000,000.00
TOTAL: HEAD 463 - SURVEY & MAPPING		31,000,000.00	322,800,000.00	322,800,000.00	291,800,000.00+	6,000,000.00

HEAD: 464 - ABIA STATE
LEGISLATURE
HEAD: 464090201

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011	
ABIA STATE HOUSE OF ASSEMBLY						
Purchase of vehicles (Pool Cars for Abia H/Committee)	1	70,000,000.00	500,000,000.00	500,000,000.00	430,000,000.00+	10,000,000.00
Construction Projects in 24 Constituency	2		480,000,000.00	480,000,000.00	480,000,000.00+	
Construction of 30 Rooms Constituency Office Block	3		115,000,000.00	115,000,000.00	115,000,000.00+	
Development Project/Acquisition of Capital Assets	4	23,000,000.00	108,100,000.00	108,100,000.00	85,100,000.00+	
Renovation of Deputy Speaker's Residence	5		11,500,000.00	11,500,000.00	11,500,000.00+	380,000,000.00
Establishment of the Abia State House Service Commission	6		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase of Office Furniture	7	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+	28,000,000.00
Landscaping of Abia State House of Assembly	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Library Development for House of Assembly	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Provision of Digital Press	10		2,000,000.00	2,000,000.00	2,000,000.00+	
Renovation of Office Block in Abia State House of Assembly	11		20,000,000.00	160,000,000.00	160,000,000.00+	
Construction of Guest House @ Speaker's Resident	12		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		103,000,000.00	1,358,600,000.00	1,498,600,000.00	1,395,600,000.00+	418,000,000.00

TOTAL : HEAD464 - LEGISLATURE

HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD 465090201

SH	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011	
OFFICE OF THE EXECUTIVE GOVERNOR						
Acquisition of Capital Assets (Purchase of Veh. & Other Assets)	1	512,441,276.72	2,600,000,000.00	2,600,000,000.00	2,087,558,723.28+	177,496,050.00
Abia State Environment Protection Agency (ASEPA)	2	1,040,580,184.88	1,184,499,000.00	1,468,999,000.00	428,418,815.12+	954,069,314.91
Development/Establishment & Installation of Biometrics	3	9,500,000.00			9,500,000.00-	
Government Publicity	4	74,620,000.00	1,000,000,000.00	1,000,000,000.00	925,380,000.00+	846,412,100.00
Abia State Oil Producing Development Comm.(ASOPADEC)	5		790,200,000.00	790,200,000.00	790,200,000.00+	
Abia State Agency for the Control of Adis (SACA)	6		6,000,000.00	46,000,000.00	46,000,000.00+	
TOTAL		1,637,141,461.60	5,580,699,000.00	5,905,199,000.00	4,268,057,538.40+	1,977,977,464.91

HEAD:465 GENERAL
 ADMINISTRATION
 HEAD:465090202

SH	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011	
DEPUTY GOVERNOR'S OFFICE						
Purchase of Gen Set	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of Generator House	2		2,500,000.00	2,500,000.00	2,500,000.00+	
Renovation of Office Complex	3		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets	4	37,517,853.25	14,000,000.00	14,000,000.00	23,517,853.25-	8,400,000.00
Acquisition of Capital Assets	8					2,000,000.00
TOTAL		37,517,853.25	41,500,000.00	41,500,000.00	3,982,146.75+	10,400,000.00

HEAD:465 GENERAL
 ADMINISTRATION
 HEAD:465090204

SH	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011	
ABIA STATE PLANNING COMMISSION						
Acquisition of Capital Asset	1		10,000,000.00	10,000,000.00	10,000,000.00+	
UNFPA Government Countpart Cash Contribution	2	14,549,420.00	75,000,000.00	75,000,000.00	60,450,580.00+	
UNICEF Assisted Programme GCCC Funding	3	1,737,394.00	60,000,000.00	60,000,000.00	58,262,606.00+	
Poverty Reduction Counterpart Fund	4	5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	5,000,000.00
State Statistical Agency	5		35,000,000.00	35,000,000.00	35,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actua 2010
Counterpart-Funding for CGS - MDGs Project	6	307,931,190.00	1,200,000,000.00	1,200,000,000.00	892,068,810.00+	
IFAD FGN Community Based National Resource MGT Programme NDDC/FGN/IFAD	7		59,000,000.00	59,000,000.00	59,000,000.00+	
FADAMA III/IDA Project	8		200,000,000.00	200,000,000.00	200,000,000.00+	
ABIA HSDP II	9	200,334,284.75	58,300,000.00	58,300,000.00	142,034,284.75-	12,000,000.00
RUMED/IFAD	10	194,232,903.01	60,000,000.00	60,000,000.00	134,232,903.01-	
ASPC World Bank P.I.U	11		32,000,000.00	32,000,000.00	32,000,000.00+	
Tuberculosis and Leprosy Control Programme	12		20,000,000.00	20,000,000.00	20,000,000.00+	
Invertetin (DT)	13		3,000,000.00	3,000,000.00	3,000,000.00+	
CSDP	14		2,500,000.00	2,500,000.00	2,500,000.00+	
Computerisation of Budget & Accounts Department	15		100,000,000.00	100,000,000.00	100,000,000.00+	
Songhai Integrated Farms	16		50,000,000.00	50,000,000.00	50,000,000.00+	35,000,000.00
Design and Construction of Office Building	17		20,000,000.00	20,000,000.00	20,000,000.00+	
UNITAR	18		75,000,000.00	75,000,000.00	75,000,000.00+	
UNDP Counterpart Cash Contribution	19		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00
Consultancy Services	20		50,000,000.00	50,000,000.00	50,000,000.00+	
Establishment of Abia State Data Bank	21		700,000,000.00	700,000,000.00	700,000,000.00+	
Installation of Internet Infrastructure	22		35,000,000.00	35,000,000.00	35,000,000.00+	
Purchase of Computers and Accessories	23		10,000,000.00	10,000,000.00	10,000,000.00+	
Survey of Infrastructure Facilities in Abia State	24		200,000,000.00	200,000,000.00	200,000,000.00+	
Community Economic Empowerment & Dev Strategy (CEEDS)	25		2,000,000.00	2,000,000.00	2,000,000.00+	
CN/BNRMP/RTEP/HSDP III/FADAMA	26		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia State GCCC to Policy Reform	27	15,000,000.00	121,600,000.00	121,600,000.00	106,600,000.00+	
Survey of SMI in Umuahia and Aba	28		966,038,610.00	966,038,610.00	966,038,610.00+	
Power Consumer Survey (Water)	29		2,000,000.00	2,000,000.00	2,000,000.00+	
Rural Access and Mobility Project (RAMP)	30		8,650,000.00	8,650,000.00	8,650,000.00+	
Community Based Social Programme	31	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
UNIDO (CFC)	32		20,000,000.00	20,000,000.00	20,000,000.00+	
Trade Mission	33		10,000,000.00	10,000,000.00	10,000,000.00+	
Preparation & Publication of Various State Policy	34		40,000,000.00	70,000,000.00	70,000,000.00+	
Purchase of Vehicle for State Monit. & Evalu of MDG Projects	35		10,000,000.00	10,000,000.00	10,000,000.00+	
Establishment & Equipment of ASOC Library	36		7,000,000.00	7,000,000.00	7,000,000.00+	
DFID - IGR Enhancement Programme in Abia State	37		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of Bore-hole for ASPC & the Development House	38		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of (10 in NO) Refrigerator for Directors & Deputy	39	1,000,000.00	4,500,000.00	4,500,000.00	3,500,000.00+	
Conduct of State Economic Summit	41	7,500,000.00	750,000.00	100,750,000.00	93,250,000.00+	
	42			60,000,000.00	60,000,000.00+	
TOTAL		757,285,191.76	4,599,338,610.00	4,789,338,610.00	4,032,053,418.24+	72,000,000.00
HEAD: 465 GENERAL ADMINISTRATION HEAD:465090						
SH						
OFFICE OF THE S.S.G						
Acquisition of Capital Assets	1		10,000,000.00	10,000,000.00	10,000,000.00+	2,450,000.00
TOTAL			10,000,000.00	10,000,000.00	10,000,000.00+	2,450,000.00
HEAD:465 GENERAL ADMINISTRATION HEAD:465090205						
SH						
OFFICE OF THE HEAD OF SERVICE						
Acquisition Capital Assets	1	20,000,000.00	603,000.00	603,000.00	19,397,000.00-	
Construction of New Office Building	2	20,000,000.00	20,000,000.00	20,000,000.00		
Construction of Drainage at the Office of the Head of Servic	3		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL		40,000,000.00	25,603,000.00	25,603,000.00	14,397,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actua 2010
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090206						
SPECIAL SERVICES BUREAU						
Purchase & Installation of Digitalized Radio	1		12,450,000.00	12,450,000.00	12,450,000.00+	
Purchase of Digital Signal Radio Van	2		2,500,000.00	2,500,000.00	2,500,000.00+	10,000,000.00
Restoration of Frequency Line	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capial Assets	4		900,000.00	900,000.00	900,000.00+	
Purch. of 3 in No Digitalized Radio Equipment & Installation	5		7,500,000.00	7,500,000.00	7,500,000.00+	
Private Radio Frequency Licence Renewal	6		8,892,500.00	8,892,500.00	8,892,500.00+	
TOTAL			37,242,500.00	37,242,500.00	37,242,500.00+	10,000,000.00
HEAD:465 GENERAL ADMINISTRATION HEAD:465090207						
BUREAU SERVICE OF WELFARE						
Housing Loan for Abia State Civil Servant	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets	2		2,500,000.00	2,500,000.00	2,500,000.00+	
TOTAL			22,500,000.00	22,500,000.00	22,500,000.00+	
HEAD:465 GENERAL ADMINISTRATION HEAD: 465090208						
OFFICE OF THE ACCOUNTANT- GENERAL						
Acquisition of Capital Assets	1	3,500,000.00	10,000,000.00	10,000,000.00	6,500,000.00+	100,000.00
Computerization of & System Development	2	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+	37,965,000.00
Furnishing of the Computer Rooms	3	28,316,500.00	1,000,000.00	1,000,000.00	27,316,500.00-	
Reconstruction of Accountant's General's Office	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Public Debt Charges	6					1,000,000.00
TOTAL		41,816,500.00	111,000,000.00	111,000,000.00	69,183,500.00+	39,065,000.00
HEAD:465 GENERAL ADMINISTRATION HEAD:465090209						
MINISTRY OF JUSTICE						
Fitting and Fixures for the Law Library	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Law Books & Library Equipment	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets	3		450,000.00	450,000.00	450,000.00+	
Law Reform & Review Commission	4		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Public Prosecution Building	5	10,000,000.00			10,000,000.00-	
TOTAL		10,000,000.00	30,450,000.00	30,450,000.00	20,450,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090210						
MINISTRY OF WORKS AND TRANSPORT						
Abia Transport Loan Scheme	1	664,590.00			664,590.00-	1,000,000.00
Procurement of Communication gagets for V.I.O's	6					
TOTAL		664,590.00			664,590.00-	1,000,000.00

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
HEAD:465 GENERAL ADMINISTRATION HEAD:465090211					
SH					
JUDICIAL SERVICE COMMISSION					
1		10,000,000.00	10,000,000.00	10,000,000.00+	
2		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL		13,000,000.00	13,000,000.00	13,000,000.00+	

HEAD:465 GENERAL ADMINISTRATION HEAD:465090012					
SH					
JUDICIAL HIGH COURT					
1		10,000,000.00	10,000,000.00	10,000,000.00+	
2		20,000,000.00	20,000,000.00	20,000,000.00+	
3	20,000,000.00	13,200,000.00	23,200,000.00	3,200,000.00+	
4		1,000,000.00	1,000,000.00	1,000,000.00+	
7		5,000,000.00	15,000,000.00	15,000,000.00+	
8			20,000,000.00	20,000,000.00+	
9			10,000,000.00	10,000,000.00+	
10			20,000,000.00	20,000,000.00+	
11			30,000,000.00	30,000,000.00+	
12			10,000,000.00	10,000,000.00+	
13			10,000,000.00	10,000,000.00+	
14			10,000,000.00	10,000,000.00+	
TOTAL	20,000,000.00	49,200,000.00	179,200,000.00	159,200,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090213					
SH					
JUDICIAL-CUSTOMARY COURT OF APPEAL					
1		40,000,000.00	40,000,000.00	40,000,000.00+	
2		12,000,000.00	12,000,000.00	12,000,000.00+	
3		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL		55,000,000.00	55,000,000.00	55,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090214					
SH					
BOARD OF INTERNAL REVENUE					
1		10,000,000.00	10,000,000.00	10,000,000.00+	
2		4,500,000.00	4,500,000.00	4,500,000.00+	
3		1,600,000.00	1,600,000.00	1,600,000.00+	
4		4,000,000.00	4,000,000.00	4,000,000.00+	
5		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL		23,100,000.00	23,100,000.00	23,100,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090215					
SH					

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
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 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2011
CIVIL SERVICE COMMISSION						
Finishing of The Offices	1		6,000,000.00	6,000,000.00	6,000,000.00+	
Drilling of Boreholes and Reticulation	2		6,500,000.00	6,500,000.00	6,500,000.00+	
Installation of Websites and Internal Accessories	3		1,000,000.00	1,000,000.00	1,000,000.00+	
Acquisition of Capital Assets	4		1,500,000.00	1,500,000.00	1,500,000.00+	
TOTAL			15,000,000.00	15,000,000.00	15,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090216						
SH						
MINISTRY OF LG & CHIEFTANCY AFFAIRS						
Furnishing of the JAAC/NDI -EZE Secretariate	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Project Vehicles (HILUX (2 in NO)	2		9,000,000.00	9,000,000.00	9,000,000.00+	
Construction of Carteen	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Installation of Solar Power Security Lighting System @ JAAC/Nd	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Security Spiral Wiring of The the JAAC/NDI Eze Sec	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Document of Autonomous Community in Abia State	6		6,000,000.00	6,000,000.00	6,000,000.00+	
Acquisition of Capital Assets	7		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL			48,000,000.00	48,000,000.00	48,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090217						
SH						
MINISTRY OF FINANCE						
Micro-Finance Loans Scheme	1		120,000,000.00	120,000,000.00	120,000,000.00+	
Abia State Pool Betting and Control Board	2		4,000,000.00	4,000,000.00	4,000,000.00+	
Debt Management Offices.	3		620,000,470.00	620,000,470.00	620,000,470.00+	406,000,000.00
Project Insurance Brokers	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Revenue Bill Bond Expenses	5		100,000,000.00	100,000,000.00	100,000,000.00+	
Due Process Acquisition of Capital Assets	6		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Vehicle Hilux van 1No	14	30,000,000.00			30,000,000.00-	2,500,000.00
TOTAL		30,000,000.00	849,000,470.00	849,000,470.00	819,000,470.00+	408,500,000.00
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090219						
SH						
OFFICE OF THE STATE A.G						
Computerization of Audit System	1		54,000,000.00	54,000,000.00	54,000,000.00+	
Water Drainage/Flood Control	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets	3		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL			59,000,000.00	59,000,000.00	59,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090220						
SH						
L.G SERVICE COMMISSION						
Purchase of Capital Assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of Office Block Umuahia	4		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			10,000,000.00	10,000,000.00	10,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090221						

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2010

ABIA STATE INDEPENDENT ELEC. COMM. Acquisition of Capital Assets	SH 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	-----					
OFFICE OF THE A.G LOCAL GOVT. Acquisition of Capital Assets	SH 1		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL			3,000,000.00	3,000,000.00	3,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090223	-----					
MINISTRY OF PETROL & SOLID MINERAL Acquisition of Capital Assets	SH 1		15,000,000.00	15,000,000.00	15,000,000.00+	
TOTAL			15,000,000.00	15,000,000.00	15,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090225	-----					
BUREAU OF ESTAB. TRAINNING & PEN. Acquisition of Asets Acquisition of Computer	SH 1 2		6,500,000.00 7,000,000.00	6,500,000.00 7,000,000.00	6,500,000.00+ 7,000,000.00+	
TOTAL			13,500,000.00	13,500,000.00	13,500,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090226	-----					
BUREAU OF ADMINISTRATION Acquisition of Capital assets	SH 1		4,000,000.00	4,000,000.00	4,000,000.00+	
TOTAL			4,000,000.00	4,000,000.00	4,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD:465090227	-----					
BUREAU OF ECONOMIC AFFAIRS Acquisitn of Capital Assets	SH 1		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL			3,000,000.00	3,000,000.00	3,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090228	-----					
BUREAU OF COMMON SERVICES Acquisition of Capital Assets	SH 1		5,400,000.00	5,400,000.00	5,400,000.00+	
TOTAL			5,400,000.00	5,400,000.00	5,400,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090229	-----					
	SH					

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2011

	Note	Actual 2010	Approved Budg 2011	Revised Budg 2011	Variance Amount	Actual 2010
ABIA STATE LAISON OFFICE						
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090230						
BUREAU OF EXCO SECRETARIAT						
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: 465090231						
BUREAU OF TRAINING OFFICE						
OF HOS						
	1		3,000,000.00	3,000,000.00	3,000,000.00+	
	2		400,000.00	400,000.00	400,000.00+	
	3		2,500,000.00	2,500,000.00	2,500,000.00+	
	4		500,000.00	500,000.00	500,000.00+	
TOTAL			6,400,000.00	6,400,000.00	6,400,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090232						
BUREAU OF POLITICAL AFFAIRS						
	1		5,000,000.00	5,000,000.00	5,000,000.00+	
	2		1,000,000.00	1,000,000.00	1,000,000.00+	
TOTAL			6,000,000.00	6,000,000.00	6,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090233						
BUREAU OF BUDGET						
ABIA STATE LIAISON OFFICE LAGOS HEAD : 465090230						
TOTAL GEN ADMIN		2,677,425,596.61	12,998,533,580.00	13,783,033,580.00	11,105,607,983.39+	2,939,392,464.91
TOTAL CAPITAL EXPENDITURE		24,539,688,064.13	40,432,414,170.00	49,441,155,750.00	24,901,467,685.87+	15,921,400,728.55