



ABIA STATE OF NIGERIA

AUDIT REPORT 2012

**REPORT OF THE AUDITOR - GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT
OF ABIA STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2012**

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SECTION I – INTRODUCTION

The Accounts of the Government of Abia State of Nigeria for the year ended 31st December 2012 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 2012 were submitted to me on 8th May, 2013. After Audit preview and checks, the Financial Statement had to be referred back to the Accountant – General on 9th September, 2013 vide my letter Acc. 55/ 2012/ 43 of 9th September, 2013 based on my observations. His response which addressed most of the anomalies contained in my letter under reference was received on 20th September, 2013 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 institutions were also audited and inspection Reports thereon were issued to the appropriate authorities.

SECTION II - ANNUAL FINANCIAL STATEMENTS

STATEMENT OF CONSOLIDATED REVENUE FUND

Recurrent Revenue: - The actual recurrent revenue collection during the 2012 fiscal year amounted to ₦61,461,531,201. 31 which is less than the estimated revenue of ₦ 113,080,998,440.00 by ₦ 51,619,467,238.69 or 83.99%. It may be imperative to look at the contribution of each revenue item to the total Internally Generated Revenue (IGR) of ₦ 6,346,248,739.69 achieved in that year. This is shown below:

THE CONTRIBUTION OF REVENUE ITEM TO TOTAL INTERNALLY GENERATED REVENUE 2012

DETAILS	ACTUAL ₦	CONTRIBUTION %
Taxes (Direct & Indirect)	4,508,046,754.71	71.03
Fines and Fees	883,618,744.88	13.92
Licenses	463,849,314.99	7.31
Earnings and Sales	191,952,152.56	3.02
Rent on Government property	19,485,172.30	0.31
Interest, Repayments & Dividend	23,795,458.39	0.39
Miscellaneous	255,501,141.86	4.03
	<u>6,346,248,739.69</u>	<u>100%</u>

The above statement discloses that taxes contributed 71.03 of the Internally Generated Revenue of the state in 2012 while others showed abysmal performance ranging from 0.31 to 13.92. Specifically, the other contributors to the Internally Generated Revenue of ₦ 6,346,248,739.69 achieved during the year included fines and fees (13.92%), License (7.31%), Earnings and Sales (3.02%), Rent on Government Property (0.31%), Interest, Repayment and Dividends (0.38%) and Miscellaneous (4.03%).

Arising from the information contained in the statement, the need for strong efforts at improving on the revenue generation capacity and revenue collection machinery of the State Government must be emphasized.

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

TABLES A TO F SHOWING SOME ESTABLISHMENTS WITH SIGNIFICANT NEGATIVE VARIANCES FOR RECURRENT REVENUE

S/ NO	ESTABLISHMENT	REVISED BUDGET	ACTUAL	VARIANCE under collection	% VARIANCE
TABLE A: TAXES					
1	Ministry of Commerce & Industry	48,350,000.00	-	48,350,000.00	100 %
2	Board of Internal Revenue	4,856,200,000.00	4,508,046,754.71	347,153,245.29	7.15 %
B: FINES & FEES					
1	Ministry of Information & Strategy	200,000.00	54,900.00	145,100.00	72.55 %
2	Ministry of Agriculture	58,780,000.00	22,998,600.00	35,781,400.00	60.87 %
3	Ministry of Health	15,240,000.00	6,628,580.00	8,611,420.00	56.51 %
4	Ministry of Environment	7,350,000.00	2,320,300.00	5,029,700.00	68.43 %
5	Office of the State Auditor General	385,000.00	145,000.00	240,000.00	62.34 %
6	Office of Auditor General for Local Governments	340,000.00	-	340,000.00	100 %
7	Judicial Service Commission	230,000.00	-	230,000.00	100 %
8	Ministry of Women Affairs	1,600,000.00	356,000.00	1,244,000.00	77.75 %
9	Ministry of Public Utilities & Water Resources	1,700,000.00	123,000.00	1,577,000.00	92.76 %
10	Abia State House of Assembly	147,430.00	-	147,430.00	100 %
11	Abia State Independent Electoral Commission	171,020,000.00	-	171,020,000.00	100 %

12	Local Govt. Service Commission	1,820,000.00	10,500.00	1,809,500.00	99.42 %
13	Judiciary-High Court	654,500,000.00	65,764,818.00	588,735,182.00	89.95 %
14	Abia State Planning Commission	6,391,475,780.00	1470,000.00	6,390,005,780.00	99.98 %
15	Ministry of Cooperation & Poverty Reduction	6,897,000.00	1470,430.00	5,426,570.00	78.68 %
16	Office of the Executive Governor	151,401,200.00	13,869,352.99	137,531,847.01	90.84 %
17	Ministry of Urban Renewal	10,150,000.00	4,329,792.85	5,820,207.15	57.34 %
18	Ministry of Transport	10,666,000.00	4,254,250.00	6,411,750.00	60.11 %
19	Ministry of Culture & Tourism	220,000.00	-	220,000.00	100 %
C: LICENCES					
1	Ministry of Environment	500,000.00	125,750.00	374,250.00	74.85 %
2	Ministry of Health	200,000.00	-	200,000.00	100 %
3	Ministry of Local Governments & Chieftaincy Affairs	202,000.00	-	202,000.00	100 %
4	Ministry of Science & Technology	1,000,000.00	-	1,000,000.00	100 %
D: EARNINGS & SALES					
1	Office of the Executive Governor	2,716,000.00	551,370.00	2,164,630.00	79.70 %
2	Ministry of Information & Strategy	650,000.00	104,170.00	545,830.00	83.97 %
3	Ministry of Works	100,000.00	-	100,000.00	100 %
4	Ministry Lands & Survey	550,000.00	-	550,000.00	100 %
5	Ministry of Culture & Tourism	6,340,000.00	-	6,340,000.00	100 %
6	Bureau of Training	1,200,000.00	-	1,200,000.00	100 %
E: RENT ON GOVERNMENT PROPERTY					
1	Ministry of Housing	218,022,000.00	-	218,022,000.00	100 %
F: STATUTORY ALLOCATION					
1	Office of the Accountant General	90,878,679,970.00	47,448,689,025.84	43,429,990,944.16	47.79 %

From the six tables above, it can be seen that most of the establishment with negative variances above 65%, are many, despite the fact that they are major holders of the state assets. This scenario indicate 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 ₦2,871,374,776. 09 were recorded under below the line receipts.

5. RECURRENT EXPENDITURE: - During the year under review, the financial statements revealed that the actual recurrent expenditure stood at ₦ 71,857,984,483. 35 as against the budget figure of ₦ 67,834,756,040. 00. This shows an overall negative variance of ₦4,023,228,443. 35 or 5. 60 % from the budgetary, provisions.

A comparative analysis of this figure of ₦71,857,984,483. 35 with the figure of ₦70,843,218,748. 71 for 2011 showed an increase of ₦ 1,014,765,734. 64 or 1. 43 %. 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 ₦7,896,305,576. 85 incurred on public debt charges. It is equally pertinent to observe that the notes to the accounts also disclosed that the excess expenditure of ₦4,4,160,267,628.63 under over head cost was made by Ministries / Department as shown below:

S/ No	SECTOR/ ESTABLISHMENT	REVISED EXPENDITURE	ACTUAL EXPENDITURE	EXCESS EXPENDITURE
		₦	₦	₦
1	Education Services	409,647,000.00	3,971,957,252. 34	3,562,310,252.34
2	Health Services	88,930,000.00	419,324,154.00	330,394,154.00
3	Ministry of Information & Strategy	35,020,000.00	274,863,657.29	239,843,657.29
4	Ministry of Lands & Survey	53,762,500.00	58,498,685.00	4,736,185.00
5	Ministry of Urban Renewal	26,425,500.00	49,408,880.00	22,983,380.00
		<u>613,785,000.00</u>	<u>4,774,052,628.63</u>	<u>4,160,267,628.63</u>

These Ministries and Departments mentioned above should be prevailed upon to give details of their expenditure in order to put adequate budgetary controls for future year

6. Failure To Reconcile With Accountant General's Records: -All the Ministries/ Departments as highlighted below failed to reconcile their expenditure records with those of the Accountant- General before the later closed the State Account for 2012. This led to discrepancies between the records of Ministries/ Departments and that of the Accountant Generally. These Ministries have failed in their responsibilities under the Financial Regulations which required them to reconcile their Accounts/ Returns with monthly figure of the Accountant General. It is imperative that the Ministries should be directed to comply to the policy of reconciling their records with that of the Accountant General.

DISCREPANCIES BETWEEN THE RECORDS OF MINISTRIES/ DEPARTMENTAL AND OF THE ACCOUNTANT GENERAL'S

S/No	MINISTRY/ DEPARTMENTS	AG'S FIGURE	MINISTRY'S FIGURE	SHORTFALL	EXCESS	REMARKS
1	Government House	398,233,918.24	823,241,147.93	425,007,229.69		PE,LY&T, Stationary
2	Deputy Governor's Office	113,482,462.48	90,276,313.65		23,06,148.83	P. E
3	Head of service	14,899,900	6,675,890		8,224,010	P. E
4	Secretary to the State Government	58,499,920.02	46,710,260.29		11,789,659.73	P. E
5	Bureau of Political Affairs	21,473,697.97	19,129,778.57		23,43,919.40	P. E
6	Bureau of Economic Affairs	24,146,223.28	26,015,685.61	1,869,462.33		P. E
7	Bureau of Executive	16,199,669.48	16,901,955.12	702,285.64		P. E
8	Liaison Office, Lagos	36,625,811.23	40,300,970.10	3,675,158.87		P. E
9	Bureau of Special Service	58,499,920.02	58,774,390.03	274,470		P. E
10	Bureau of Training	60,337,189.51	41,883,096.72		18,474,092.79	PE, Miscellaneous
11	Bureau of Establishment	64,298,819.88	67,750,736.07	3,451,916.19		P. E

12	Judicial Service Commission	107,566,482.21	90,826,646.92		16,739,835.29	P. E
13	Ministry of Environment	269,079,379.06	254,949,228.78		14,130,150.28	PE, Miscellaneous
14	Ministry of Culture & Tourism	61,807,362.56	95,373,170	33,565,807.44		
15	Ministry of Housing	2,403,370	1,800,000		603,370	Miscellaneous
16	Ministry of Sports	69,297,975.64	73,903,367.89	4,605,392.25		P. E
17	Ministry of Public Utilities	149,703,937.99	142,820,166.77		6,883,771.22	P. E
18	Ministry of Lands & Survey	188,074,560.03	197,201,978.46	9,127,418.43		PE Miscellaneous
19	Ministry of Women Affairs	164,424,783.44	140,220,286.74		24,204,496.70	P. E
20	Ministry of Science & Technology	97,501,678.11	89,340,035.55		8,161,642.56	P. E
21	Customary Court of Appeal	778,307,253.91	464,020,477.66		314,286,776.25	

STATEMENT OF CAPITAL DEVELOPMENT FUND

7. CAPITAL RECEIPTS: - The total sum of ₦ 24,875,215,386.60 represents actual Capital Receipts as at 31st December, 2012 which is higher than the 2011 figure of ₦ 24,279,230,501.97 by ₦ 595,984,884.63 or 2.5%. The Capital Receipts was short of ₦ 83,229,700,221.69 when compared with the Authorized Estimates of ₦ 99,243,249,100. However, there was an over collection of ₦ 8,861,666,508.29 on Internal Loans.

	Authorized Estimates (₦)	Actual Collections (₦)	Variances (₦)	2011 Actual (₦)
Value Added Tax	12,155,000,000	7,028,477,804.82	-5,126,522,195.18	6,002,439,553.59
Transfer from CRF	57,401,242,400	-	-57,401,242,400.00	-
Internal Loans	7,400,000,000	16,261,666,508.29	+(8,861,666,508.29)	16,312,247,256.62
External Loans	10,000,000,000	-	-10,000,000,000.00	194,232,903.01
Grants	12,287,006,700	1,585,071,073.49	-10,701,935,626.51	1,770,310,788.75
Total	99,243,249,100	24,875,215,386.60	74,368,033,713.40	24,279,230,501.97

8. **CAPITAL EXPENDITURE:** - The Capital Expenditure for the year ended 31st December, 2012 as summarized below, was ₦ 14,745,702,252.21 out of a capital expenditure approved estimates of ₦87,088,249,100 showing savings of ₦ 72,342,546,847.79. The performance for the year, 2012 is more than that of 2011 by ₦ 5,609,081,183.88 or 61.4% growth in the capital development, which is commendable. However, an excess capital expenditure of ₦ 433,960,000 was noticed in Judiciary under the General Administration.

Sector	Authorized Estimates (₦)	Actual Expenditure (₦)	Savings (₦)	2011 Actual (₦)
Economic	43,090,690,000	5,971,278,798.96	37,119,411,201.04	3,780,675,108.12
Social Service	6,921,200,000	1,602,132,044.00	5,319,067,956.00	1,457,955,688.00
Regional	16,138,681,000	1,802,521,877.50	14,336,159,122.50	1,220,564,675.60
General Admin.	20,937,678,100	5,369,769,531.75	15,567,908,568.25	2,677,425,596.61
Total	87,088,249,100	14,745,702,252.21	72,342,546,847.79	9,136,621,068.33

Below is the sectorial breakdown of the Capital Development Expenditures for the year 31st December, 2012.

	Authorized Estimates (₦)	Actual Expenditure (₦)	Savings (₦)	2011 Actual (₦)
ECONOMIC SECTOR				
Agricultural	521,000,000	183,401,200.00	337,598,800.00	144,223,551.95
Livestock	48,000,000		48,000,000.00	
Manufacturing	2,924,000,000	1,249,800,000.00	1,674,200,000.00	53,250,000.00
Power (Electricity)	3,445,100,000	224,274,000.00	3,220,826,000.00	158,165,074.89
Transport	36,152,590,00	4,313,803,598.96	31,838,786,401.04	3,425,036,481.28
Sub- Total	43,090,690,000	5,971,278,798.96	37,119,411,201.04	3,780,675,108.12
SOCIAL SERV. SECTOR				
Education	2,390,000,000	380,906,943.76	2,009,093,056.24	1,098,163,037.37
Health	1,835,000,000	619,699,500.00	1,215,300,500.00	188,806,161.60
Information	1,015,200,000	409,045,600.00	6-6,154,400.00	131,806,489.33
Soc. Dev. Youth & Sports	1,681,000,000	192,480,000.00	1,488,520,000.00	39,180,000.00
Sub- Total	6,921,200,000	1,602,132,044	5,319,067,956	1,457,955,688
REGIONAL SECTOR				
Water Supply	1,454,000,000	5,000,000.00	1,449,000,000.00	29,681,647.64
Environment	1,255,000,000	67,361,606.50	1,187,638,393.50	94,430,000.00
Housing	11,561,331,000	1,656,972,326.00	9,904,358,674.00	1,065,453,027.96
Urban Development	850,350,000	-	850,350,000.00	-
Survey & Mapping	1,018,000,000	73,187,945.00	944,812,055.00	31,000,000.00
Sub- Total	16,138,681,000	1,802,521,877.50	14,336,159,122.50	1,220,564,675.60
GENERAL ADMINISTRATION SECTOR:				
Executive	19,149,178,100	4,415,309,531.75	14,733,868,568.25	2,544,425,596.61
Legislature	1,517,000,000	249,000,000.00	1,268,000,000.00	103,000,000.00
Judiciary	271,500,000	705,460,000.00	(433,960,000.00)	30,000,000.00
Sub- Total	20,937,678,100	5,369,769,531.75	15,567,908,568.25	2,677,425,596.61

STATEMENT OF ASSETS AND LIABILITIES

ASSETS:

9. Treasuries And Bank Balances: - The figure of ₦181,614,938.00 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, 2012 as shown by the various bank reconciliation statement.

10. Investments: - The sum of ₦ 361,097,016.76 represents the amount of shares held by the State Government in thirty four (34) companies as shown in the note to the accounts, for the year ended 31st December 2012. This figure of ₦ 361,097,016.76 when compared with the total investment figure of ₦ 158,904,506.24 in the previous year shows an increased investment value of ₦ 202,192,510. 52. A notable increase was shown in the shares of Emenite Company Limited while the rest thirty three (33) companies show no change in the investment value.

11. Liability Over Assets: - The figure of ₦ 18,157,650,017.78 was presented as liability over Assets as at 31st December 2012. 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

12. Capital Development Fund: - Capital Development Fund in the year 2012 stood at ₦ 181,614,938.00 as against the figure of ₦ 229,290,478.91 in the year 2011. This shows a decrease of 47,675,540.91.

13. Internal Loans: - The sum of ₦ 13,024,322,641.92 represents Internal Loan in the year 2012. This amount when compared with the Internal Loans of ₦ 11,364,752,353.87 in 2011 fiscal year reveals that there was an increase of ₦ 1,659,570,288.10 on internally sourced funds mainly from the Commercial Banks. The implication is that these loans will have a negative impact on the State economy as a result of the heavy interest payment and other financial cost implication. The Audit have always stated its opinion that caution should be employed on both loan generation and prudent management of the funds.

14. Foreign Loans: - The sum of ₦ 5,494,424,392.62 represents the balance of foreign loans owed by the State Government as at 31st December, 2012. 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- MINISTERIAL 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.

MINISTRY OF AGRICULTURE

15. **Unauthorized Inclusions In The Salary:** -An audit verification of the salary records revealed an unauthorized inclusions of ₦156,771 in the June 2012 salary and cumulative sum of ₦940,626 in January 2013 to June 2013 salaries. The total sum of ₦1, 097,397 was purported to have been Rural posting allowances for sundry dummy names. This observation was communicated to the Permanent Secretary in my Audit Verification Report No. MIN. P/7/13 of 8th July 2013 for comments recoveries and serious sanctions against the liable staff. But I am yet to be informed of the actions taken.

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

16. **Insufficiently Vouched Payments:** - A total sum of ₦14,770,000 was paid on various payment vouchers in purported settlement of certain services rendered to Government. But no details of the expenditure either in the form of bills invoice or sub receipts or other support documents were made available for audit scrutiny. Consequently in my Audit Verification Report No Acc. 55/2012/48 of 30th September 2013, I called for explanation and full particulars of the relevant support documents or recovery of the total sum of #14,770,000 from the Secretary to the State Government. But his reply letter No SGA/FS/284/12 of 29th October failed to address the issue. The matter is still in correspondence.

MINISTRY OF COMMERCE AND INDUSTRY

17. Insufficiently Vouched Payment: -A total sum of ₦ 3,000,000 was observed to have been spent by the Ministry for services rendered to Government. But no details of these purported expenditures in the form of sub receipts, bills, invoices or other support documents were made available for audit scrutiny. Consequently the Permanent Secretary was requested in my Verification Report No Acc. 55/2012/48 of 30th September 2013 to explain and furnish the details of the expenditure or recover the sum of ₦3,000,000 from the officer who authorized the payment. His reply was still awaited at the time of writing this Report.

MINISTRY OF PUBLIC UTILITY

18. Insufficiently Vouched Payment: -A total sum of ₦ 3,961,000 was paid on various payment vouchers in purported settlement of service rendered to Government. But no details of the expenditures supported by relevant bills, invoices or receipts were made available or attached to the payment vouchers to authenticate the payments and justify their charge to public fund. Consequently the Permanent Secretary was requested in my Verification Report No. Acc. 55/2013/45 of 30th September 2013 to explain and furnish the details of the expenditure or recover the sum of ₦ 3,961,000 and inform me of the recovery particulars. His reply was still being awaited at the time of writing the Report.

SECTION IV-

ACCOUNTS OF GOVERNMENT PARASTATALS

19. **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. However the following parastatals failed to have their accounts audited leading to the situation where these accounts have fallen into arrears of audit as at 31st December 2012. And consequently have not been submitted for my review and comments.

S/N	Name of Parastatals	Year of Account Not Submitted
1	Broadcasting Corporation of Abia State	2012
2	Abia State Transport Corporation	2012
3	Project Implementation Unit	2011, 2012
4	Abia State Sports Council	2007, 2008, 2009, 2010, 2011, 2012
5	Abia State Staff Housing Loans Board	2010, 2011, 2012
6	Abia State University Uturu	2011, 2012
7	Abia State University Teaching Hospital Aba	2009, 2010, 2011, 2012
8	Abia State Pensions Board	2011, 2012
9	Aba Shopping Centre	2009, 2010, 2011, 2012
10	Abia Warrior Foot Ball Club	2012
11	Open Spaces Development Commission	2011, 2012
12	Enyimba Foot- ball Club	2012
13	Abia State Oil Producing Areas Development Commission	2012
14	Abia State Pilgrims welfare Board	2010, 2011, 2012
15	Abia State Specialist Hospital & Diagnostic Centre	2012
16	Abia Newspaper & Printing Corporation	2011, 2012
17	College of Education (Tech) Arochukwu	2012
18	Abia State Universal Basic Education Board	2012

UMUAHIA CAPITAL DEVELOPMENT AUTHORITY

20. **Unaccounted Revenue:** -A total of ₦ 3,46,360 representing revenue cash receipt collected on various Receipt Books from March 2012 to July 2012 was not entered into the cash book. No evidence existed to show that the amount was accounted for by the Authority's Accountant Mr. C.C Wogu. I had in my Inspection Report No SCA. 15/ T/ 2 of 20th May 2013 alerted the Permanent Secretary, Ministry of Physical Planning & Urban Renewal on this infraction and requested for the recovery of the amount of ₦ 3, 646, 360. No reply has been received from him as at the time of writing this report.
21. **Unrecovered Salary Advance:** -A total of ₦ 980, '000 in respect of Staff Salary Advance was found outstanding against some staff of the Authority. In my Inspection Report No SCA. 15/ T/2 of 20th May 2013, the Permanent Secretary, Ministry of Physical Planning & Urban Renewal, was apprised with this observation and requested to explain and take early and necessary action to recover the outstanding salary advance from the staff concerned. At the time of writing this Report no reply had been brought to my attention. The matter is kept in view.
22. **Unremitted Pension Fund:** - The sum of ₦ 3,550,329.30 was pension fund contributions deducted at the rate of 10% of basic salary from sundry staff of the Authority and 5% from the Authority for the period of January to December, 2012. There was no evidence to show that this amount has been remitted to the Group Life Assurance/ Deposit Administration Scheme. The details of this observation were communicated to the Permanent Secretary, Ministry of Physical Planning & Urban Renewal in my Inspection Report No SCA. 15/ T/ 2 of 20th May 2013 with a request for him to effect the remittance of the sum of ₦ 3,550, 329.30 to the Pension Fund Manager. His reply was still being awaited at the time of writing this Report.

23. Insufficiently Vouched Payments: - A total amount of ₦ 9,175,269 was observed to have been spent by the Authority on various payment vouchers but no details of the expenditures supported with relevant bills or receipts were attached to the payment vouchers to authenticate the payments and justify their charge to public fund. Consequently, the Permanent Secretary was requested in my Inspection Report No SCA. 15/ T/ 2 of 20th May 2013 to explain and furnish the details of the expenditure or recover the sum of ₦ 9,175,269 and inform me of the recovery particulars. His reply was still being awaited at the time of writing this Report.

HOSPITALS MANAGEMENT BOARD

GENERAL HOSPITAL, OKPUALA NGWA

24. Short – Accounted Revenue: -A total sum of ₦ 10,373,585 was collected as revenue from 1st November 2011 to 30th November 2012 but only the sum of ₦ 8,588, 145 was accounted for, leaving short-accounted sum of 1,785,440 by the Hospitals Accountant, Mr. Bright Chike. In my Inspection Report No GNG. /4/62 of 27th May 2013, the Chief Executive Officer of the Hospitals Management Board was given the details of the revenue short-accounted with a specific instruction for him to comment and recover the sum of ₦1,785, 440 from Mr. Bright Chike and inform me with the Recovery particulars. At the time of writing this Report, his reply had not been received.

25. Insufficiently Vouched Expenditure: -A total sum of ₦242,930 was shown to have been spent by the Hospital for certain services rendered to her. But no details of these purported expenditures either in the form of relevant bills, receipts or invoices were made available for audit scrutiny. Consequently the Chief Executive Officer of Hospitals Management Board was requested in my Inspection Report No GNG./4/62 of 27th May 2013 to explain and furnish the

details of the expenditure or recover the sum of ₦ 242,930 and inform me of the recovery particulars. His reply was still awaited at the time of writing this Report.

DENTAL CENTRE, UMUAHIA

26. Short Accounted Revenue: - A total sum of ₦ 425, 520 was revenue collected in October, 2012 but only the sum of ₦ 397,220 was accounted for leaving short accounted sum of ₦ 28,300 by the Centre's Accountant, Blessing Onyebuchi. In my Inspection Report No GUM. 24/ T/ 6 of 30th May, 2013, the Chief Executive Officer, Hospitals Management Board was give the details of the revenue short-accounted with a specific instruction for him to comment and recover the sum of ₦ 28, 300 from Blessing Onyebuchi and inform me with the Recovery Particulars. At the time of writing this Report, his reply had not been received.

27. Insufficiently Vouched Payments: - A total sum of ₦ 553, 700 was shown to have been spent by the Centre for various services rendered to it. But no details of these purported expenditures either in the form of sub receipts, bills, invoices or other support documents were made available for audit scrutiny. Consequently in my Inspection Report No GUM. 24/ T/ 6 of 30th May 2013, I called for explanations, full particulars of the relevant support documents or recovery of the total sum of ₦ 553,700 from the Chief Executive Officer of Hospitals Management Board. But as at the time of writing this Report his reply had not been received in my office.

BROADCASTING CORORATION OF ABIA STATE

28. Unremitted Pay Tax: -The sum of ₦12, 933,791.97 was Pay- As- You- Earn (PAYE) tax deductions from the staff salaries of the corporation, from January 2011 to June 2012 but not remitted to the Board of Internal Revenue. The details of this observation were communicated to the Director General, Broadcasting Corporation of Abia State in my Inspection Report No SCA. 8/ T/ 37 of 24th May 2013 with a request for him to effect the remittance of the sum of ₦12,933,791.97 to Board of Internal Revenue. His reply was still being awaited at the time of writing this Report.

ACCOUNTS OF SCHOOLS

UZUAKOLI SECONDARY SCHOOL

29. Outstanding Dues and Fees: - During the examination of the dues and fees records maintained by the Uzuakoli Secondary School, it was observed in audit that the sum of ₦ 24,200 was Outstanding against SS1 Students for 2010/ 2011 academic session. In my Report No SCA 19/ 3/ 112 of 10th May 2013, the Executive Secretary Secondary Education Management Board was requested to obtain explanation and recovery of ₦ 24,200 from the Principal Eze Chioma (Mrs.). As at the time of writing this Report, no reply had been received from the Board.

30. Registration Fees Not Collected: - During the audit inspection exercise, it was discovered that Five (5) SS1 have not paid their registration fee amounting to ₦ 7500. In my Inspection Report No SCA 19/3/112 of 10th May 2013, the Executive Secretary Secondary Education Management Board Was requested to obtain explanation from the Principal and ensure the recovery of the sum of ₦ 7500 from the affected students. At the time of the Report, no response had been received from the Board.

ENUDA HIGH SCHOOL, ABIRIBA

31. Salary Paid to a Deceased: - The sum of ₦ 213,828 represented salary paid to a deceased as contained in my Inspection Report No SCA 14/ 3/ 1L of 10th May 2013 to the Executive Secretary, Secondary Education Management Board. The Executive Secretary was requested to explain and recover the sum of ₦213,828 from the entitlement of the deceased. At the time of this report no reply had been received from the School.

32. Missing Items in the Chemistry Laboratory: - During the Inspection of the records of the Chemistry Laboratory Maintained by the Enuda High School, Abiriba, items weighing 500 grams valued at ₦ 5760 were not physically seen. The Executive Secretary Secondary Education Management Board was communicated in my Inspection Report No SCA 14/ 3/ 1L of 10th May 2013 requesting the principal Elder U.M. Udeagha to explain and ensure the recovery of the missing items or to pay the sum of ₦ 5760 being the value of the missing items. As at the time of writing this Report, no reply had been received.

33. Missing Library Books: -In my Inspection Report dated 10th May 2013 are details of the values of 26 Missing Library Books. The Executive Secretary, Secondary Education Management Board was communicated in my letter No SCA 14/ 3/ 1L of 10th May 2013 requesting him to obtain explanation from the principal, Enuda High School, Abiriba and recover same or their current market value. As at the time of this Report, no reply had been received from the Board.

ONARUBI SECONDARY SCHOOL, ABIRIBA

34. Missing Laboratory Items: -During the audit inspection exercise of the Onarubi Secondary School, Abiriba, various Laboratory items were found missing as detailed in my Report No SCA 14/ 3/ 1J/ 1 of 10th May 2013. This was communicated to the Executive Secretary, Secondary Education Management Board; and he was requested to comment and ensure that the Missing items or their current market prices are received from the officer in- charge of the Laboratory. No reply had been received as at the time of this report.

EGWUANA GIRLS' SECONDARY SCHOOL ABIRIBA

35. A Director/ Principal Paroll Twice: -A check on the salary records Presented for audit exercise revealed that the Principal/ Director Mr. O. U. Onwuka was payrolled twice – Onarube Secondary School and Egwuana Girls Secondary School for ₦161,600 each for the September 2012. In my Inspection Report No. SCA 14/ 3/ 1K/ 1 of 10th May, 2013, the Executive Secretary, Secondary Education Management Board was requested to obtain explanation and recover the sum of ₦ 161,600 from Mr. O.U. Onwuka. No reply had been received as at the time this Report.

MODEL HIGH SCHOOL, EBEM OHAFIA

36. Books On Loans - A total of 25 (twenty five) books represents various Library Books on loan since 2005 till the time of this Report not yet recovered In my Inspection Report NO. SCA 19/ 3/ 15 of 10th May 2013, The Executive Secretary Secondary Education Management Board was communicated with the details of borrowed/ loaned books and the principal was requested to explain and also recover the books or their current market price value from the borrowers. No reply has been received as at the time of writing this Report.

ABIA STATE UNIVERSAL BASIC EDUCATION BOARD

37. Contractors Not Registered: - The sum of ₦180,000 represented necessary fees not paid by sundry contractors not registered before embarking on contracts with the Abia State Universal Basic Education Board resulting to loss of Revenue to the State Government. The details were communicated to the Executive Chairman, Abia State Universal Basic Education Board in my Report No. SCA 19/ 39 of 29th April 2013 requesting for explanation and recovery of the ₦180,000 from the Contractors. No reply had been received as at the time of writing this Report.

38. Insufficiently Vouched Payment: - A total of ₦ 946,000 represented various payments made by the Abia State Universal Basic Education Board without supporting documents. Details of this observation was communicated to the Executive Chairman Abia State Universal Basic Education Board in my Inspection Report SCA 19/ 39 of 29th April 2013 requesting him to explain and produce the relevant documents or to recover the sum of ₦ 946,000 from the affected officers. As at the time of writing this report, no reply had been received.

39. Unauthorized Allowance: - A Total of ₦780,000 represented unauthorized Sitting Allowance paid to sundry staff and members of the Abia State Universal Basic Education Board (ASUBEB). In my report No SCA 19/ 39 of 29th April 2013, the Executive Chairman was requested to explain and / or recover the sum of ₦178,000 from various officers affected. No reply had been received as at the time of writing this Report.

SECTION V- GENERAL

Staff Establishment: in my last Audit Report, 2011, it was disclosed that my staff strength had been a far cry from the optimum staff requirements, particularly, given the ever-increasing work load of the office. At the moment, the position has not improved as the staff strength of one hundred and twenty six reflected in that Audit Report has now reduced to one hundred and twenty two as analyzed below, following the death and retirement of four staff respectively.

Audit Cadre	-	-	33
Executive Officers Cadre	-	-	31
Clerical Staff	-	-	21
Ancillary Staff	-	-	37

Staff Training And Development: - As in my previous Audit Report on this score, the necessity for the training 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 change. There still exist 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 And gratuity: - In accordance with the Pension Act, the pension papers of retiring public servants were scrutinized and certified by my office. Since the issue of the Audit Report of 2011, my office received a total of 873 case files of retirement, out of which 714 were treated and certified, while 159 were still receiving attention at the time of issuing this Report.

ACKNOWLEDGMENT

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, Head 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 Statement of the Government of Abia State of Nigeria for the financial year ended 31st December, 2012 have been examined in 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 the year ended 31st December 2012 while the Statement of Assets and Liabilities shows a true and fair view of the financial position of Abia State Government as at that date.

Office of the Auditor- General
State Audit Headquarters
P.M.B. 7040
December, 2013



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

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st 2012, 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 31/12/2012

08/08/2013 11:50 Page: 1
Prepared by: Office Of The Accountant General

	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
RECEIPTS:					
Statutory Allocation	47,448,689,025.84	75,470,000,000.00	90,878,679,970.00	47.79%-	43,676,641,167.35
IGR	11,141,467,399.38	22,202,318,470.00	22,202,318,470.00	49.82%-	11,200,288,344.05
BTL Receipts	2,871,374,776.09				563,222,241.81
Sub Total	61,461,531,201.31	97,672,318,470.00	113,080,998,440.00	45.65%-	55,440,151,753.21
VAT	7,028,477,804.82	10,000,000,000.00	12,155,000,000.00	42.18%-	6,002,439,553.59
Other Capital Receipts	17,846,737,581.78	71,120,328,100.00	87,088,249,100.00	79.51%-	18,276,790,948.38
Total Receipts	86,336,746,587.91	178,792,646,570.00	212,324,247,540.00	59.34%-	79,719,382,255.18
Less: Recurrent Expenditure:					
Personnel Costs	20,640,348,479.82	23,881,758,490.00	24,203,918,700.00	14.72%+	15,802,125,729.27
Pension & Gratuities	3,274,985,297.20	2,567,000,000.00	2,567,000,000.00	27.58%-	4,751,218,905.62
Overhead Costs	28,962,773,261.28	26,744,112,060.00	32,417,710,820.00	10.66%+	34,209,434,254.07
Salary of Statutory Office Holders	48,917,889.48	46,126,520.00	46,126,520.00	6.05%-	87,030,710.01
BTL Payments	2,215,389,372.22				669,321,896.46
Public Debt Charges	16,496,305,576.85	5,600,000,000.00	8,600,000,000.00	91.82%-	15,324,087,253.28
Transfer to Capital Dev Fund		48,833,321,400.00	57,401,242,400.00	100.00%+	
Sub-Total: Recurrent Exp.	71,638,719,876.85	107,672,318,470.00	125,235,998,440.00	42.80%+	70,843,218,748.71
Capital Expenditure:					
Economic Sector	5,971,278,798.96	36,982,100,000.00	43,090,690,000.00	86.14%+	3,780,675,108.12
Social Services Sector	1,602,132,043.76	5,755,200,000.00	6,921,200,000.00	76.85%+	1,457,955,688.30
Regional Development Sector	1,802,521,877.50	8,955,350,000.00	16,138,681,000.00	88.83%+	1,220,564,675.60
Administration	5,369,769,531.75	19,427,678,100.00	20,937,678,100.00	74.35%+	2,677,425,596.61
Sub-Total: Capital Exp.	14,745,702,251.97	71,120,328,100.00	87,088,249,100.00	83.07%+	9,136,621,068.63
Budget Size -Total Expenditure	86,384,422,128.82	178,792,646,570.00	212,324,247,540.00	59.31%+	79,979,839,817.34
Budget Surplus/(Deficit)	<47,675,540.91>				<260,457,562.16>
Opening Cash and Bank Balance	229,290,478.91				489,748,041.07
Closing Cash and Bank Balance	181,614,938.00				229,290,478.91
REPRESENTED BY:					
Central Accounts Bank Balances	181,614,938.00				229,290,478.91
Total	181,614,938.00				229,290,478.91

Sir Gabriel 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
 31/12/2012

	Note	YTD Actual 2012	YTD Actual 2011
Cash Flow From Operations:			
Receipts:			
Internally Generated Revenue	3	6,322,453,281.30	6,256,591,887.54
Grants/Subventions		1,585,071,073.49	1,770,310,788.75
VAT		7,028,477,804.82	6,002,439,553.59
Statutory Allocations		47,448,689,025.84	43,676,641,167.35
BTL Receipts	4	2,871,374,776.09	563,222,241.81
Revenue from Parastatals		4,795,218,659.69	4,904,279,173.86
Total Receipts		70,051,284,621.23	63,173,484,812.90
Payments:			
Personnel Emoluments:	5	20,640,348,479.82	15,802,125,729.27
Overheads Costs:			
Educational Services		3,971,957,252.34	4,768,828,680.68
Health Services		419,324,154.00	261,511,419.37
Agricultural Services		67,699,956.70	272,378,496.21
Transport Services		16,029,250.00	129,832,781.90
Others of General Nature	6	24,487,762,648.24	28,776,882,875.91
Consolidated Revenue Fund Charges	7	3,323,903,186.68	4,838,249,615.63
Miscellaneous Expenses		2,215,389,372.22	669,321,896.46
Total Payments		55,142,414,300.00	55,519,131,495.43
Net Cash Flow from Operations		14,908,870,321.23	7,654,353,317.47
Cash Flow from Investments:			
Purchase/Constructn of Assets	8	14,745,702,251.97	9,136,621,068.63
Net Cash Flow from Investments		14,745,702,251.97	9,136,621,068.63
Cash Flow from Financing:			
Proceeds of Loans/Borrowings	9	16,261,666,508.29	16,506,480,159.63
Dividends		23,795,458.39	39,417,282.65
Repayment of Loans		16,496,305,576.85	15,324,087,253.28
Net Cash Flow from Financing		<210,843,610.17>	1,221,810,189.00
Net Increase/(Decrease) in Cash		<47,675,540.91>	<260,457,562.16>
Opening Cash Balance		229,290,478.91	489,748,041.07
Closing Cash Balance	10	181,614,938.00	229,290,478.91

Sir Gabriel 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 31/12/2012

	Note	Actual 2012	Actual 2011
ASSETS:			
Treasuries and Banks	10	181,614,938.00	229,290,478.91
Investments	11	361,097,016.76	158,904,506.24
Total Assets		542,711,954.76	388,194,985.15
PUBLIC FUNDS AND LIABILITIES:			
Public Funds:			
Capital Development Fund	17	181,614,938.00	229,290,478.91
Sub - Total Public Funds		181,614,938.00	229,290,478.91
Liabilities			
Internal Loans	19	13,024,322,641.92	11,364,752,353.87
Foreign Loans	20	5,494,424,392.62	5,097,592,968.30
Sub - Total Liabilities		18,518,747,034.54	16,462,345,322.17
Less : Liability Over Assets	21	18,157,650,017.78	16,303,440,815.93
Other Public Funds		361,097,016.76	158,904,506.24
Total Public Fund		542,711,954.76	388,194,985.15


 Sir Gabriel C. Onyendilefu
 Accountant General
 Abia State

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2012

08/08/2013 12:22 Page: 1
 Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011	
Add: REVENUE (INCOME)						
Taxes (Direct and Indirect)	21	4,508,046,754.71	4,903,550,000.00	4,903,550,000.00	395,503,245.29-	5,380,780,179.37
Fines and Fees	22	883,618,744.88	8,037,548,410.00	8,037,548,410.00	7,153,929,665.12-	419,502,514.95
Licences	23	463,849,314.99	370,602,000.00	370,602,000.00	93,247,314.99+	369,687,481.55
Earnings and Sales	24	191,952,152.56	17,381,000.00	17,381,000.00	174,571,152.56+	17,357,590.80
Rent on Government Property	25	19,485,172.30	239,022,000.00	239,022,000.00	219,536,827.70-	46,474,499.43
Interest, Repmt & Dividends	26	23,795,458.39	30,050,000.00	30,050,000.00	6,254,541.61-	40,112,902.23
Miscellaneous	28	255,501,141.86	50,000.00	50,000.00	255,451,141.86+	22,094,001.82
Revenue from Parastatals		4,795,218,659.69	8,604,115,060.00	8,604,115,060.00	3,808,896,400.31-	4,904,279,173.86
Below the Line Receipts		2,871,374,776.09			2,871,374,776.09+	563,222,241.81
Statutory Allocation	30	47,448,689,025.84	75,470,000,000.00	90,878,679,970.00	43,429,990,944.16-	43,676,641,167.35
Total Revenue (Income) - (b)		61,461,531,201.31	97,672,318,470.00	113,080,998,440.00	51,619,467,238.69-	55,440,151,753.21
Total Funds Available (a + b)		61,461,531,201.31	97,672,318,470.00	113,080,998,440.00	51,619,467,238.69-	55,440,151,753.21
Less: EXPENDITURE						
Personnel Cost - Min/Parastal	31	20,640,348,479.82	23,881,758,490.00	24,203,918,700.00	3,563,570,220.18+	15,802,125,729.27
Pension and Gratuities		3,274,985,297.20	2,567,000,000.00	2,567,000,000.00	707,985,297.20-	4,751,218,905.62
Statutory Office Holder Salary	32	48,917,889.48	46,126,520.00	46,126,520.00	2,791,369.48-	87,030,710.01
Overhead Costs - Min/Parastal	33	28,962,773,261.28	26,744,112,060.00	32,417,710,820.00	3,454,937,558.72+	34,209,434,254.07
Public Debt Charges		16,496,305,576.85	5,600,000,000.00	8,600,000,000.00	7,896,305,576.85-	15,324,087,253.28
BTL Payment	34	2,215,389,372.22			2,215,389,372.22-	669,321,896.46
Total Expenditure		71,638,719,876.85	58,838,997,070.00	67,834,756,040.00	3,803,963,836.85-	70,843,218,748.71
Operating Fund B/4 Transfer		<10,177,188,675.54	38,833,321,400.00	45,246,242,400.00	55,423,431,075.54-	<15,403,066,995.50
APPROPRIATION/TRANSFERS						
Transfer to CDF			48,833,321,400.00	57,401,242,400.00	57,401,242,400.00+	
Transfer from CDF		10,177,188,675.54			10,177,188,675.54+	15,403,066,995.50
Total Appropriations		10,177,188,675.54	<48,833,321,400.00	<57,401,242,400.00	67,578,431,075.54+	15,403,066,995.50
Closing Balance		<0.00>	<10,000,000,000.00	<12,155,000,000.00	12,155,000,000.00+	<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 31/12/2012

08/08/2013 12:24 Page: 1
 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Opening Balance		229,290,478.91			229,290,478.91+	489,748,041.07
Add: Capital Receipts						
Value Added Tax		7,028,477,804.82	10,000,000,000.00	12,155,000,000.00	5,126,522,195.18-	6,002,439,553.59
Transfer from CRF			48,833,321,400.00	57,401,242,400.00	57,401,242,400.00-	
Internal Loans	36	16,261,666,508.29		7,400,000,000.00	8,861,666,508.29+	16,312,247,256.62
External Loans	37		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	194,232,903.01
Grants	38	1,585,071,073.49	12,287,006,700.00	12,287,006,700.00	10,701,935,626.51-	1,770,310,788.75
Total Capital Receipts		24,875,215,386.60	81,120,328,100.00	99,243,249,100.00	74,368,033,713.40-	24,279,230,501.97
Transfer to CRF		<10,177,188,675.54 >			10,177,188,675.54-	<15,403,066,995.50 >
Total Capital Funds Available		14,927,317,189.97	81,120,328,100.00	99,243,249,100.00	84,315,931,910.03-	9,365,911,547.54
Less: Capital Expenditure						
Economic Sector:						
Agriculture	40	183,401,200.00	521,000,000.00	521,000,000.00	337,598,800.00+	144,223,551.95
Livestock	41		48,000,000.00	48,000,000.00	48,000,000.00+	
Manufacturing	44	1,249,800,000.00	1,307,000,000.00	2,924,000,000.00	1,674,200,000.00+	53,250,000.00
Power (Electricity)	45	224,274,000.00	3,445,100,000.00	3,445,100,000.00	3,220,826,000.00+	158,165,074.89
Transport	47	4,313,803,598.96	31,661,000,000.00	36,152,590,000.00	31,838,786,401.04+	3,425,036,481.28
Total Capital Expenditure - Economic		5,971,278,798.96	36,982,100,000.00	43,090,690,000.00	37,119,411,201.04+	3,780,675,108.12
Social Service Sector:						
Education	48	380,906,943.76	2,390,000,000.00	2,390,000,000.00	2,009,093,056.24+	1,098,163,037.37
Health	49	619,699,500.00	929,000,000.00	1,835,000,000.00	1,215,300,500.00+	188,806,161.60
Information	50	409,045,600.00	755,200,000.00	1,015,200,000.00	606,154,400.00+	131,806,489.33
Social Development, Youth & Sports	51	192,480,000.00	1,681,000,000.00	1,681,000,000.00	1,488,520,000.00+	39,180,000.00
Total Capital Expenditure - Social		1,602,132,043.76	5,755,200,000.00	6,921,200,000.00	5,319,067,956.24+	1,457,955,688.30
Regional Sector:						
Water Supply	52	5,000,000.00	1,454,000,000.00	1,454,000,000.00	1,449,000,000.00+	29,681,647.64
Environment	53	67,361,606.50	1,165,000,000.00	1,255,000,000.00	1,187,638,393.50+	94,430,000.00
Housing	54	1,656,972,326.00	4,468,000,000.00	11,561,331,000.00	9,904,358,674.00+	1,065,453,027.96
Urban Development	55		850,350,000.00	850,350,000.00	850,350,000.00+	
Survey and Mapping	56	73,187,945.00	1,018,000,000.00	1,018,000,000.00	944,812,055.00+	31,000,000.00
Total Capital Exp - Reg Dev		1,802,521,877.50	8,955,350,000.00	16,138,681,000.00	14,336,159,122.50+	1,220,564,675.60
General Administration Sector:	57					
Executive		4,415,309,531.75	17,639,178,100.00	19,149,178,100.00	14,733,868,568.25+	2,544,425,596.61
Legislature		249,000,000.00	1,517,000,000.00	1,517,000,000.00	1,268,000,000.00+	103,000,000.00
Judiciary		705,460,000.00	271,500,000.00	271,500,000.00	433,960,000.00-	30,000,000.00
Total Capital Expenditure - Admin		5,369,769,531.75	19,427,678,100.00	20,937,678,100.00	15,567,908,568.25+	2,677,425,596.61
Total Capital Expenditure		14,745,702,251.97	71,120,328,100.00	87,088,249,100.00	72,342,546,848.03+	9,136,621,068.63
Closing Balance		181,614,938.00	10,000,000,000.00	12,155,000,000.00	11,973,385,062.00-	229,290,478.91

Sir Gabriel C. Onyendilefu
 Accountant General
 Abia State

**NOTES TO CASH FLOW
STATEMENT**

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
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	Note	YTD Actual 2012	YTD Actual 2011
Note 3 - Internally Generated Revenue			
Taxes		4,508,046,754.71	5,380,780,179.37
Fine and Fees		883,618,744.88	419,502,514.95
Licenses		463,849,314.99	369,687,481.59
Earnings and Sales		191,952,152.56	17,357,590.80
Rent on Government Property		19,485,172.30	46,474,499.43
Interest			695,619.58
Miscellaneous		255,501,141.86	22,094,001.82
Total		6,322,453,281.30	6,256,591,887.54
Note 4 - BTL Receipts:			
Trade Union Subscriptions		993,710,347.35	334,532,002.16
Nig. Union of Pensioners' Check off Syst		5,728,616.14	5,002,474.15
Local Government Pensions			7,706,067.26
Abia State Security Fund Account		121,786,986.73	
National Housing Fund (NHF)		108,950,100.49	
Staff Housing Loan Baord		2,784,032.27	
Dishonoured Cheques		990,252,038.70	
Vehicle Refurbishing Loan		3,020,582.27	
Value Added Tax Deduction		458,389,064.05	155,627,411.67
WithHolding Tax Deduction		186,753,008.09	60,354,286.57
Total		2,871,374,776.09	563,222,241.81
Note 5 - Personnel Cost:			
Government House		558,178,722.86	790,588,805.85
Deputy Governor's Office		113,482,462.48	50,791,530.00
Abia State Planning Commission		152,758,221.40	124,273,235.35
Secretary to State Government		60,299,920.02	29,773,419.26
Bureau of Economic Affairs		24,146,223.28	11,166,802.30
Bureau of Political Affairs		21,473,697.97	12,143,448.88
Bureau of Special Services		33,323,270.03	89,918,080.42
Exco Secretariate		16,199,669.48	7,618,912.43
Liaison Office Abuja		121,593,248.92	61,273,303.66
Liaison Office Lagos		36,625,811.23	12,209,347.45
Office of the Head of Service		36,482,892.93	20,785,433.69
Bureau of Establishment & Training		64,298,819.88	32,122,884.44
Bureau of Administration		54,041,625.55	29,956,937.97
Bureau of Service Welfare		68,391,385.46	36,316,300.88
Bureau of Common Services		39,160,167.40	26,550,602.29
Bureau of Training		59,607,189.51	20,243,178.42
Ministry of Agriculture		783,794,391.89	614,850,690.56
Ministry of Poverty Reduction		166,439,365.00	109,527,114.96
Commerce & Industry		218,541,612.49	121,940,733.77
Ministry of Science & Technology		97,501,678.11	49,551,080.93
Ministry of Education		7,566,253,562.58	6,769,385,546.43
Ministry of Finance		186,724,869.14	101,278,080.92
Office of Accountant General		219,049,995.80	138,965,744.39
Board of Internal Revenue		360,713,369.72	190,084,547.47
Ministry of Health		3,243,977,077.50	2,697,299,614.53
Ministry of Information and Strategy		536,521,336.81	296,967,482.38
Ministry of Culture and Tourism		91,146,814.27	62,425,864.84
Ministry of Justice		427,673,402.88	273,068,196.66
Ministry of Lands, Survey & Urban Development		187,165,604.34	103,576,299.63
Ministry of Urban Renewal		139,361,281.45	110,674,245.19
Ministry of Local Gov't & Chieftaincy		102,933,557.72	60,894,181.32
Ministry of Public Utilities & Water Resources		360,458,368.51	184,002,035.55
Ministry of Environment		242,544,831.06	138,017,245.23
Ministry of Petroleum & Solid Mineral		76,907,912.78	42,956,292.31
Ministry of Sports & Social Development		633,345,958.65	394,946,108.24
Ministry of Works		147,062,600.09	83,153,543.41
Ministry of Transport		126,680,244.12	58,775,153.60
Ministry of Housing		190,363,484.97	162,017,149.55

ABIA STATE GOVERNMENT OF NIGERIA
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 CASH FLOW STATEMENT FOR THE PERIOD ENDED
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	Note	YTD Actual 2012	YTD Actual 2011
Ministry of Women Affairs		164,424,783.44	76,485,745.70
Ministry of Youths Development		105,438,286.52	50,978,960.45
Office of Auditor Gen. (State)		65,220,475.32	39,537,009.93
Office of Auditor Gen. (L/G)		51,891,294.27	25,793,493.61
Civil Service Commission		104,417,809.88	64,367,113.30
Local Gov't Service Comm.		7,306,633.83	9,492,293.48
Abia State House of Assembly		566,305,028.16	349,256,101.40
High Court		894,661,209.88	569,568,002.56
Customary Court of Appeal		778,307,253.91	339,192,849.60
Judicial Service Commission		107,566,482.21	39,305,931.45
Abia State Indep Elect. Comm.		229,584,574.12	118,059,052.63
Total		20,640,348,479.82	15,802,125,729.27

Note 6 - Overhead Costs
 Others of General Nature:

Government House	20,255,921,856.04	19,622,103,524.71
Deputy Governor	598,915,300.00	652,583,011.19
Abia State Planning Commission	50,829,755.21	128,660,792.00
Office of Secretary to Gov't	305,234,050.00	442,518,233.29
Bureau of Economic Affairs	7,260,835.00	5,281,500.00
Bureau Political Affairs	20,760,000.00	30,924,000.00
Bureau of Special Services	228,090,400.00	183,374,976.17
Exco Secretariate	1,750,000.00	29,159,500.00
Liaison Office Abuja	62,290,650.00	39,651,612.04
Liaison Office Lagos	22,647,810.00	32,265,601.04
Office of the Head of Service	22,594,985.00	189,091,453.38
Bureau of Establishment & Pension	4,483,304.40	14,586,304.40
Bureau of Administration	1,150,000.00	4,299,000.00
Bureau of Service Welfare	4,900,000.00	5,367,400.00
Bureau of Common Services	10,480,000.00	4,425,815.00
Bureau of Training	6,157,500.00	19,150,000.00
Ministry of Cooperation & Poverty Reduction	6,350,000.00	9,085,473.54
Ministry of Commerce & Industry	3,350,000.00	14,496,057.34
Ministry of Science & Technology	2,018,000.00	223,503,310.47
Ministry of Finance	45,486,936.72	160,716,475.59
Office of Accountant General	813,387,808.71	4,180,634,279.58
Board of Internal Revenue	1,590,000.00	50,175,000.00
Ministry of Information	274,863,657.29	250,252,138.52
Printing Department	150,000.00	
Ministry of Culture and Tourism	2,861,000.00	6,294,759.53
Ministry of Justice	35,796,948.87	41,725,606.51
Ministry of Lands & Survey	58,498,685.00	10,965,477.38
Ministry of Urban Renewal	49,408,880.00	24,864,655.72
Ministry of L/Gov't & Chieftainy Affairs	1,885,732.00	7,550,500.00
Ministry of Public Utilities	94,337,375.00	103,800,877.87
Ministry of Environment	28,179,048.00	87,004,901.83
Ministry of Petrol & Solid Ministry Development	8,320,000.00	7,387,177.00
Ministry of Sports	312,637,210.00	758,628,368.00
Ministry of Housing	7,556,000.00	21,988,172.02
Ministry of Women Affairs	30,533,950.00	95,629,918.59
Ministry of Youths Development	14,135,100.00	29,119,885.99
Office of State Auditor General	4,848,000.00	11,272,604.52
Office of Auditor General - L/Govt	1,650,000.00	4,759,750.00
Civil Service Commission	2,200,000.00	18,899,911.41
Local Gov't Service Commission	1,350,000.00	23,030,000.00
Abia State House of Assembly	1,007,110,031.00	1,023,070,602.44
Judiciary - High Court	52,834,840.00	167,510,000.00
Customary Court of Appeal	18,307,000.00	26,521,785.00
Judicial Service Commission	1,700,000.00	7,730,005.06
Abia State Indep. Elect. Comm.	2,950,000.00	4,822,458.78
Bureau of Budget		2,000,000.00
Total	24,485,262,648.24	28,776,882,875.91

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
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	Note	YTD Actual 2012	YTD Actual 2011
Note 7 - Consolidated Revenue Fund Charges			
Sal of Statutory Office Holder		48,917,889.48	87,030,710.01
Pension & Gratuities		3,274,985,297.20	4,751,218,905.62
Total		3,323,903,186.68	4,838,249,615.63
Note 8 - Purchase/Construction of Capital Assets			
Economic Development:			
Agriculture		183,401,200.00	144,223,551.95
Manufacturing		1,249,800,000.00	53,250,000.00
Power (Electricity)		224,274,000.00	158,165,074.89
Transport		4,313,803,598.96	3,425,036,481.28
Sub-total: Economic Development		5,971,278,798.96	3,780,675,108.12
Social Sector Development:			
Education		380,906,943.76	1,098,163,037.37
Health		619,699,500.00	188,806,161.60
Information		409,045,600.00	131,806,489.33
Social and Youth Development		192,480,000.00	39,180,000.00
Sub-Total: Social Development		1,602,132,043.76	1,457,955,688.30
Regional & Urban Development:			
Water Supply		5,000,000.00	29,681,647.64
Environment		67,361,606.50	94,430,000.00
Housing		1,656,972,326.00	1,065,453,027.96
Community Development:		73,187,945.00	31,000,000.00
Sub-Total: Reg. & Urban Dev.		1,802,521,877.50	1,220,564,675.60
Administration:			
Executive		4,415,309,531.75	2,544,425,596.61
Legislature		249,000,000.00	103,000,000.00
Judiciary		705,460,000.00	30,000,000.00
Sub-Total: Administration		5,369,769,531.75	2,677,425,596.61
Grand Total		14,745,702,251.97	9,136,621,068.63
Note 9 - Proceeds of Loans and Borrowings:			
Internal Loans		16,261,666,508.29	16,312,247,256.62
External Loans			194,232,903.01
Total		16,261,666,508.29	16,506,480,159.63

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.1
 CASH FLOW STATEMENT FOR THE PERIOD ENDED
 31/12/2012

Note	YTD Actual 2012	YTD Actual 2011
Note 10 - Closing Cash & Bank Balances		
GT Bank (VAT) - A/C - 5900956110	45,740.91	45,740.91
Access Bank Ac 0028705965	81,583,577.95	
UBA Plc A/C - 0060000349	<35,127,506.83>	<569,781,738.57>
Oceanic Bank A/C - 1301008677	14,169,034.67	196,694.27
Diamond Bank A/C - 0392130000298	5,017,933.31	12,018,248.31
GTB 5959648110 - IGR	<4,683,071.39>	<297,128,450.90>
Bank PHB - Salary A/c-131100007157	272,884.94	272,884.94
Bank PHB - Special A/cIII - 131100007168	4,509,783.31	4,509,783.31
Oceanic Bank - 0781301008916	394,370.38	394,370.38
First Bank of Nigeria - A/C 1281(7691)	23,131.24	24,631.24
First Bank of Nigeria - A/C 1274(7684)	168,749.16	<105,372,625.99>
GTBank - A/C 5110	77,449,008.20	77,449,008.20
Skye Bank - A/C 475	564,391.02	564,641.02
Skye Bank - A/C 505	234,677.19	755,563,615.21
JAC PROJECT ACCOUNT		435,995,358.59
DIAMOND BANK (SPECIAL ACCOUNT) 0021415767	<220,901,471.23>	
DIAMOND BANK (SALARY) 0021415743	202,321,037.57	<56,641,197.51>
DIAMOND BANK (FAAC) ACCOUNT 2150000048	<911,994,577.05>	<419,964,080.44>
UBA BANK (VAT) ACCOUNT 0053-005- 00618	<333,366.68>	417,132,587.49
DAIMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)	11,541,565.01	<52,016,307.28>
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT	982,323.11	982,323.11
FIDELITY BANK - AC 5030030596 ABSG IGR ACCOUNT	<696,332,099.88>	
MAINSTREET BANK - A/C 7100012705 (Abia State Salary Advance)	131,516,169.60	
First City Monument Bank A/C 2000765014 (SURE-P)	93,018,269.62	
First Bank - FAAC 2015277701	1,339.97	
Deposit - Sterling Bank	1,000,000,000.00	
Ecobank Domiciliary Account (Dollar) - Account 6401	153,224.91	153,224.91
Board of Internal Revenue - Revenue Acc	336,040,278.62	
Cash Book - Ecological Account - Diamond Bank	45,529,500.00	
TPO Umuahia - Bank KeyStone Bank	28,976,265.73	18,333,048.85
ZENITH BANK IMPREST A/C 1012469360	1,643,102.57	1,643,102.57
TPO Umuahia - Enterprise bank (Salary A/C)	9,583,316.73	1,433,729.04
ST Aba - Consolidated Cash Book	42,734.44	42,734.44
ST- Arochukwu - Consolidated Cash Book	649,796.24	632,253.68
S.T Bende - Consolidated Cash Book	33,735.48	83,588.00
S.T Ikwuano - Consolidated Cash Book	6,551.19	6,551.91
ST Isuikwato - Consolidated Cash Book	473,116.73	12,755.62
ST - Isuochi - Consolidated Cash Book	79,278.70	82,254.78
ST Nkwoegwu - Consolidated Cash Book	3,917.14	3,362.65
ST Amaekpu Ohafia - Consolidated Cash Book		185,474.54
ST Okpuala - Consolidated Cash Book	432,204.38	437,777.02
ST Osisioma - Consolidated Cash Book	682,054.26	681,296.43
ST Ukwu - Consolidated Cash Book	12,675.37	21,399.85
ST Umuahia - Consolidated Cash Book	488,751.63	461,583.39
ST Uturu - Consolidated Cash Book	982.26	
ST Uzuakoli - Consolidated Cash Book	35,381.98	89,243.99
ST Igberere - Consolidated Cash Book	2,500.79	1,276.05
S.T. Abuja Consolidated Cash Book	2,269,788.17	705,180.56
S.T.Akanu Ohafia- Consolidated Cash Book	33,653.12	33,653.12
ST - APUMIRI	233.46	1,501.22
Sub-Total Cash & Bank Balances	181,614,938.00	229,290,478.91
Sub-Treasuries (Min & Depts)		
Grand Total	181,614,938.00	229,290,478.91

**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 31/12/2012

Note	Actual 2012	Actual 2011
Note 10 - Treasuries & Banks		
Cash and Bank Balances:		
GT Bank (VAT) - A/C - 5900956110	45,740.91	45,740.91
Access Bank Ac 0028705965	81,583,577.95	
UBA Plc A/C - 0060000349	<35,127,506.83>	<569,781,738.57>
Oceanic Bank A/C - 1301008677	14,169,034.67	196,694.27
Diamond Bank A/C - 0392130000298	5,017,933.31	12,018,248.31
GTB 5959648110 - IGR	<4,683,071.39>	<297,128,450.90>
Bank PHB - Salary A/c-131100007157	272,884.94	272,884.94
Bank PHB - Special A/c/III - 131100007168	4,509,783.31	4,509,783.31
Oceanic Bank - 0781301008916	394,370.38	394,370.38
First Bank of Nigeria - A/C 1281(7691)	23,131.24	24,631.24
First Bank of Nigeria - A/C 1274(7684)	168,749.16	<105,372,625.99>
GTBank - A/C 5110	77,449,008.20	77,449,008.20
Skye Bank - A/C 475	564,391.02	564,641.02
Skye Bank - A/C 505	234,677.19	755,563,615.21
JAC PROJECT ACCOUNT		435,995,358.59
DIAMOND BANK (SPECIAL ACCOUNT) 0021415767	<220,901,471.23>	
DIAMOND BANK (SALARY) 0021415743	202,321,037.57	<56,641,197.51>
DIAMOND BANK (FAAC) ACCOUNT 2150000048	<911,994,577.05>	<419,964,080.44>
UBA BANK (VAT) ACCOUNT 0053-005- 00618	<333,366.68>	417,132,587.49
DAIMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)	11,541,565.01	<52,016,307.28>
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT	982,323.11	982,323.11
FIDELITY BANK - AC 5030030596 ABSG IGR ACCOUNT	<696,332,099.88>	
MAINSTREET BANK - A/C 7100012705 (Abia State Salary Advance)	131,516,169.60	
First City Monument Bank A/C 2000765014 (SURE-P)	93,018,269.62	
First Bank - FAAC 2015277701	1,339.97	
Deposit - Sterling Bank	1,000,000,000.00	
Ecobank Domiciliary Account (Dollar) - Account 6401	153,224.91	153,224.91
Board of Internal Revenue - Revenue Acc	336,040,278.62	
Cash Book - Ecological Account - Diamond Bank	45,529,500.00	
TPO Umuahia - Bank KeyStone Bank	28,976,265.73	18,333,048.85
ZENITH BANK IMPREST A/C 1012469360	1,643,102.57	1,643,102.57
TPO Umuahia - Enterprise bank (Salary A/C)	9,583,316.73	1,433,729.04
ST Aba - Consolidated Cash Book	42,734.44	42,734.44
ST- Arochukwu - Consolidated Cash Book	649,796.24	632,253.68
S.T Bende - Consolidated Cash Book	33,735.48	83,588.00
S.T Ikwuano - Consolidated Cash Book	6,551.19	6,551.91
ST Isuikwato - Consolidated Cash Book	473,116.73	12,755.62
ST - Isuochi - Consolidated Cash Book	79,278.70	82,254.78
ST Nkwoegwu - Consolidated Cash Book	3,917.14	3,362.65
ST Amaekpu Ohafia - Consolidated Cash Book		185,474.54
ST Okpuala - Consolidated Cash Book	432,204.38	437,777.02
ST Osisioma - Consolidated Cash Book	682,054.26	681,296.43
ST Ukwu - Consolidated Cash Book	12,675.37	21,399.85
ST Umuahia - Consolidated Cash Book	488,751.63	461,583.39
ST Uturu - Consolidated Cash Book	982.26	
ST Uzuakoli - Consolidated Cash Book	35,381.98	89,243.99
ST Igbere - Consolidated Cash Book	2,500.79	1,276.05
S.T. Abuja Consolidated Cash Book	2,269,788.17	705,180.56
S.T.Akanu Ohafia- Consolidated Cash Book	33,653.12	33,653.12
ST - APUMIRI	233.46	1,501.22
Sub-Total: Cash & Bank Bal.	181,614,938.00	229,290,478.91
Sub-Treasuries (Min & Depts):		
Grand Total	181,614,938.00	229,290,478.91

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2012

	Note	Actual 2012	Actual 2011
Note 11 - Investments			
Emenite Company Limited		212,908,810.52	10,716,300.00
Ashaka Cement		64,300.00	64,300.00
Access Bank Plc		15,469,567.29	15,469,567.29
FCMB		312,495.00	312,495.00
First Inland Bank		1,360,000.00	1,360,000.00
ANAMCO Nigeria Ltd Enugu		4,817,500.00	4,817,500.00
GCM Ltd Onitsha		6,807,289.50	6,807,289.50
Westminister Dredging Nig Ltd		364,579.00	364,579.00
Golden Guinea Breweries Umuahia		8,477,841.00	8,477,841.00
International Glass Industry Plc Aba		40,000,000.00	40,000,000.00
ALEX Inyishi, Imo State		6,753,598.00	6,753,598.00
UNIC Insurance (Nig) Ltd		293,651.00	293,651.00
Nigerian Cement Co. Ltd Nkalagu		35,531,522.00	35,531,522.00
Aba Textile Mill Plc, Aba		2,664,375.00	2,664,375.00
UAC of Nigeria Plc		3,664,089.00	3,664,089.00
Urban Dev. Bank Wuse - Abuja		7,705,998.00	7,705,998.00
Nigerian Sugar Company Bacita, Kwara St.		29,663.00	29,663.00
MARKLINT Medical Complex Ltd, Oji River		108,000.00	108,000.00
Nigerian Starch Mill		288,000.00	288,000.00
Aluminuim 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	3,658,777.65
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	690,000.00
Sterling Bank		13,992.30	13,992.30
Bank PHB		595,000.00	595,000.00
Oceanic Bank		755,200.00	755,200.00
NAL Bank PLC		8,441.00	8,441.00
Total		361,097,016.76	158,904,506.24
Note 12 - Imprest & Advances			
Note 13 - Treasury Clearance			
Note 14 - Other Treasury Clearance Accounts			
Note 16 - Consolidated Revenue Fund Accounts			
Total Recurrent Revenues		71,638,719,876.85	70,843,218,748.71
Total Funds Available		71,638,719,876.85	70,843,218,748.71
Less: Recurrent Expenditure		<71,638,719,876.85	<70,843,218,748.71

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.2
 STATEMENT OF ASSETS AND LIABILITIES
 FOR THE PERIOD ENDING 31/12/2012

	Note	Actual 2012	Actual 2011
Note 17 - Capital Development Funds			
Opening Balance		229,290,478.91	489,748,041.07
Total Capital Receipts		24,875,215,386.60	24,279,230,501.97
Transfer to CRF		<10,177,188,675.54	<15,403,066,995.50
		>	>
Total Capital Funds Available		14,927,317,189.97	9,365,911,547.54
Less: Capital Expenditure:			
Economic Development		5,971,278,798.96	3,780,675,108.12
Social Development		1,602,132,043.76	1,457,955,688.30
Regional Development		1,802,521,877.50	1,220,564,675.60
Administration		5,369,769,531.75	2,677,425,596.61
Closing Balance		181,614,938.00	229,290,478.91

Note 18 - FGN Ext Loan On Lent to Abia State Gov't.

Note 19 - Internal Loans

GTB			944,444,444.40
Oceanic Bank/Ecobank		1,000,000,000.00	1,939,097,144.57
Access Bank (Intercontinental Bank)		1,217,377,977.57	
Mainstreet Bank		300,000,000.00	
Finbank			115,335,000.00
UBA Loan		2,058,778,118.23	2,666,090,327.91
Diamond Bank		7,681,499,879.43	5,699,785,436.99
Fidelity Bank Loan		766,666,666.69	
Total		13,024,322,641.92	11,364,752,353.87

Note 20 - Foreign Loans

	5,494,424,392.62	5,097,592,968.30
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FORIEGN LOAN SCHEDULE

	\$
1st Education (Esiala)	9,777.05
Comm. Based Pov. Reduction	13,253,190.98
Health System Dev. Project II	2,081,092.02
HIV/AIDS	2,353,537.77
Health System Dev. Add. Fin	3,568,849.27
Third National Fadama	6,086,986.93
2nd HIV/AIDS	1,549,491.49
Health System Dev. Project IV	4,604,766.48
Comm. Based Nation Res. Mgt	685,183.78
Oil Plm Belt Rural Dev (12.5%)	1,718,394.77
Total	35,911,270.54

Conversion Rate \$1 = N153

Note 21 - Liability Over Asset

	18,157,650,017.78	16,303,440,815.93
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SCHEDULE OF LIAIBILITY OVER ASSETS

	=N=
Opening Balance	16,303,440,815.93
Add/(Less) Net Movement	
Investment	(202,192,510.52)
Foreign Loans	396,831,424.32
Internal Loans	1,659,570,288.05
Total	18,157,650,017.78

**NOTES TO CONSOLIDATED
REVENUE FUND**

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Note 21 - Taxes					
Ministry of Commerce & Ind. Board of Internal Revenue	4,508,046,754.71	48,350,000.00 4,855,200,000.00	48,350,000.00 4,855,200,000.00	48,350,000.00- 347,153,245.29-	10,209,300.00 5,370,570,879.37
Total	4,508,046,754.71	4,903,550,000.00	4,903,550,000.00	395,503,245.29-	5,380,780,179.37

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Note - 22 - Fines & Fees					
Ministry of Information	54,900.00	200,000.00	200,000.00	145,100.00-	
Office of the Head of Service	444,590.00	650,000.00	650,000.00	205,410.00-	625,370.00
Ministry of Agriculture	22,998,600.00	58,780,000.00	58,780,000.00	35,781,400.00-	2,467,300.00
Ministry of Commerce & Industry	36,360,360.00	54,359,000.00	54,359,000.00	17,998,640.00-	31,677,574.00
Ministry of Education	64,924,368.31	48,110,000.00	48,110,000.00	16,814,368.31+	39,870,797.57
Office of Accountant General	21.52			21.52+	200,000.00
Ministry of Health	6,628,580.00	15,240,000.00	15,240,000.00	8,611,420.00-	4,056,020.00
Ministry of Justice	20,399,266.39	6,100,000.00	6,100,000.00	14,299,266.39+	426,738.52
Ministry of Works	11,278,000.00	9,800,000.00	9,800,000.00	1,478,000.00+	11,235,759.82
Ministry of Lands and Survey	77,654,919.00	87,900,000.00	87,900,000.00	10,245,081.00-	65,379,636.10
Ministry of Environment	2,320,300.00	7,350,000.00	7,350,000.00	5,029,700.00-	1,419,450.00
Office of State Auditor General	145,000.00	385,000.00	385,000.00	240,000.00-	110,000.00
Office of Auditor Gen - L/Govt		340,000.00	340,000.00	340,000.00-	
Civil Service Commission					100,000.00
Judicial Service Commission		230,000.00	230,000.00	230,000.00-	
Board of Internal Revenue	285,076,044.35	143,675,000.00	143,675,000.00	141,401,044.35+	193,350,011.62
Office of the SSG	10,229,265.00	830,000.00	830,000.00	9,399,265.00+	212,540.00
Ministry of Women Affairs	356,000.00	1,600,000.00	1,600,000.00	1,244,000.00-	177,000.00
Ministry of Public Utilities & Water Resources	123,000.00	1,700,000.00	1,700,000.00	1,577,000.00-	735,447.75
Ministry for L.G & Chieftaincy Affairs	5,782,943.13	502,000.00	502,000.00	5,280,943.13+	100,000.00
Ministry of Sports & Social Development	74,210,000.00	159,500,000.00	159,500,000.00	85,290,000.00-	2,800.00
Abia State House of Assembly		147,430.00	147,430.00	147,430.00-	
Ministry of Youths Development	503,000.00	270,000.00	270,000.00	233,000.00+	
Abia State Indep Electoral Commission		171,020,000.00	171,020,000.00	171,020,000.00-	
Ministry of Housing	147,621,606.15	5,000,000.00	5,000,000.00	142,621,606.15+	
Local Gov't Service Commission	10,500.00	1,820,000.00	1,820,000.00	1,809,500.00-	
Judiciary - High Court	65,764,818.00	654,500,000.00	654,500,000.00	588,735,182.00-	46,089,756.20
Abia State Planning Comm.	1,470,000.00	6,391,475,780.00	6,391,475,780.00	6,390,005,780.00-	
Judiciary Customary Court of Appeal	8,827,687.00	5,300,000.00	5,300,000.00	3,527,687.00+	3,985,372.00
Ministry of Petroleum & Solid Minerals Development	15,863,303.39	30,620,000.00	30,620,000.00	14,756,696.61-	11,445,250.00
Ministry of Cooperative & Poverty Reduction	1,470,430.00	6,897,000.00	6,897,000.00	5,426,570.00-	1,328,750.00
Ministry of Science & Technology	319,336.80	710,000.00	710,000.00	390,663.20-	65,581.33
Ministry of Finance	328,510.00	100,000.00	100,000.00	228,510.00+	108,740.00
Office of the Executive Governor	13,869,352.99	151,401,200.00	151,401,200.00	137,531,847.01-	
Ministry of Urban Renewal	4,329,792.85	10,150,000.00	10,150,000.00	5,820,207.15-	210,000.00
Ministry of Transport	4,254,250.00	10,666,000.00	10,666,000.00	6,411,750.00-	2,954,380.00
Ministry of Culture and Tourism		220,000.00	220,000.00	220,000.00-	
Total	883,618,744.88	8,037,548,410.00	8,037,548,410.00	7,153,929,665.12-	419,502,514.92

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Note 23 - Licences					
Ministry of Environment	125,750.00	500,000.00	500,000.00	374,250.00-	124,400.00
Ministry of Health		200,000.00	200,000.00	200,000.00-	
Ministry of Lands & Survey	1,573,357.10	100,000.00	100,000.00	1,473,357.10+	
Board of Internal Revenue	462,150,207.89	368,600,000.00	368,600,000.00	93,550,207.89+	369,443,374.12
Ministry of Local Gov't & Chief Affair		202,000.00	202,000.00	202,000.00-	
Ministry of Science & Technology		1,000,000.00	1,000,000.00	1,000,000.00-	119,707.42
Total	463,849,314.99	370,602,000.00	370,602,000.00	93,247,314.99+	369,687,481.52

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2012

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Note 24 - Earnings & Sales					
Office of the Executive Governor	551,370.00	2,716,000.00	2,716,000.00	2,164,630.00-	1,093,941.00
Ministry of Information, Culture & Tourism	104,170.00	650,000.00	650,000.00	545,830.00-	100,000.00
Office of the Deputy Governor	240,177.00	300,000.00	300,000.00	59,823.00-	687,219.80
Ministry of Agriculture	6,000,000.00			6,000,000.00+	11,742,920.00
Ministry of Education	1,365,000.00	500,000.00	500,000.00	865,000.00+	1,047,000.00
Abia State Planning Commission	192,376.74	30,000.00	30,000.00	162,376.74+	
Ministry of Environment	181,147,963.82	4,770,000.00	4,770,000.00	176,377,963.82+	
Ministry of Works & Transport		100,000.00	100,000.00	100,000.00-	70,000.00
Min. Lands and Survey		550,000.00	550,000.00	550,000.00-	118,600.00
Abia House of Assembly	297,600.00			297,600.00+	
Office of the Head of Service		200,000.00	200,000.00	200,000.00-	1,841,910.00
Min. of Housing & Urban Development	900,000.00			900,000.00+	656,000.00
Min. of Science & Technology	1,153,495.00	25,000.00	25,000.00	1,128,495.00+	
Ministry of Culture and Tourism		6,340,000.00	6,340,000.00	6,340,000.00-	
Bureau of Training		1,200,000.00	1,200,000.00	1,200,000.00-	
Total	191,952,152.56	17,381,000.00	17,381,000.00	174,571,152.56+	17,357,590.80
Note 25 - Rent on Govt Property					
Ministry of Housing & Urban Development		218,022,000.00	218,022,000.00	218,022,000.00-	32,142,600.00
Ministry of Lands & Survey	19,485,172.30	21,000,000.00	21,000,000.00	1,514,827.70-	14,331,899.43
Total	19,485,172.30	239,022,000.00	239,022,000.00	219,536,827.70-	46,474,499.43
Note 26 - Interest & Dividends					
Ministry of Finance	23,795,458.39	30,050,000.00	30,050,000.00	6,254,541.61-	40,112,902.23
Total	23,795,458.39	30,050,000.00	30,050,000.00	6,254,541.61-	40,112,902.23
Note - 27 Reimbursement					
Note 28 - Miscellaneous					
Ministry of Finance	348,500.00	50,000.00	50,000.00	298,500.00+	403,825.00
Office of the Accountant General	255,152,641.86			255,152,641.86+	21,690,176.82
Total	255,501,141.86	50,000.00	50,000.00	255,451,141.86+	22,094,001.82
Note 30- Statutory Allocation					
Office of the Accountant General	47,448,689,025.84	75,470,000,000.00	90,878,679,970.00	43,429,990,944.16-	43,676,641,167.35
Total	47,448,689,025.84	75,470,000,000.00	90,878,679,970.00	43,429,990,944.16-	43,676,641,167.35
Note 31 - Personnel Costs - Ministry/Boards&Parastatals					
Educational Services	7,566,253,562.58	10,653,410,080.00	10,653,410,080.00	3,087,156,517.42+	6,769,385,546.43
Health Services	3,243,977,077.50	4,512,487,990.00	4,532,807,990.00	1,288,830,912.50+	2,697,299,614.53
Agricultural Services	783,794,391.89	613,535,920.00	613,535,920.00	170,258,471.89-	614,850,690.56
Transport Services	273,742,844.21	273,575,020.00	273,575,020.00	167,824.21-	141,928,697.01
Others of General Nature:					
Government House	558,178,722.86	575,592,300.00	637,993,800.00	79,815,077.14+	790,588,805.85
Deputy Governor's Office	113,482,462.48	55,153,540.00	96,200,600.00	17,281,862.48-	50,791,530.00
Abia State Planning Commission	152,758,221.40	157,662,030.00	157,662,030.00	4,903,808.60+	124,273,235.35
Secretary to State Government	60,299,920.02	48,365,750.00	48,365,750.00	11,934,170.02-	29,773,419.25
Bureau of Economic Affairs	24,146,223.28	5,726,370.00	5,726,370.00	18,419,853.28-	11,166,802.30
Bureau of Political Affairs	21,473,697.97	17,522,120.00	17,522,120.00	3,951,577.97-	12,143,448.85
Bureau of Special Service	33,323,270.03	22,914,630.00	22,914,630.00	10,408,640.03-	89,918,080.42
Exco Secretariate	16,199,669.48	12,718,300.00	12,718,300.00	3,481,369.48-	7,618,912.43
Liason Office Abuja	121,593,248.92	32,036,030.00	32,036,030.00	89,557,218.92-	61,273,303.65
Liason Office Lagos	36,625,811.23	24,368,970.00	24,368,970.00	12,256,841.23-	12,209,347.45

ABIA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Head of Service	36,482,892.93	25,795,260.00	43,870,910.00	7,388,017.07+	20,785,433.66
Bureau of Establishment Training & Pension	64,298,819.88	49,829,160.00	49,829,160.00	14,469,659.88-	32,122,884.44
Bureau of Administration	54,041,625.55	63,106,240.00	63,106,240.00	9,064,614.45+	29,956,937.97
Bureau of Service Welfare	68,391,385.46	38,197,750.00	38,197,750.00	30,193,635.46-	36,316,300.88
Bureau of Common Service	39,160,167.40	40,046,680.00	40,046,680.00	886,512.60+	26,550,602.25
Bureau of Training	59,607,189.51	30,125,360.00	30,125,360.00	29,481,829.51-	20,243,178.42
Ministry of Poverty Reduction & Cooperation	166,439,365.00	159,562,560.00	159,562,560.00	6,876,805.00-	109,527,114.96
Commerce and Industry	218,541,612.49	251,695,790.00	251,695,790.00	33,154,177.51+	121,940,733.77
Ministry of Science & Technology	97,501,678.11	63,796,540.00	63,796,540.00	33,705,138.11-	49,551,080.93
Ministry of Finance	186,724,869.14	93,701,920.00	93,701,920.00	93,022,949.14-	101,278,080.92
Office of the Accountant General	219,049,995.80	335,998,700.00	335,998,700.00	116,948,704.20+	138,965,744.35
Board of Internal Revenue	360,713,369.72	346,425,010.00	346,425,010.00	14,288,359.72-	190,084,547.47
Ministry of Information and Strategy	536,521,336.81	643,608,790.00	643,608,790.00	107,087,453.19+	296,967,482.35
Ministry of Culture and Tourism	91,146,814.27	95,373,170.00	95,373,170.00	4,226,355.73+	62,425,864.84
Ministry of Justice	427,673,402.88	226,282,530.00	226,282,530.00	201,390,872.88-	273,068,196.66
Ministry of Lands & Survey	187,165,604.34	161,183,030.00	161,183,030.00	25,982,574.34-	103,576,299.63
Urban/Development					
Ministry of Urban Renewal	139,361,281.45	185,643,660.00	185,643,660.00	46,282,378.55+	110,674,245.15
Ministry of LG & Chieftaincy Affairs	102,933,557.72	110,892,910.00	110,892,910.00	7,959,352.28+	60,894,181.32
Ministry of Public Utilities & Water Resource	360,458,368.51	268,103,380.00	268,103,380.00	92,354,988.51-	184,002,035.55
Ministry of Environment	242,544,831.06	138,464,970.00	138,464,970.00	104,079,861.06-	138,017,245.23
Ministry of Petroleum & Solid Mineral	76,907,912.78	64,011,330.00	95,011,330.00	18,103,417.22+	42,956,292.31
Ministry of Sports & Social Development	633,345,958.65	969,551,670.00	969,551,670.00	336,205,711.35+	394,946,108.24
Ministry of Housing & Urban Development	190,363,484.97	178,212,550.00	178,212,550.00	12,150,934.97-	162,017,149.55
Ministry of Women Affairs	164,424,783.44	118,642,990.00	118,642,990.00	45,781,793.44-	76,485,745.70
Ministry of Youths Development	105,438,286.52	91,198,930.00	91,198,930.00	14,239,356.52-	50,978,960.40
Auditor General (State)	65,220,475.32	38,059,210.00	38,059,210.00	27,161,265.32-	39,537,009.93
Auditor General (Local Gov't)	51,891,294.27	65,480,620.00	65,480,620.00	13,589,325.73+	25,793,493.61
Civil Service Commission	104,417,809.88	60,125,550.00	60,125,550.00	44,292,259.88-	64,367,113.30
Local Gov't Service Commission	7,306,633.83	4,679,500.00	4,679,500.00	2,627,133.83-	9,492,293.45
Abia State House of Assembly	566,305,028.16	278,126,560.00	278,126,560.00	288,178,468.16-	349,256,101.40
High Court	894,661,209.88	860,560,410.00	1,009,876,410.00	115,215,200.12+	569,568,002.56
Customary Court of Appeal	778,307,253.91	544,344,070.00	544,344,070.00	233,963,183.91-	339,192,849.60
Judicial Service Commission	107,566,482.21	65,402,810.00	65,402,810.00	42,163,672.21-	39,305,931.45
Abia State INEC	229,584,574.12	210,459,830.00	210,459,830.00	19,124,744.12-	118,059,052.63
Total	20,640,348,479.82	23,881,758,490.00	24,203,918,700.00	3,563,570,220.18+	15,802,125,729.27
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	3,908,560.00	3,908,560.00	794,884.00+	3,113,676.00
CRFC - State Auditor General	5,677,807.80	4,285,010.00	4,285,010.00	1,392,797.80-	5,204,657.15
CRFC - Auditor General for Local Gov't	5,677,808.88	5,802,610.00	5,802,610.00	124,801.12+	5,204,658.14
CRFC - Chairman Civil Service Comm	5,170,250.40	21,605,590.00	21,605,590.00	16,435,339.60+	3,571,581.65
CRFC - Members Civil Service Commission	16,859,280.00			16,859,280.00-	11,664,640.64
CRFC - Chairman Local Gov't Service Comm.	1,570,250.40	2,142,660.00	2,142,660.00	572,409.60+	1,097,690.40
CRFC - Members Local Gov't Service Comm.	7,288,920.00	3,887,290.00	3,887,290.00	3,401,630.00-	4,013,910.00
State Universal Basic Education					49,600,000.00
Total	48,917,889.48	46,126,520.00	46,126,520.00	2,791,369.48-	87,030,710.01
Note 33 - Overhead Costs - Ministry/Boards&Parastatals					
Educational Services	3,971,957,252.34	409,647,000.00	409,647,000.00	3,562,310,252.34-	4,768,828,680.65
Health Services	419,324,154.00	50,430,000.00	88,930,000.00	330,394,154.00-	261,511,419.37
Agricultural Services	67,699,956.70	130,215,030.00	130,215,030.00	62,515,073.30+	272,378,496.21
Transport Services	16,029,250.00	78,912,000.00	78,912,000.00	62,882,750.00+	129,832,781.90
Others of General Nature:					
Government House	20,255,921,856.04	18,427,015,990.00	23,417,015,990.00	3,161,094,133.96+	19,622,103,524.71
Deputy Governor's Office	598,915,300.00	974,789,400.00	974,789,400.00	375,874,100.00+	652,583,011.15
Abia State Planning Commission	50,829,755.21	232,124,500.00	232,124,500.00	181,294,744.79+	128,660,792.00
Office of the SSG	305,234,050.00	113,470,000.00	594,596,800.00	289,362,750.00+	442,518,233.25

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.3
 STATEMENT OF CONSOLIDATED REVENUE FUND
 FOR THE PERIOD ENDED 31/12/2012

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Bureau of Economic Affairs	7,260,835.00	31,558,000.00	31,558,000.00	24,297,165.00+	5,281,500.00
Bureau of Political Affairs	20,760,000.00	45,842,000.00	66,342,000.00	45,582,000.00+	30,924,000.00
Bureau of Special Services	228,090,400.00	238,181,500.00	238,181,500.00	10,091,100.00+	183,374,976.17
Exco Secretariate	1,750,000.00	44,937,000.00	44,937,000.00	43,187,000.00+	29,159,500.00
Abia State Liaison Office Abuja	62,290,650.00	63,213,500.00	63,213,500.00	922,850.00+	39,651,612.04
Abia State Liaison Office Lagos	22,647,810.00	44,020,500.00	44,020,500.00	21,372,690.00+	32,265,601.04
Head of Service	22,594,985.00	61,681,000.00	86,097,960.00	63,502,975.00+	189,091,453.38
Bureau of Establishment & Pension	4,483,304.40	44,231,000.00	44,231,000.00	39,747,695.60+	14,586,304.40
Bureau of Administration	1,150,000.00	22,781,000.00	22,781,000.00	21,631,000.00+	4,299,000.00
Bureau of Service Welfare	4,900,000.00	23,615,000.00	23,615,000.00	18,715,000.00+	5,367,400.00
Bureau of Common Services	10,480,000.00	21,011,000.00	21,011,000.00	10,531,000.00+	4,425,815.00
Bureau of Training	6,157,500.00	93,031,000.00	93,031,000.00	86,873,500.00+	19,150,000.00
Ministry of Cooperation & Poverty Reduction	6,350,000.00	19,684,000.00	19,684,000.00	13,334,000.00+	9,085,473.54
Ministry of Commerce & Industry	3,350,000.00	38,399,000.00	38,399,000.00	35,049,000.00+	14,496,057.34
Ministry of Science & Technology	2,018,000.00	22,628,000.00	24,628,000.00	22,610,000.00+	223,503,310.47
Ministry of Finance	45,486,936.72	89,117,000.00	89,117,000.00	43,630,063.28+	160,716,475.58
Office of the Accountant Gen.	813,387,808.71	1,060,969,000.00	1,141,479,000.00	328,091,191.29+	4,180,634,279.58
Board of Internal Revenue	1,590,000.00	113,721,010.00	113,721,010.00	112,131,010.00+	50,175,000.00
Ministry of Information and Strategy	274,863,657.29	35,020,000.00	35,020,000.00	239,843,657.29-	250,252,138.52
Printing Department	150,000.00			150,000.00-	
Ministry of Culture and Tourism	2,861,000.00	27,346,010.00	27,346,010.00	24,485,010.00+	6,294,759.53
Ministry of Justice	35,796,948.87	146,929,000.00	146,929,000.00	111,132,051.13+	41,725,606.51
Ministry of Lands & Survey	58,498,685.00	53,762,500.00	53,762,500.00	4,736,185.00-	10,965,477.38
Ministry of Urban Renewal	49,408,880.00	26,425,500.00	26,425,500.00	22,983,380.00-	24,864,655.72
Ministry for L.G. & Chieftancy Affair	1,885,732.00	50,123,000.00	50,123,000.00	48,237,268.00+	7,550,500.00
Ministry of Public Utilities & Water Resources	94,337,375.00	149,442,000.00	158,442,000.00	64,104,625.00+	103,800,877.87
Ministry of Environment	28,179,048.00	65,048,000.00	67,348,000.00	39,168,952.00+	87,004,901.83
Ministry of Petrol & Solid Mineral Development	8,320,000.00	25,207,500.00	35,452,500.00	27,132,500.00+	7,387,177.00
Ministry of Sports & Social Development	312,637,210.00	947,830,010.00	947,830,010.00	635,192,800.00+	758,628,368.00
Ministry of Housing & Urban Development	7,556,000.00	32,356,000.00	32,356,000.00	24,800,000.00+	21,988,172.02
Ministry of Women Affairs	30,533,950.00	49,395,020.00	49,395,020.00	18,861,070.00+	95,629,918.58
Ministry of Youth Development	14,135,100.00	50,396,000.00	50,396,000.00	36,260,900.00+	29,119,885.98
Auditor General (State)	4,848,000.00	26,415,500.00	26,415,500.00	21,567,500.00+	11,272,604.52
Auditor General (Local Gov't)	1,650,000.00	7,486,000.00	7,486,000.00	5,836,000.00+	4,759,750.00
Civil Service Commission	2,200,000.00	32,463,580.00	32,463,580.00	30,263,580.00+	18,899,911.41
Local Government Service Comm.	1,350,000.00	314,917,000.00	314,917,000.00	313,567,000.00+	23,030,000.00
Abia House of Assembly	1,007,110,031.00	1,945,334,010.00	1,945,334,010.00	938,223,979.00+	1,023,070,602.44
Judiciary - High Court	52,834,840.00	144,254,000.00	159,254,000.00	106,419,160.00+	167,510,000.00
Customary Court of Appeal	18,307,000.00	87,042,000.00	87,042,000.00	68,735,000.00+	26,521,785.00
Judicial Service Commission	1,700,000.00	11,895,000.00	11,895,000.00	10,195,000.00+	7,730,005.00
Abia State Independent Electoral Commission	2,950,000.00	19,800,000.00	19,800,000.00	16,850,000.00+	4,822,458.78
Bureau of Budget					2,000,000.00
Total	28,962,773,261.28	26,744,112,060.00	32,417,710,820.00	3,454,937,558.72+	34,209,434,254.07

Note 34 - BTL Payment

Cash, Local					495,200.00
M A N R - Tractor Account					18,317.00
Trade Union Subscriptions	993,710,347.35			993,710,347.35-	334,562,502.18
Nig. Union of Pensioners	5,728,616.14			5,728,616.14-	5,002,574.18
Local Government Pensions					7,588,368.82
Abia State Security Fund Account	122,034,519.49			122,034,519.49-	41,678,551.80
National Housing Fund (NHF)	108,950,100.49			108,950,100.49-	56,695,912.12
Vehicle Refurbishing Loan (Principal)	8,261,541.26			8,261,541.26-	1,743,545.08
Staff Housing Loan	2,784,032.27			2,784,032.27-	3,676,173.35
Vehicle Refurbishing Loan - Interest					88,849.27
Motor Cycle Loan Repayment					19,666.68
PAYE Remittance (BOIR)	328,778,143.08			328,778,143.08-	1,770,537.83
Value Added Tax Remittance	458,389,064.05			458,389,064.05-	155,627,411.67
Withholding Tax Remittance	186,753,008.09			186,753,008.09-	60,354,286.57
Total	2,215,389,372.22			2,215,389,372.22-	669,321,896.46

**NOTES TO CAPITAL
DEVELOPMENT FUND**

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Note 36 - Internal Loans					
Loan from Commercial Banks	7,511,666,508.29		7,400,000,000.00	111,666,508.29+	10,590,000,000.00
Other Loans	8,750,000,000.00			8,750,000,000.00+	5,722,247,256.62
Total	16,261,666,508.29		7,400,000,000.00	8,861,666,508.29+	16,312,247,256.62
Note 37 - External Loans					
World Bank Loans (HSDP II)		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	194,232,903.01
Total		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	194,232,903.01
Note 38 - Grants and Subventions					
Federal Government Grant - FADAMA III/IDA Project		3,500,000,000.00	3,500,000,000.00	3,500,000,000.00-	
National Programme for Food Security (NPFs) ADP		109,390,520.00	109,390,520.00	109,390,520.00-	
CEEDS/GFN Project		760,000,000.00	760,000,000.00	760,000,000.00-	
CBNRMP/NDDC/RUMED/IFAD		30,000,000.00	30,000,000.00	30,000,000.00-	
Conditional Grant Scheme and FADAMA III/IDA Projects	290,579,627.81			290,579,627.81+	178,334,284.75
Federal Government Grant for UBE		1,025,616,180.00	1,025,616,180.00	1,025,616,180.00-	1,215,520,000.00
UNICEF Grant and UBE	39,265,221.00	20,000,000.00	20,000,000.00	19,265,221.00+	
Other Grant & UBE	379,328,400.00	90,000,000.00	90,000,000.00	289,328,400.00+	
Grants from development Partners	658,894,814.27	4,000,000,000.00	4,000,000,000.00	3,341,105,185.73-	323,218,004.00
Agency for Community and Social Development World Bank Proj.	30,461,148.00	650,000,000.00	650,000,000.00	619,538,852.00-	
HIV/AIDS					53,238,500.00
Abia State Agency for the Control of HIV/AIDS-World Bank Fun	186,541,862.41	52,000,000.00	52,000,000.00	134,541,862.41+	
Rural Access Mobility Project. (RAMP)		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	
Plot Development Fees		50,000,000.00	50,000,000.00	50,000,000.00-	
Total	1,585,071,073.49	12,287,006,700.00	12,287,006,700.00	10,701,935,626.51-	1,770,310,788.75
Note 40 - Agriculture Development					
Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	15,797,000.00	5,000,000.00	5,000,000.00	10,797,000.00-	1,415,000.00
Raising of 1M Genetically Improved Hybrid Oil Palm Seedling	69,095,200.00	108,000,000.00	108,000,000.00	38,904,800.00+	99,876,500.00
Constr. of 1 Office Block/Warehouse & Renova. of the Dry Bay	9,000.00	8,000,000.00	8,000,000.00	7,991,000.00+	5,235,500.00
ADP		110,000,000.00	110,000,000.00	110,000,000.00+	14,813,130.95
S.M.U (Raising of 500,000 improved F3 Amazen Cocoa Seeding		5,000,000.00	5,000,000.00	5,000,000.00+	15,453,421.00
Farmers Census Analysis and Production		10,000,000.00	10,000,000.00	10,000,000.00+	
Farmers Field School Programme on cocoa		3,000,000.00	3,000,000.00	3,000,000.00+	2,500,000.00
Constr. of a Resting Bay at Cattle Control Post Lokpanta		10,000,000.00	10,000,000.00	10,000,000.00+	4,930,000.00
Raising of Indigenous Fruits Trees and Amamentals	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	
Food and Agro Processing for youth and women		20,000,000.00	20,000,000.00	20,000,000.00+	
Liberation Farm for 17 LGA's/Agric Transformation Programme		10,000,000.00	10,000,000.00	10,000,000.00+	
Community Based Plantain bunch production Project	11,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00-	
Const. of Avian Influenza Disease Control Checkpoint		5,000,000.00	5,000,000.00	5,000,000.00+	
Establishment of Drug revolving Scheme		5,000,000.00	5,000,000.00	5,000,000.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Renovation and stocking Three concrete Fish pond		2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of Agro-Chemicals for Cocoa and other seedlings	81,780,000.00	5,000,000.00	5,000,000.00	76,780,000.00-	
Procurement of Fertilizer for the State	4,720,000.00	200,000,000.00	200,000,000.00	195,280,000.00+	
Total	183,401,200.00	521,000,000.00	521,000,000.00	337,598,800.00+	144,223,551.95
Note 41 - Livestock Development					
Construction of (1No) Modern Abatoir for Abia State		40,000,000.00	40,000,000.00	40,000,000.00+	
Renovation and stocking of two Poultry Houses		5,000,000.00	5,000,000.00	5,000,000.00+	
Raising Structure for Piggery		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+	
Note 42 - Forestry Development					
Note 43 - Fisheries					
Note 44 - Manufacturing					
Capacity Building (Acquisition of Capital Assets)		5,000,000.00	5,000,000.00	5,000,000.00+	1,600,000.00
Industrial Estate Layout Development Ovom		10,000,000.00	10,000,000.00	10,000,000.00+	45,800,000.00
MSME (World Bank Assisted) Micro Finance		10,000,000.00	10,000,000.00	10,000,000.00+	
Renovation and Refurbishing of Zonal Offices	7,000,000.00	25,000,000.00	25,000,000.00	18,000,000.00+	
Metallurgical Complex Project Aba	500,000.00	150,000,000.00	150,000,000.00	149,500,000.00+	3,850,000.00
Industrial Development Project Aba		17,000,000.00	17,000,000.00	17,000,000.00+	
Cluster for Tarpauline, Woodworks and Metal Fabricators		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction and Installation of Produce Laboratory		6,000,000.00	6,000,000.00	6,000,000.00+	
Construction of Produce Check Point in 7 Locations		7,000,000.00	7,000,000.00	7,000,000.00+	
Rebuilding of Abia Hotels Umuahia		700,000,000.00	700,000,000.00	700,000,000.00+	
Relocation of umuahia Industrial Market	133,300,000.00	50,000,000.00	690,000,000.00	556,700,000.00+	
Revamping Aba Textile Mill PLC and Golden Guinea PLC Umuahia		60,000,000.00	60,000,000.00	60,000,000.00+	
Ubani Modern Market Project	1,006,000,000.00	10,000,000.00	10,000,000.00	996,000,000.00-	
Establishment of one stop Shop	103,000,000.00	30,000,000.00	30,000,000.00	73,000,000.00-	
Establishment of 1 Local Govt 1 Product (OLOP 3 No.at perLGA		51,000,000.00	51,000,000.00	51,000,000.00+	
Construction of A Modern Shopping Centre in the State			600,000,000.00	600,000,000.00+	
Ubani Ibeku Modern Market			377,000,000.00	377,000,000.00+	
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)		20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00
Abia Tech Cluster Project (PACF Initiative)		10,000,000.00	10,000,000.00	10,000,000.00+	
ICT Empowerment Centre with Internet Facility		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction and Equipment of R & D Laboratory		20,000,000.00	20,000,000.00	20,000,000.00+	
Establishment of Science apparatus Production Workshop		25,000,000.00	25,000,000.00	25,000,000.00+	
Technology Skill Acquisition Complex Reactivation		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Dositive		6,000,000.00	6,000,000.00	6,000,000.00+	
Ochendo Free Computer Training and purchase of 100 computer u		15,000,000.00	15,000,000.00	15,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Total	1,249,800,000.00	1,307,000,000.00	2,924,000,000.00	1,674,200,000.00+	53,250,000.00
Note 45 - Power (Electricity)					
Extention of Electricity to Rural Communities	171,500,000.00	449,600,000.00	449,600,000.00	278,100,000.00+	54,960,790.00
Purchase of Transformers		200,000,000.00	200,000,000.00	200,000,000.00+	82,491,678.39
UNICEF Assisted Abia State Rural Water	3,500,000.00	93,000,000.00	93,000,000.00	89,500,000.00+	1,500,000.00
Extension& Improvement of Electricity to Instit & State Secr	10,000,000.00	66,000,000.00	66,000,000.00	56,000,000.00+	10,000,000.00
Construction of Solarstreet Light/Fuelling the Generator Set	30,199,000.00	400,000,000.00	400,000,000.00	369,801,000.00+	4,636,000.00
Purchase of HAIB Grane Vehicle/Equip & Testing Instrument		33,000,000.00	33,000,000.00	33,000,000.00+	
Procurement of Pumps/Surface and Subinvisble	5,000,000.00			5,000,000.00-	4,576,606.50
Acquisition of Capital Assets	4,075,000.00	16,500,000.00	16,500,000.00	12,425,000.00+	
Establishment of Quality Control Lab		2,500,000.00	2,500,000.00	2,500,000.00+	
Establishment of Refinery Laboratory		2,500,000.00	2,500,000.00	2,500,000.00+	
Grant-In -Aid to 200 Communities Self Help Projects		20,000,000.00	20,000,000.00	20,000,000.00+	
Rehab. of decayed Infrastructural & Facility @ Com. Dev. Cen		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		5,000,000.00	-5,000,000.00	5,000,000.00+	
Procurement of new Grader		40,000,000.00	40,000,000.00	40,000,000.00+	
Skill Acquisition/Artisan Support Scheme		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of 18 in No. tricycle for com. Dev. officers		8,000,000.00	8,000,000.00	8,000,000.00+	
Rural Water Scheme one in each Senatorial Zone		2,000,000.00	2,000,000.00	2,000,000.00+	
Provision of Rural Electricity for 2 com. in each Sena Zone		20,000,000.00	20,000,000.00	20,000,000.00+	
Repair of Hand pumps 50 in Nos.		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Monitoring Veh 4 inNo.4WD double cabin hilux jee		15,000,000.00	15,000,000.00	15,000,000.00+	
Procurement of Internal facilities with Hardwares & software		5,000,000.00	5,000,000.00	5,000,000.00+	
Monitoring & Evaluation of Poverty Intervention Programme		2,000,000.00	2,000,000.00	2,000,000.00+	
Rural Access Mobility Project RAMP		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	
Total	224,274,000.00	3,445,100,000.00	3,445,100,000.00	3,220,826,000.00+	158,165,074.89
Note 46 - Commerce and Finance					
Note 47 - Transport					
Constuction of Greater Aba Drainage System	250,000,000.00	500,000,000.00	500,000,000.00	250,000,000.00+	125,746,203.36
Construction of Ezeugo Street Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Okwu Avenu & Ikonne Street Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction/Dualization of Aba-Owerri Road	520,880,000.00	800,000,000.00	800,000,000.00	279,120,000.00+	
Rehabilitation of Omoba Road Ehere-Ukaegbu, Ogbo Hill, Aba		200,000,000.00	200,000,000.00	200,000,000.00+	15,527,674.57
Rehabilitation of A & F. Lines Ariaria Market Raod Aba	100,000,000.00	19,000,000.00	19,000,000.00	81,000,000.00-	1,000,000.00
Construction of Old Timber Street, Ariaria	3,449,322.60	200,000,000.00	200,000,000.00	196,550,677.40+	
Constr. of Access Roads to Glass Fuss Factory up to 7up Junc	50,000,000.00	200,000,000.00	200,000,000.00	150,000,000.00+	2,000,000.00
Constr of Internal Roads of Timber & Allied Products Mkt Aba	15,000,000.00	100,000,000.00	100,000,000.00	85,000,000.00+	4,200,000.00

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Reconstruction of Uratta Road, Aba	8,843,380.92	200,000,000.00	200,000,000.00	191,156,619.08+	155,369,250.00
Reconstruction/Dualization of Port-Harcourt Road, Aba	50,000,000.00	600,000,000.00	600,000,000.00	550,000,000.00+	
Reconstruction of Udu Street, Aba		100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00
Construction of Ozuabam - Ndi Okereke-Arochukwu Road.	150,000,000.00	300,000,000.00	300,000,000.00	150,000,000.00+	100,000,000.00
Construction of Amangwu - Achara-Ihechiowa Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by Pass Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amuda - Lokpanta Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Bende -Idima Abam Road	50,000,000.00	300,000,000.00	300,000,000.00	250,000,000.00+	7,835,417.82
Construction of Obiene - Agbagwu Ring Road	32,800,000.00	150,000,000.00	150,000,000.00	117,200,000.00+	
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 Igbere Umuhu Ezechi Umuokwe Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Elder (Mrs) Eunice Uzor Kalu Road, Igbere					1,753,937.50
Construction of Ugwu-Nkpa Amaegbuato Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Ofefe - 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		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eketa- Amaka - Eziala Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Nunya - Isuikwuato Road	100,000,000.00	150,000,000.00	150,000,000.00	50,000,000.00+	100,000,000.00
Construction of Uтуру Ring Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ariam Usaka Ikwano 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	5,000,000.00	150,000,000.00	150,000,000.00	145,000,000.00+	125,000,000.00
Construction of Umuaro- Nenu-Amachi Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ohanze-Ntighazu Abala - Ibeme Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amekpu-Okagwe Road -Ohafia		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Asaga-Amuke Amangwu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Abiriba Junction - Etitama Nkporo Osso Edda Rd		250,000,000.00	250,000,000.00	250,000,000.00+	5,000,000.00
Construction of Unity Garden/Osisioma Ring Road.	104,500,000.00	100,000,000.00	100,000,000.00	4,500,000.00-	3,000,000.00
Construction of Umugo-Ugwunagbo Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Aba-Abayi Nchokoro-Ohanku Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Nkata-Ameke Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Isieke-Ahiaeke Road with Spur to Cenotaph		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00
Construction of Umuafia- Umuana Ahiake Road	100,000,000.00	100,000,000.00	100,000,000.00		50,000,000.00
Construction of Umuafia-World Bank -Low Cost Agbama Rd	60,000,000.00	200,000,000.00	200,000,000.00	140,000,000.00+	125,000,000.00
Construction of Uwalaka Orié - Ugba Amuzukwu Road	50,000,000.00	50,000,000.00	50,000,000.00		255,000,000.00
Construction of Enyiukwu/Afara Road	50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+	6,000,000.00
Construction of AHii - Isiama Afara Road	5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	
Construction of Ehimiri - Housing Estate Roads	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+	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		10,000,000.00	10,000,000.00	10,000,000.00+	62,475,495.50
Construction of Internal Roads of House of Assembly		10,000,000.00	10,000,000.00	10,000,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt Rd	125,000,000.00	450,000,000.00	450,000,000.00	325,000,000.00+	235,000,000.00
Construction of Link Road Btw World Bank Estate & Aba Road		40,000,000.00	40,000,000.00	40,000,000.00+	4,495,373.59
Construction of House of Assembly - Umuovom Road		24,000,000.00	24,000,000.00	24,000,000.00+	
Construction of Nkata - Alike Umukabia Road		300,000,000.00	300,000,000.00	300,000,000.00+	100,000,000.00
Construction of Amaogwugwu - Umukabia - Umuekwule Road	35,000,000.00	300,000,000.00	300,000,000.00	265,000,000.00+	
Rehabilitation of Umuahia Township Road					100,000,000.00
Erosion Control Works at Nkata Umuahia		50,000,000.00	50,000,000.00	50,000,000.00+	1,000,000.00
Construction of Nkata House of Assembly Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Afaraukwu Road	25,000,000.00	10,000,000.00	10,000,000.00	15,000,000.00-	31,098,190.40
Construction of Umuokwu-Ubaha-Umuhi Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Udekwu Close Aguiyi Ironsi Layout Umuahia		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Dual Carriageway Link Rd Btw New Govt Statio		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Ugwunchara Road		40,000,000.00	40,000,000.00	40,000,000.00+	
Reconstruction/Dualization Umuahia-Ubakala Road	133,000,000.00	400,000,000.00	400,000,000.00	267,000,000.00+	336,523,152.60
Construction of Leru-Lomara Nneato Road		100,000,000.00	100,000,000.00	100,000,000.00+	90,000,000.00
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		300,000,000.00	300,000,000.00	300,000,000.00+	
Reconstruction of Aba-Obikabia Road		400,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00
Grassing & Kerbing Control on the Median of Enugu/PortHarcou	6,000,000.00	200,000,000.00	200,000,000.00	194,000,000.00+	
Grassing & Veg. Control on the Median of Enugu/Portcourt Exp					3,000,000.00
Construction of Ururuka Street, Abayi		30,000,000.00	30,000,000.00	30,000,000.00+	
Construc. of Udide-Aghor Road	40,000,000.00	200,000,000.00	200,000,000.00	160,000,000.00+	100,000,000.00
Construc. of Umuakanu-Umueze-Umuagu Road		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Umuimo-Arongwa Junction Road		300,000,000.00	300,000,000.00	300,000,000.00+	13,087,641.88
Construction of Mkporobe-Ohuru-Ohanku Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Uturu Ring Road	25,000,000.00	200,000,000.00	200,000,000.00	175,000,000.00+	25,000,000.00
Construction of Umuola-Ehere-Ukaegbu Ogborhill		150,000,000.00	150,000,000.00	150,000,000.00+	5,000,000.00
Construction of Amauhie-Umuakanu - Umuokohi Afuguri Road		200,000,000.00	200,000,000.00	200,000,000.00+	
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		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Presbyterian Church Road Ehimiri		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction Ossa-Isingwu Road		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Leru-Ndiawa-Nkwoagu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Nkwoagu-Umuaku Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Maintenance/Rehabilitation of State Roads	1,189,065,895.44	4,500,000,000.00	4,500,000,000.00	3,310,934,104.56+	208,424,144.06
Construction of Umukabia Umuleokpuala-Ekeokwara Road		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Okpara Road Umuahia		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuala-Umuelem Akwununu-Ohuhu Nsulu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ebem-Isiugwu Ndi Oji Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Obodiukwu Community Road		300,000,000.00	300,000,000.00	300,000,000.00+	
Constr of 3 in No Road Umuana		200,000,000.00	200,000,000.00	200,000,000.00+	
1st Gate-IBB GRA & Ahiaeka RD		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuire-Udide Road		150,000,000.00	150,000,000.00	150,000,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction of Umuoba Umuaro Road		300,000,000.00	300,000,000.00	300,000,000.00+	
Constr. of Kamalu Road by LatterDay Saints Umungasi Osisioma		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuba Emaede-Ndiolumbe Road (10K)		200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00
Construction of Umuagu-Mbaato Link Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Reconstructn of Umudiwa Autonomous Comm. Ring Roads (3.6KM)		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Internal Roads at Abia Poly Perm. Site Aba		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obikabia Road Junction-Umuola		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Mbala-Umuaku Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Lokpa Ukwu Road, Umuchieze		50,000,000.00	50,000,000.00	50,000,000.00+	
Obugwu-Ekpin-Alala-Azunchie Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Nkata-Mbom Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Umuovom-Okwu Eze House of Assembly Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Okwu-Eze Ochendo Bye Pass		40,000,000.00	40,000,000.00	40,000,000.00+	250,000,000.00
Construction of Okwu-Eze Bende Road Umuahia		100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00
Construction of Behold He Cometh Church Road UM North.	50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	
Construction of Ovoite Ring Road @ Mission Hill, Ossah		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ubakala-Ntigha-Isiala-Ngwa (Old Road)		100,000,000.00	100,000,000.00	100,000,000.00+	5,000,000.00
Construction of Samek Road, Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Office Block		50,000,000.00	50,000,000.00	50,000,000.00+	
Reconstruction of Oba Omaghuzo Amaogudu Road, Abiriba (2km)		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Umuaro-Ntigha-Umuanunu-Umunkiri Ekwereazu		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Kamalu/Uzukwu Road Aba		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of School of Midwifery Internal Road Amachara		500,000,000.00	500,000,000.00	500,000,000.00+	
Construction of Lodu-Agbama-Ahiaukwu Olokoru Road		100,000,000.00	50,000,000.00	50,000,000.00-	100,000,000.00
Constr. of Metal Pedestrian Cross at the Entrance of Abia Pol		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of 7up House of Assembly Qtrs. Rd. Amuba		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Amuzukwu Umuegwu Road by Railway Crossing		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Access Roads to Ministry of Sports		100,000,000.00	100,000,000.00	100,000,000.00+	52,500,000.00
Construction of Bawas-Orie Ugba Road		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Internal Rd & Landscaping of Women Affairs Dev.		300,000,000.00	300,000,000.00	300,000,000.00+	
Rehabilitation of Umuobia Umuokorie Rd. by New Heaven Junct.		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Mgboko-Utukpa Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction Asaga-Ndi-Orieke Road		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Ibeku-Auru-Amato Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Owo-Asa-Obegu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Owo-Asa-Umuidienwe Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amangwu-Erei Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuivoma-Ndiokota-Owo Elu Road		45,000,000.00	300,000,000.00	300,000,000.00	255,000,000.00+
Construction of Amaokwe Amaiyi Eluama Road		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Helipad/Access Road					

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction/Rehabilitation of Roads in Army Barracks	95,000,000.00	1,000,000,000.00	1,000,000,000.00	905,000,000.00+	
Construction of Aro Umuejie Osokwa Omoba Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obohia Road Aba		350,000,000.00	350,000,000.00	350,000,000.00+	
Construction of Azuka Road & its Extention Ogbor Hill Aba		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Ohanku Road Aba		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Omuma Road - Ama Ogbonna Aba		300,000,000.00	300,000,000.00	300,000,000.00+	
Ahiaukwu Olokoro-Amizi- NRCRI Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ukaegbu Road Aba	20,000,000.00	350,000,000.00	450,000,000.00	430,000,000.00+	
Construction of Market Road Aba		23,000,000.00	23,000,000.00	23,000,000.00+	
Construction of Ngwa Road by New Market Aba		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Ama Ogbonna Osusu Road Aba		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Umuojima Road by Police Station		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ahita Umueze Road Aba		75,000,000.00	75,000,000.00	75,000,000.00+	
Lanascaping of Women Affairs Dev. Centre Umuahia		90,000,000.00	90,000,000.00	90,000,000.00+	
Okpu-Umuobo Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Onuaku Okpokoro Road Uturu		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuobe New Abatoir Road		200,000,000.00	200,000,000.00	200,000,000.00+	
Amoji Abayi Isingwa Ahiaata Ubi Imo River Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Okwe Obuohia Umuemenike Inyila Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Mbawsi-Umuezekwu-Umidieche Ururuka Jct. Rd.		100,000,000.00	100,000,000.00	100,000,000.00+	
Nwagba/Nwigwe Street off Brass Street Aba		30,000,000.00	30,000,000.00	30,000,000.00+	
Omenazu/Okehie Street, off Faulks Road Aba		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Agbor/Amaeke Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuezeaghu-Mbom-Umueze Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Isieke-Ukome Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amavum/Epkoroneeyi-Nkaunta Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amuda-Mbala-Mman Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Expansion of Ndikpa Narrow Bridge Nneato		45,000,000.00	145,000,000.00	145,000,000.00+	
Construction of Access Road to NNPC Deport Aba	7,500,000.00		74,760,000.00	67,260,000.00+	
Construction of Onyeador Rd.(Nigeria Breweries Road) Aba	50,000,000.00		200,000,000.00	150,000,000.00+	
Construction of Iyienyi Okwoyi-Ibeku Road			271,280,000.00	271,280,000.00+	
Construction of Okwoyi - Ozuitem Road			773,240,000.00	773,240,000.00+	
Construction of German Floor Mbom Road Umuahia	100,000,000.00		399,200,000.00	299,200,000.00+	
Construction of Umuajiji Ukome Road Umuahia			700,000,000.00	700,000,000.00+	
Construct. of Internal Rd. in World Bank/Low Cost Housing Est	300,000,000.00		700,000,000.00	400,000,000.00+	
Construction of Ndume-Abgama/Olokoro Jtn. Rd.			369,200,000.00	369,200,000.00+	
Construction of Mbom-Agboh Road Umuahia	50,000,000.00		100,000,000.00	50,000,000.00+	
Construction of Bridge at Modern Market			6,920,000.00	6,920,000.00+	
Re-serfacing of His Excellency, Chief T. A Orji Avenue			49,000,000.00	49,000,000.00+	
Rehabilitation of Alayi-Apuanu Item Road	7,500,000.00		49,000,000.00	41,500,000.00+	
Erosion Control Work at Ohulege Oguduasaa-Akara Absu Rd.			49,000,000.00	49,000,000.00+	
Desilting of Drainage from Okigwe Rd./Amaogbonna to Aba Rive			117,270,000.00	117,270,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Desilt of Drain from Umuocham/(Umule(Ukwu Apu)THRO Afule to Construction of Trinity College Extension			329,430,000.00	329,430,000.00+	
Abia State Transport Loan Scheme	20,000,000.00		20,000,000.00	20,000,000.00+	
Acquisition & Installation of Road Furniture	100,000,000.00		100,000,000.00	100,000,000.00+	
Purchase of (3 in No) Vehicle					100,000,000.00
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	150,000,000.00		150,000,000.00	150,000,000.00+	
Install. of Central Fire Control Detection & Alarm Sys in Um	60,000,000.00		60,000,000.00	60,000,000.00+	
Aquisition of (4 in no) Tow Van	5,265,000.00	40,000,000.00	40,000,000.00	34,735,000.00+	
Abia Transport Company (Purchase of 50 Buses)		300,000,000.00	300,000,000.00	300,000,000.00+	
Procurement of Office Furniture & Equipment		5,000,000.00	5,000,000.00	5,000,000.00+	
ASPIMS - Abia State Passengers Integrated Manifest Scheme		30,000,000.00	30,000,000.00	30,000,000.00+	
Total	4,313,803,598.96	31,661,000,000.00	36,152,590,000.00	31,838,786,401.04+	3,425,036,481.28
Note 48 - Education					
Construction of 3 Library blocks in the 3 Senatorial Zones		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of National School Census					1,500,000.00
Renovation of 51 Schools (3 Per LGA) in the State	1,578,543.76	100,000,000.00	100,000,000.00	98,421,456.24+	
Establishment of Education Resource Centre		150,000,000.00	150,000,000.00	150,000,000.00+	
Conversion of 3 Secondary Schools into Tech. Colleges		30,000,000.00	30,000,000.00	30,000,000.00+	
Accommodation for Zonal Offices		20,000,000.00	20,000,000.00	20,000,000.00+	
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+	
Abia State Universal Basic Education Board		50,000,000.00	50,000,000.00	50,000,000.00+	1,095,163,037.37
Abia State University, Uturu		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	
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)		60,000,000.00	60,000,000.00	60,000,000.00+	
State Counterpart Funding for ETF Project	379,328,400.00	10,000,000.00	10,000,000.00	369,328,400.00-	
Fencing of School for The Blind		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement & Supply of Science Practical Materials		10,000,000.00	10,000,000.00	10,000,000.00+	
Provision of Laboratory Equipment & Science Materials		30,000,000.00	30,000,000.00	30,000,000.00+	1,500,000.00
Construction of 1No. 3 Classroom Block in Six Model Schools		50,000,000.00	50,000,000.00	50,000,000.00+	
Completion of Construction of School of the Deaf at Ntalakwu		30,000,000.00	30,000,000.00	30,000,000.00+	
Establishment of a School for the Gifted & Talented Children		70,000,000.00	70,000,000.00	70,000,000.00+	
Establishment of TRCN State Office		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of French Language Centre		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Toilet Facilities at The Ministry Head Qtrs.		4,000,000.00	4,000,000.00	4,000,000.00+	
Provision of office Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Total	380,906,943.76	2,390,000,000.00	2,390,000,000.00	2,009,093,056.24+	1,098,163,037.37
Note 49 - Health					
Rehabilitation of Equipment of 4 General Hospitals	50,000,000.00	40,000,000.00	40,000,000.00	10,000,000.00-	
Rehabilitation & Equipment of Psychiatric Hospital Mgboko		10,000,000.00	10,000,000.00	10,000,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Constr. of Class Room Blocks @ School of Nursing & Midwifery	22,500,000.00	50,000,000.00	50,000,000.00	27,500,000.00+	
Immunization (Supplemental & Routine)	3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	2,000,000.00
Malaria Control (Net Distribution, Drug & Spray)		15,000,000.00	15,000,000.00	15,000,000.00+	10,455,000.00
Procurement of Office & Hospital Equipmnts	2,500,000.00	20,000,000.00	20,000,000.00	17,500,000.00+	1,500,000.00
Rehabilitation of Leprosy Ward		15,000,000.00	15,000,000.00	15,000,000.00+	
Onchocerciasis Control	3,500,000.00	10,000,000.00	10,000,000.00	6,500,000.00+	
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	261,580,000.00	15,000,000.00	15,000,000.00	246,580,000.00-	
Abia State University Teaching Hospital	82,400,000.00			82,400,000.00-	25,000,000.00
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	138,600,000.00	320,000,000.00	1,120,000,000.00	981,400,000.00+	96,612,661.60
Comprehensive Health Care/Primary Laboratory		10,000,000.00	10,000,000.00	10,000,000.00+	
Anti-Retroviral Therapy (HIV Treatment)		10,000,000.00	10,000,000.00	10,000,000.00+	53,238,500.00
Rehabilitation of General Hospital Nkwoagu-Isiochi		20,000,000.00	20,000,000.00	20,000,000.00+	
Development of Cancer Awareness Centre		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Doctors Quarters in 3 Senatorial Zones		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase & Install. of Reproductive Health Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
CDD.ORT					
Integrated Mapping/Baseline Survey of Schistir Masis/Spoli/T		4,000,000.00	4,000,000.00	4,000,000.00+	
Establishment of 3 No. General/Cottage Hospital	51,619,500.00	50,000,000.00	50,000,000.00	1,619,500.00-	
Central Medical Store (Drug Revolving Fund) Drug & Van	4,000,000.00	20,000,000.00	20,000,000.00	16,000,000.00+	
Health System Development Programme		20,000,000.00	20,000,000.00	20,000,000.00+	
Abia State Traditional Medicine Board			106,000,000.00	106,000,000.00+	
Total	619,699,500.00	929,000,000.00	1,835,000,000.00	1,215,300,500.00+	188,806,161.60
Note 50 - Information					
Government Press	50,421,600.00	10,000,000.00	10,000,000.00	40,421,600.00-	19,866,489.33
Procurement of Video Production & Post Production	26,000,000.00	7,000,000.00	7,000,000.00	19,000,000.00-	
Procurement of Film Library Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Public Address System	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	3,000,000.00
Government Information Publications	25,840,000.00	60,000,000.00	170,000,000.00	144,160,000.00+	8,565,000.00
Procurement of Equipment that will take off in three Zonal Inf		9,000,000.00	9,000,000.00	9,000,000.00+	
Broadcasting Corporation of Abia State (BCA)	228,700,000.00	320,200,000.00	320,200,000.00	91,500,000.00+	50,000,000.00
Abia Newspapers & Pulishing Corporation	34,300,000.00	50,000,000.00	50,000,000.00	15,700,000.00+	14,500,000.00
Procurement of Photo Lab. Equip. & Equip. for Info. Dept.		12,000,000.00	12,000,000.00	12,000,000.00+	
Acquisition of Capital Assets		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Digital Vedio Studio Equipment		7,000,000.00	7,000,000.00	7,000,000.00+	
Construction of Archival Complex		15,000,000.00	15,000,000.00	15,000,000.00+	9,000,000.00
Government Publicity					26,875,000.00
Information Communication and Social Media	35,784,000.00		150,000,000.00	114,216,000.00+	
Development of Long Juju- Arochukwu		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction /Development of Azumini Blue River		90,000,000.00	90,000,000.00	90,000,000.00+	
Ugwu Abia Cultural Festival		35,000,000.00	35,000,000.00	35,000,000.00+	
Construction of Cultural Complex Arts and Culture		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State Tourism Board		20,000,000.00	20,000,000.00	20,000,000.00+	
		10,000,000.00	10,000,000.00	10,000,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction of Tourism Resort Amakama		10,000,000.00	10,000,000.00	10,000,000.00+	
Total	409,045,600.00	755,200,000.00	1,015,200,000.00	606,154,400.00+	131,806,489.33

Note 51 - Social Development

Construction of Standard Stadium @ The State Capital Umuahia		800,000,000.00	800,000,000.00	800,000,000.00+	
Upgrading & Installation of Flood Light @ Enyimba Stadium		30,000,000.00	30,000,000.00	30,000,000.00+	
Acquisition of Capital Assets		15,000,000.00	15,000,000.00	15,000,000.00+	
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	23,000,000.00	100,000,000.00	100,000,000.00	77,000,000.00+	
Provision of Sports Equipmt for Sports Council		60,000,000.00	60,000,000.00	60,000,000.00+	
National Sports Festival	13,000,000.00	40,000,000.00	40,000,000.00	27,000,000.00+	
Regrassing of Umuahia Township Stadium		25,000,000.00	25,000,000.00	25,000,000.00+	3,500,000.00
Establishment Football Academy		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Office Block for Ministry		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Office Block for O.U.K		25,000,000.00	25,000,000.00	25,000,000.00+	
Provision, Installation & Linking of Power Gen Set 300KVA		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction & Installation of Electric Score Board @ Um T/S		30,000,000.00	30,000,000.00	30,000,000.00+	
Regrassing of Pitch/Drainage @ Enyimba Stadium	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	
Construction of Office Block @ Enyimba Stadium		30,000,000.00	30,000,000.00	30,000,000.00+	
Abia Youth Job Creation Project	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
Construction of Youth Centre /Village Complex	59,860,000.00	50,000,000.00	50,000,000.00	9,860,000.00-	
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+	
Youth Micro Credit Scheme/Matching Set		10,000,000.00	10,000,000.00	10,000,000.00+	
Aquisition 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		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph		5,000,000.00	5,000,000.00	5,000,000.00+	
Special Projects /Activities	76,300,000.00	60,000,000.00	60,000,000.00	16,300,000.00-	35,680,000.00
Consr. & Equipment of State Children Centre Umuahia and Aba	5,320,000.00	20,000,000.00	20,000,000.00	14,680,000.00+	
Total	192,480,000.00	1,681,000,000.00	1,681,000,000.00	1,488,520,000.00+	39,180,000.00

Note 52 - Water Supply

Provision of Water/Scheme to Various H/Estate in the State		120,000,000.00	120,000,000.00	120,000,000.00+	10,481,647.64
Procurement of Drilling Rig And Accessories		100,000,000.00	100,000,000.00	100,000,000.00+	500,000.00
Rehabilitation of Umuahia Old Water Scheme	5,000,000.00	50,000,000.00	50,000,000.00	45,000,000.00+	
Payment of Counterpart Fund(for Specific Water Proj In State		100,000,000.00	100,000,000.00	100,000,000.00+	1,000,000.00
Construction of New Water Scheme for Rural and Urban Dev.		150,000,000.00	150,000,000.00	150,000,000.00+	500,000.00
Procurement of Water Treatment Chemicals					16,200,000.00
Procurement of Pipes and Submersible Pumps World Bank					1,000,000.00
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+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Maintenance of Pipelines (Various Water Scheme)		30,000,000.00	30,000,000.00	30,000,000.00+	
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+	
Rehabilitation of Umuopara Water Scheme	55,000,000.00		55,000,000.00	55,000,000.00+	
Total	5,000,000.00	1,454,000,000.00	1,454,000,000.00	1,449,000,000.00+	29,681,647.64
Note 53 - Environment					
Flood Control/Disilting Works General (Aba & Umuahia)	61,361,606.50	400,000,000.00	400,000,000.00	338,638,393.50+	56,000,000.00
Forest Development Protection, Regeneration & Afforestation	1,000,000.00	30,000,000.00	70,000,000.00	69,000,000.00+	
Urban Beautification & Green Belts	2,000,000.00	40,000,000.00	80,000,000.00	78,000,000.00+	11,120,000.00
Erosion Control (Gully Erosion in the State) Works Generally	3,000,000.00	600,000,000.00	600,000,000.00	597,000,000.00+	27,310,000.00
Procurement of Knapsack Sprayer and Fumigation		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia State Zoological Garden (ZOO)		40,000,000.00	40,000,000.00	40,000,000.00+	
Re-Establishment of Forest Boundries		5,000,000.00	15,000,000.00	15,000,000.00+	
Integrated Waste/Polution Management		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Sewage Function Machine (Vehicle)		35,000,000.00	35,000,000.00	35,000,000.00+	
Total	67,361,606.50	1,165,000,000.00	1,255,000,000.00	1,187,638,393.50+	94,430,000.00
Note 54 - Housing					
Construction of Abia State Secretariat Complex (Umuahia)	387,000,000.00	565,000,000.00	2,665,000,000.00	2,278,000,000.00+	519,056,000.00
Construction(Additional 4 in No)Duplex @ Commissioners Qtrs	43,500,000.00	20,000,000.00	20,000,000.00	23,500,000.00-	14,602,665.29
Construction/Maintenance of Public Buildings in the State	110,229,200.00	100,000,000.00	500,000,000.00	389,770,800.00+	196,350,311.38
Construction of Auditorium Complex @ ABSUTH Aba	90,200,000.00		290,880,000.00	200,680,000.00+	1,628,663.70
Abia State Housing and Property Development Corporation	10,500,000.00	900,000,000.00	900,000,000.00	889,500,000.00+	1,105,250.00
26 Legislative Building	21,523,126.00			21,523,126.00-	2,000,000.00
Rehabilitation of Abia State Liaison Office Lagos	16,400,000.00	50,000,000.00	50,000,000.00	33,600,000.00+	50,000,000.00
Rehabilitation of Enugu Lodge		50,000,000.00	50,000,000.00	50,000,000.00+	
Amuba Housing Estate parcelation of Land and Provision of EI		100,000,000.00	100,000,000.00	100,000,000.00+	
Constuction of Duplex at Adelabu Estate		25,000,000.00	25,000,000.00	25,000,000.00+	
Provision of Security Posts and Standard Police Station at I		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of 200 Units of Bedroom Bungalow at New Isieku		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of 1000 Unit of 3 Bedroom bungalow in 3 Senator	26,220,000.00	100,000,000.00	100,000,000.00	73,780,000.00+	
Acquisition of Canopies, Chairs, Public Address System and V	3,200,000.00	10,000,000.00	10,000,000.00	6,800,000.00+	
Completion of Deputy Governor's Lodge	24,600,000.00	20,000,000.00	20,000,000.00	4,600,000.00-	
Construction of Ultra Modern Hall in the State Capital	337,000,000.00	733,000,000.00	1,600,451,000.00	1,263,451,000.00+	2,500,000.00
Construction of Ultra Mordern Government House Complex	164,000,000.00	1,500,000,000.00	1,500,000,000.00	1,336,000,000.00+	
Construction of Medical Complex		125,000,000.00	125,000,000.00	125,000,000.00+	
Renovation of Abia House	106,600,000.00	60,000,000.00	170,000,000.00	63,400,000.00+	
Construction of Medical Complex	276,000,000.00			276,000,000.00-	278,210,137.59
Fencing of Customary Court of Appeal Premises			25,000,000.00	25,000,000.00+	
Abia State Library Board Headqqrtrs Complex			1,300,000,000.00	1,300,000,000.00+	
Renovation of High Court Building Umuahia and Aba	20,000,000.00		1,000,000,000.00	980,000,000.00+	

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction of Ministry of Justice Building	10,000,000.00		500,000,000.00	490,000,000.00+	
Construction of New B.C.A. Office Block	10,000,000.00		500,000,000.00	490,000,000.00+	
Total	1,656,972,326.00	4,468,000,000.00	11,561,331,000.00	9,904,358,674.00+	1,065,453,027.96

Note 55 - Urban Development

Procurement of Grader		33,000,000.00	33,000,000.00	33,000,000.00+	
Procurement of Bulldozer		33,000,000.00	33,000,000.00	33,000,000.00+	
UCDA		20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Commission		30,000,000.00	30,000,000.00	30,000,000.00+	
Layout Implementation		150,000,000.00	150,000,000.00	150,000,000.00+	
Procurement of Public Address System		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of Digital Video Camera		350,000.00	350,000.00	350,000.00+	
Hosting of Ministrys Website		2,000,000.00	2,000,000.00	2,000,000.00+	
Urban Renuwal Program		50,000,000.00	50,000,000.00	50,000,000.00+	
Master Plan For Aba, Umuahia and Ohafia		500,000,000.00	500,000,000.00	500,000,000.00+	
Annual Event (Stake holders Submit & World Habitat day)		8,000,000.00	8,000,000.00	8,000,000.00+	
Development Control		20,000,000.00	20,000,000.00	20,000,000.00+	
Total		850,350,000.00	850,350,000.00	850,350,000.00+	

Note 56 - Survey and Mapping

Procurement of Survey Tools and Other Equipments	4,500,000.00	50,000,000.00	50,000,000.00	45,500,000.00+	
Payment of Land Compensation for Crops and Economic Tress	46,519,795.00	228,000,000.00	228,000,000.00	181,480,205.00+	20,000,000.00
Parcellation/Implementation of Layouts	20,000,000.00	170,000,000.00	170,000,000.00	150,000,000.00+	
Provision of Accomodation and Further Security					11,000,000.00
Project Implementation Unit (PIU)		20,000,000.00	20,000,000.00	20,000,000.00+	
Digital Mapping of The State Master Plan		300,000,000.00	300,000,000.00	300,000,000.00+	
Acquisition and Compensation for 200h of Land at Aba	2,168,150.00	250,000,000.00	250,000,000.00	247,831,850.00+	
Total	73,187,945.00	1,018,000,000.00	1,018,000,000.00	944,812,055.00+	31,000,000.00

Note 57 - Administration

Acquisition of Capital Assets (Purch of Veh. & Other Assets)	697,440,046.00	5,000,000,000.00	5,000,000,000.00	4,302,559,954.00+	512,441,276.72
Abia State Environment Protection. Agency (ASEPA) Development /Establishment & Installation of Biometrics	1,294,728,600.00	950,000,000.00	1,950,000,000.00	655,271,400.00+	1,040,580,184.88
Government Publicity	60,820,000.00			60,820,000.00-	9,500,000.00
Abia State Oil Producing Development Comm.(ASOPADEC)	40,000,000.00	1,000,000,000.00	1,000,000,000.00	960,000,000.00+	74,620,000.00
Abia State Agency for the Control of Adis (SACA)	186,541,862.41	52,000,000.00	52,000,000.00	134,541,862.41-	
Abia State Phys. Plann. Infrast Dev. Fund		200,000,000.00	200,000,000.00	200,000,000.00+	
Purchase of Gen Set		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction of Generator House		1,000,000.00	1,000,000.00	1,000,000.00+	
Renovation of Office Complex		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction/Establishment of Inland Container Depot		350,000,000.00	350,000,000.00	350,000,000.00+	37,517,853.25
Demolition of Old Timber Market	10,000,000.00		10,000,000.00		
Acquisition of Capital Asset		20,000,000.00	20,000,000.00	20,000,000.00+	
UNFPA Governmt Countpart. Cash Contribution	15,230,574.00	75,000,000.00	75,000,000.00	59,769,426.00+	14,549,420.00
UNICEF Assisted Programme	39,265,221.00	60,000,000.00	60,000,000.00	20,734,779.00+	1,737,394.00
GCCC Funding					
Poverty Reduction Counterpart Fund		200,000,000.00	200,000,000.00	200,000,000.00+	5,000,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
State Statistical Agency	15,000,000.00	35,000,000.00	35,000,000.00	20,000,000.00+	
Counterpart-Funding for CGS - MDGs Project	674,125,388.27	1,200,000,000.00	1,200,000,000.00	525,874,611.73+	307,931,190.00
IFAD FGN Community Based National Resouce MGT Programme		59,000,000.00	59,000,000.00	59,000,000.00+	
NDDC/FGN/IFAD FADAMA III/ IDA Project	307,579,627.81	200,000,000.00	200,000,000.00	200,000,000.00+	
ABIA HSDP II		180,000,000.00	180,000,000.00	127,579,627.81-	200,334,284.75
RUMED/IFAD		60,000,000.00	60,000,000.00	60,000,000.00+	194,232,903.01
ASPC World Bank P.I.U		32,000,000.00	32,000,000.00	32,000,000.00+	
Tuberculosis and Leprosy Control Programme		20,000,000.00	20,000,000.00	20,000,000.00+	
Invertetion (DT)		3,000,000.00	3,000,000.00	3,000,000.00+	
Com. & Social Dev. Project CSDP/GCC		2,500,000.00	2,500,000.00	2,500,000.00+	
Computerisation of Budget & Accounts Department		300,000,000.00	300,000,000.00	300,000,000.00+	
Songhai Integrated Farms		100,000,000.00	100,000,000.00	100,000,000.00+	
Design and Construction of Office Building		40,000,000.00	40,000,000.00	40,000,000.00+	
UNITAR		100,000,000.00	100,000,000.00	100,000,000.00+	
UNDP Counterpart Cash Contribution		20,000,000.00	20,000,000.00	20,000,000.00+	
Consultancy Services		50,000,000.00	50,000,000.00	50,000,000.00+	
Establishment of Abia State Data Bank		900,000,000.00	900,000,000.00	900,000,000.00+	
Installation of Internet Infrastructure		40,000,000.00	40,000,000.00	40,000,000.00+	
Purchase of Computers and Accessories	10,000,000.00	250,000,000.00	250,000,000.00	240,000,000.00+	
Survey of Infrastructure Facilities in Abia State		2,000,000.00	2,000,000.00	2,000,000.00+	
Community Economic Empowerment & Dev Strategy (CEEDS)		5,000,000.00	5,000,000.00	5,000,000.00+	
CN/BNRMP/RTEP/HSDP III/FADAMA		121,600,000.00	121,600,000.00	121,600,000.00+	15,000,000.00
Abia State GCCC to Policy Reform	277,777,780.00	966,037,600.00	966,037,600.00	688,259,820.00+	
Survey of SMI in Umuahia and Aba		2,000,000.00	2,000,000.00	2,000,000.00+	
Power Consumer Survey (Water)		8,650,000.00	8,650,000.00	8,650,000.00+	
Rural Access and Mobility Project (RAMP)		500,000,000.00	500,000,000.00	500,000,000.00+	10,000,000.00
Community Based Social Programme		20,000,000.00	20,000,000.00	20,000,000.00+	
UNIDO (CFC)		10,000,000.00	10,000,000.00	10,000,000.00+	
Trade Mission		45,000,000.00	45,000,000.00	45,000,000.00+	
Counterpart Contribu to Computation of AbiaState Gross Dome		25,000,000.00	25,000,000.00	25,000,000.00+	
Preparation & Publication of Vari State Poli Docu&3 Yrs Stra		10,000,000.00	10,000,000.00	10,000,000.00+	
Purch of Vehi for State Monit.&Evalu of MDG Projects Vision		7,000,000.00	7,000,000.00	7,000,000.00+	
Establishment & Equiping of ASOC Library		5,000,000.00	5,000,000.00	5,000,000.00+	
DFID-IGR Enhancement Programme in AbiaState Const of bole		5,000,000.00	5,000,000.00	5,000,000.00+	
Development House with Stawshion		6,000,000.00	6,000,000.00	6,000,000.00+	1,000,000.00
Purchase of (10 in NO) Refrigerator for Directors & Deputy		750,000.00	750,000.00	750,000.00+	7,500,000.00
Furnishing of the new office Extention complex		100,000,000.00	100,000,000.00	100,000,000.00+	
Geological Survey of Solid Mineral Deposit in Abia State		200,000,000.00	200,000,000.00	200,000,000.00+	
Establishment of ITRepair & Maintenance Workshop		2,500,000.00	2,500,000.00	2,500,000.00+	
Establishment of 2 in No Internet Hotipots		50,000,000.00	50,000,000.00	50,000,000.00+	
Computerization of Cen. Record of Bureau of Estab & Pen		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Office Building		100,000,000.00	100,000,000.00	100,000,000.00+	
Community & Social Development Project		650,000,000.00	650,000,000.00	650,000,000.00+	
Root and Tuber Expansion Programme RTEP		20,000,000.00	20,000,000.00	20,000,000.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 STATEMENT NO.4
 STATEMENT OF CAPITAL DEVELOPMENT FUND
 FOR THE PERIOD ENDED 31/12/2012

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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
National Programme on Food Security (NPFSS)		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Completion of Exco Building Office Complex		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Lowcost Security & Emergency call Centre	298,430,500.00	25,000,000.00	25,000,000.00	273,430,500.00-	
Acquisition Capital Assets	20,000,000.00	1,000,000.00	1,000,000.00	19,000,000.00-	
Construction of New Office Building	20,000,000.00	45,000,000.00	45,000,000.00	25,000,000.00+	20,000,000.00
Construction of Drainage at the Office of the Head of Service		5,500,000.00	5,500,000.00	5,500,000.00+	
Abia State Pension Board (Office Building)		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of [1 in No. coaster Bus & 1 in No. Double Cabin	5,698.00	16,000,000.00	16,000,000.00	15,994,302.00+	
Purchase & Installation of Digitalized Radio Comm. Equipment		12,450,000.00	12,450,000.00	12,450,000.00+	
Purchase of Digital Signal Radio Van		2,500,000.00	2,500,000.00	2,500,000.00+	
Restoration of Frequency Line		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capial Assets		900,000.00	900,000.00	900,000.00+	
Purch. of 3 in No Digitalized Radio Equipment & Installation		7,500,000.00	7,500,000.00	7,500,000.00+	
Private Radio Frequency Licence Renewal		8,892,500.00	8,892,500.00	8,892,500.00+	
Housing Loan for Abia State Civil Servant		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Car loan to 500 Civil Servants		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Computerization of & System Development					3,500,000.00
Furnishing of the Computer Rooms		1,000,000.00	1,000,000.00	1,000,000.00+	10,000,000.00
Reconstruction of Accountant General's Office		100,000,000.00	100,000,000.00	100,000,000.00+	28,316,500.00
Development of the New International COA & Budget Modules	11,500,000.00	200,000,000.00	200,000,000.00	188,500,000.00+	
Abia Transport Loan Scheme					664,590.00
Purchase of (2 in NO)Buses		30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of (4 in NO) Tri Cycles		1,800,000.00	1,800,000.00	1,800,000.00+	
Purchase of VISAT		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of 2 in No.double cabin Hilux Bus		9,000,000.00	9,000,000.00	9,000,000.00+	
Drilling of Borehole and Reticulation		1,500,000.00	1,500,000.00	1,500,000.00+	
Purchase of Furniture and Equipment		3,000,000.00	3,000,000.00	3,000,000.00+	
Drilling of Boreholes and Reticulation		600,000.00	600,000.00	600,000.00+	
Installation of Websites and Internal Accesories		2,000,000.00	2,000,000.00	2,000,000.00+	
Acquisition of Capital Assets		8,000,000.00	8,000,000.00	8,000,000.00+	
Landscaping of the Commission Court Yard		1,500,000.00	1,500,000.00	1,500,000.00+	
Furnishing of the JAAC/NDI -EZE Secretariate		30,000,000.00	30,000,000.00	30,000,000.00+	
Purchase of Project Vehicles (HILUX) (3 in NO)		32,000,000.00	32,000,000.00	32,000,000.00+	
Construction of Carteen/Furnishing		8,000,000.00	8,000,000.00	8,000,000.00+	
Installation of Solar Power Security Lightin Systm @ JAAC/Nd		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets		20,000,000.00	20,000,000.00	20,000,000.00+	
Dev. of Mgt. Informa. Syst. DataBank for the LGA's& Auto com		25,000,000.00	25,000,000.00	25,000,000.00+	
Capacity Building Programme for Service Dept		12,000,000.00	12,000,000.00	12,000,000.00+	
Landscaping/Beautification of JAAC/NDI EZE SEC.		5,000,000.00	5,000,000.00	5,000,000.00+	
Micro-Finance Loans Scheme		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Pool Betting and Control Board		4,000,000.00	4,000,000.00	4,000,000.00+	
Debt Management Offices		500,000,000.00	500,000,000.00	500,000,000.00+	
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+	
Acquisition of Capital Assets		100,000,000.00	100,000,000.00	100,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA.
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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Revenue Mobilization Expenses	436,864,234.26	1,000,000,000.00	1,000,000,000.00	563,135,765.74+	
Abia State Database to Boast IGR Collection			300,000,000.00	300,000,000.00+	
Abia State Public Service Staff Audit			200,000,000.00	200,000,000.00+	
Purchase of Vehicle Hilux van 1No					30,000,000.00
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		9,000,000.00	9,000,000.00	9,000,000.00+	
Construction of Office Block Umuahia		12,000,000.00	12,000,000.00	12,000,000.00+	
Purchase of 18 seater Bus		6,000,000.00	6,000,000.00	6,000,000.00+	
Toilet Block and other conveniences		12,000,000.00	12,000,000.00	12,000,000.00+	
Local Government Pension Board		498,000.00	498,000.00	498,000.00+	
Acquisition of Capital Assets		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Office Complex at ABSIEC HQ.		70,000,000.00	70,000,000.00	70,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Computer Net Working of Audit Offices		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Assets		10,000,000.00	10,000,000.00	10,000,000.00+	
Computerization of Central Records		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital assets		4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisitn of Capital Assets		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		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		8,000,000.00	8,000,000.00	8,000,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
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)		500,000.00	500,000.00	500,000.00+	
Construction Projects in 24 Constituency	249,000,000.00	500,000,000.00	500,000,000.00	251,000,000.00+	70,000,000.00
Construction of 30 Rooms Constituency Office Block		200,000,000.00	200,000,000.00	200,000,000.00+	
Development Project/Acquisition of Capital Assets		200,000,000.00	200,000,000.00	200,000,000.00+	23,000,000.00
Establishment of the Abia State House Service Commission		60,000,000.00	60,000,000.00	60,000,000.00+	
Purchase of Office Furniture					10,000,000.00
Lands Scaping of Abia State House of Assembly		12,000,000.00	12,000,000.00	12,000,000.00+	
Library Development for House of Assembly		5,000,000.00	5,000,000.00	5,000,000.00+	
Provision of Digital Press		20,000,000.00	20,000,000.00	20,000,000.00+	
Renovation of Office Block in Abia State House of Assembly		125,000,000.00	125,000,000.00	125,000,000.00+	
Construction of Guest House @ Speaker's Resident		12,000,000.00	12,000,000.00	12,000,000.00+	
Equipment of Medical Unit		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of 250KVA Gen Set		12,000,000.00	12,000,000.00	12,000,000.00+	
Construction of 500 Capacity Auditorium		150,000,000.00	150,000,000.00	150,000,000.00+	
Flood Control of Ring Road Around Abia State House of Assemb		186,000,000.00	186,000,000.00	186,000,000.00+	
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		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	
Law Reform & Review Commission		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Public Prosecution Building	20,660,000.00	50,000,000.00	50,000,000.00	29,340,000.00+	10,000,000.00
Construction of Office Complex for Judicial Service Comm. HQ	45,100,000.00	40,000,000.00	40,000,000.00	5,100,000.00-	
Acquisition of Capital Assets		9,500,000.00	9,500,000.00	9,500,000.00+	
Construction of New Library for Umuahia & Aba		35,000,000.00	35,000,000.00	35,000,000.00+	
Renovation of Magistrate Court Building for Umuahia & Bende	20,000,000.00			20,000,000.00-	20,000,000.00
Construction of Court Hall at Aba High Court (4 in No)	549,700,000.00			549,700,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2012	Budget 2012	Revised Budget 12	Variance 2012	Actual 2011
Construction of Court Hall for Chief Magistrate Court	70,000,000.00	33,400,000.00	33,400,000.00	36,600,000.00-	
Landscaping of Court Umuahia & Aba		11,600,000.00	11,600,000.00	11,600,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Renovation of Nkwoegwu Customary Court of Appeal		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of 102KV Lister Plant		6,000,000.00	6,000,000.00	6,000,000.00+	
Total	5,369,769,531.75	19,427,678,100.00	20,937,678,100.00	15,567,908,568.25+	2,677,425,596.61

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**SCHEDULE OF DETAILED
RECURRENT REVENUE**

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Air/Noise Pollution abatement	13		50,000.00	50,000.00	50,000.00-	
Timber landing fee	14		2,400,000.00	2,400,000.00	2,400,000.00-	
Registration of Environmental Contracts	15	575,000.00			575,000.00+	50,000.00
Tenders Fees	17	51,000.00	300,000.00	300,000.00	249,000.00-	
Others	18	58,500.00	300,000.00	300,000.00	241,500.00-	10,000.00
TOTAL		2,320,300.00	7,350,000.00	7,350,000.00	5,029,700.00-	1,419,450.00
FINES & FEES - 402090212						
HEAD:402090212						
SH						
OFFICE OF THE AUDITOR-GENERAL						
Registration of firms of Chartered Accountants	1	25,000.00	40,000.00	40,000.00	15,000.00-	
Renewal of Registration of Accountants	4	120,000.00	145,000.00	145,000.00	25,000.00-	110,000.00
Others	5		200,000.00	200,000.00	200,000.00-	
TOTAL		145,000.00	385,000.00	385,000.00	240,000.00-	110,000.00
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-	
TOTAL			340,000.00	340,000.00	340,000.00-	
FINES & FEES - 402090214						
HEAD: 402090214						
SH						
CIVIL SERVICE COMMISSOION						
Others	4					100,000.00
TOTAL						100,000.00
FINES & FEES - 402090215						
HEAD:402090215						
SH						
JUDICIAL SERVICE COMMISSOION						
Documentation of Appointed Cust. Court Chairman/Member.	3		230,000.00	230,000.00	230,000.00-	
TOTAL			230,000.00	230,000.00	230,000.00-	
FINES & FEES - 402090216						
HEAD: 402090216						
SH						
BOARD OF INTERNAL REVENUE						
Identification of Motor Vehicles	1	1,384,488.02	18,000,000.00	18,000,000.00	16,615,511.98-	8,599,095.01
Road traffic Examination Fees	2	94,289,231.42	675,000.00	675,000.00	93,614,231.42+	1,050,798.12
Motor Vehicle New Number Plates	3	90,454,777.91	60,000,000.00	60,000,000.00	30,454,777.91+	26,431,059.08
Stamp Duty & Penalties	4	98,607,547.00	65,000,000.00	65,000,000.00	33,607,547.00+	157,269,059.41
Others	5	340,000.00			340,000.00+	
TOTAL		285,076,044.35	143,675,000.00	143,675,000.00	141,401,044.35+	193,350,011.62
FINES & FEES-402090217						
HEAD: 402090216						
SSG						
Special Plate Number for Traditional Rulers	2		500,000.00	500,000.00	500,000.00-	60,000.00
Certificate of State of Origin	3		300,000.00	300,000.00	300,000.00-	141,500.00
Guest Houses (Lagos)	4		30,000.00	30,000.00	30,000.00-	
Others	7	10,229,265.00			10,229,265.00+	11,040.00
TOTAL		10,229,265.00	830,000.00	830,000.00	9,399,265.00+	212,540.00
FINES & FEES - 402090217						

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
HEAD: 402090217					
MINISTRY OF WOMEN AFFAIRS					
Child Centre Hall					
2	160,000.00	300,000.00	300,000.00	140,000.00-	45,000.00
Registration of Day Care Centre		100,000.00	100,000.00	100,000.00-	
4		200,000.00	200,000.00	200,000.00-	
Renewal of Day Care Centre		50,000.00	50,000.00	14,000.00-	
5		500,000.00	500,000.00	446,000.00-	55,000.00
Registration of Social Clubs	36,000.00				
6		200,000.00	200,000.00	200,000.00-	
Registration of Adoption Homes	54,000.00				
7		200,000.00	200,000.00	170,000.00-	
Registration of Adoption Homes		250,000.00	250,000.00	26,000.00+	
7					
Renewal of Registration of Social Clubs					
8					
Renewal of Motherless Baby's Home	80,000.00				
9					
Others	26,000.00				
10					
TOTAL	356,000.00	1,600,000.00	1,600,000.00	1,244,000.00-	177,000.00
FINES & FEES - 402090218					
HEAD: 402090218					
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES					
Tender Fees					
1	123,000.00	1,000,000.00	1,000,000.00	877,000.00-	349,500.00
General Advert		200,000.00	200,000.00	200,000.00-	
2		500,000.00	500,000.00	500,000.00-	385,947.79
Others					
3					
TOTAL	123,000.00	1,700,000.00	1,700,000.00	1,577,000.00-	735,447.79
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		100,000.00	100,000.00	4,213,943.13+	
4	4,313,943.13	100,000.00	100,000.00	225,000.00+	100,000.00
Autonomous Community Constitution					
5	325,000.00				
Amendment Fee		202,000.00	202,000.00	942,000.00+	
6	1,144,000.00				
Others					
6					
TOTAL	5,782,943.13	502,000.00	502,000.00	5,280,943.13+	100,000.00
FINES & FEES - 402090220					
HEAD: 402090220					
MINISTRY OF SPORT					
Registration of Adoption of Children					
2					
Revenue Generated From Stadium		500,000.00	500,000.00	500,000.00-	2,800.00
3					
Facilities		13,000,000.00	13,000,000.00	13,000,000.00-	
4		5,000,000.00	5,000,000.00	5,000,000.00-	
Gate Taking From Aba Stadium					
5					
Sport Branding Sponsorship in Enyimba		40,000,000.00	40,000,000.00	34,210,000.00+	
6	74,210,000.00				
Sale/Transfer of Enyimba F.C Player to Local & Foreign Club		200,000.00	200,000.00	200,000.00-	
7					
Registration of Spots Clubs and Association in the State		500,000.00	500,000.00	500,000.00-	
8		200,000.00	200,000.00	200,000.00-	
Stadium Hire (Umuai)		100,000.00	100,000.00	100,000.00-	
9					
Tender Fees		100,000,000.00	100,000,000.00	100,000,000.00-	
11					
Renewal of Sports Clubs					
12					
Sports Endowment Fund					
12					
TOTAL	74,210,000.00	159,500,000.00	159,500,000.00	85,290,000.00-	2,800.00
FINES & FEES - 402090221					
HEAD: 402090221					
ABIA STAT HOUSE OF ASSEMBLY					
Others					
3		147,430.00	147,430.00	147,430.00-	
TOTAL		147,430.00	147,430.00	147,430.00-	
FINES & FEES - 402090222					
HEAD: 402090222					
MINISTRY OF YOUTH DEVELOPMENT					

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011	
TOTAL	20,399,266.39	6,100,000.00	6,100,000.00	14,299,266.39+	426,738.52	
FINES & FEES - 402090209						
HEAD:402090209						
SH						
MIN. OF WORKS AND TRANSPORT						
Tender Fees	1	5,723,500.00	5,000,000.00	5,000,000.00	723,500.00+	9,534,159.82
Fire Inspection Fees	4					301,900.00
Registration of Contractors	5	1,832,500.00	2,500,000.00	2,500,000.00	667,500.00-	360,000.00
Fees For Approval of Plan for Petrol Filling Station	6	2,900,000.00	2,000,000.00	2,000,000.00	900,000.00+	1,000,000.00
Registration fee for Auctioners	7		20,000.00	20,000.00	20,000.00-	10,000.00
Renewal Fees for Auctioneers	9	30,000.00	30,000.00	30,000.00		15,000.00
Renewal of Contractor's Registration	12	792,000.00	250,000.00	250,000.00	542,000.00+	
Others	24					14,700.00
TOTAL	11,278,000.00	9,800,000.00	9,800,000.00	1,478,000.00+	11,235,759.82	
FINES & FEES - 402090210						
HEAD:402090210						
SH						
MIN. OF LAND & SURVEY						
Deed Fees	1	21,075,925.00	25,000,000.00	25,000,000.00	3,924,075.00-	18,497,000.00
Application Fees for Certificate of Occupancy	2	1,735,450.00	2,000,000.00	2,000,000.00	264,550.00-	1,728,925.00
Charting Fees for Certificate of Occupancy	3	535,100.00	500,000.00	500,000.00	35,100.00+	417,650.00
Non-Refundable Appl. Fees for Allocation of State Lands	4	86,000.00	100,000.00	100,000.00	14,000.00-	28,000.00
Survey Fees	5	3,387,500.00	1,500,000.00	1,500,000.00	1,887,500.00+	661,250.00
Stamp Duties	6	1,156,840.00	3,000,000.00	3,000,000.00	1,843,160.00-	1,204,627.10
Search Fees (Survey)	7	5,604,690.00	5,000,000.00	5,000,000.00	604,690.00+	4,500,000.00
Fees for Plans Deposited by Licenced Surveyors	8	6,447,253.00	7,000,000.00	7,000,000.00	552,747.00-	5,769,550.00
Fees for Valuation of Property/unehausted Interest	9	2,741,130.00	2,000,000.00	2,000,000.00	741,130.00+	2,422,300.00
Beacon Replacement Fees & Service Stations	10		200,000.00	200,000.00	200,000.00-	
Administration Fees	11	1,447,900.00	2,000,000.00	2,000,000.00	552,100.00-	1,206,975.00
Consent Fee on Mortgages	13	9,228,475.00	13,000,000.00	13,000,000.00	3,771,525.00-	10,856,625.00
Special Fees for Certificate of Occupancy	14	5,272,750.00	5,000,000.00	5,000,000.00	272,750.00+	5,150,310.00
Certified True Copy of Reg. Instructions	15	1,763,205.00	2,500,000.00	2,500,000.00	736,795.00-	1,722,000.00
Inspection Fees for Building Plans	16	1,192,500.00	1,000,000.00	1,000,000.00	192,500.00+	
Survey Processing Fees	17	46,250.00	300,000.00	300,000.00	253,750.00-	719,100.00
Survey Description fees	18	336,650.00	300,000.00	300,000.00	36,650.00+	313,500.00
Premium on Lands	20	1,389,000.00	1,500,000.00	1,500,000.00	111,000.00-	658,879.00
Land Development Fee	21	7,277,900.00	8,000,000.00	8,000,000.00	722,100.00-	4,147,350.00
Computer Fee	22	3,538,850.00	1,500,000.00	1,500,000.00	2,038,850.00+	1,410,275.00
Renewal of Leases	25	125,000.00	1,000,000.00	1,000,000.00	875,000.00-	800,000.00
Verification Fee for Certificate of Occupancy	26	132,500.00			132,500.00+	461,550.00
Release of Perfected Document	27	1,977,801.00	2,000,000.00	2,000,000.00	22,199.00-	1,557,520.00
ALIS	30		2,000,000.00	2,000,000.00	2,000,000.00-	
Coweat Fee	35	1,156,250.00	1,500,000.00	1,500,000.00	343,750.00-	
TOTAL	77,654,919.00	87,900,000.00	87,900,000.00	10,245,081.00-	65,379,636.10	
FINES & FEES - 402090211						
HEAD: 402090211						
SH						
MIN. OF ENVIRONMENT						
Sanitation Court Fines	1					140,000.00
EIA/EAR	2	430,000.00	1,500,000.00	1,500,000.00	1,070,000.00-	69,000.00
Forest Offences	3	104,000.00			104,000.00+	41,500.00
Environmental Health	4					58,000.00
Registration/Regulation						
Forest Produce	6	623,600.00	500,000.00	500,000.00	123,600.00+	505,950.00
Agro SI/VI Cutures	7	51,200.00	500,000.00	500,000.00	448,800.00-	
Squatting (Current)	8	171,000.00	1,000,000.00	1,000,000.00	829,000.00-	390,000.00
Squatting (Arrears)	9	256,000.00	300,000.00	300,000.00	44,000.00-	155,000.00
Bill Board and poster display fee	11		500,000.00	500,000.00	500,000.00-	

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Renewal of Registration of Nursery Schools	11	6,456,000.00	5,000,000.00	5,000,000.00	1,456,000.00+	4,232,000.00
Renewal of Registration of Private Primary Schools	12	9,202,500.00	7,000,000.00	7,000,000.00	2,202,500.00+	9,246,000.00
Renewal of Registration of Private Secondary Schools	13	6,801,000.00	8,000,000.00	8,000,000.00	1,199,000.00-	6,182,000.00
Renewal of Registration of Professional Institutions	14	25,000.00	300,000.00	300,000.00	275,000.00-	15,000.00
Tender Fees	15	510,000.00	100,000.00	100,000.00	410,000.00+	53,500.00
Others	16	4,000.00			4,000.00+	
Processing Fees for Certificate Evaluation	24	674,000.00	150,000.00	150,000.00	524,000.00+	226,000.00
Site Inspection of Private Vocational	25		100,000.00	100,000.00	100,000.00-	115,000.00
Approval Inspec.of Private School for Senior Secondary Exams	27	3,120,000.00	1,000,000.00	1,000,000.00	2,120,000.00+	2,446,000.00
School Sport Dev. Fee (Private Schools)	28	3,499,900.00	1,500,000.00	1,500,000.00	1,999,900.00+	2,651,500.00
Approval Inspection of Private Schl for JSCE	29	900,000.00	700,000.00	700,000.00	200,000.00+	731,000.00
Organisation of Book Fair for Publishers	30		500,000.00	500,000.00	500,000.00-	
Inter State Transfer	37	90,000.00	200,000.00	200,000.00	110,000.00-	21,000.00
Application Fees for Inspec. of Voc. Comp. Training Centres	38		600,000.00	600,000.00	600,000.00-	
Renewal of Vocational Computer. Training centres	39		200,000.00	200,000.00	200,000.00-	
Others	40	6,846,888.31			6,846,888.31+	
TOTAL		64,924,368.31	48,110,000.00	48,110,000.00	16,814,368.31+	39,870,797.57

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

Others	2	21.52			21.52+	200,000.00
TOTAL		21.52			21.52+	200,000.00

FINES & FEES - 402090207
HEAD:402090207
MINISTRY OF HEALTH

Tender Fees	1	162,000.00	300,000.00	300,000.00	138,000.00-	
Registration of New Health Institutions	2	394,000.00	2,000,000.00	2,000,000.00	1,606,000.00-	81,000.00
Renewal of Health Institutions	3	972,000.00	6,000,000.00	6,000,000.00	5,028,000.00-	1,044,000.00
Public Health Entrance Examination Fees	4					477,000.00
Nurses/Midwifery Entrance Examination Fees	5	4,075,000.00	2,500,000.00	2,500,000.00	1,575,000.00+	1,978,500.00
Hostel Fees For Accommodation of Trainee Nurses	6	383,080.00	1,500,000.00	1,500,000.00	1,116,920.00-	280,320.00
Fees for Application forms for Establishment of Health inst.	7	42,000.00	500,000.00	500,000.00	458,000.00-	12,000.00
Fees for International Innoculations	8	300,500.00	300,000.00	300,000.00	500.00+	173,200.00
Others	9		350,000.00	350,000.00	350,000.00-	
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	10,000.00	40,000.00	40,000.00	30,000.00-	
Application fee for Trade Medical Health Institution	12	280,000.00	500,000.00	500,000.00	220,000.00-	
Sales of App. for MS for Estab. of priv. Health Train. Inst	13		150,000.00	150,000.00	150,000.00-	
Others	14	10,000.00	100,000.00	100,000.00	90,000.00-	10,000.00
	16					
TOTAL		6,628,580.00	15,240,000.00	15,240,000.00	8,611,420.00-	4,056,020.00

FINES & FEES - 402090208
HEAD: 402090208
MINISTRY OF JUSTICE

Oath Fees	1	15,000,400.00	100,000.00	100,000.00	14,900,400.00+	
Estate Administration Fees	2	5,398,866.39	6,000,000.00	6,000,000.00	601,133.61-	
Others	8					426,738.52

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
FINES & FEES - 402090203						
HEAD: 402090203						
MINISTRY OF AGRICULTURE						
Veterinary Clinic Treatment Fees	1	148,200.00	200,000.00	200,000.00	51,800.00-	63,000.00
Veterinary Prophylactic Treatment	2	93,900.00	840,000.00	840,000.00	746,100.00-	2,403,800.00
Meat Inspection Fees	3	4,200,000.00	6,000,000.00	6,000,000.00	1,800,000.00-	
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	11,500,000.00	12,000,000.00	12,000,000.00	500,000.00-	
Hire of Tractors	8	7,000,000.00	2,640,000.00	2,640,000.00	4,360,000.00+	
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	30,500.00			30,500.00+	
Service Charge for Pest Control Service	15	26,000.00			26,000.00+	
Hire of Fishing & Fish Farm Equipment	16					
Leasing of Agbozu Cocoa Estate	17					500.00
			36,500,000.00	36,500,000.00	36,500,000.00-	
TOTAL		22,998,600.00	58,780,000.00	58,780,000.00	35,781,400.00-	2,467,300.00
FINES & FEES - 402090204						
HEAD: 402090204						
MINISTRY OF COMMERCE & INDUSTRY						
Registration of Produce Merchants	1	79,000.00	250,000.00	250,000.00	171,000.00-	184,600.00
Registration of Stores (Produce)	2	10,500.00	64,000.00	64,000.00	53,500.00-	552,000.00
Renewal of Stores (Produce)	3	7,500.00	25,000.00	25,000.00	17,500.00-	
Licencing of Store-Keepers	4		25,000.00	25,000.00	25,000.00-	
Renewal of Licencing of Store Keepers	5	16,000.00	35,000.00	35,000.00	19,000.00-	40,750.00
Fumigation/Spraying of Produce Stores	6		130,000.00	130,000.00	130,000.00-	
Palm Oil: Produce Inspection Fees	7	8,658,540.00	8,400,000.00	8,400,000.00	258,540.00+	5,717,044.00
Palm Kernel: Produce Inspection Fees	8	2,510,220.00	2,000,000.00	2,000,000.00	510,220.00+	522,620.00
Cocoa: Produce Inspection Fees	9	4,715,000.00	7,800,000.00	7,800,000.00	3,085,000.00-	4,337,000.00
Rubber: Produce Inspection Fees	10		150,000.00	150,000.00	150,000.00-	2,500.00
Cashew Nut Inspection Fees	11	371,600.00	300,000.00	300,000.00	71,600.00+	82,900.00
Produce Haulage Fees	12	13,060,000.00	24,000,000.00	24,000,000.00	10,940,000.00-	19,766,160.00
Registration of S.M.E.'s	13		50,000.00	50,000.00	50,000.00-	20,000.00
Pest Control and Fumigation	14	70,000.00	100,000.00	100,000.00	30,000.00-	50,000.00
Fees for Industrial Plot Allocation	15	10,000.00	10,000,000.00	10,000,000.00	9,990,000.00-	
Business Plan Preparation (MSME)	16		1,000,000.00	1,000,000.00	1,000,000.00-	
Loan Application forms (FUSSI)	17					5,000.00
Loan Recovery (Modern Ceramics & I. G.)	19		30,000.00	30,000.00	30,000.00-	
Others		6,852,000.00			6,852,000.00+	397,000.00
TOTAL		36,360,360.00	54,359,000.00	54,359,000.00	17,998,640.00-	31,677,574.00
FINES & FEES - 402090205						
HEAD: 402090205						
MINISTRY OF EDUCATION						
Application Fees for Insp. of Comm/Private Vocational Schools	2					181,550.00
Application Fees for Inspection of New Nursery Schools	3	11,287,580.00	7,000,000.00	7,000,000.00	4,287,580.00+	7,229,690.00
Application Fees for Inspection of New Primary Schools	4		7,000,000.00	7,000,000.00	7,000,000.00-	30,000.00
Application Fees for Inspection of New Secondary Schools	5	4,510,000.00	6,000,000.00	6,000,000.00	1,490,000.00-	4,200,000.00
Application Fees for Inspection of New Professional Inst.	6		100,000.00	100,000.00	100,000.00-	30,000.00
Registration of New Nursery School	7	1,904,500.00	600,000.00	600,000.00	1,304,500.00+	406,500.00
Registration of New Private Primary Schools	8	3,592,000.00	800,000.00	800,000.00	2,792,000.00+	982,000.00
Registration of New private Secondary Schools	9	5,346,000.00	1,200,000.00	1,200,000.00	4,146,000.00+	892,057.57
Registration of New Private Professional Institutions	10	155,000.00	60,000.00	60,000.00	95,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
TAXES - 401090201						
Head: 401090201 SH						
MINISTRY OF COMMERCE INDUSTRY						
Registration of Business Premises	1		2,000,000.00	2,000,000.00	2,000,000.00-	
Arrears of Business Premises Registration	2		5,000,000.00	5,000,000.00	5,000,000.00-	4,822,000.00
Renewal of Business Premises	3					3,000.00
Others-Stallage from Ekeoha Shopping Centre LTD Aba	4		22,000,000.00	22,000,000.00	22,000,000.00-	
Annual Rental From Leased Branches of Abia Hotels	5		650,000.00	650,000.00	650,000.00-	
(Ekeoha Shopping Centre Ltd) Sunday Levies	6		3,700,000.00	3,700,000.00	3,700,000.00-	2,980,000.00
Others Markets	7					268,100.00
Umuahia and Arochukwu Abia Hotel	8		4,000,000.00	4,000,000.00	4,000,000.00-	1,936,200.00
Fees for emblems (Tailors & Fashion designers)	10		5,000,000.00	5,000,000.00	5,000,000.00-	200,000.00
Quarry Commercial Haulage Fees	11		2,000,000.00	2,000,000.00	2,000,000.00-	
			4,000,000.00	4,000,000.00	4,000,000.00-	
Total			48,350,000.00	48,350,000.00	48,350,000.00-	10,209,300.00
Taxes: 401090202 BOARD OF INTERNAL REVENUE HEAD - 401090202 SH						
5% With-holding Tax on Payment to Contractors	1	103,153,541.43	150,000,000.00	150,000,000.00	46,846,458.57-	23,162,586.74
Pool Betting Tax (Current)	2	5,263,500.00	7,000,000.00	7,000,000.00	1,736,500.00-	
Pay as You Earn (PAYE)	4	2,327,202,140.25	3,200,000,000.00	3,200,000,000.00	872,797,859.75-	3,610,373,396.08
Direct Assessment Tax (Current)	5	75,547,652.42	150,000,000.00	150,000,000.00	74,452,347.58-	114,583,867.75
Pay As You Earn (PAYE) Arrears	6	1,361,282,267.06	650,000,000.00	650,000,000.00	711,282,267.06+	857,188,889.53
Direct Assessment Tax (Arrears)	7	23,449,411.83	24,000,000.00	24,000,000.00	550,588.17-	180,216,399.88
10% With-holding Tax on Dividends	8	186,888,731.89	90,000,000.00	90,000,000.00	96,888,731.89+	63,750,144.64
10% With-holding Tax on Bank Interests	9	196,049,689.49	200,000,000.00	200,000,000.00	3,950,310.51-	152,179,570.05
10% With-holding Tax on Rents	10	2,067,446.19	10,000,000.00	10,000,000.00	7,932,553.81-	3,622,998.28
10% With-holding Tax on Royalties	11		2,000,000.00	2,000,000.00	2,000,000.00-	
Capital Gains Tax	12	218,708,749.48	350,000,000.00	350,000,000.00	131,291,250.52-	348,214,785.75
Development Levy	13	7,066,600.00	20,000,000.00	20,000,000.00	12,933,400.00-	10,169,061.38
10% With-holding Tax on Directors Fees	14	561,368.21	2,000,000.00	2,000,000.00	1,438,631.79-	755,994.09
Other (Administrative Charges)	*17	805,656.46	200,000.00	200,000.00	605,656.46+	6,353,185.20
Sub-Total		4,508,046,754.71	4,855,200,000.00	4,855,200,000.00	347,153,245.29-	5,370,570,879.37
Total Taxes		4,508,046,754.71	4,903,550,000.00	4,903,550,000.00	395,503,245.29-	5,380,780,179.37
FINES & FEES - 402090201 HEAD:402090201 SH						
MINISTRY OF INFORMATION CULTURE & TOURISM						
Repairs of Office Equipment	3		100,000.00	100,000.00	100,000.00-	
Registration of Magazine	5		30,000.00	30,000.00	30,000.00-	
Annual Renewal of Suppliers of Print Mate	6		20,000.00	20,000.00	20,000.00-	
Newspapers Vendor's License	9		50,000.00	50,000.00	50,000.00-	
Others	10	54,900.00			54,900.00+	
TOTAL		54,900.00	200,000.00	200,000.00	145,100.00-	
FINES & FEES - 402090202 HEAD: 402090202 SH						
OFFICE OF THE HEAD OF SERVICE						
Card Fee (and Service Clinic)	10	157,100.00	500,000.00	500,000.00	342,900.00-	247,050.00
Medical Examination certificate	11	282,340.00	150,000.00	150,000.00	132,340.00+	378,320.00
Others	12	5,150.00			5,150.00+	
TOTAL		444,590.00	650,000.00	650,000.00	205,410.00-	625,370.00

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Registration of Youth Association	1	419,000.00	240,000.00	240,000.00	179,000.00+	
Revalidation of Certificate Fee	2	6,000.00			6,000.00+	
Renewal Fees for Youth Associations	4	33,000.00	30,000.00	30,000.00	3,000.00+	
Youth Development	8	45,000.00			45,000.00+	
TOTAL		503,000.00	270,000.00	270,000.00	233,000.00+	
FINES & FEES - 402090223						
HEAD: 402090223						
ABIA STATE INDEPENDENT ELECTORAL COMMISSION						
Chairmanship Elections	1		25,500,000.00	25,500,000.00	25,500,000.00-	
Councilorship	2		145,500,000.00	145,500,000.00	145,500,000.00-	
Others	3		20,000.00	20,000.00	20,000.00-	
TOTAL			171,020,000.00	171,020,000.00	171,020,000.00-	
FINES & FEES - 402090226						
HEAD: 402090226						
LOCAL GOVERNMENT SERVICE COMMISSION						
Application for Employment form	1	10,500.00	100,000.00	100,000.00	89,500.00-	
Registration of Consultants	2		200,000.00	200,000.00	200,000.00-	
LGSC Gazzett	4		200,000.00	200,000.00	200,000.00-	
Renewal of Constitution	5		100,000.00	100,000.00	100,000.00-	
Local Government Service Commission Bulletin	6		200,000.00	200,000.00	200,000.00-	
Withholding Tax	7		1,000,000.00	1,000,000.00	1,000,000.00-	
Others	8		20,000.00	20,000.00	20,000.00-	
TOTAL		10,500.00	1,820,000.00	1,820,000.00	1,809,500.00-	
FINES & FEES - 402090227						
HEAD: 402090228						
JUDICIAL - HIGH COURT						
Court Fines	1	1,345,300.00	2,500,000.00	2,500,000.00	1,154,700.00-	913,740.00
Court Fees	2	37,057,186.00	350,000,000.00	350,000,000.00	312,942,814.00-	25,890,803.00
Probate Fees	3	27,362,332.00	300,000,000.00	300,000,000.00	272,637,668.00-	19,285,213.20
Election Petition Tribunal	5		2,000,000.00	2,000,000.00	2,000,000.00-	
TOTAL		65,764,818.00	654,500,000.00	654,500,000.00	588,735,182.00-	46,089,756.20
FINES & FEES - 402090229						
HEAD: 402090229						
JUDICIARY CUSTOMARY COURT OF APPEAL						
Court Fees	1		4,000,000.00	4,000,000.00	4,000,000.00-	3,957,272.00
Court Fines	2	8,827,687.00	700,000.00	700,000.00	8,127,687.00+	28,100.00
Court Fees from (Sanitation Court)	3		500,000.00	500,000.00	500,000.00-	
Sanitation Court Fines	4		100,000.00	100,000.00	100,000.00-	
TOTAL		8,827,687.00	5,300,000.00	5,300,000.00	3,527,687.00+	3,985,372.00
FINES & FEES - 402090230						
HEAD: 402090230						
MIN. OF PETROLEUM & SOLID MIN.						
Registration of Mining Sites	1	830,000.00	1,000,000.00	1,000,000.00	170,000.00-	475,000.00
Solid Mineral Development. Fees	2	7,472,000.00	10,000,000.00	10,000,000.00	2,528,000.00-	3,507,250.00
Mining offences, Fines and Fees	4		300,000.00	300,000.00	300,000.00-	
Registration of Filling Station	5	1,740,000.00	1,000,000.00	1,000,000.00	740,000.00+	
Registration of Surface Tanks	6	1,000.00	500,000.00	500,000.00	499,000.00-	
Petroleum products Offences	8	1,614,000.00	2,000,000.00	2,000,000.00	386,000.00-	1,253,000.00
Registration of Drilling Companies in the State	9	1,000,000.00			1,000,000.00+	
Geological Survey	10		120,000.00	120,000.00	120,000.00-	

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Charges from EIA and EAR	11		2,000,000.00	2,000,000.00	2,000,000.00-	
Loading & Off Loading Permit to Tanker Drivers	12	10,000.00	3,000,000.00	3,000,000.00	2,990,000.00-	
Renewal of Registration of Filling Station	13	20,000.00			20,000.00+	
Renewal of Registrion of Surface Tankers	14		500,000.00	500,000.00	500,000.00-	
Renewal of Registration of Drilling Company & Services	15		3,000,000.00	3,000,000.00	3,000,000.00-	4,480,000.00
Registration fees of Minning companys	18		2,000,000.00	2,000,000.00	2,000,000.00-	1,730,000.00
Application fee for Minning Companys	19		500,000.00	500,000.00	500,000.00-	
Fines for Illegal minning	20		300,000.00	300,000.00	300,000.00-	
Certification of Petrol Stations	21	576,423.39	2,000,000.00	2,000,000.00	1,423,576.61-	
Ministry's Filling Station	22	2,410,000.00	2,400,000.00	2,400,000.00	10,000.00+	
TOTAL		15,863,303.39	30,620,000.00	30,620,000.00	14,756,696.61-	11,445,250.00
FINES & FEES - 402090231						
HEAD: 402090231	SH					
MIN. OF COOPERATIVE AND POV. RED						
Hire of Grader	1		1,000,000.00	1,000,000.00	1,000,000.00-	8,000.00
Hire of Lowbed	2		1,350,000.00	1,350,000.00	1,350,000.00-	850.00
Hire of Bulldozer	3		1,800,000.00	1,800,000.00	1,800,000.00-	
Hire of Motorized Rig	4		500,000.00	500,000.00	500,000.00-	
Registration of Town Unions	5	220,000.00	120,000.00	120,000.00	100,000.00+	90,000.00
Water Tanker	6		120,000.00	120,000.00	120,000.00-	
Co-operative Annual Supervision fee	9	44,400.00			44,400.00+	26,800.00
Arrears of Annual Sup. Fee (ASF Current)	10	82,030.00	512,000.00	512,000.00	429,970.00-	105,500.00
Fee for Registration of Co-operative Society	11	1,066,500.00	375,000.00	375,000.00	691,500.00+	572,500.00
Grassroot Business Village Development	12					185,000.00
Application fees for Cooperative Societies	13		100,000.00	100,000.00	100,000.00-	26,500.00
Artians Support (ASS)	14		20,000.00	20,000.00	20,000.00-	
Others	15	57,500.00	1,000,000.00	1,000,000.00	942,500.00-	313,600.00
TOTAL		1,470,430.00	6,897,000.00	6,897,000.00	5,426,570.00-	1,328,750.00
FINES & FEES - 402090233						
HEAD: 402090233	SH					
MINISTRY OF SCIENCE & TECHNOLOGY						
Registration Fee for Joint Venture Training - SMES	1		200,000.00	200,000.00	200,000.00-	
Registration of Technical Based Artisans Clusters	2	198,000.00	100,000.00	100,000.00	98,000.00+	
Proceeds from Use of Facilities at Skill Acquisition Centre	3		150,000.00	150,000.00	150,000.00-	
Registration Fee for Scientific & Technological Labouraties	4		110,000.00	110,000.00	110,000.00-	
ICT Maintenance Service	5	121,336.80	150,000.00	150,000.00	28,663.20-	65,581.33
TOTAL		319,336.80	710,000.00	710,000.00	390,663.20-	65,581.33
FINES & FEES - 402090234						
HEAD: 402090234						
MIN. OF FINANCE						
Tender Fees	1	328,510.00	50,000.00	50,000.00	278,510.00+	
Others	3		50,000.00	50,000.00	50,000.00-	108,740.00
TOTAL		328,510.00	100,000.00	100,000.00	228,510.00+	108,740.00
FINES & FEES - 402090228						
HEAD: 402090228	SH					
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. Functionaries	2		3,900,000.00	3,900,000.00	3,900,000.00-	
Band-Width Access to Night Home Users	3		1,470,000.00	1,470,000.00	1,470,000.00-	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Tender Fees	4	1,470,000.00	2,500,000.00	2,500,000.00	1,030,000.00-	
Installation & Activation Charges	5		200,000.00	200,000.00	200,000.00-	
Registration of NGO's	6		100,000.00	100,000.00	100,000.00-	
Registration of CBO's	7		120,000.00	120,000.00	120,000.00-	
State Economic Summit	8		6,378,465,780.00	6,378,465,780.00	6,378,465,780.00-	
Registration of Consultants	9		2,000,000.00	2,000,000.00	2,000,000.00-	
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		1,470,000.00	6,391,475,780.00	6,391,475,780.00	6,390,005,780.00-	
FINES & FEES - 402090235						
HEAD: 402090235						
GOVERNMENT HOUSE						
Abia State Environmental Protection	1		111,001,200.00	111,001,200.00	111,001,200.00-	
Abia State Water Board	2	13,869,352.99	40,400,000.00	40,400,000.00	26,530,647.01-	
TOTAL		13,869,352.99	151,401,200.00	151,401,200.00	137,531,847.01-	
FINES & FEES - 402090225						
HEAD:402090225						
SH						
MINISTRY OF URBAN RENEWAL						
Administrative Fees	1	220,000.00	500,000.00	500,000.00	280,000.00-	
Processing Fee for Development of Patrol Filling Stations	2	662,500.00	500,000.00	500,000.00	162,500.00+	210,000.00
Inspection Fees for Building Plans	3	3,170,322.85	2,000,000.00	2,000,000.00	1,170,322.85+	
Plot Development Fees	4	63,970.00	5,000,000.00	5,000,000.00	4,936,030.00-	
Application Fees for Patrol Filling Station	5		1,000,000.00	1,000,000.00	1,000,000.00-	
Site Analysis from Application	6	203,000.00	500,000.00	500,000.00	297,000.00-	
Checking of Layout plans for Submitting of consultants	7		200,000.00	200,000.00	200,000.00-	
Renewal of Registration of Professionals	8	10,000.00	150,000.00	150,000.00	140,000.00-	
Sale of Layout	9		300,000.00	300,000.00	300,000.00-	
TOTAL		4,329,792.85	10,150,000.00	10,150,000.00	5,820,207.15-	210,000.00
HEAD:402090236						
SH						
MIN OF CULTURE AND TOURISM						
Fees form Tourism & Cultural Resources	1		200,000.00	200,000.00	200,000.00-	
Fees from Photocopying Professional Materials	2		20,000.00	20,000.00	20,000.00-	
TOTAL			220,000.00	220,000.00	220,000.00-	
FINES & FEES - 402090237						
HEAD:402090237						
SH						
MINISTRY OF TRANSPORT						
Tenders	1		100,000.00	100,000.00	100,000.00-	2,070,900.00
Fire Certificate Report	2					832,280.00
Fire Service Training	3		30,000.00	30,000.00	30,000.00-	
Fees for Clearance Certificate	4	40,000.00	2,000,000.00	2,000,000.00	1,960,000.00-	
Trade Test Fees	5	36,000.00			36,000.00+	
Fees from Driving School	6		110,000.00	110,000.00	110,000.00-	10,000.00
Driving Test Fees	8		110,000.00	110,000.00	110,000.00-	12,000.00
Haulage Fees	9		100,000.00	100,000.00	100,000.00-	
MOT Test, Training & Workshop Inspection	10	6,250.00	100,000.00	100,000.00	93,750.00-	
Contravention Fines	11	1,872,000.00	500,000.00	500,000.00	1,372,000.00+	29,200.00
TOW Vehicle Permit	12		66,000.00	66,000.00	66,000.00-	
Consolidated Emblems	13	2,300,000.00	3,500,000.00	3,500,000.00	1,200,000.00-	
Franchise Operators Permit	14		550,000.00	550,000.00	550,000.00-	
Drivers & Conductors Badges	15		3,500,000.00	3,500,000.00	3,500,000.00-	
TOTAL		4,254,250.00	10,666,000.00	10,666,000.00	6,411,750.00-	2,954,380.00
HEAD:402090236						
SH						
MIN OF HOUSING						
Tenders	1	24,261,506.15	5,000,000.00	5,000,000.00	19,261,506.15+	
Others	2	123,360,100.00			123,360,100.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Grand Total: Fine & Fees		883,618,744.88	8,037,548,410.00	8,037,548,410.00	7,153,929,665.12-	419,502,514.95
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LICENCES: 403090201 HEAD: 403090201 MIN OF AGRICULTURE	SH					
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LICENCES: 403090201 HEAD:403090201 MIN. OF ENVIRONMENT	SH					
Forest Licences, Roller Saws, Saw Mills Hammer/Licence	1	125,750.00	500,000.00	500,000.00	374,250.00-	124,400.00
TOTAL		125,750.00	500,000.00	500,000.00	374,250.00-	124,400.00
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LICENCES: 403090202 HEAD: 403090202 MINISOTRY 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-	
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LICENCES: 403090204 HEAD:403090204 MIN. OF LANDS AND SURVEY	SH					
Temporary Occupational Licences	1	1,573,357.10	100,000.00	100,000.00	1,473,357.10+	
TOTAL		1,573,357.10	100,000.00	100,000.00	1,473,357.10+	
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LICENCES: 403090205 HEAD: 403090205 BOARD OF INTERNAL REVENUE	SH					
Motor Vehicles Licences	1	94,636,256.58	50,000,000.00	50,000,000.00	44,636,256.58+	
Motor Divers licences	2	49,407,632.76	15,000,000.00	15,000,000.00	34,407,632.76+	
Dealers Licences	3	138,836.94	300,000,000.00	300,000,000.00	299,861,163.06-	
Pools Betting Licences	4	4,221,849.66	800,000.00	800,000.00	3,421,849.66+	
Gaming Licences (Current)	5	4,000.00	200,000.00	200,000.00	196,000.00-	
Pools Bething Licences (Arrears)	6	4,510,274.48	50,000.00	50,000.00	4,460,274.48+	
Pools Agents Licences (Current)	7	1,125,500.00	2,500,000.00	2,500,000.00	1,374,500.00-	
Pools Agents Licences (Arrears)	8		50,000.00	50,000.00	50,000.00-	
Others	9	308,105,857.47			308,105,857.47+	369,443,374.15
TOTAL		462,150,207.89	368,600,000.00	368,600,000.00	93,550,207.89+	369,443,374.15
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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-	
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LICENCES: 403090207 HEAD: 403090207 MIN OF SCIENCE AND TECH	SH					
Licencing of Computer based Business Centres	1		1,000,000.00	1,000,000.00	1,000,000.00-	58,850.00
Renewal fee for existing Lincenced Computers Centres	2					60,857.44
TOTAL			1,000,000.00	1,000,000.00	1,000,000.00-	119,707.44
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LICENCES: 403090208 HEAD: 403090208						

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011	
MOIN. OF INFO. & CULTURE SH						
EARNING & SALES HEAD: 404090201 SH						
OFFICE OF THE EXE. GOV.GOV.T. H						
Sale of Unserviceable & Old Parts	1	1,500,000.00	1,500,000.00	1,500,000.00-	1,000,000.00	
Sale of Old Newspapers	2	20,000.00	20,000.00	20,000.00-	3,000.00	
Sale of Condemmed Furniture	3	20,000.00	100,000.00	80,000.00-	30,000.00	
Tender Fees	4	219,000.00	1,000,000.00	781,000.00-	50,000.00	
MOI	5		20,000.00	20,000.00-	1,823.50	
Others Security Fund	6	12,370.00	50,000.00	37,630.00-	5,470.50	
Administrative Charge	7	300,000.00	26,000.00	274,000.00+	3,647.00	
TOTAL		551,370.00	2,716,000.00	2,716,000.00	2,164,630.00-	1,093,941.00
EARNINGS & SALES HEAD:404090202 SH MINISTRY OF INFORMATION						
Printing Earnings Machine Impression	1		30,000.00	30,000.00-	10,000.00	
Sales of Publication (Govt. Press)	3		100,000.00	100,000.00-	60,000.00	
Tender Fee	4		100,000.00	100,000.00-		
Earnings from Binding	7		150,000.00	150,000.00-	20,000.00	
Earning from Video Coverage	10		200,000.00	200,000.00-		
Earning from Events Photo Coverages	11		50,000.00	50,000.00-		
Sales of Publication (Infromation)	12		20,000.00	20,000.00-		
TOTAL		104,170.00	650,000.00	650,000.00	545,830.00-	100,000.00
EARNING & SALES HEAD:404090203 SH OFFICE OF THE DEPUTY GOVERNOR						
Sales of Condemmed Furniture & Equipment	1		300,000.00	300,000.00-		
Sales of Old Newspapers	2	63,952.00		63,952.00+		
TOTAL		240,177.00	300,000.00	300,000.00	59,823.00-	687,219.80
EARNINGS & SALES HEAD: 404090204 SH MINISTRY OF AGRICULTURE						
Others	24	6,000,000.00		6,000,000.00+	11,742,920.00	
TOTAL		6,000,000.00		6,000,000.00+	11,742,920.00	
EARNINGS & SALES HEAD:404090205 SH MINISTRY OF EDUCATION						
Sale of Building Plans	2	1,365,000.00	500,000.00	500,000.00	865,000.00+	1,047,000.00
TOTAL		1,365,000.00	500,000.00	500,000.00	865,000.00+	1,047,000.00
EARNINGS & SALES HEAD:404090206 SH MINISTRY OF LAND & SURVEY						
Sale of Maps	1		30,000.00	30,000.00-	30,000.00-	
Others	3	192,376.74		192,376.74+		
TOTAL		192,376.74	30,000.00	30,000.00	162,376.74+	

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
EARNINGS & SALES						
HEAD:404090206						
BOARD OF INTERNAL REVENUE SH						
Sale of Hackney & State Carriage Badges	1	488,500.00	450,000.00	450,000.00	38,500.00+	
Sale of New Number Plate Registration Forms	2	169,879,589.87	120,000.00	120,000.00	169,759,589.87+	
Sale of Proof of Ownership	3	715,460.00	3,500,000.00	3,500,000.00	2,784,540.00-	
ILD1 Roof Racks	7	289,138.50	200,000.00	200,000.00	89,138.50+	
Sales of Application Form for Polls & Games	9	527,000.00	500,000.00	500,000.00	27,000.00+	
TOTAL		181,147,963.82	4,770,000.00	4,770,000.00	176,377,963.82+	
EARNINGS & SALES						
HEAD:404090207						
ABIA STATE HOUSE OF ASSEMBLY SH						
EARNINGS & SALES						
HEAD: 404090208						
ABIA PLANNING COMMISSION SH						
Sales of Unserviceable Items	1		100,000.00	100,000.00	100,000.00-	
Others	2					70,000.00
TOTAL			100,000.00	100,000.00	100,000.00-	70,000.00
EARNINGS & SALES						
HEAD: 404090209						
MINISTRY OF ENVIRONMENT SH						
Sale of Agro SIV Culture			500,000.00	500,000.00	500,000.00-	75,200.00
Sale of Indegeneous Fruit Trees			50,000.00	50,000.00	50,000.00-	43,400.00
TOTAL			550,000.00	550,000.00	550,000.00-	118,600.00
EARNINGS & SALES						
HEAD:404090210						
MINISTRY OF JUSTICE SH						
EARNINGS & SALES						
HEAD:404090211						
MINISTRY OF WORKS AND TRANSPORT SH						
Others	3	297,600.00			297,600.00+	
TOTAL		297,600.00			297,600.00+	
EARNINGS & SALES						
HEAD:404090212						
OFFICE OF HEAD OF SERVICE SH						
Sale of form Housing Loan to Civil Servants	1		200,000.00	200,000.00	200,000.00-	
Earnings from Welfare Bus Service to Civil Service	2					1,200,000.00
General Revenue from Civil Service Commission	3					10,000.00
Sale of Drugs	4					30,450.00
TOTAL			200,000.00	200,000.00	200,000.00-	1,841,910.00
EARNINGS & SALES						

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
HEAD:404090213						
MINISTRY OF HOUSING						
Others	2	900,000.00			900,000.00+	656,000.00
TOTAL		900,000.00			900,000.00+	656,000.00
EARNINGS & SALES						
404090214						
JUDICIAL SERVICE COMMISSION						
	4					
EARNINGS & SALES						
HEAD:404090216						
OFFICE OF THE SSG						
Sales of Old News-Papers	1		5,000.00	5,000.00	5,000.00-	
Sales of Unserviceable Assets	2		20,000.00	20,000.00	20,000.00-	
Others	3	1,153,495.00			1,153,495.00+	
TOTAL		1,153,495.00	25,000.00	25,000.00	1,128,495.00+	
EARNINGS & SALES						
HEAD:404090217						
MINISTRY OF CULTURE AND TOURISM						
Collation & Binding of Tourism Materials	1		20,000.00	20,000.00	20,000.00-	
Regist./Sales of Tickets for Miss Tourism Beauty Pageant	2		200,000.00	200,000.00	200,000.00-	
Sales of Tourism Publications	3		500,000.00	500,000.00	500,000.00-	
Sales of Culture Publications	4		400,000.00	400,000.00	400,000.00-	
Registration/Sales of Hospitality/Tourism Enterprises	5		5,000,000.00	5,000,000.00	5,000,000.00-	
Fees for Tourism and Cultural Researches	6		200,000.00	200,000.00	200,000.00-	
Fees from Photocopying Professional Materials	7		20,000.00	20,000.00	20,000.00-	
TOTAL			6,340,000.00	6,340,000.00	6,340,000.00-	
EARNINGS & SALES						
HEAD:404090218						
BUREAU OF TRAINING						
Service Lecture Notes	2		1,200,000.00	1,200,000.00	1,200,000.00-	
TOTAL			1,200,000.00	1,200,000.00	1,200,000.00-	
EARNINGS & SALES						
HEAD:404090219						
IN.OF WOMEN AFFAIRS						
	M					
RENT ON GOVT. PROPERTY						
HEAD:4050902201						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Rent on Senior Staff Quarters	1		1,140,000.00	1,140,000.00	1,140,000.00-	2,800.00
Rent on Junior Staff Quarters	3		252,000.00	252,000.00	252,000.00-	9,800.00
Abia Plaza Abuja	4	171,480,000.00		171,480,000.00	171,480,000.00-	32,130,000.00
Abia Lison/Guest-House Lagos	5		40,000,000.00	40,000,000.00	40,000,000.00-	
Tender Fees	7		5,000,000.00	5,000,000.00	5,000,000.00-	
Others	8		150,000.00	150,000.00	150,000.00-	
TOTAL			218,022,000.00	218,022,000.00	218,022,000.00-	32,142,600.00
RENT ON GOVT. PROPERTY						
HEAD:405090202						
MINISTRY OF LANDS & SURVEY						
Current (Ground Rent)	1	12,725,789.50	15,000,000.00	15,000,000.00	2,274,210.50-	9,541,771.00
Arrears (Rent)	2	5,940,396.00	5,000,000.00	5,000,000.00	940,396.00+	3,928,967.71

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
Penalties (Rent)	3	818,986.80	1,000,000.00	1,000,000.00	181,013.20-	861,160.72
TOTAL		19,485,172.30	21,000,000.00	21,000,000.00	1,514,827.70-	14,331,899.43
INTERESTS REPAYMTS & DIVIDENS						
HEAD:406090201 MINISOTRY OF FINANCE Interest on Bank Deposit	SH 1					695,619.58
TOTAL						695,619.58
INTERESTS REPAYMTS & DIVIDENS						
HEAD:406090202 MINISOTRY OF FINANCE Dividend Recovered from Govt Investments Others	SH 1 2	23,795,458.39	30,000,000.00 50,000.00	30,000,000.00 50,000.00	6,204,541.61- 50,000.00-	39,417,282.65
TOTAL		23,795,458.39	30,050,000.00	30,050,000.00	6,254,541.61-	39,417,282.65
REIMBURSEMENTS						
HEAD:407090201 OFFICE OF THE HEAD OF SERVICE	SH					
MISCELLANEOUS						
HEAD: 408090201 OFFICE OF THE HEAD OF SERVICE	SH					
MISCELLANEOUS						
HEAD:408090202 MINISTR OF FINANCE Development Levy Others	SH 1 2					403,825.00
TOTAL		348,500.00	50,000.00	50,000.00	298,500.00+	403,825.00
MISCELLANEOUS						
HEAD:408090203 OFFICE OF THE ACCOUNTANT GEN. Over Payment Recovered	SH 2					21,598,447.48
TOTAL		779,073.92			779,073.92+	21,598,447.48
MISCELLANEOUS						
HEAD:408090204 MIN OF L.G. & CHIEFTANCY AFF.	SH					
MISCELLANEOUS						
HEAD:408090205 MIN. OF WORKS	SH					
TOTAL HEADS						
STATUTORY ALLO. FROM FED. GOVT						
HEAD:409090201 OFFICE OF THE ACCOUNTANT GEN.	SH					
Statutory Allocation from Federal Government	1	30,673,125,843.61	45,700,000,000.00	48,700,000,000.00	18,026,874,156.39	29,402,031,899.77
Statutory Allocation for Ecological Problems (Flood)	2	300,000,000.00	500,000,000.00	500,000,000.00	200,000,000.00-	
Budget Augumentation	4	3,853,989,294.48	5,200,000,000.00	5,200,000,000.00	1,346,010,705.52-	
Budget Adjustment/NNPC Refund	5	3,823,871,468.38	7,500,000,000.00	7,500,000,000.00	3,676,128,531.62-	9,538,016,300.15

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ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/2012

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
SURE - P	6	1,681,704,938.83			1,681,704,938.83+	
Excess Crude	7	3,004,983,795.05	7,570,000,000.00	12,487,089,970.00	9,482,106,174.95-	
TOTAL		43,337,675,340.35	66,470,000,000.00	74,387,089,970.00	31,049,414,629.65	38,940,048,199.92
DERIVATION HEAD:411090201 OFFICE OF THE ACCOUNTANT GEN. Derivation	SH 1	4,111,013,685.49	9,000,000,000.00	16,491,590,000.00	12,380,576,314.51	4,736,592,967.43
TOTAL		4,111,013,685.49	9,000,000,000.00	16,491,590,000.00	12,380,576,314.51	4,736,592,967.43

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance 2012	Actual 2011
REVENUE FROM PARASTATALS					
Abia State University Hospital (ABSUTH)	165,787,206.00	100,025,420.00	100,025,420.00	65,761,786.00+	75,434,280.80
Abia State Polytechnic Aba	1,517,952,999.13	904,122,800.00	904,122,800.00	613,830,199.13+	1,641,547,594.98
Abia State College of Education (Technical)	60,246,400.00	77,323,000.00	77,323,000.00	17,076,600.00-	199,286,300.00
Secondary Education Management Board (SEMB)	21,033,991.89	10,940,000.00	10,940,000.00	10,093,991.89+	1,297,227,800.99
Broadcasting Corporation of Abia	168,952,157.29	710,046,900.00	710,046,900.00	541,094,742.71-	213,887,702.58
Abia State University Uuru (ABSU)	2,163,728,812.00	3,704,662,000.00	3,704,662,000.00	1,540,933,188.00-	708,798,845.00
Abia State Environmental Protection Agency	28,799,960.00			28,799,960.00+	634,461,270.00
Abia State Pension Board	179,600.00	140,000.00	140,000.00	39,600.00+	26,000.00
A. D. P.		2,475,000.00	2,475,000.00	2,475,000.00-	
State Library Board	791,952.60	92,008,000.00	92,008,000.00	91,216,047.40-	2,454,674.00
Abia State Universal Basic Education Board	2,560,000.00	4,700,000.00	4,700,000.00	2,140,000.00-	9,410,000.00
Abia Pools Bettg Gaming & Casino					4,256,000.00
Hospital Management Board	68,750,038.00	46,035,000.00	46,035,000.00	22,715,038.00+	34,742,670.00
Abia State Council for Art & Culture	1,961,000.00	2,540,000.00	2,540,000.00	579,000.00-	1,339,700.00
Abia State Printing Publishing Corporation	66,000.00			66,000.00+	
Tourism Board		4,050,000.00	4,050,000.00	4,050,000.00-	
Abia State Law Reform & Review Commission	240,000.00	3,500,000.00	3,500,000.00	3,260,000.00-	
Umuahia Capital Development Authority	48,056,080.00	57,781,600.00	57,781,600.00	9,725,520.00-	61,265,345.51
World Bank (PIU)	54,102,045.00	73,050,000.00	73,050,000.00	18,947,955.00-	
Open Spaces Dev. Commission	905,800.00	9,650,000.00	9,650,000.00	8,744,200.00-	
Abia State Water Board	1,444,750.00	40,400,000.00	40,400,000.00	38,955,250.00-	8,778,075.00
Abia State Sports Council	50,000.00	270,000.00	270,000.00	220,000.00-	
Abia State Transport Corporation		740,242,200.00	740,242,200.00	740,242,200.00-	
Local Government Pension Board		300,000,000.00	300,000,000.00	300,000,000.00-	
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 Newspaper and Publishing Corporation	709,500.00	3,900,000.00	3,900,000.00	3,190,500.00-	
Abia State Special Hospital & Diagonistic Centre	30,178,520.00	96,420,000.00	96,420,000.00	66,241,480.00-	11,362,915.00
Abia State Transport Scheme		16,892,140.00	16,892,140.00	16,892,140.00-	
Abia State Oil Producing Area Development Commission ASOPADC	671,000.00	1,400,000.00	1,400,000.00	729,000.00-	
Exam Development Centre (EDC)	173,380,749.91	194,036,000.00	194,036,000.00	20,655,250.09-	
Abia State College of Health Technology, Aba	146,613,390.00	155,030,000.00	155,030,000.00	8,416,610.00-	
Abia State Infrastructural Development Fund	138,056,707.87	1,120,475,000.00	1,120,475,000.00	982,418,292.13-	
Total	4,795,218,659.89	8,604,115,060.00	8,604,115,060.00	3,808,896,400.31-	4,904,279,173.86

**SCHEDULE OF PERSONNEL AND
OVERHEAD COSTS**

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
GOVERNMENT HOUSE						
412090201						
SH						
Personnel Cost	1	398,233,913.24	321,592,300.00	321,592,300.00	76,641,613.24-	484,882,314.65
Travel & Transport	2	1,899,282,681.50	1,800,210,000.00	1,800,210,000.00	99,072,681.50-	1,305,413,063.00
Utility Services	3	32,654,500.00	50,000,000.00	50,000,000.00	17,345,500.00+	23,650,000.00
Telephone Services	4	1,484,100.00			1,484,100.00-	
Stationery	5	119,808,350.00	50,000,000.00	110,000,000.00	9,808,350.00-	110,239,640.00
Maintenance of Office Furniture & Equipment	6	228,865,100.00	400,000,000.00	455,000,000.00	226,134,900.00+	174,586,130.00
Maintenance of Vehicle & Capital Assets	7	725,436,090.00	1,120,000,000.00	1,650,000,000.00	924,563,910.00+	723,195,513.00
Grants and Subvention	9					500,000.00
Training & Staff Development	10	121,708,560.66	80,000,000.00	160,000,000.00	38,291,439.34+	119,452,350.00
Entertainment & Hospitality	11	2,507,248,663.40	1,960,150,000.00	4,860,150,000.00	2,352,901,336.60+	3,248,910,540.50
Miscellaneous Expenses	12	13,011,493,322.34	12,263,500,000.00	13,628,500,000.00	617,006,677.66+	12,382,342,903.21
Total Overheads:		18,647,981,367.90	17,723,860,000.00	22,713,860,000.00	4,065,878,632.10+	18,088,290,139.71
Total Recurrent Expenditure		19,046,215,281.14	18,045,452,300.00	23,035,452,300.00	3,989,237,018.86+	18,573,172,454.36

DEPUTY GOVERNOR'S OFFICE						
HEAD: 412090202						
SH						
Personnel Cost	1	113,482,462.48	55,153,540.00	96,200,600.00	17,281,862.48-	50,791,530.00
Travel & Transport	2	9,182,200.00	120,035,400.00	120,035,400.00	110,853,200.00+	18,609,500.00
Utility Services	3		300,000.00	300,000.00	300,000.00+	200,000.00
Stationery	5	157,100.00	3,500,000.00	3,500,000.00	3,342,900.00+	
Maintenance of Office Furniture & Equipment	6	7,000,000.00	22,150,000.00	22,150,000.00	15,150,000.00+	23,500,000.00
Maintenance of Vehicle & Capital Assets	7		19,500,000.00	19,500,000.00	19,500,000.00+	
Training & Staff Development	10		1,600,000.00	1,600,000.00	1,600,000.00+	
Entertainment & Hospitality	11	2,000,000.00	30,054,000.00	30,054,000.00	28,054,000.00+	9,000,000.00
Miscellaneous Expenses	12	580,576,000.00	777,650,000.00	777,650,000.00	197,074,000.00+	601,273,511.19
Total Overheads:		598,915,300.00	974,789,400.00	974,789,400.00	375,874,100.00+	652,583,011.19
Total Recurrent Expenditure		712,397,762.48	1,029,942,940.00	1,070,990,000.00	358,592,237.52+	703,374,541.19

ABIA STATE PLANNING COMMISSION						
HEAD: 412090203						
SH						
Personnel Costs	1	146,657,868.21	157,662,030.00	157,662,030.00	11,004,161.79+	114,831,277.65
Travel & Transport	2	437,500.00	9,016,500.00	9,016,500.00	8,579,000.00+	3,791,000.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	599,500.00	5,000,000.00	5,000,000.00	4,400,500.00+	585,000.00
Maintenance of Office Furniture & Equipment	6		3,250,000.00	3,250,000.00	3,250,000.00+	
Maintenance of Vehicle & Capital Assets	7	593,000.00	9,500,000.00	9,500,000.00	8,907,000.00+	225,000.00
Consultancy Services	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11	178,500.00	258,000.00	258,000.00	79,500.00+	
Miscellaneous Expenses	12	46,462,297.60	85,400,000.00	85,400,000.00	38,937,702.40+	123,559,792.00
Total Overheads:		48,270,797.60	123,124,500.00	123,124,500.00	74,853,702.40+	128,160,792.00
Total Recurrent Expenditure		194,928,665.81	280,786,530.00	280,786,530.00	85,857,864.19+	242,992,069.65

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
BUREAU OF BUDGET						
HEAD: 412090204						
Telephone Services	4					2,000,000.00
Total Overheads:						2,000,000.00
Total Recurrent Expenditure						2,000,000.00

OFFICE OF THE SSG						
HEAD: 413090201						
	SH					
Personnel Costs	1	58,499,920.02	48,365,750.00	48,365,750.00	10,134,170.02-	29,573,419.26
Travel & Transport	2	6,805,460.00	9,012,000.00	13,012,000.00	6,206,540.00+	6,024,350.00
Utility Services	3					518,475.00
Telephone and Postal Services	4					4,000,000.00
Stationery	5	1,776,200.00	4,000,000.00	4,000,000.00	2,223,800.00+	1,658,490.00
Maintenance of Office Furniture & Equipment	6	719,000.00	3,950,000.00	3,950,000.00	3,231,000.00+	5,349,020.00
Maintenance of Vehicle & Capital Assets	7	3,761,890.00	14,400,000.00	17,104,600.00	13,342,710.00+	5,298,155.00
Grants and Subvention	9					2,000,000.00
Training & Staff Development	10	2,000,000.00	2,300,000.00	2,462,200.00	462,200.00+	2,000,000.00
Entertainment & Hospitality	11		1,108,000.00	4,108,000.00	4,108,000.00+	1,795,780.00
Miscellaneous Expenses	12	289,871,500.00	68,700,000.00	539,960,000.00	250,088,500.00+	412,823,963.29
Total Overheads:		304,934,050.00	103,470,000.00	584,596,800.00	279,662,750.00+	441,468,233.29
Total Recurrent:		363,433,970.02	151,835,750.00	632,962,550.00	269,528,579.98+	471,041,652.55

BUREAU OF ECONOMIC AFFAIRS						
HEAD: 413090202						
	SH					
Personnel Cost	1	24,146,223.28	5,726,370.00	5,726,370.00	18,419,853.28-	11,166,802.30
Travel & Transport	2	1,622,000.00	2,150,000.00	2,150,000.00	528,000.00+	735,000.00
Stationery	5	125,500.00	1,500,000.00	1,500,000.00	1,374,500.00+	273,950.00
Maintenance of Office Furniture & Equipment	6		1,150,000.00	1,150,000.00	1,150,000.00+	109,350.00
Maintenance of Vehicle & Capital Assets	7	1,500,000.00	3,000,000.00	3,000,000.00	1,500,000.00+	534,760.00
Training & Staff Development	10		1,500,000.00	1,500,000.00	1,500,000.00+	230,000.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	12	4,013,335.00	22,180,000.00	22,180,000.00	18,166,665.00+	3,398,440.00
Total Overheads:		7,260,835.00	31,558,000.00	31,558,000.00	24,297,165.00+	5,281,500.00
Total Recurrent Expenditure		31,407,058.28	37,284,370.00	37,284,370.00	5,877,311.72+	16,448,302.30

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 3
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
BUREAU OF POLITICAL AFFAIRS						
HEAD: 413090203						
	SH					
Personnel Cost	1	21,473,697.97	17,522,120.00	17,522,120.00	3,951,577.97-	12,143,448.88
Travel & Transport	2	210,000.00	1,500,000.00	1,500,000.00	1,290,000.00+	150,000.00
Stationery	5		1,000,000.00	1,000,000.00	1,000,000.00+	309,150.00
Maintenance of Office Furniture & Equipment	6		1,050,000.00	1,050,000.00	1,050,000.00+	214,950.00
Maintenance of Vehicle & Capital Assets	7	121,815.00	2,000,000.00	2,000,000.00	1,878,185.00+	581,750.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	830,000.00
Entertainment & Hospitality	11		42,000.00	10,542,000.00	10,542,000.00+	
Miscellaneous Expenses	12	20,428,185.00	39,650,000.00	49,650,000.00	29,221,815.00+	28,838,150.00
Total Overheads:		20,760,000.00	45,842,000.00	66,342,000.00	45,582,000.00+	30,924,000.00
Total Recurrent Expenditure		42,233,697.97	63,364,120.00	83,864,120.00	41,630,422.03+	43,067,448.88
BUREAU OF SPECIAL SERVICES						
HEAD: 413090204						
	SH					
Personnel Cost	1	33,323,270.03	22,914,630.00	22,914,630.00	10,408,640.03-	89,918,080.42
Travel & Transport	2	690,000.00	1,501,500.00	1,501,500.00	811,500.00+	
Stationery	5	60,000.00	1,000,000.00	1,000,000.00	940,000.00+	166,625.00
Maintenance of Office Furniture & Equipment	6	300,000.00	1,650,000.00	1,650,000.00	1,350,000.00+	410,000.00
Maintenance of Vehicle & Capital Assets	7	110,000.00	1,250,000.00	1,250,000.00	1,140,000.00+	650,400.00
Grants and Subvention	9					700,000.00
Training & Staff Development	10	960,400.00	600,000.00	600,000.00	360,400.00-	
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	12	223,470,000.00	223,720,000.00	223,720,000.00	250,000.00+	181,447,951.17
Total Overheads:		225,590,400.00	229,781,500.00	229,781,500.00	4,191,100.00+	183,374,976.17
Total Recurrent Expenditure		258,913,670.03	252,696,130.00	252,696,130.00	6,217,540.03-	273,293,056.59
EXCO SECRETARIATE						
HEAD: 413090205						
	SH					
Personnel Cost	1	16,199,669.48	12,718,300.00	12,718,300.00	3,481,369.48-	7,618,912.43
Travel & Transport	2	220,250.00	1,503,000.00	1,503,000.00	1,282,750.00+	281,300.00
Stationery	5		2,000,000.00	2,000,000.00	2,000,000.00+	1,267,930.00
Maintenance of Office Furniture & Equipment	6	700,000.00	2,150,000.00	2,150,000.00	1,450,000.00+	235,700.00
Maintenance of Vehicle & Capital Assets	7	79,750.00	3,000,000.00	3,000,000.00	2,920,250.00+	375,570.00
Training & Staff Development	10		30,600,000.00	30,600,000.00	30,600,000.00+	14,632,000.00
Entertainment & Hospitality	11		2,024,000.00	2,024,000.00	2,024,000.00+	10,000,000.00
Miscellaneous Expenses	12	750,000.00	3,660,000.00	3,660,000.00	2,910,000.00+	2,367,000.00
Total Overheads:		1,750,000.00	44,937,000.00	44,937,000.00	43,187,000.00+	29,159,500.00
Total Recurrent Expenditure		17,949,669.48	57,655,300.00	57,655,300.00	39,705,630.52+	36,778,412.43

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 4
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
LIAISON OFFICE - ABUJA						
HEAD: 413090206						
	SH					
Personnel Cost	1	121,593,248.92	32,036,030.00	32,036,030.00	89,557,218.92-	61,273,303.66
Travel & Transport	2	11,011,880.00	7,513,500.00	7,513,500.00	3,498,380.00-	5,031,000.00
Utility Services	3	9,711,800.00	12,500,000.00	12,500,000.00	2,788,200.00+	1,659,580.00
Telephone & Postal Services	4	1,249,350.00	2,000,000.00	2,000,000.00	750,650.00+	294,200.00
Stationery	5	234,940.00	1,500,000.00	1,500,000.00	1,265,060.00+	1,171,220.00
Maintenance of office Furniture & Equipment	6	1,165,230.00	2,650,000.00	2,650,000.00	1,484,770.00+	258,750.00
Maintenance of Vehicle & Capital Assets	7	20,352,800.00	21,000,000.00	21,000,000.00	647,200.00+	10,840,550.00
Training & Staff Development	10		300,000.00	300,000.00	300,000.00+	304,000.00
Entertainment & Hospitality	11	5,553,900.00	7,700,000.00	7,700,000.00	2,146,100.00+	1,765,500.00
Miscellaneous Expenses	12	13,010,750.00	8,050,000.00	8,050,000.00	4,960,750.00-	18,326,812.04
Total Overheads:		62,290,650.00	63,213,500.00	63,213,500.00	922,850.00+	39,651,612.04
Total Recurrent Expenditure		183,883,898.92	95,249,530.00	95,249,530.00	88,634,368.92-	100,924,915.70
LIAISON OFFICE - LAGOS						
HEAD: 413090207						
	SH					
Personnel Cost	1	36,625,811.23	24,368,970.00	24,368,970.00	12,256,841.23-	12,209,347.45
Travel & Transport	2	1,059,000.00	3,016,500.00	3,016,500.00	1,957,500.00+	1,810,900.00
Utility Services	3	578,015.00	7,000,000.00	7,000,000.00	6,421,985.00+	188,300.00
Telephone and Postal Services	5	291,900.00	2,000,000.00	2,000,000.00	1,708,100.00+	183,550.00
Stationery	6	256,944.00	2,000,000.00	2,000,000.00	1,743,056.00+	131,600.00
Maintenance of Office Furniture & Equipment	7	2,469,250.00	3,150,000.00	3,150,000.00	680,750.00+	2,078,900.00
Maintenance of Vehicle & Capital Assets	9	7,180,990.00	12,600,000.00	12,600,000.00	5,419,010.00+	4,209,950.00
Training & Staff Development	10		3,000,000.00	3,000,000.00	3,000,000.00+	
Entertainment & Hospitality	11	200,000.00	3,054,000.00	3,054,000.00	2,854,000.00+	4,931,300.00
Miscellaneous Expenses	12	10,611,711.00	8,200,000.00	8,200,000.00	2,411,711.00-	18,731,101.04
Total Overheads:		22,647,810.00	44,020,500.00	44,020,500.00	21,372,690.00+	32,265,601.04
Total Recurrent Expenditure		59,273,621.23	68,389,470.00	68,389,470.00	9,115,848.77+	44,474,948.49
OFFICE OF HEAD OF SERVICE						
HEAD: 414090201						
	SH					
Personnel Cost	1	36,182,892.93	25,795,260.00	43,870,910.00	7,688,017.07+	20,785,433.69
Travel & Transport	2	6,688,985.00	10,009,000.00	16,009,000.00	9,320,015.00+	8,293,000.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	2,500,000.00
Stationery	5	391,880.00	5,000,000.00	5,000,000.00	4,608,120.00+	1,791,435.00
Maintenance of Office Furniture & Equipment	6	50,000.00	3,150,000.00	3,150,000.00	3,100,000.00+	400,190.00
Maintenance of Vehicle & Capital Assets	7	384,620.00	11,500,000.00	11,500,000.00	11,115,380.00+	2,373,965.00
Grants and Subvention	9					945,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	6,300,000.00
Entertainment & Hospitality	11		72,000.00	72,000.00	72,000.00+	14,000,000.00
Miscellaneous Expenses	12	14,899,900.00	25,150,000.00	26,650,000.00	11,750,100.00+	152,011,863.38
Total Overheads:		22,415,385.00	55,681,000.00	63,181,000.00	40,765,615.00+	188,615,453.38
Total Recurrent Expenditure		58,598,277.93	81,476,260.00	107,051,910.00	48,453,632.07+	209,400,887.07

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 5
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
BUREAU OF ESTABL. & PENSION						
HEAD: 414090202						
	SH					
Personnel Cost	1	64,298,819.88	49,829,160.00	49,829,160.00	14,469,659.88-	32,122,884.44
Travel & Transport	2		8,003,000.00	8,003,000.00	8,003,000.00+	841,000.00
Stationery	5		3,000,000.00	3,000,000.00	3,000,000.00+	344,550.00
Maintenance Of Office Furniture & Equipment	6		2,650,000.00	2,650,000.00	2,650,000.00+	450,000.00
Maintenance of Vehicle & Capital Assets	7	300,000.00	3,000,000.00	3,000,000.00	2,700,000.00+	735,585.00
Training & Staff Development	10		3,600,000.00	3,600,000.00	3,600,000.00+	599,000.00
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	189,000.00
Miscellaneous Expenses	12	4,183,304.40	23,900,000.00	23,900,000.00	19,716,695.60+	11,427,169.40
Total Overheads:		4,483,304.40	44,231,000.00	44,231,000.00	39,747,695.60+	14,586,304.40
Total Recurrent Expenditure		68,782,124.28	94,060,160.00	94,060,160.00	25,278,035.72+	46,709,188.84
BUREAU OF ADMINISTRATION						
HEAD: 414090203						
	SH					
Personnel Cost	1	54,041,625.55	63,106,240.00	63,106,240.00	9,064,614.45+	29,956,937.97
Travel & Transport	2	163,000.00	2,003,000.00	2,003,000.00	1,840,000.00+	474,000.00
Utility Services	3		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		3,500,000.00	3,500,000.00	3,500,000.00+	60,000.00
Maintenance of Office Furniture & Equipment	6		2,650,000.00	2,650,000.00	2,650,000.00+	
Maintenance of Vehicle & Capital Assets	7		6,500,000.00	6,500,000.00	6,500,000.00+	590,740.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	
Miscellaneous Expenses	12	987,000.00	7,350,000.00	7,350,000.00	6,363,000.00+	3,174,260.00
Total Overhead		1,150,000.00	22,781,000.00	22,781,000.00	21,631,000.00+	4,299,000.00
Total Recurrent Expenditure		55,191,625.55	85,887,240.00	85,887,240.00	30,695,614.45+	34,255,937.97
BUR. OF SERVICE WELFARE						
HEAD: 414090204						
	SH					
Personnel Cost	1	68,391,385.46	38,197,750.00	38,197,750.00	30,193,635.46-	36,316,300.88
Local Travel & Transport	2	80,000.00	1,203,000.00	1,203,000.00	1,123,000.00+	148,000.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	30,000.00
Stationery	5	60,000.00	1,500,000.00	1,500,000.00	1,440,000.00+	411,000.00
Maintenance of Office Furniture & Equipment	6		850,000.00	850,000.00	850,000.00+	349,750.00
Maintenance of Vehicle & Capital Assets	7	110,000.00	1,000,000.00	1,000,000.00	890,000.00+	231,250.00
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	4,650,000.00	18,280,000.00	18,280,000.00	13,630,000.00+	4,197,400.00
Total Overheads :		4,900,000.00	23,615,000.00	23,615,000.00	18,715,000.00+	5,367,400.00
Total Recurrent Expenditure		73,291,385.46	61,812,750.00	61,812,750.00	11,478,635.46-	41,683,700.88

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 6
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
BUREAU OF COMMON SERVICE						
HEAD: 414090205						
Personnel Cost		39,160,167.40	40,046,680.00	40,046,680.00	886,512.60+	26,550,602.29
Transport & Travel	1		1,515,000.00	1,515,000.00	1,515,000.00+	
Utility Services	2		100,000.00	100,000.00	100,000.00+	
Telephone and Postal Services	3					195,000.00
Stationery	4	74,400.00	1,500,000.00	1,500,000.00	1,425,600.00+	770,765.00
Maintenance of Office Furniture & Equipment	5	46,000.00	1,950,000.00	1,950,000.00	1,904,000.00+	943,000.00
Maintenance of Vehicle & Capital Assets	6	84,300.00	2,500,000.00	2,500,000.00	2,415,700.00+	669,350.00
Training & Staff Development	9		600,000.00	600,000.00	600,000.00+	120,000.00
Entertainment & Hospitality	10		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	11	10,275,300.00	12,750,000.00	12,750,000.00	2,474,700.00+	1,727,700.00
Total Overheads :		10,480,000.00	21,011,000.00	21,011,000.00	10,531,000.00+	4,425,815.00
Total Recurrent Expenditure		49,640,167.40	61,057,680.00	61,057,680.00	11,417,512.60+	30,976,417.29
BUREAU OF TRAINING						
HEAD: 414090206						
	SH					
Personnel Cost	1	59,607,189.51	30,125,360.00	30,125,360.00	29,481,829.51-	20,243,178.42
Travel & Transport	2	157,500.00	3,103,000.00	3,103,000.00	2,945,500.00+	100,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	56,020.00	1,500,000.00	1,500,000.00	1,443,980.00+	122,300.00
Maintenance of Office Furniture & Equipment	6		450,000.00	450,000.00	450,000.00+	
Maintenance of Vehicle & Capital Assets	7		3,500,000.00	3,500,000.00	3,500,000.00+	447,330.00
Training & Staff Development	10	5,193,980.00	79,400,000.00	79,400,000.00	74,206,020.00+	
Entertainment & Hospitality	11		78,000.00	78,000.00	78,000.00+	10,000,000.00
Miscellaneous Expenses	12	750,000.00	4,900,000.00	4,900,000.00	4,150,000.00+	8,480,370.00
Total Overheads		6,157,500.00	93,031,000.00	93,031,000.00	86,873,500.00+	19,150,000.00
Total Recerrent Expenditure		65,764,689.51	123,156,360.00	123,156,360.00	57,391,670.49+	39,393,178.42
MINISTRY OF AGRICULTURE						
HEAD: 415090201						
	SH					
Personnel Cost	1	518,019,500.14	413,535,920.00	413,535,920.00	104,483,580.14-	385,150,690.56
Transport & Traveling	2		7,695,000.00	7,695,000.00	7,695,000.00+	1,705,000.00
Telephone and Postal Services	4					1,800,000.00
Stationery	5	250,000.00	3,000,000.00	3,000,000.00	2,750,000.00+	1,445,900.00
Maintenance of Office Furniture & Equipment	6		5,610,000.00	5,610,000.00	5,610,000.00+	799,400.00
Maintenance of Vehicle & Capital Assets	7	1,050,000.00	7,100,000.00	7,100,000.00	6,050,000.00+	1,956,625.00
Grants and Subvention	9					10,000,000.00
Training & Staff Development	10					255,000.00
Entertainment & Hospitality	11		706,000.00	706,000.00	706,000.00+	165,300,000.00
Miscellaneous Expenses	12	6,000,000.00	13,704,030.00	13,704,030.00	7,704,030.00+	49,866,571.21
Total Overheads :		7,300,000.00	37,815,030.00	37,815,030.00	30,515,030.00+	233,128,496.21
Total Recurrent Expenditure		525,319,500.14	451,350,950.00	451,350,950.00	73,968,550.14-	618,279,186.77

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 7
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
MINISTRY POVERTY REDUCTION & COOPERATIVE						
HEAD : 416090201						
	SH					
Personnel Costs	1	166,439,365.00	159,562,560.00	159,562,560.00	6,876,805.00-	109,527,114.96
Travel & Transport	2		5,000,000.00	5,000,000.00	5,000,000.00+	1,002,500.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	92,500.00	1,500,000.00	1,500,000.00	1,407,500.00+	495,625.00
Maintenance of Office Furniture & Equipment	6		2,150,000.00	2,150,000.00	2,150,000.00+	1,871,805.00
Maintenance of Vehicle & Capital Assets	7	200,000.00	2,500,000.00	2,500,000.00	2,300,000.00+	680,000.00
Grants and Subvention	9					300,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		774,000.00	774,000.00	774,000.00+	115,000.00
Miscellaneous Expenses	12	6,057,500.00	7,060,000.00	7,060,000.00	1,002,500.00+	4,620,543.54
Total Overheads:		6,350,000.00	19,684,000.00	19,684,000.00	13,334,000.00+	9,085,473.54
Total Recurrent Expenditure		172,789,365.00	179,246,560.00	179,246,560.00	6,457,195.00+	118,612,588.50
MINISTRY OF COMMERCE & INDUSTRY						
HEAD: 417090201						
	SH					
Personnel Cost	1	199,129,983.45	204,695,790.00	204,695,790.00	5,565,806.55+	99,454,749.77
Travel & Transport	2	31,555.00	7,515,000.00	7,515,000.00	7,483,445.00+	760,980.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	70,200.00	500,000.00	500,000.00	429,800.00+	356,164.00
Maintenance of Office Furniture & Equipment	6		2,410,000.00	2,410,000.00	2,410,000.00+	1,748,750.00
Maintenance of Vehicle & Capital Assets	7	292,500.00	6,000,000.00	6,000,000.00	5,707,500.00+	1,391,620.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	30,000.00
Entertainment & Hospitality	11		574,000.00	574,000.00	574,000.00+	52,280.00
Miscellaneous Expenses	12	2,955,745.00	10,750,000.00	10,750,000.00	7,794,255.00+	10,156,263.34
Total Overheads:		3,350,000.00	28,399,000.00	28,399,000.00	25,049,000.00+	14,496,057.34
Total Recurrent Expenditure		202,479,983.45	233,094,790.00	233,094,790.00	30,614,806.55+	113,950,807.11
MINISTRY OF SCIENCE & TECHNOGY						
HEAD : 418090201						
	SH					
Personnel Costs	1	97,501,678.11	63,796,540.00	63,796,540.00	33,705,138.11-	49,551,080.93
Travel & Transport	2	80,000.00	3,506,000.00	3,506,000.00	3,426,000.00+	1,097,908.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Telephone & Postal Services	4		400,000.00	400,000.00	400,000.00+	
Stationery	5		2,000,000.00	2,000,000.00	2,000,000.00+	752,920.00
Maintenance of Office Furniture & Equipment	6		3,150,000.00	3,150,000.00	3,150,000.00+	501,800.00
Maintenance of Vehicle & Capital Assets	7	1,000,000.00	5,800,000.00	5,800,000.00	4,800,000.00+	670,580.00
Training & Staff Development	10		600,000.00	2,600,000.00	2,600,000.00+	
Entertainment & Hospitality	11	188,000.00	222,000.00	222,000.00	34,000.00+	22,550,000.00
Miscellaneous Expenses	12	750,000.00	6,850,000.00	6,850,000.00	6,100,000.00+	197,930,102.47
Total Overheads:		2,018,000.00	22,628,000.00	24,628,000.00	22,610,000.00+	223,503,310.47
Total Recurrent Expenditure		99,519,678.11	86,424,540.00	88,424,540.00	11,095,138.11-	273,054,391.40

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:30 Page: 8
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
MINISTRY OF EDUCATION						
HEAD: 419090201						
SH						
Personnel Costs	1	354,578,980.70	285,700,080.00	285,700,080.00	68,878,900.70-	192,966,761.64
Travel & Transport	2		7,021,000.00	7,021,000.00	7,021,000.00+	1,969,090.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		1,500,000.00	1,500,000.00	1,500,000.00+	937,640.00
Maintenance of Office Furniture & Equipment	6		2,450,000.00	2,450,000.00	2,450,000.00+	
Maintenance of Vehicle & Capital Assets	7	1,049,975.00	7,000,000.00	7,000,000.00	5,950,025.00+	1,476,170.00
Grants and Subvention	9					1,000,000.00
Training & Manpower Development	10	3,500,000.00	35,100,000.00	35,100,000.00	31,600,000.00+	150,000.00
Entertainment & Hospitality	11		1,176,000.00	1,176,000.00	1,176,000.00+	
Miscellaneous Expenses	12	27,712,371.81	45,350,000.00	45,350,000.00	17,637,628.19+	34,197,565.71
Total Overheads:		32,262,346.81	99,647,000.00	99,647,000.00	67,384,653.19+	39,730,465.71
Total Recurrent Expenditure		386,841,327.51	385,347,080.00	385,347,080.00	1,494,247.51-	232,697,227.35
MINISTRY OF FINANCE						
HEAD: 420090202						
SH						
Personnel Cost	1	186,724,869.14	93,701,920.00	93,701,920.00	93,022,949.14-	101,278,080.92
Travel & Transport	2	9,090,910.00	35,021,000.00	35,021,000.00	25,930,090.00+	19,360,690.00
Utility Services	3					2,623,000.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		5,000,000.00	5,000,000.00	5,000,000.00+	3,326,660.00
Maintenance of Office Furniture & Equipment	6	314,750.00	950,000.00	950,000.00	635,250.00+	883,400.00
Maintenance of Vehicle & Capital Assets	7	5,646,700.00	8,000,000.00	8,000,000.00	2,353,300.00+	5,453,790.00
Consultancy Services	8					5,000,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	807,925.00
Entertainment & Hospitality	11		186,000.00	186,000.00	186,000.00+	100,000.00
Miscellaneous Expenses	12	22,054,076.72	36,310,000.00	36,310,000.00	14,255,923.28+	118,399,510.59
Total Overheads:		37,106,436.72	86,117,000.00	86,117,000.00	49,010,563.28+	155,954,975.59
Total Recurrent Expenditure		223,831,305.86	179,818,920.00	179,818,920.00	44,012,385.86-	257,233,056.51
OFFICE OF THE ACCOUNTANT GENERAL						
HEAD: 421090201						
SH						
Personnel Cost	1	219,049,995.80	335,998,700.00	335,998,700.00	116,948,704.20+	138,965,744.39
Travel & Transport	2	12,441,060.00	12,009,000.00	15,009,000.00	2,567,940.00+	14,403,410.00
Utility Services	3					903,000.00
Telephone and Postal Services	4					685,100.00
Stationery	5	1,320,602.50	4,000,000.00	4,000,000.00	2,679,397.50+	2,001,410.00
Maintenance of Office Furniture & Equipment	6	5,189,120.00	8,150,000.00	9,150,000.00	3,960,880.00+	6,998,830.00
Maintenance of Vehicle & Capital Assets	7	6,474,935.00	13,500,000.00	18,500,000.00	12,025,065.00+	7,180,456.15
Consultancy Services	8					142,950.00
Training & Staff Development	10	618,000.00	800,000.00	1,300,000.00	682,000.00+	1,567,000.00
Entertainment & Hospitality	11	119,500.00	600,000.00	600,000.00	480,500.00+	2,555,835.00
Miscellaneous Expenses	12	787,224,591.21	1,021,910,000.00	1,092,920,000.00	305,695,408.79+	4,144,196,288.43
Total Overheads:		813,387,808.71	1,060,969,000.00	1,141,479,000.00	328,091,191.29+	4,180,634,279.58
Total Recurrent Expenditure		1,032,437,804.51	1,396,967,700.00	1,477,477,700.00	445,039,895.49+	4,319,600,023.97

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
BOARD OF INTERNAL REVENUE						
HEAD: 422090201						
	SH					
Personnel Cost	1	360,713,369.72	346,425,010.00	346,425,010.00	14,288,359.72-	190,084,547.47
Travel & Transport	2		12,045,000.00	12,045,000.00	12,045,000.00+	
Utility Services	3		600,000.00	600,000.00	600,000.00+	
Telephone & Postal Services	4		200,000.00	200,000.00	200,000.00+	
Stationery	5		60,000,000.00	60,000,000.00	60,000,000.00+	
Maintenance of Office Furniture & Equip	6		3,150,000.00	3,150,000.00	3,150,000.00+	
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		5,866,000.00	5,866,000.00	5,866,000.00+	45,000,000.00
Miscellaneous Expenses	12	1,590,000.00	11,560,010.00	11,560,010.00	9,970,010.00+	5,175,000.00
Total Overheads:		1,590,000.00	113,721,010.00	113,721,010.00	112,131,010.00+	50,175,000.00
Total Recurrent Expenditure		362,303,369.72	460,146,020.00	460,146,020.00	97,842,650.28+	240,259,547.47
MINISTRY OF HEALTH						
HEAD: 423090201						
	SH					
Personnel Cost	1	964,671,863.03	498,487,990.00	498,487,990.00	466,183,873.03-	712,639,744.89
Travel & Transport	2		7,058,000.00	14,058,000.00	14,058,000.00+	1,226,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5		2,000,000.00	6,000,000.00	6,000,000.00+	501,500.00
Maintenance of Office Furniture & Equipment	6		1,750,000.00	4,250,000.00	4,250,000.00+	168,500.00
Maintenance of Vehicle & Capital Assets	7	487,500.00	8,000,000.00	13,000,000.00	12,512,500.00+	2,427,500.00
Grants and Subvention	9					49,754,601.39
Training & Staff Development	10		3,100,000.00	3,100,000.00	3,100,000.00+	635,000.00
Entertainment & Hospitality	11		1,032,000.00	1,032,000.00	1,032,000.00+	
Miscellaneous Expenses	12	7,507,500.00	20,230,000.00	40,230,000.00	32,722,500.00+	36,164,560.46
Total Overheads:		7,995,000.00	43,270,000.00	81,770,000.00	73,775,000.00+	90,877,661.85
Total Recurrent Expenditure		972,666,863.03	541,757,990.00	580,257,990.00	392,408,873.03-	803,517,406.74
MINISTRY OF INFORMATION & STRATEGY						
HEAD: 424090203						
	SH					
Personnel Cost	1	212,998,859.99	191,608,790.00	191,608,790.00	21,390,069.99-	106,409,746.00
Travel & Transport	2	493,000.00	2,518,000.00	2,518,000.00	2,025,000.00+	1,356,105.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	101,200.00
Telephone & Postal Services	4	7,800.00	50,000.00	50,000.00	42,200.00+	2,500,000.00
Stationery	5		7,400,000.00	7,400,000.00	7,400,000.00+	622,410.00
Maintenance of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	777,300.00
Maintenance of Vehicle & Capital Assets	7	521,635.00	3,200,000.00	3,200,000.00	2,678,365.00+	1,990,020.00
Consultancy Services	8					1,024,000.00
Training & Staff Development	10	155,000.00	600,000.00	600,000.00	445,000.00+	451,500.00
Entertainment & Hospitality	11		402,000.00	402,000.00	402,000.00+	13,040,000.00
Miscellaneous Expenses	12	13,958,565.00	19,100,000.00	19,100,000.00	5,141,435.00+	50,301,165.94
Total Overheads:		15,136,000.00	35,020,000.00	35,020,000.00	19,884,000.00+	72,163,700.94
Total Recurrent Expenditure		228,134,859.99	226,628,790.00	226,628,790.00	1,506,069.99-	178,573,446.94

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
MINISTRY OF CULTURE AND TOURISM						
HEAD: 424090203						
SH						
Personnel Cost	1	61,807,362.56	52,373,170.00	52,373,170.00	9,434,192.56-	30,530,194.14
Travel and Transport	2		10,050,000.00	10,050,000.00	10,050,000.00+	143,400.00/
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Telephone & Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	80,765.00	2,800,000.00	2,800,000.00	2,719,235.00+	236,300.00
Maintenance of Offices Furniture and Equipment	6	255,000.00	2,650,000.00	2,650,000.00	2,395,000.00+	55,000.00
Maintenance of Vehicle and Capital Assets	7	114,235.00	3,100,000.00	3,100,000.00	2,985,765.00+	895,700.00
Training & Staff Development	9		900,010.00	900,010.00	900,010.00+	
Entertainment and Hospitality	10		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	11	450,000.00	7,650,000.00	7,650,000.00	7,200,000.00+	1,458,000.00
Total Overheads:		900,000.00	27,346,010.00	27,346,010.00	26,446,010.00+	2,788,400.00
Total Recurrent Expenditure		62,707,362.56	79,719,180.00	79,719,180.00	17,011,817.44+	33,318,594.14
MINISTRY OF JUSTICE						
HEAD: 425090201						
SH						
Personnel Cost	1	421,197,035.70	216,282,530.00	216,282,530.00	204,914,505.70-	252,794,296.86
Travel & Transport	2	7,800,000.00	20,009,000.00	20,009,000.00	12,209,000.00+	7,000,000.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	121,000.00	7,000,000.00	7,000,000.00	6,879,000.00+	258,965.00
Maintenance of Office Furniture & Equipment	6		1,650,000.00	1,650,000.00	1,650,000.00+	922,700.00
Maintenance of Vehicle & Capital Assets	7	626,475.67	6,000,000.00	6,000,000.00	5,373,524.33+	1,013,425.00
Grants and Subvention	9					500,000.00
Training & Staff Development	10	2,500,000.00	2,200,000.00	2,200,000.00	300,000.00-	250,000.00
Entertainment & Hospitality	11		960,000.00	960,000.00	960,000.00+	3,500,000.00
Miscellaneous Expenses	12	4,076,500.00	69,060,000.00	69,060,000.00	64,983,500.00+	25,280,516.51
Total Overheads:		15,123,975.67	106,929,000.00	106,929,000.00	91,805,024.33+	38,725,606.51
Total Recurrent Expenditure		436,321,011.37	323,211,530.00	323,211,530.00	113,109,481.37-	291,519,903.37
MINISTRY OF LAND,SURVEY						
HEAD: 426090201						
SH						
Personnel Cost	1	186,265,350.03	161,183,030.00	161,183,030.00	25,082,320.03-	103,576,299.63
Travel & Transport	2	139,830.00	4,010,500.00	4,010,500.00	3,870,670.00+	621,900.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	432,000.00	3,000,000.00	3,000,000.00	2,568,000.00+	10,000.00
Maintenance of Office Furniture & Equipment	6		1,600,000.00	1,600,000.00	1,600,000.00+	592,525.00
Maintenance of Vehicle & Capital Assets	7	2,015,600.00	8,100,000.00	8,100,000.00	6,084,400.00+	1,511,615.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		402,000.00	402,000.00	402,000.00+	
Miscellaneous Expenses	12	1,809,210.00	6,000,000.00	6,000,000.00	4,190,790.00+	8,229,437.38
Total Overheads:		4,396,640.00	23,762,500.00	23,762,500.00	19,365,860.00+	10,965,477.38
Total Recurrent Expenditure		190,661,990.03	184,945,530.00	184,945,530.00	5,716,460.03-	114,541,777.01

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual/ 2011
MINISTRY OF URBAN RENEWAL						
HEAD: 426090202						
	SH					
Travel and Transport	2		2,009,000.00	2,009,000.00	2,009,000.00+	2,220,780.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	2,200.00
Stationery	5		800,000.00	800,000.00	800,000.00+	180,490.00
Maintenance of Office Furniture & Equipment	6		1,050,000.00	1,050,000.00	1,050,000.00+	583,580.00
Maintenance of Motor Vehicle	7		17,400,000.00	17,400,000.00	17,400,000.00+	614,450.00
Training and Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment and Hospitality	11		236,500.00	236,500.00	236,500.00+	30,000.00
Miscellaneous Expenses	12	450,000.00	4,280,000.00	4,280,000.00	3,830,000.00+	2,173,653.21
Total Overheads:		450,000.00	26,425,500.00	26,425,500.00	25,975,500.00+	5,805,153.21
Total Recurrent Expenditure		450,000.00	26,425,500.00	26,425,500.00	25,975,500.00+	5,805,153.21
MINISTRY OF L.G. & CHIEFTANCY AFFAIRS						
HEAD: 427090201						
	SH					
Personnel Cost	1	102,933,557.72	110,892,910.00	110,892,910.00	7,959,352.28+	60,894,181.32
Travel & Transport	2	117,500.00	4,015,000.00	4,015,000.00	3,897,500.00+	516,350.00
Stationery	5		1,000,000.00	1,000,000.00	1,000,000.00+	157,000.00
Maintenance of Office Furniture & Equipment	6	244,900.00	3,050,000.00	3,050,000.00	2,805,100.00+	231,720.00
Maintenance of Vehicle & Capital Assets	7	87,600.00	4,500,000.00	4,500,000.00	4,412,400.00+	565,250.00
Staff Training & Manpower Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		168,000.00	168,000.00	168,000.00+	2,133,000.00
Miscellaneous Expenses	12	1,435,732.00	36,790,000.00	36,790,000.00	35,354,268.00+	3,947,180.00
Total Overheads:		1,885,732.00	50,123,000.00	50,123,000.00	48,237,268.00+	7,550,500.00
Total Recurrent Expenditure		104,819,289.72	161,015,910.00	161,015,910.00	56,196,620.28+	68,444,681.32
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES						
HEAD: 428090201						
Personnel Costs	1	149,703,937.99	128,103,380.00	128,103,380.00	21,600,557.99-	73,240,457.81
Travel & Transport	2		4,012,000.00	4,012,000.00	4,012,000.00+	24,000.00
Utility Services	3	44,490,000.00	45,000,000.00	45,000,000.00	510,000.00+	34,231,800.00
Telephone and Postal Services	4		130,000.00	130,000.00	130,000.00+	4,922,000.00
Stationery	5		450,000.00	450,000.00	450,000.00+	962,200.00
Maintenance of Office Furniture & Equipment	6	12,200.00	1,700,000.00	1,700,000.00	1,687,800.00+	1,172,954.00
Maintenance of Vehicle & Capital Assets	7	12,280,300.00	16,000,000.00	25,000,000.00	12,719,700.00+	847,150.00
Grants and Subvention	9					410,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		300,000.00	300,000.00	300,000.00+	99,000.00
Miscellaneous Expenses	12	910,125.00	5,250,000.00	5,250,000.00	4,339,875.00+	22,932,523.74
Total Overheads:		57,692,625.00	73,442,000.00	82,442,000.00	24,749,375.00+	65,601,627.74
Total Recurrent Expenditure		207,396,562.99	201,545,380.00	210,545,380.00	3,148,817.01+	138,842,085.55

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual/ 2011
MINISTRY OF ENVIRONMENT						
HEAD: 429090201						
Personnel Costs	1	242,544,831.06	138,464,970.00	138,464,970.00	104,079,861.06-	138,017,245.23
Travel & Transport	2	1,295,000.00	3,566,000.00	3,566,000.00	2,271,000.00+	1,626,572.70
Stationery	5		1,200,000.00	1,200,000.00	1,200,000.00+	5,872,508.00
Maintainance of Office Furniture & Equipment	6		500,000.00	500,000.00	500,000.00+	292,500.00
Maintenance of Vehicle & Capital Assets	7	349,500.00	5,200,000.00	7,200,000.00	6,850,500.00+	571,312.00
Training & Staff Development	10		600,000.00	900,000.00	900,000.00+	
Entertainment & Hospitality	11		582,000.00	582,000.00	582,000.00+	862,500.00
Miscellaneous Expenses	12	26,534,548.00	53,400,000.00	53,400,000.00	26,865,452.00+	77,779,509.13
Total Overheads:		28,179,048.00	65,048,000.00	67,348,000.00	39,168,952.00+	87,004,901.83
Total Recurrent Expenditure		270,723,879.06	203,512,970.00	205,812,970.00	64,910,909.06-	225,022,147.06
MINISTRY OF PETROLEUM & SOLID MINE, DEV						
HEAD: 430090201						
	SH					
Personnel Cost:	1	76,907,912.78	64,011,330.00	95,011,330.00	18,103,417.22+	42,956,292.31
Travel & Transport	2	171,060.00	5,007,500.00	5,007,500.00	4,836,440.00+	465,865.00
Stationery	6	40,000.00	1,000,000.00	1,000,000.00	960,000.00+	771,800.00
Maintainance of Office Furniture & Equipment	7		750,000.00	750,000.00	750,000.00+	
Maintenance of Vehicle & Capital Assets	10	252,500.00	2,600,000.00	2,600,000.00	2,347,500.00+	1,583,277.00
Training & Staff Development	12		600,000.00	600,000.00	600,000.00+	499,990.00
Entertainment & Hospitality		37,000.00	150,000.00	150,000.00	113,000.00+	
Miscellaneous Expenses		7,819,440.00	15,100,000.00	25,345,000.00	17,525,560.00+	4,066,245.00
Total Overheads:		8,320,000.00	25,207,500.00	35,452,500.00	27,132,500.00+	7,387,177.00
Total Recurrent Expenditure		85,227,912.78	89,218,830.00	130,463,830.00	45,235,917.22+	50,343,469.31
MINISTRY OF SPORTS						
HEAD: 431090201						
	SH					
Personnel Cost:	1	69,297,975.64	59,551,670.00	59,551,670.00	9,746,305.64-	32,257,737.04
OVERHEADS: MINISTRY OF SPORTS	2	3,870,000.00	4,006,000.00	4,006,000.00	136,000.00+	2,734,000.00
Utility Services	3					250,000.00
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		2,500,000.00	2,500,000.00	2,500,000.00+	587,640.00
Maintainance of Office Furniture & Equipment	6		2,650,000.00	2,650,000.00	2,650,000.00+	257,500.00
Maintenance of Vehicle & Capital Assets	7	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	510,140.00
Grants and Subvention	9					91,500,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	50,000.00
Entertainment & Hospitality	11	63,880.00	274,000.00	274,000.00	210,120.00+	
Miscellaneous Expenses	12	17,873,330.00	42,750,010.00	42,750,010.00	24,876,680.00+	331,073,020.00
Total Overheads:		23,807,210.00	57,830,010.00	57,830,010.00	34,022,800.00+	426,962,300.00
Total Recurrent Expenditure		93,105,185.64	117,381,680.00	117,381,680.00	24,276,494.36+	459,220,037.04

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
MINISTRY OF WORKS						
HEAD: 432090201						
	SH					
Personnel Cost:	1	147,062,600.09	132,886,420.00	132,886,420.00	14,176,180.09-	83,153,543.41
Travel & Transport	2	465,500.00	5,100,000.00	5,100,000.00	4,634,500.00+	754,500.00
Utility Services	3		150,000.00	150,000.00	150,000.00+	
Stationery	5	24,375.00	3,000,000.00	3,000,000.00	2,975,625.00+	53,870.00
Maintenance of Office Furniture & Equipment	6		3,650,000.00	3,650,000.00	3,650,000.00+	21,150.00
Maintenance of Vehicle & Capital Assets	7	6,763,125.00	23,800,000.00	23,800,000.00	17,036,875.00+	31,968,059.05
Grants and Subvention	9					25,000,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	230,000.00
Entertainment & Hospitality	11		348,000.00	348,000.00	348,000.00+	
Miscellaneous Expenses	12	1,680,000.00	12,350,000.00	12,350,000.00	10,670,000.00+	62,027,625.85
Total Overheads:		8,933,000.00	48,998,000.00	48,998,000.00	40,065,000.00+	120,055,204.90
Total Recurrent Expenditure		155,995,600.09	181,884,420.00	181,884,420.00	25,888,819.91+	203,208,748.31
MINISTRY OF TRANSPORT						
HEAD: 432090202						
	SH					
Personnel Cost:	1	126,680,244.12	102,688,600.00	102,688,600.00	23,991,644.12-	58,441,819.60
Travel and Transport	2	315,000.00	3,318,000.00	3,318,000.00	3,003,000.00+	125,000.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	500,250.00	2,000,000.00	2,000,000.00	1,499,750.00+	483,810.00
Maintenance of Office Furniture and Equipment	6	94,030.00	2,150,000.00	2,150,000.00	2,055,970.00+	417,500.00
Maintenance of Vehicle and Capital Assets	7	93,750.00	10,250,000.00	10,250,000.00	10,156,250.00+	778,300.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	6,093,220.00	7,400,000.00	7,400,000.00	1,306,780.00+	7,654,490.00
Total Overheads:		8,933,000.00	48,998,000.00	48,998,000.00	40,065,000.00+	120,055,204.90
Total Recurrent Expenditure		133,776,494.12	128,602,600.00	128,602,600.00	5,173,894.12-	67,900,919.60
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
HEAD: 433090201						
	SH					
Personnel Cost:	1	127,723,385.96	128,212,550.00	128,212,550.00	489,164.04+	118,850,743.03
Travel & Transport	2	226,000.00	3,018,000.00	3,018,000.00	2,792,000.00+	389,700.00
Utility Services	3		100,000.00	100,000.00	100,000.00+	
Stationery	5	57,500.00	2,000,000.00	2,000,000.00	1,942,500.00+	311,200.00
Maintenance of Office Furniture & Equipment	6	106,625.00	2,150,000.00	2,150,000.00	2,043,375.00+	705,421.30
Maintenance of Vehicle & Capital Assets	7	4,732,505.00	20,400,000.00	20,400,000.00	15,667,495.00+	3,521,115.00
Training & Staff Development	10	30,000.00	600,000.00	600,000.00	570,000.00+	95,000.00
Entertainment & Hospitality	11		288,000.00	288,000.00	288,000.00+	
Miscellaneous Expenses	12	2,403,370.00	3,800,000.00	3,800,000.00	1,396,630.00+	16,965,735.72
Total Overheads:		7,556,000.00	32,356,000.00	32,356,000.00	24,800,000.00+	21,988,172.02
Total Recurrent Expenditure		135,279,385.96	160,568,550.00	160,568,550.00	25,289,164.04+	140,838,915.05

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ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
MINISTRY OF WOMEN AFFAIRS						
HEAD: 434090201						
	SH					
Personnel Cost:	1	164,424,783.44	118,642,990.00	118,642,990.00	45,781,793.44-	76,085,745.70
Travel & Transport	2	543,000.00	8,009,000.00	8,009,000.00	7,466,000.00+	1,749,320.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	85,000.00	3,500,000.00	3,500,000.00	3,415,000.00+	858,140.00
Maintenance of Office Furniture & Equipment	6		2,150,000.00	2,150,000.00	2,150,000.00+	7,000,000.00
Maintenance of Vehicle & Capital Assets	7	124,900.00	3,500,000.00	3,500,000.00	3,375,100.00+	596,660.00
Grants and Subvention	9					839,000.00
Training & Staff Development	10		500,000.00	500,000.00	500,000.00+	1,516,000.00
Entertainment & Hospitality	11		186,000.00	186,000.00	186,000.00+	46,305,000.00
Miscellaneous Expenses	12	27,631,050.00	29,100,020.00	29,100,020.00	1,468,970.00+	35,665,798.59
Total Overheads:		28,383,950.00	46,995,020.00	46,995,020.00	18,611,070.00+	94,529,918.59
Total Recurrent Expenditure		192,808,733.44	165,638,010.00	165,638,010.00	27,170,723.44-	170,615,664.29
MINISTRY OF YOUTH DEVELOPMENT						
HEAD: 435090201						
	SH					
Personnel Cost:	1	105,438,286.52	91,198,930.00	91,198,930.00	14,239,356.52-	49,478,960.45
Travel & Transport	2	870,000.00	7,206,000.00	7,206,000.00	6,336,000.00+	1,088,735.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	279,100.00	1,500,000.00	1,500,000.00	1,220,900.00+	189,815.00
Maintenance of Office Furniture & Equipment	6		1,450,000.00	1,450,000.00	1,450,000.00+	244,330.00
Maintenance of Vehicle & Capital Assets	7		2,500,000.00	2,500,000.00	2,500,000.00+	1,144,105.00
Grants and Subvention	9					2,700,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	
Entertainment & Hospitality	11		240,000.00	240,000.00	240,000.00+	
Miscellaneous Expenses	12	2,786,000.00	10,950,000.00	10,950,000.00	8,164,000.00+	23,752,900.99
Total Overheads:		3,935,100.00	24,496,000.00	24,496,000.00	20,560,900.00+	29,119,885.99
Total Recurrent Expenditure		109,373,386.52	115,694,930.00	115,694,930.00	6,321,543.48+	78,598,846.44
OFFICE OF THE STATE AUDITOR GENERAL						
HEAD: 436090201						
	SH					
Personnel Cost:	1	65,220,475.32	38,059,210.00	38,059,210.00	27,161,265.32-	39,537,009.93
Travel & Transport	2	3,148,000.00	6,007,500.00	6,007,500.00	2,859,500.00+	737,300.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	1,603,733.00
Stationery	5		350,000.00	350,000.00	350,000.00+	1,000,000.00
Maintenance Of Office Furniture & Equipment	6	30,000.00	6,150,000.00	6,150,000.00	6,120,000.00+	91,335.00
Maintenance of Vehicle & Capital Assets	7	770,000.00	7,000,000.00	7,000,000.00	6,230,000.00+	2,247,312.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	195,000.00
Entertainment & Hospitality	11		258,000.00	258,000.00	258,000.00+	
Miscellaneous Expenses	12	900,000.00	5,850,000.00	5,850,000.00	4,950,000.00+	5,397,924.52
Total Overheads:		4,848,000.00	26,415,500.00	26,415,500.00	21,567,500.00+	11,272,604.52
Total Recurrent Expenditure		70,068,475.32	64,474,710.00	64,474,710.00	5,593,765.32-	50,809,614.45

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
OFFICE OF THE AUDITOR-GENERAL						
L.G						
HEAD: 437090201						
	SH					
Personnel Cost:	1	51,891,294.27	65,480,620.00	65,480,620.00	13,589,325.73+	25,793,493.61
Travel & Transport	2		800,000.00	800,000.00	800,000.00+	749,800.00
Utility Services	3		40,000.00	40,000.00	40,000.00+	
Stationery	5	8,990.00	850,000.00	850,000.00	841,010.00+	650,450.00
Maintenance of Office Furniture & Equipment	6	241,010.00	650,000.00	650,000.00	408,990.00+	761,500.00
Maintenance of Vehicle & Capital Assets	7		400,000.00	400,000.00	400,000.00+	503,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	395,000.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	1,400,000.00	4,050,000.00	4,050,000.00	2,650,000.00+	1,700,000.00
Total Overheads:		1,650,000.00	7,486,000.00	7,486,000.00	5,836,000.00+	4,759,750.00
Total Recurrent Expenditure		53,541,294.27	72,966,620.00	72,966,620.00	19,425,325.73+	30,553,243.61
CIVIL SERVICE COMMISSION						
HEAD: 438090201						
	SH					
Personnel Cost:	1	104,417,809.88	60,125,550.00	60,125,550.00	44,292,259.88-	64,367,113.30
Travel & Transport	2	245,000.00	5,013,500.00	5,013,500.00	4,768,500.00+	758,500.00
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	455,000.00	6,000,000.00	6,000,000.00	5,545,000.00+	1,695,000.00
Maintenance of Furniture & Equipments	6		4,150,000.00	4,150,000.00	4,150,000.00+	455,000.00
Maintenance of Vehicle & Capital Assets	7		8,500,000.00	8,500,000.00	8,500,000.00+	2,050,000.00
Training & Staff Development	10	500,000.00	600,000.00	600,000.00	100,000.00+	105,500.00
Entertainment & Hospitality	11		120,000.00	120,000.00	120,000.00+	
Miscellaneous Expenses	12	1,000,000.00	8,050,080.00	8,050,080.00	7,050,080.00+	13,835,911.41
Total Overheads:		2,200,000.00	32,463,580.00	32,463,580.00	30,263,580.00+	18,899,911.41
Total Recurrent Expenditure		106,617,809.88	92,589,130.00	92,589,130.00	14,028,679.88-	83,267,024.71
LOCAL GOV'T SERVICE COMMISSION						
HEAD: 439090201						
	SH					
Personnel Cost:	1	7,306,633.83	4,679,500.00	4,679,500.00	2,627,133.83-	9,492,293.48
Travel & Transport	2	150,000.00	3,503,000.00	3,503,000.00	3,353,000.00+	11,320,000.00
Utility Services	3		140,000.00	140,000.00	140,000.00+	100,000.00
Stationery	5	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00+	252,000.00
Maintenance of Office Furniture & Equipment	6		2,500,000.00	2,500,000.00	2,500,000.00+	257,000.00
Maintenance of Vehicle & Capital Assets	7	150,000.00	3,800,000.00	3,800,000.00	3,650,000.00+	911,000.00
Training & Staff Development	10		300,000.00	300,000.00	300,000.00+	
Entertainment & Hospitality	11		24,000.00	24,000.00	24,000.00+	40,000.00
Miscellaneous Expenses	12	900,000.00	3,150,000.00	3,150,000.00	2,250,000.00+	10,150,000.00
Total Overheads:		1,350,000.00	14,917,000.00	14,917,000.00	13,567,000.00+	23,030,000.00
Total Recurrent Expenditure		8,656,633.83	19,596,500.00	19,596,500.00	10,939,866.17+	32,522,293.48

ABIA STATE GOVERNMENT OF NIGERIA
SCHEDULE OF PERSONNEL/OVERHEAD COST
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
ABIA STATE HOUSE OF ASSEMBLY						
HEAD: 440090201						
	SH					
Personnel Cost:	1	566,305,028.16	278,126,560.00	278,126,560.00	288,178,468.16-	349,256,101.40
Travel & Transport	2	30,428,000.00	520,100,000.00	520,100,000.00	489,672,000.00+	11,348,000.00
Utility Services	3		3,000,000.00	3,000,000.00	3,000,000.00+	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5		20,000,000.00	20,000,000.00	20,000,000.00+	
Maintenance of Office Furniture & Equipment	6		15,650,000.00	15,650,000.00	15,650,000.00+	
Maintenance of Vehicle & Capital Assets	7		52,500,000.00	52,500,000.00	52,500,000.00+	
Training & Staff Development	10	4,230,000.00	55,300,000.00	55,300,000.00	51,070,000.00+	1,252,000.00
Entertainment & Hospitality	11		834,000.00	834,000.00	834,000.00+	
Miscellaneous Expenses	12	972,452,031.00	1,277,900,010.00	1,277,900,010.00	305,447,979.00+	1,010,470,602.44
Total Overheads:		1,007,110,031.00	1,945,334,010.00	1,945,334,010.00	938,223,979.00+	1,023,070,602.44
Total Recurrent Expenditure		1,573,415,059.16	2,223,460,570.00	2,223,460,570.00	650,045,510.84+	1,372,326,703.84
JUDICIARY HIGH COURT						
HEAD: 441090201						
	SH					
Personnel Cost:	1	894,661,209.88	860,560,416.00	1,009,876,410.00	115,215,200.12+	569,568,002.56
Travel & Transport	2	18,759,090.00	30,180,000.00	30,180,000.00	11,420,910.00+	14,357,045.00
Utility Services	3		150,000.00	150,000.00	150,000.00+	
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	10,292,500.00	22,000,000.00	22,000,000.00	11,707,500.00+	10,292,500.00
Maint. of Office Furniture & Equipment	6	10,600,000.00	10,150,000.00	15,150,000.00	4,550,000.00+	5,354,700.00
Maintenance of Vehicle & Capital Assets	7	5,000,000.00	35,000,000.00	45,000,000.00	40,000,000.00+	5,607,050.00
Consultancy Services	8		3,800,000.00	3,800,000.00	3,800,000.00+	
Training & Staff Development	10		3,800,000.00	3,800,000.00	3,800,000.00+	834,000.00
Entertainment & Hospitality	11	76,410.00	1,024,000.00	1,024,000.00	947,590.00+	
Miscellaneous Expenses	12	8,106,840.00	38,050,000.00	38,050,000.00	29,943,160.00+	131,064,705.00
Total Overheads:		52,834,840.00	144,254,000.00	159,254,000.00	106,419,160.00+	167,510,000.00
Total Recurrent Expenditure		947,496,049.88	1,004,814,410.00	1,169,130,410.00	221,634,360.12+	737,078,002.56
JUDICIARY CUSTOMARY COURT OF APPEAL						
HEAD: 442090201						
	SH					
Personnel Cost:	1	778,307,253.91	544,344,070.00	544,344,070.00	233,963,183.91-	339,192,849.60
Travel & Transport	2	3,205,000.00	10,018,000.00	10,018,000.00	6,813,000.00+	1,149,030.00
Telephone and Postal Services	4		60,000.00	60,000.00	60,000.00+	
Stationery	5	170,000.00	5,000,000.00	5,000,000.00	4,830,000.00+	118,000.00
Maintenance of Office Furniture & Equipment	6	1,500,000.00	9,850,000.00	9,850,000.00	8,350,000.00+	2,161,805.00
Maintenance of Vehicle & Capital Assets	7	325,000.00	6,000,000.00	6,000,000.00	5,675,000.00+	2,567,950.00
Grants and Subvention	9					800,000.00
Training & Staff Development	10	2,607,000.00	3,300,000.00	3,300,000.00	693,000.00+	1,100,000.00
Entertainment & Hospitality	11		264,000.00	264,000.00	264,000.00+	
Miscellaneous Expenses	12	10,500,000.00	52,550,000.00	52,550,000.00	42,050,000.00+	18,625,000.00
Total Overheads:		18,307,000.00	87,042,000.00	87,042,000.00	68,735,000.00+	26,521,785.00
Total Recurrent Expenditure		36,614,000.00	174,084,000.00	174,084,000.00	137,470,000.00+	53,043,570.00

ABIA STATE GOVERNMENT OF NIGERIA
 SCHEDULE OF PERSONNEL/OVERHEAD COST
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
JUDICIAL SERVICE COMMISSION						
HEAD: 443090201						
	SH					
Personnel Cost:	1	107,566,482.21	65,402,810.00	65,402,810.00	42,163,672.21-	39,305,931.45
Travel and Transport	2		2,503,000.00	2,503,000.00	2,503,000.00+	
Utility Services	3					220,000.00
Stationery	5		1,200,000.00	1,200,000.00	1,200,000.00+	363,800.00
Maintenance of Office Furniture & Equipment	6	267,500.00	950,000.00	950,000.00	682,500.00+	3,576,755.06
Maintenance of Vehicle & Capital Assets	7	232,500.00	2,500,000.00	2,500,000.00	2,267,500.00+	522,850.00
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	1,200,000.00	4,100,000.00	4,100,000.00	2,900,000.00+	3,046,600.00
Total Overheads:		1,700,000.00	11,895,000.00	11,895,000.00	10,195,000.00+	7,730,005.06
Total Recurrent Expenditure		109,266,482.21	77,297,810.00	77,297,810.00	31,968,672.21-	47,035,936.51
ABIA STATE INDEPENDENT ELECTORAL COMMISSION						
HEAD: 444090201						
	SH					
Personnel Cost:	1	229,584,574.12	210,459,830.00	210,459,830.00	19,124,744.12-	118,059,052.63
Travel & Transport	2	157,500.00	2,064,000.00	2,064,000.00	1,906,500.00+	787,500.00
Utility	3		50,000.00	50,000.00	50,000.00+	
Stationery	5	292,500.00	4,000,000.00	4,000,000.00	3,707,500.00+	585,000.00
Maintenance of Office Funitures & Equipment	6		6,150,000.00	6,150,000.00	6,150,000.00+	585,000.00
Maintenance of Vehicle & Capital Assets	7		4,000,000.00	4,000,000.00	4,000,000.00+	225,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	2,000,000.00
Entertainment & Hopitality	11		36,000.00	36,000.00	36,000.00+	
Travel & Transport	12	2,500,000.00	2,900,000.00	2,900,000.00	400,000.00+	639,958.78
Total Overheads:		2,950,000.00	19,800,000.00	19,800,000.00	16,850,000.00+	4,822,458.78
Total Recurrent Expenditure		232,534,574.12	230,259,830.00	230,259,830.00	2,274,744.12-	122,881,511.41

**SCHEDULE OF CONSOLIDATED
REVENUE FUND CHARGES**

ABIA STATE GOVERNMENT OF NIGERIA
 DETAILED REPORT
 CONSOLIDATED REVENUE FUND CHARGES
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budget 12	Revised Budget 12	Variance % 2012	Actual 2011
CONSOLIDATED REVENUE FUND CHARGES						
PENSION AND GRATUITIES						
HEAD: 431090201 SH						
Pension	1	3,171,172,175.24	1,800,000,000.00	1,800,000,000.00	76.18%-	4,268,529,905.62
Gratuities	2	102,440,490.00	120,000,000.00	120,000,000.00	14.63%+	270,000,000.00
Arrears of Gratuities	3		360,000,000.00	360,000,000.00	100.00%+	20,000,000.00
Arrears of Pension	4	1,372,631.96	287,000,000.00	287,000,000.00	99.52%+	192,689,000.00
Sub-Total: 431090201		3,274,985,297.20	2,567,000,000.00	2,567,000,000.00	27.58%-	4,751,218,905.62
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	3,908,560.00	3,908,560.00	20.34%+	3,113,676.00
CRFC - State Auditor General	4	5,677,807.80	4,285,010.00	4,285,010.00	32.50%-	5,204,657.15
CRFC - Auditor General for Local Gov't	5	5,677,808.88	5,802,610.00	5,802,610.00	2.15%+	5,204,658.14
CRFC - Chairman Civil Service Comm	7	5,170,250.40	21,605,590.00	21,605,590.00	76.07%+	3,571,581.68
CRFC - Members Civil Service Commission	8	16,859,280.00				11,664,640.64
CRFC - Chairman Local Gov't Service Comm.	9	1,570,250.40	2,142,660.00	2,142,660.00	26.71%+	1,097,690.40
CRFC - Members Local Gov't Service Comm.	10	7,288,920.00	3,887,290.00	3,887,290.00	87.51%-	4,013,910.00
State Universal Basic Education	15					49,600,000.00
Sub-Total: 432090201		48,917,889.48	46,126,520.00	46,126,520.00	6.05%-	87,030,710.01
PUBLIC DEBT CHARGES						
HEAD: 433090201 SH						
Repmt of Commercial & Other Bank Loans	1	14,602,096,220.24				15,019,594,608.15
Repayment of External Loans	2	172,822,165.66				302,042,645.13
State Voucher & Liabilities	4					2,450,000.00
Recurrent Debts	11	932,838,945.80	100,000,000.00	100,000,000.00	832.84%-	
Contractors/Other Miscellaneous Debts	12	532,399,459.27	3,500,000,000.00	6,500,000,000.00	91.81%+	
Cost of IGR Collection	13	256,148,785.88				
Contingency Expenses	14		2,000,000,000.00	2,000,000,000.00	100.00%+	
Sub-Total: 433090201		16,496,305,576.85	5,600,000,000.00	8,600,000,000.00	91.82%-	15,324,087,253.28
GENERAL SUMMARY						
Pension and Gratuities		3,274,985,297.20	2,567,000,000.00	2,567,000,000.00	27.58%-	4,751,218,905.62
Statutory Office Holder's Sal		48,917,889.48	46,126,520.00	46,126,520.00	6.05%-	87,030,710.01
Public Debt Charges		16,496,305,576.85	5,600,000,000.00	8,600,000,000.00	91.82%-	15,324,087,253.28
Total Consol Rev Fund Charges		19,820,208,763.53	8,213,126,520.00	11,213,126,520.00	76.76%-	20,162,336,868.91

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**SCHEDULE OF SUBVENTION TO
BOARDS AND PARASTATALS**

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
GOVERNMENT HOUSE						
HEAD : 412090300						
Abia State Environmental Protection Agency						
HEAD: 412090301						
Personnel Cost	SH 1	143,064,569.43	80,000,000.00	142,401,500.00	663,069.43-	54,806,491.20
Overhead Cost	2	28,799,960.00			28,799,960.00-	651,404,304.00
Sub-Total		171,864,529.43	80,000,000.00	142,401,500.00	29,463,029.43-	706,210,795.20
HEAD ABIA INFRASTRUCTURAL DEVELOPMENT BOARD						
SH						
Personnel Cost	1		80,000,000.00	80,000,000.00	80,000,000.00+	
Overhead Cost	2	138,056,707.87	20,000,000.00	20,000,000.00	118,056,707.87-	
Sub-Total		138,056,707.87	100,000,000.00	100,000,000.00	38,056,707.87-	
ASOPADEC						
HEAD: 412090303						
SH						
Personnel Cost	1	12,335,983.00	88,000,000.00	88,000,000.00	75,664,017.00+	250,900,000.00
Overhead Cost	2	1,438,671,000.00	663,155,990.00	663,155,990.00	775,515,010.00-	882,409,081.00
Sub-Total		1,451,006,983.00	751,155,990.00	751,155,990.00	699,850,993.00-	1,133,309,081.00
HEAD State Agency for Control of Aids						
SH						
Personnel Costs	1	4,544,257.19	6,000,000.00	6,000,000.00	1,455,742.81+	
Overhead Costs	2		20,000,000.00	20,000,000.00	20,000,000.00+	
Total		4,544,257.19	26,000,000.00	26,000,000.00	21,455,742.81+	
Grand Total Subv.- 412090300		1,767,885,297.76	957,155,990.00	1,019,557,490.00	748,327,807.76-	1,839,519,876.20
HEAD : 412090300 : ABIA STATE PLANNING COMMISSION UNDP/UNICEF Secretariat						
SH						
Personnel Costs	1	6,100,353.19			6,100,353.19-	9,441,957.70
Overhead Costs	2	2,558,957.61	5,000,000.00	5,000,000.00	2,441,042.39+	400,000.00
Total		8,659,310.80	5,000,000.00	5,000,000.00	3,659,310.80-	9,841,957.70
POVERTY REDUCTION						
HEAD : 412090300						
SH						
Overhead Cost	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						
SH						
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						
SH						
Overhad Costs	2		50,000,000.00	50,000,000.00	50,000,000.00+	
Sub Total			50,000,000.00	50,000,000.00	50,000,000.00+	
EU						
HEAD : 412090300						
SH						
Overhad Cosst	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Subtotal			2,000,000.00	2,000,000.00	2,000,000.00+	
UNIDO						
HEAD : 412090300						
SH						
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+	

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2012

08/08/2013 12:34 Page: 2
Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
UNITAL HEAD : 412090300 Overhead Costs	SH 2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub Total			2,000,000.00	2,000,000.00	2,000,000.00+	
TOTAL		8,659,310.80	109,000,000.00	109,000,000.00	100,340,689.20+	9,941,957.70
413090300 : OFFICE OF THE SSG SEMA HEAD : 413090300 Personnel Cost	SH 1	1,800,000.00			1,800,000.00-	200,000.00
Overhead Cost	2	300,000.00	10,000,000.00	10,000,000.00	9,700,000.00+	1,050,000.00
Sub Total		2,100,000.00	10,000,000.00	10,000,000.00	7,900,000.00+	1,250,000.00
Grand Total: 413090206/9		2,100,000.00	10,000,000.00	10,000,000.00	7,900,000.00+	1,250,000.00
413090300 : BUREAU OF ECONOMIC AFFAIRS NIGERIAN NATIONAL VOLUNTEER SERVICE	SH					
BUREAU OF SPECIAL SERVICES HEAD : 413090300 NSCDC Overhead Costs	SH 2	2,500,000.00	8,400,000.00	8,400,000.00	5,900,000.00+	
Total		2,500,000.00	8,400,000.00	8,400,000.00	5,900,000.00+	
414090300 : HEAD OF SERVICE ABIA STATE PENSION BOARD HEAD: 414090301 Personnel Cost	SH 1	300,000.00			300,000.00-	
Overhead Cost	2	179,600.00	6,000,000.00	22,916,960.00	22,737,360.00+	476,000.00
Sub-Total		479,600.00	6,000,000.00	22,916,960.00	22,437,360.00+	476,000.00
Grand Total Para: 414090300		479,600.00	6,000,000.00	22,916,960.00	22,437,360.00+	476,000.00
415090300 : MINISTRY OF AGRICULTURE ADP HEAD: 415090301 Personnel Cost	SH 1	261,424,891.75	200,000,000.00	200,000,000.00	61,424,891.75-	227,000,000.00
Overhead Cost	2	58,449,956.70	80,000,000.00	80,000,000.00	21,550,043.30+	36,200,000.00
Sub-Total 415090301		319,874,848.45	280,000,000.00	280,000,000.00	39,874,848.45-	263,200,000.00
SACLB HEAD: 415090302 Overhead Cost	SH 2		3,000,000.00	3,000,000.00	3,000,000.00+	
Sub-Total 415090302			3,000,000.00	3,000,000.00	3,000,000.00+	
ABIA GOLDEN CHICKEN OGWE HEAD: 415090303 Personnel Cost	SH 1	2,250,000.00			2,250,000.00-	1,500,000.00
Overhead Cost	2	750,000.00	2,700,000.00	2,700,000.00	1,950,000.00+	1,250,000.00
Sub-Total 415090303		3,000,000.00	2,700,000.00	2,700,000.00	300,000.00-	2,750,000.00
SMALL HOLDER OIL PALM HEAD: 415090304 Personnel Cost	SH 1	2,100,000.00			2,100,000.00-	1,200,000.00
Overhead Cost	2	1,200,000.00	4,000,000.00	4,000,000.00	2,800,000.00+	1,800,000.00
Sub-Total 415090304		3,300,000.00	4,000,000.00	4,000,000.00	700,000.00+	3,000,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
ABIA CASHEW						
HEAD: 415090305						
Overhead Cost	SH 2		2,700,000.00	2,700,000.00	2,700,000.00+	
Sub-Total 415090305			2,700,000.00	2,700,000.00	2,700,000.00+	
ABIA RUBER						
HEAD: 415090306						
Total Head 415090306		326,174,848.45	292,400,000.00	292,400,000.00	33,774,848.45-	268,950,000.00
417090300 : MINISTRY OF COMMERCE						
METALLUGICAL COMPLEX						
HEAD: 417090301						
Personnel Cost	SH 1	19,411,629.04	47,000,000.00	47,000,000.00	27,588,370.96+	22,485,984.00
Overhead Cost	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Sub-Total 417090301		19,411,629.04	57,000,000.00	57,000,000.00	37,588,370.96+	22,485,984.00
Grand Total Subventions		19,411,629.04	57,000,000.00	57,000,000.00	37,588,370.96+	22,485,984.00
418090300: MINISTRY OF SCIENCE						
AND TECHNOLOGY						
INTERGRATED SKILL ACQUISITION						
CENTER ABA/UMUAHIA						
HEAD: 418090301						
RAW MATERIALS DISPLAY CENTRE						
UMUAHIA						
Head: 418090302						
419090300: MINISTRY OF EDUCATION						
ABIA STATE UNIVERSITY						
HEAD: 419090301						
Personnel Cost	SH 1	1,500,000,000.00	2,700,000,000.00	2,700,000,000.00	1,200,000,000.00	1,650,000,000.00
Overhead Cost	2	2,163,728,812.00			2,163,728,812.00-	708,798,845.00
Sub-Total: 419090301		3,663,728,812.00	2,700,000,000.00	2,700,000,000.00	963,728,812.00-	2,358,798,845.00
SECONDARY EDUCATION						
MANAGEMENT BOARD						
HEAD: 419090302						
Personnel Cost	SH 1	4,812,397,583.27	5,000,000,000.00	5,000,000,000.00	187,602,416.73+	2,493,906,121.49
Overhead Cost	2	21,033,991.89	240,000,000.00	240,000,000.00	218,966,008.11+	1,544,662,800.99
Sub-Total: 419090302		4,833,431,575.16	5,240,000,000.00	5,240,000,000.00	406,568,424.84+	4,038,568,922.48
ABIA STATE POLYTECHNIC ABA						
HEAD: 419090303						
Personnel Cost	SH 1	300,000,000.00	1,700,000,000.00	1,700,000,000.00	1,400,000,000.00	475,000,000.00
Overhead Cost	2	1,517,952,999.13			1,517,952,999.13-	1,641,547,594.98
Sub-Total: 419090303		1,817,952,999.13	1,700,000,000.00	1,700,000,000.00	117,952,999.13-	2,116,547,594.98
COLLEGE OF EDUCATION (TECH)						
HEAD: 419090304						
Personnel Cost	SH 1	247,000,000.00	669,000,000.00	669,000,000.00	422,000,000.00+	228,000,000.00
Overhead Cost	2	60,246,400.00			60,246,400.00-	199,286,300.00
Sub-Total: 419090304		307,246,400.00	669,000,000.00	669,000,000.00	361,753,600.00+	427,286,300.00
LIBRARY BOARD						
HEAD: 419090305						
Personnel Cost	SH 1	81,602,588.18	75,000,000.00	75,000,000.00	6,602,588.18-	73,083,333.38
Overhead Cost	2	791,952.60	10,000,000.00	10,000,000.00	9,208,047.40+	2,454,674.00
Sub-Total: 419090305		82,394,540.78	85,000,000.00	85,000,000.00	2,605,459.22+	75,538,007.38

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	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
AGENCY FOR MASS LITERACY						
HEAD: 419090306	SH					
Personnel Cost	1		3,710,000.00	3,710,000.00	3,710,000.00+	
Sub-Total: 419090306			3,710,000.00	3,710,000.00	3,710,000.00+	
ABSUBEB						
HEAD: 419090307	SH					
Personnel Cost	1	270,674,410.43	220,000,000.00	220,000,000.00	50,674,410.43-	1,656,429,329.92
Overhead Cost	2	2,560,000.00			2,560,000.00-	632,348,000.00
Sub-Total: 419090307		273,234,410.43	220,000,000.00	220,000,000.00	53,234,410.43-	2,288,777,329.92
ABIA STATE SCHOLARSHIP BOARD						
HEAD: 419090308	SH					
Overhead Cost	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		11,151,369,487.41	10,677,710,000.00	10,677,710,000.00	473,659,487.41-	11,305,516,999.76
420090300: MINISTRY OF FINANCE						
POOLS BETTING GAMING & CASINO	SH					
HEAD: 420090301	2	8,380,500.00	3,000,000.00	3,000,000.00	5,380,500.00-	4,761,500.00
Overhead Cost						
Sub-Total: 420090301		8,380,500.00	3,000,000.00	3,000,000.00	5,380,500.00-	4,761,500.00
ABIA LOTORY						
Head: 420090300						
PROJECT INSURANCE BROKERS						
Head 420090300						
Sub Total						
Grand Total Subv.- 420090300		8,380,500.00	3,000,000.00	3,000,000.00	5,380,500.00-	4,761,500.00
423090300 : MINISTRY OF HEALTH						
ABIA STATE SPECIALIST HOSPITAL	SH					
HEAD: 421090301	1	137,185,098.55	307,000,000.00	307,000,000.00	169,814,901.45+	36,358,853.72
Personnel Cost	2	30,178,520.00	6,000,000.00	6,000,000.00	24,178,520.00-	23,731,271.52
Overhead Cost						
Sub-Total: 423090301		167,363,618.55	313,000,000.00	313,000,000.00	145,636,381.45+	60,090,125.24
HOSPITAL MANAGEMENT BOARD						
HEAD: 423090302	SH					
Personnel Cost	1	911,819,100.00	1,400,000,000.00	1,400,000,000.00	488,180,900.00+	594,000,000.00
Overhead Cost	2	68,750,038.00			68,750,038.00-	34,742,670.00
Sub-Total: 423090302		980,569,138.00	1,400,000,000.00	1,400,000,000.00	419,430,862.00+	628,742,670.00
ABSUTH ABA						
Head: 423090303						
Personnel Cost	1	1,180,000,000.00	2,100,000,000.00	2,100,000,000.00	920,000,000.00+	1,274,000,000.00
Overhead Cost	2	165,787,206.00			165,787,206.00-	112,159,816.00
Sub total		1,345,787,206.00	2,100,000,000.00	2,100,000,000.00	754,212,794.00+	1,386,159,816.00
TB Centre						
Head: 423090304						
Personnel Cost	1	301,015.92			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+	301,015.92

	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
PLANNED PARENTHOOD FEDERATION						
Head: 423090303						
Overhead Cost	SH 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	50,000,000.00	197,000,000.00	217,320,000.00	167,320,000.00+	80,000,000.00
Ovehead Cost	2	146,613,390.00			146,613,390.00-	
Sub Total		196,613,390.00	197,000,000.00	217,320,000.00	20,706,610.00+	80,000,000.00
TRADITIONAL MEDICINE BOARD						
Head : 423090307						
Grand Total Subv.: 421090300		2,690,634,368.47	4,021,160,000.00	4,041,480,000.00	1,350,845,631.53 +	2,155,293,627.16
424090300 : MINISTRY OF INFORMATION						
BROADCASTING COOPERATION OF ABIA STATE BCA						
HEAD: 424090301						
Personnel Cost	SH 1	260,000,000.00	420,000,000.00	420,000,000.00	160,000,000.00+	166,000,000.00
Overhead Cost	2	258,952,157.29			258,952,157.29-	177,588,437.58
Sub-Total: 424090301		518,952,157.29	420,000,000.00	420,000,000.00	98,952,157.29-	343,588,437.58
ABIA STATE PRINING & PUBLICATION						
HEAD: 424090302						
Personnel Cost	SH 1	46,612,289.11	32,000,000.00	32,000,000.00	14,612,289.11-	24,557,736.38
Sub-Total: 424090303		46,612,289.11	32,000,000.00	32,000,000.00	14,612,289.11-	24,557,736.38
Grand Total Subv. - 424090300		583,250,134.11	452,000,000.00	452,000,000.00	131,250,134.11-	368,646,173.96
MINISTRY OF CULTURE AND TOURISM						
ABIA STATE COUNCIL FOR ARTS & CULTURE						
HEAD : 424090311						
Personnel Costs	SH 1	23,442,236.11	33,000,000.00	33,000,000.00	9,557,763.89+	26,289,028.46
Overhead Costs	2	1,961,000.00			1,961,000.00-	3,506,359.53
Total		25,403,236.11	33,000,000.00	33,000,000.00	7,596,763.89+	29,795,387.99
TOURISM BOARD						
HEAD : 424090321						
Personnel Costs	SH 1	5,897,215.60	10,000,000.00	10,000,000.00	4,102,784.40+	5,606,642.24
Total		5,897,215.60	10,000,000.00	10,000,000.00	4,102,784.40+	5,606,642.24
TOTAL HEAD : 424090300		31,300,451.71	43,000,000.00	43,000,000.00	11,699,548.29+	35,402,030.23
425090300 : MINISTRY OF JUSTICE						
ABIA STATE LAW REVIEW COMMISSION						
HEAD: 425090301						
Personnel Cost	SH 1	6,476,367.18	10,000,000.00	10,000,000.00	3,523,632.82+	20,273,899.80
Overhead Cost	2	20,672,973.20	38,850,000.00	38,850,000.00	18,177,026.80+	3,000,000.00
Sub-Total: 425090301		27,149,340.38	48,850,000.00	48,850,000.00	21,700,659.62+	23,273,899.80

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	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
LEGAL AID COUNCIL						
HEAD: 425090302						
Overhead Cost	SH 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	SH 2		400,000.00	400,000.00	400,000.00+	
Sub-Total: 425090303			400,000.00	400,000.00	400,000.00+	
Grand Total Subv. - 425090300		27,149,340.38	50,000,000.00	50,000,000.00	22,850,659.62+	23,273,899.80
426090300 : MINISTRY OF LANDS AND SURVEY						
WORLD BANK (PIU)						
Head 426090301						
Personnel Cost	1	900,254.31			900,254.31-	
Overhead Cost	2	54,102,045.00	30,000,000.00	30,000,000.00	24,102,045.00-	
Sub total		55,002,299.31	30,000,000.00	30,000,000.00	25,002,299.31-	
MINISTRY OF URBAN RENUWAL						
OPEN SPACES DEVELOPMENT COMMISSION						
HEAD: 426090300						
Personnel Costs	1	10,601,525.86	30,000,000.00	30,000,000.00	19,398,474.14+	13,672,094.32
Overhead Costs	2	905,800.00			905,800.00-	3,400,000.00
Total Head :		11,507,325.86	30,000,000.00	30,000,000.00	18,492,674.14+	17,072,094.32
UMUAHIA CAPITAL DEVELOPMENT						
HEAD: 426090300						
Personnel Costs	1	38,880,923.93	35,000,000.00	35,000,000.00	3,880,923.93-	52,910,379.68
Overhead Costs	2	38,880,923.93	35,000,000.00	35,000,000.00	3,880,923.93-	52,910,379.68
Total		86,934,003.93	35,000,000.00	35,000,000.00	51,934,003.93-	68,569,882.19
TOTAL		98,441,329.79	65,000,000.00	65,000,000.00	33,441,329.79-	85,641,976.51
428090300 : PUBLIC UTILITIES						
AB - RUWATSA						
HEAD: 428090301						
Personnel Cost	SH 1	13,639,822.52	20,000,000.00	20,000,000.00	6,360,177.48+	5,790,082.74
Overhead Cost	2	200,000.00	12,000,000.00	12,000,000.00	11,800,000.00+	200,000.00
Sub-Total: 428090301		13,839,822.52	32,000,000.00	32,000,000.00	18,160,177.48+	5,990,082.74
ABIA STATE WATER BOARD						
Head 428090302						
Personnel Cost	SH 1	197,114,608.00	120,000,000.00	120,000,000.00	77,114,608.00-	104,971,495.00
Overhead Cost	2	36,444,750.00	64,000,000.00	64,000,000.00	27,555,250.00+	37,999,250.13
Sub-total 428090301		233,559,358.00	184,000,000.00	184,000,000.00	49,559,358.00-	142,970,745.13
Grand Total Subv. - 428090300		247,399,180.52	216,000,000.00	216,000,000.00	31,399,180.52-	148,960,827.87
429090300 MINISTRY OF SPORT & SOCIAL DEVELOPMENT						
ABIA STATE SPORTS COUNCIL						
Head 429090301						

ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011	
431090300: MINISTRY OF SPORT						
ABIA STATE SPORTS COUNCIL						
HEAD: 431090301						
Personnel Cost	SH 1	208,867,983.01	160,000,000.00	160,000,000.00	48,867,983.01-	133,986,371.20
Overhead Cost	2	50,000.00	60,000,000.00	60,000,000.00	59,950,000.00+	6,863,000.00
Sub-Total: 431090301		208,917,983.01	220,000,000.00	220,000,000.00	11,082,016.99+	140,849,371.20
EYIMBA FOOTBALL CLUB						
HEAD: 431090302						
Personnel Cost	SH 1	228,180,000.00	500,000,000.00	500,000,000.00	271,820,000.00+	175,202,000.00
Overhead Cost	2	284,780,000.00	700,000,000.00	700,000,000.00	415,220,000.00+	316,415,000.00
Sub-Total: 431090302		512,960,000.00	1,200,000,000.00	1,200,000,000.00	687,040,000.00+	491,617,000.00
ABIA WORRIOR FOOTBALL CLUB (OCHENDO BABES)						
HEAD: 431090303						
Personnel Cost	SH 1	120,000,000.00	180,000,000.00	180,000,000.00	60,000,000.00+	50,000,000.00
Overhead Cost	2	3,000,000.00	70,000,000.00	70,000,000.00	67,000,000.00+	3,388,068.00
Sub-Total: 431090303		123,000,000.00	250,000,000.00	250,000,000.00	127,000,000.00+	53,388,068.00
ABIA COMMET						
HEAD: 431090304						
Personnel Cost	SH 1	1,000,000.00	60,000,000.00	60,000,000.00	59,000,000.00+	
Overhead Cost	2	1,000,000.00	40,000,000.00	40,000,000.00	39,000,000.00+	4,000,000.00
Sub-Total: 431090304		2,000,000.00	100,000,000.00	100,000,000.00	98,000,000.00+	4,000,000.00
YSOFON						
HEAD: 431090305						
Personnel Cost	SH 1	6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+	3,500,000.00
Overhead Cost	2		20,000,000.00	20,000,000.00	20,000,000.00+	1,000,000.00
Sub total 431090305		6,000,000.00	30,000,000.00	30,000,000.00	24,000,000.00+	4,500,000.00
Grand Total Subv. - 431090300		852,877,983.01	1,800,000,000.00	1,800,000,000.00	947,122,016.99+	694,354,439.20
MINISTRY OF TRANSPORT						
ABIA STATE TRANSPORT COOPERATION						
HEAD: 432090300						
Personnel Cost	SH 1		4,000,000.00	4,000,000.00	4,000,000.00+	333,334.00
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	318,477.00
Total : Head : 432090301			6,000,000.00	6,000,000.00	6,000,000.00+	651,811.00
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+	
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	SH 1	57,803,244.10	50,000,000.00	50,000,000.00	7,803,244.10-	34,084,601.50
Sub Total		57,803,244.10	50,000,000.00	50,000,000.00	7,803,244.10-	34,084,601.50
Grand Total Subv: 433090300		62,640,099.01	50,000,000.00	50,000,000.00	12,640,099.01-	43,166,406.52
434090300 : MINISTRY OF WOMEN AFFAIRS						
SKILL ACQUISITION CENTER						
HEAD: 434090301						
Personnel Cost	SH 1					400,000.00
Overhead Cost	2	2,150,000.00	2,400,000.00	2,400,000.00	250,000.00+	1,100,000.00
Sub-Total: 434090301		2,150,000.00	2,400,000.00	2,400,000.00	250,000.00+	1,500,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
SUBVENTIONS TO PARASTATALS
FOR THE YEAR ENDED 31/12/2012

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Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
CNWS HEAD : 434090302	SH					
FIDA HEAD : 434090303	SH					
Grand Total Subv. - 434090300		2,150,000.00	2,400,000.00	2,400,000.00	250,000.00+	1,500,000.00
435090300 : MINISTRY OF YOUTH & DEVELOPMENT YOUTH WOMEN CHRISTIAN ASSOCIATION HEAD : 435090301 Overhead Cost	SH 2	500,000.00	100,000.00	100,000.00	400,000.00-	
Sub Total		500,000.00	100,000.00	100,000.00	400,000.00-	
NIGERIAN GOLD AWARD ASSOCIATION HEAD : 435090302 Overhead Cost	SH 2		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	SH 2	9,700,000.00	10,000,000.00	10,000,000.00	300,000.00+	
Sub Total Head 435090303		9,700,000.00	10,000,000.00	10,000,000.00	300,000.00+	
MAN 'O' WAR HEAD : 435090304	SH					
Sub Total Head 435090304			600,000.00	600,000.00	600,000.00+	
NATIONAL YOUTH COUNCIL OF NIGERIA (ABIA CHAPTER) HEAD : 435090305 Personnel Cost	SH 1					1,500,000.00
Overhead Cost	2		1,500,000.00	1,500,000.00	1,500,000.00+	
Sub Total : Head 435090305			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00
ABIA YOUTH COUNCIL HEAD : 435090306 Overhead Cost	SH 2		6,000,000.00	6,000,000.00	6,000,000.00+	
TOTAL HEAD : 435090305			6,000,000.00	6,000,000.00	6,000,000.00+	
BOYS BRIGADE HEAD : 435090307 Personnel Cost	SH 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 Overhead Costs	SH 2		4,200,000.00	4,200,000.00	4,200,000.00+	
BOYS BRIGADE HEAD : 435090309 Overhead Costs	SH 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 Overhead Costs	SH 2		300,000.00	300,000.00	300,000.00+	
TOTAL HEAD : 43509010			300,000.00	300,000.00	300,000.00+	

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	Note	Actual 2012	Approved Budg 2012	Revised Budget 12	Variance 2012	Actual 2011
YOUNG LEADERSHIP PROGRAMME						
HEAD : 435090311	SH					
Overhead Costs	2		1,000,000.00	1,000,000.00	1,000,000.00+	
TOTAL HEAD : 435090311			1,000,000.00	1,000,000.00	1,000,000.00+	
GIRLS GUIDE BRIGADE						
HEAD : 435090312	SH					
Overhead Costs	2		200,000.00	200,000.00	200,000.00+	
TOTAL HEAD : 435090313						
UNFDA LIVEHOOD CENTRE						
HEAD : 435090314	SH					
Overhead Costs	2		1,500,000.00	1,500,000.00	1,500,000.00+	
TOTAL HEAD : 435090314			1,500,000.00	1,500,000.00	1,500,000.00+	
Total Subv.435090300		10,200,000.00	25,900,000.00	25,900,000.00	15,700,000.00+	1,500,000.00
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 CAPITAL EXPENDITURE**

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
VALUE ADDED TAX						
HEAD : 550090201						
OFFICE OF THE ACCOUNTANT GENERAL						
VAT						
	1	7,028,477,804.82	10,000,000,000.00	12,155,000,000.00	5,126,522,195.18-	6,002,439,553.59
Total		7,028,477,804.82	10,000,000,000.00	12,155,000,000.00	5,126,522,195.18-	6,002,439,553.59
CONTRUBUTION TO CDF						
HEAD: 551090201						
MINISTRY OF FINANCE						
Tranfer from CRF						
	1		48,833,321,400.00	57,401,242,400.00	57,401,242,400.00-	
Total			48,833,321,400.00	57,401,242,400.00	57,401,242,400.00-	
INTERNAL LOANS						
HEAD: 552090201						
Loan from Commercial Banks						
Other Loans						
	1	7,511,666,508.29		7,400,000,000.00	111,666,508.29+	10,590,000,000.00
	2	8,750,000,000.00			8,750,000,000.00+	5,722,247,256.62
Total		16,261,666,508.29		7,400,000,000.00	8,861,666,508.29+	16,312,247,256.62
EXTERNAL LOANS						
HEAD: 553090201						
MINISTRY OF FINANCE						
World Bank Loans (HSDP II)						
	1		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	194,232,903.01
Total			10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	194,232,903.01
GRANTS						
HEAD: 554090201						
MINISTRY OF AGRICULTURE						
Federal Government Grant - FADAMA III/IDA Project						
	1		3,500,000,000.00	3,500,000,000.00	3,500,000,000.00-	
National Programme for Food Security (NPFs) ADP						
	2		109,390,520.00	109,390,520.00	109,390,520.00-	
CEEDS/GFN Project						
	3		760,000,000.00	760,000,000.00	760,000,000.00-	
CBNRMP/NDDC/RUMED/IFAD						
	4		30,000,000.00	30,000,000.00	30,000,000.00-	
Conditional Grant Scheme and FADAMAIII/IDA Projects						
	5	290,579,627.81			290,579,627.81+	178,334,284.75
Total		290,579,627.81	4,399,390,520.00	4,399,390,520.00	4,108,810,892.19-	178,334,284.75
HEAD: 554090202						
MINISTRY OF EDUCATION						
Federal Government Grant for UBE						
	1		1,025,616,180.00	1,025,616,180.00	1,025,616,180.00-	1,215,520,000.00
UNICEF Grant and UBE						
	2	39,265,221.00	20,000,000.00	20,000,000.00	19,265,221.00+	
Other Grant & UBE						
	2	379,328,400.00	90,000,000.00	90,000,000.00	289,328,400.00+	
Total		418,593,621.00	1,135,616,180.00	1,135,616,180.00	717,022,559.00-	1,215,520,000.00
HEAD: 554090203						
MINISTRY OF FINANCE						
HEAD: 554090204						
ABIA STATE PLANNING COMMISSION						
Grants from development Partners						
	1	658,894,814.27	4,000,000,000.00	4,000,000,000.00	3,341,105,185.73-	323,218,004.00
Agency for Community and Social Development World Bank Proj.						
	1	30,461,148.00	650,000,000.00	650,000,000.00	619,538,852.00-	
Total		689,355,962.27	4,650,000,000.00	4,650,000,000.00	3,960,644,037.73-	323,218,004.00
HEAD: 554090205						
MINISTRY OF HEALTH						
HIV/AIDS						
	1					53,238,500.00
Total						53,238,500.00

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 554090206						
GOVERNMENT HOUSE						
Abia State Agency for the Control of HIV/AIDS-World Bank Fun	1	186,541,862.41	52,000,000.00	52,000,000.00	134,541,862.41+	
Total		186,541,862.41	52,000,000.00	52,000,000.00	134,541,862.41+	
HEAD: 554090207						
INISTRY OF RURAL DEVE.COOP&POVERTY RED						
Rural Access Mobility Project (RAMP)	M 1		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	
Total			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	
MICELLANEOUS						
HEAD: 555090201						
MIN OF LANDS & SURVEY Plot Development Fees	SH 1		50,000,000.00	50,000,000.00	50,000,000.00-	
Total			50,000,000.00	50,000,000.00	50,000,000.00-	
TOTAL CAPITALRECEIPTS		<24,875,215,386.60 >	<81,120,328,100.00 >	<99,243,249,100.00 >	74,368,033,713.40-	<24,279,230,501.97 >

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011	
HEAD: 450 - AGRICULTURE						
HEAD: 450090201 SH						
MINISTRY OF AGRICULTURE						
Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	1	15,797,000.00	5,000,000.00	5,000,000.00	10,797,000.00-	1,415,000.00
Raising of 1M Genetically Improved Hybrid Oil Palm Seedling	3	69,095,200.00	108,000,000.00	108,000,000.00	38,904,800.00+	99,876,500.00
Constr. of 1 Office Block/Warehouse & Renova. of the Dry Bay ADP	6	9,000.00	8,000,000.00	8,000,000.00	7,991,000.00+	5,235,500.00
S.M.U (Raising of 500,000 improved F3 Amazen Cocoa Seeding	9		110,000,000.00	110,000,000.00	110,000,000.00+	14,813,130.95
Farmers Census Analysis and Production	10		5,000,000.00	5,000,000.00	5,000,000.00+	15,453,421.00
Farmers Field School Programme on cocoa	11		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of a Resting Bay at Cattle Control Post Lokpanta	12		3,000,000.00	3,000,000.00	3,000,000.00+	2,500,000.00
Raising of Indigenous Fruits Trees and Amamentals	14	1,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	4,930,000.00
Food and Agro Processing for youth and women	15		5,000,000.00	5,000,000.00	4,000,000.00+	
Liberation Farm for 17 LGA's/Agric Transformation Programme	16		20,000,000.00	20,000,000.00	20,000,000.00+	
Community Based Plantain bunch production Project	17	11,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00-	
Const. of Avian Influenza Disease Control Checkpoint	18		10,000,000.00	10,000,000.00	10,000,000.00+	
Establishment of Drug revolving Scheme	19		5,000,000.00	5,000,000.00	5,000,000.00+	
Renovation and stocking Three concrete Fish pond	20		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of Agro-Chemicals for Cocoa and other seedlings	21	81,780,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of Fertilizer for the State	22	4,720,000.00	5,000,000.00	5,000,000.00	76,780,000.00-	
			200,000,000.00	200,000,000.00	195,280,000.00+	
Total		183,401,200.00	521,000,000.00	521,000,000.00	337,598,800.00+	144,223,551.95
TOTAL : HEAD 450 - AGRIC		183,401,200.00	521,000,000.00	521,000,000.00	337,598,800.00+	144,223,551.95
LIVESTOCK- MINISTRY OF AGRICULTURE						
HEAD: 451090201						
HEAD: 451 - LIVESTOCK						
Construction of (1No) Modern Abatoir for Abia State	1		40,000,000.00	40,000,000.00	40,000,000.00+	
Renovation and stocking of two Poultry Houses	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Raising Structure for Piggery	3		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: 453 - FISHERY						
HEAD: 453090201 SH						
MINISOTRY OF AGRICULTURE						
TOTAL HEAD:451 - FISHERIES						

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011	
HEAD: 453 - MANUFACTURING AND COMMERCE						
HEAD: 455090201						
MINISTRY OF COMMERCE/INDUSTRY						
Capacity Building (Acquisition of Capital Assets)	1		5,000,000.00	5,000,000.00	5,000,000.00+	1,600,000.00
Industrial Estate Layout Development Ovom	2		10,000,000.00	10,000,000.00	10,000,000.00+	45,800,000.00
MSME (World Bank Assisted) Micro Finance	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Renovation and Refurbishing of Zonal Offices	4	7,000,000.00	25,000,000.00	25,000,000.00	18,000,000.00+	
Metallurgical Complex Project Aba	5	500,000.00	150,000,000.00	150,000,000.00	149,500,000.00+	3,850,000.00
Industrial Development Project Aba	6		17,000,000.00	17,000,000.00	17,000,000.00+	
Cluster for Tarpauline, Woodworks and Metal Fabricators	7		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction and Installation of Produce Laboratory	8		6,000,000.00	6,000,000.00	6,000,000.00+	
Construction of Produce Check Point in 7 Locations	9		7,000,000.00	7,000,000.00	7,000,000.00+	
Rebuilding of Abia Hotels Umuahia	10		700,000,000.00	700,000,000.00	700,000,000.00+	
Relocation of umuahia Industrial Market	11	133,300,000.00	50,000,000.00	690,000,000.00	556,700,000.00+	
Revamping Aba Textile Mill PLC and Golden Guinea PLC Umuahia	12		60,000,000.00	60,000,000.00	60,000,000.00+	
Ubani Modern Market Project	13	1,006,000,000.00	10,000,000.00	10,000,000.00	996,000,000.00-	
Establishment of one stop Shop	14	103,000,000.00	30,000,000.00	30,000,000.00	73,000,000.00-	
Establishment of 1 Local Govt 1 Product OLOP 3 No. at perLGA	15		51,000,000.00	51,000,000.00	51,000,000.00+	
Construction of A Modern Shopping Centre in the State	16			600,000,000.00	600,000,000.00+	
Ubani Ibeku Modern Market	17			377,000,000.00	377,000,000.00+	
Total		1,249,800,000.00	1,156,000,000.00	2,773,000,000.00	1,523,200,000.00+	51,250,000.00
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		20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00
Abia Tech Cluster Project (PACF Initiative)	3		10,000,000.00	10,000,000.00	10,000,000.00+	
ICT Empowerment Centre with Internet Facility	4		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction and Equipment of R & D Laboratory	5		20,000,000.00	20,000,000.00	20,000,000.00+	
Establishment of Science apparatus Production Workshop	6		25,000,000.00	25,000,000.00	25,000,000.00+	
Technology Skill Acquisition Complex Reactivation	7		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Dositivie	8		6,000,000.00	6,000,000.00	6,000,000.00+	
Ochendo Free Computer Training and purchase of 100 computer u	9		15,000,000.00	15,000,000.00	15,000,000.00+	
Total			151,000,000.00	151,000,000.00	151,000,000.00+	2,000,000.00
TOTAL : HEAD 454 - MANUFACTURING & COMMERCE		1,249,800,000.00	1,307,000,000.00	2,924,000,000.00	1,674,200,000.00+	53,250,000.00

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ABIA STATE GOVERNMENT OF NIGERIA
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 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

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Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011	
HEAD: 455 -ENERGY AND POWER						
HEAD: 455090201 SH						
MINISTRY OF PUBLIC UTILITIES & WATER						
Extention of Electricity to Rural Communities	1	171,500,000.00	449,600,000.00	449,600,000.00	278,100,000.00+	54,960,790.00
Purchase of Transformers	2		200,000,000.00	200,000,000.00	200,000,000.00+	82,491,678.39
UNICEF Assisted Abia State Rural Water	4	3,500,000.00	93,000,000.00	93,000,000.00	89,500,000.00+	1,500,000.00
Extension& Improvement of Electricity to Instit & State Secr	5	10,000,000.00	66,000,000.00	66,000,000.00	56,000,000.00+	10,000,000.00
Construction of Solarstreet Light/Fuelling the Generator Set	6	30,199,000.00	400,000,000.00	400,000,000.00	369,801,000.00+	4,636,000.00
Purchase of HAIB Grane Vehicle/Equip & Testing Instrument	7		33,000,000.00	33,000,000.00	33,000,000.00+	
Procurement of Pumps/Surface and Subinvisible	9	5,000,000.00			5,000,000.00-	4,576,606.50
Total		220,199,000.00	1,241,600,000.00	1,241,600,000.00	1,021,401,000.00+	158,165,074.89
HEAD:455 - ENERGY AND POWER						
HEAD:455090202						
MINISTRY OF PETROLUEM & SOLID MINERAL DEVEVELOPMENT						
Acquisition of Capital Assets	1	4,075,000.00	16,500,000.00	16,500,000.00	12,425,000.00+	
Establishment of Quality Control Lab	6		2,500,000.00	2,500,000.00	2,500,000.00+	
Establishment of Refinery Laboratory	8		2,500,000.00	2,500,000.00	2,500,000.00+	
Total		4,075,000.00	21,500,000.00	21,500,000.00	17,425,000.00+	
HEAD:455 - ENERGY AND POWER						
HEAD: 455090203 SH						
MINISTRY OF COOPERATIVE & POVERTY REDUCTION						
Grant-In -Aid to 200 Communities Self Help Projects	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Rehab. of decayed Infrastructural & Facility @ Com. Dev. Cen	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		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of new Grader	8		40,000,000.00	40,000,000.00	40,000,000.00+	
Skill Acquisition/Artisan Support Scheme	10		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of 18 in No.tricycle for com. Dev. officers	11		8,000,000.00	8,000,000.00	8,000,000.00+	
C2502000112	12		2,000,000.00	2,000,000.00	2,000,000.00+	
Provision of Rural Electricity for 2 com. in each Sena Zone	13		20,000,000.00	20,000,000.00	20,000,000.00+	
Repair of Hand pumps 50 in Nos.	14		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Monitoring Veh 4 inNo.4WD double cabin hilux jee	15		15,000,000.00	15,000,000.00	15,000,000.00+	
Procurement of Internal facilities with Hardwares & software	16		5,000,000.00	5,000,000.00	5,000,000.00+	
Monitoring & Evaluation of Poverty Intervention Programme	17		2,000,000.00	2,000,000.00	2,000,000.00+	
Rural Access Mobility Project RAMP	18		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	
Total			2,182,000,000.00	2,182,000,000.00	2,182,000,000.00+	
TOTAL : HEAD 455 - POWER		224,274,000.00	3,445,100,000.00	3,445,100,000.00	3,220,826,000.00+	158,165,074.89

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 457 ROAD'S AND BRIDGE'S						
HEAD: 457090201						
MINISTRY OF WORKS						
Constuction of Greater Aba Drainage System	1	250,000,000.00	500,000,000.00	500,000,000.00	250,000,000.00+	125,746,203.36
Construction of Ezeugo Street Aba	2		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Okwu Avenu & Ikonne Street Aba	3		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction/Dualization of Aba- Owerri Road	4	520,880,000.00	800,000,000.00	800,000,000.00	279,120,000.00+	
Rehabilitation of Omoba Road Ehery- Ukaegbu, Ogbo Hill, Aba	5		200,000,000.00	200,000,000.00	200,000,000.00+	15,527,674.57
Rehabilitation of A & F, Lines Ariaria Market Raod Aba	6	100,000,000.00	19,000,000.00	19,000,000.00	81,000,000.00-	1,000,000.00
Construction of Old Timber Street, Ariaria	7	3,449,322.60	200,000,000.00	200,000,000.00	196,550,677.40+	
Constr. of Access Roads to Glass Fuss Factory up to 7up Junc	8	50,000,000.00	200,000,000.00	200,000,000.00	150,000,000.00+	2,000,000.00
Constr of Internal Roads of Timber & Allied Products Mkt Aba	9	15,000,000.00	100,000,000.00	100,000,000.00	85,000,000.00+	4,200,000.00
Reconstruction of Uratta Road, Aba	10	8,843,380.92	200,000,000.00	200,000,000.00	191,156,619.08+	155,369,250.00
Reconstruction/Dualization of Port- Harcourt Road, Aba	11	50,000,000.00	600,000,000.00	600,000,000.00	550,000,000.00+	
Reconstruction of Udu Street, Aba	12		100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00
Construction of Ozuabam - Ndi Okereke-Arochukwu Road.	13	150,000,000.00	300,000,000.00	300,000,000.00	150,000,000.00+	100,000,000.00
Construction of Amangwu - Achara- Ihechiowa Road	14		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ihechiowa-amuvi Ihechiowa by Pass Road	15		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obinto Umuzomgbo Arochukwu Road	16		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amuda - Lokpanta Road	16		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Bende -Idima Abam Road	17	50,000,000.00	300,000,000.00	300,000,000.00	250,000,000.00+	7,835,417.82
Construction of Obiene - Agbagwu Ring Road	18	32,800,000.00	150,000,000.00	150,000,000.00	117,200,000.00+	
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 Igberere Umuhu Ezechi Umukwe Road	21		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Elder (Mrs) Eunice Uzor Kalu Road, Igberere	22					1,753,937.50
Construction of Ugwu-Nkpa Amaegbuato Road	23		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Lohum-Nkpa-Enugu /Port-Harcourt Express way	24		300,000,000.00	300,000,000.00	300,000,000.00+	
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		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eketa- Amaka - Eziuala Road	28		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Nunya -Isuikwuato Road	29	100,000,000.00	150,000,000.00	150,000,000.00	50,000,000.00+	100,000,000.00
Construction of Uturu Ring Road	30		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ariam Usaka Ikwuano Ring Road	31	100,000,000.00	100,000,000.00	100,000,000.00		100,000,000.00
Constr. of Amaoba-Nnono-Ndoro Oboro Rd with Spur to Ikputu	32	5,000,000.00	150,000,000.00	150,000,000.00	145,000,000.00+	125,000,000.00
Construction of Umuaro- Nenu- Amachi Road	33		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Ohanze-Ntighazu Abala - Ibeme Road	34		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Amekpu-Okagwe Road -Ohafia	35		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Asaga-Amuke Amangwu Road	36		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Abiriba Junction - Etitama Nkporo Osso Edda Rd	37		250,000,000.00	250,000,000.00	250,000,000.00+	5,000,000.00
Construction of Unity Garden/Osisioma Ring Road.	38	104,500,000.00	100,000,000.00	100,000,000.00	4,500,000.00-	3,000,000.00
Construction of Umugo-Ugwanagbo Road	39		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Aba-Abayi Nchokoro- Ohanku Road	40		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Nkata-Ameke Road	41		100,000,000.00	100,000,000.00	100,000,000.00+	

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Construction of Isieke-Ahiaeke Road with Spur to Cenotaph	42		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00
Construction of Umuafia- Umuana Ahiake Road	43	100,000,000.00	100,000,000.00	100,000,000.00		50,000,000.00
Construction of Umuafia-World Bank -Low Cost Agbama Rd	44	60,000,000.00	200,000,000.00	200,000,000.00	140,000,000.00+	125,000,000.00
Construction of Uwalaka Orié - Ugba Amuzukwu Road	45	50,000,000.00	50,000,000.00	50,000,000.00		255,000,000.00
Construction of Enyiukwu/Afara Road	46	50,000,000.00	150,000,000.00	150,000,000.00	100,000,000.00+	6,000,000.00
Construction of AHii - Isiama Afara Road	47	5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	
Construction of Ehimiri - Housing Estate Roads	48	100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00+	100,000,000.00
Expansion of Library Avenue/Ibiam Avenue Roads	49		10,000,000.00	10,000,000.00	10,000,000.00+	
Tile Paving of the Media of Aba/Umuwaya Roads Umuahia	50		10,000,000.00	10,000,000.00	10,000,000.00+	62,475,495.50
Construction of Internal 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	125,000,000.00	450,000,000.00	450,000,000.00	325,000,000.00+	235,000,000.00
Construction of Link Road Btw World Bank Estate & Aba Road	53		40,000,000.00	40,000,000.00	40,000,000.00+	4,495,373.59
Construction of House of Assembly - Umuovom Road	54		24,000,000.00	24,000,000.00	24,000,000.00+	
Construction of Nkata - Alike Umukabia Road	55		300,000,000.00	300,000,000.00	300,000,000.00+	100,000,000.00
Construction of Amaogwugwu - Umukabia - Umuekwule Road	56	35,000,000.00	300,000,000.00	300,000,000.00	265,000,000.00+	
Rehabilitation of Umuahia Township Road	57					100,000,000.00
Erosion Control Works at Nkata Umuahia	58		50,000,000.00	50,000,000.00	50,000,000.00+	1,000,000.00
Construction of Nkata House of Assembly Road	59		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Afaraukwu Road	60	25,000,000.00	10,000,000.00	10,000,000.00	15,000,000.00-	31,098,190.40
Construction of Umuokwu-Ubaha-Umuhi Road	61		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Udekwo Close Aguiyi Ironsi Layout Umuahia	62		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Dual Carriageway Link Rd Btw New Govt Statio	63		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Ugwunchara Road	64		40,000,000.00	40,000,000.00	40,000,000.00+	
Reconstruction/Dualization Umuahia-Ubakala Road	65	133,000,000.00	400,000,000.00	400,000,000.00	267,000,000.00+	336,523,152.60
Construction of Leru-Lomara Nneato Road	66		100,000,000.00	100,000,000.00	100,000,000.00+	90,000,000.00
Construction of Umuopara Ring Road	67		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Eke Eziana Obulo osisankita-Umuada Rd	68		300,000,000.00	300,000,000.00	300,000,000.00+	
Reconstruction of Aba-Obikabia Road	69		400,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00
Grassing & Kerbing Control on the Median of Enugu/PortHarcou	70	6,000,000.00	200,000,000.00	200,000,000.00	194,000,000.00+	
Grassing & Veg. Control on the Median of Enugu/Portcourt Exp	71					3,000,000.00
Construction of Ururuka Street, Abayi	72		30,000,000.00	30,000,000.00	30,000,000.00+	
Construc. of Udide-Aghor Road	73	40,000,000.00	200,000,000.00	200,000,000.00	160,000,000.00+	100,000,000.00
Construc. of Umuakanu-Umueze-Umuagu Road	74		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Umuimo-Arongwa Junction Road	75		300,000,000.00	300,000,000.00	300,000,000.00+	13,087,641.88
Construction of Mkporobe-Ohuru-Ohanku Road	76		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Uturu Ring Road	77	25,000,000.00	200,000,000.00	200,000,000.00	175,000,000.00+	25,000,000.00
Construction of Umuola-Ehere-Ukaegbu Ogborhill	78		150,000,000.00	150,000,000.00	150,000,000.00+	5,000,000.00
Construction of Amauhie-Umuakanu - Umuokohi Afuguri Road	79		200,000,000.00	200,000,000.00	200,000,000.00+	
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		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Presbyterian Church Road Ehimiri	82		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction Ossa-Isingwu Road	83		400,000,000.00	400,000,000.00	400,000,000.00+	
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		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road	86		100,000,000.00	100,000,000.00	100,000,000.00+	

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Maintenance/Rehabilitation of State Roads	87	1,189,065,895.44	4,500,000,000.00	4,500,000,000.00	3,310,934,104.56+	208,424,144.06
Construction of Umukabia Umuleokpuala-Ekeokwara Road	88		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Okpara Road Umuahia	89		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umualelem Akwununu-Ohuhu Nsulu Road	90		100,000,000.00	100,000,000.00	100,000,000.00+	
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		300,000,000.00	300,000,000.00	300,000,000.00+	
Constr of 3 in No Road Umuana 1st Gate-IBB GRA & Ahiaeka RD	93		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuire-Udide Road	94		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Umuoba Umuaro Road	95		300,000,000.00	300,000,000.00	300,000,000.00+	
Constr. of Kamalu Road by LatterDay Saints Umungasi Osisioma	96		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Umuba Emaede-Ndiolumbe Road (10K)	97		200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00
Construction of Umuagu- Mbaato Link Road	98		150,000,000.00	150,000,000.00	150,000,000.00+	
Reconstructn of Umudiwa Autonomous Comm. Ring Roads (3.6KM)	99		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Internal Roads at Abia Poly Perm. Site Aba	00		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obikabia Road Junction-Umuola	01		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Mbala-Umuaku Road	02		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Lokpa Ukwu Road, Umuchieze	03		50,000,000.00	50,000,000.00	50,000,000.00+	
Obugwu-Ekpin-Alala-Azunchie Road	04		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Nkata-Mbom Road	05		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Umuovom-Okwu Eze House of Assembly Road	06		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Okwu-Eze Ochendo Bye Pass	07		40,000,000.00	40,000,000.00	40,000,000.00+	250,000,000.00
Construction of Okwu-Eze Bende Road Umuahia	08		100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00
Construction of Behold He Cometh Church Road UM North.	09	50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	
Construction of Ovoite Ring Road @ Mission Hill, Ossah	10		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Ubakala-Ntigha-Isiala Ngwa (Old Road)	11		100,000,000.00	100,000,000.00	100,000,000.00+	5,000,000.00
Construction of Samek Road, Aba	12		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Office Block	13		50,000,000.00	50,000,000.00	50,000,000.00+	
Reconstruction of Oba Omaghuzo Amaogudu Road, Abiriba (2km)	14		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Umuaro-Ntigha-Umuuanunu-Umunkiri Ekwereazu	15		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Kamalu/Uzukwu Road Aba	16		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of School of Midwifery Internal Road Amachara	17		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Lodu-Agbama-Ahiaukwu Olokoru Road	18		500,000,000.00	500,000,000.00	500,000,000.00+	
Constr. of Metal Pedestrian Cross at the Entrance of Abia Pol	19	100,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00-	100,000,000.00
Construction of 7up House of Assembly Qtrs. Rd. Amuba	20		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amuzukwu Umuegwu Road by Railway Crossing	21		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Access Roads to Ministry of Sports	22		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction of Bawas-Orie Ugba Road	23		100,000,000.00	100,000,000.00	100,000,000.00+	52,500,000.00
Constr. of Internal Rd & Landscaping of Women Affairs Dev.	24		150,000,000.00	150,000,000.00	150,000,000.00+	
Rehabilitation of Umuobia Umuokorie Rd. by New Heaven Junct.	25		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Mgboko-Utukpa Road	26		250,000,000.00	250,000,000.00	250,000,000.00+	
Construction Asaga-Ndi-Orieke Road	27		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ibeku-Auru-Amato Road	28		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Owo-Asa-Obegu Road	29		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Owo-Asa-Umuidienwe Road	30		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Amangwu-Erei Road	33		50,000,000.00	50,000,000.00	50,000,000.00+	

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Construction of Umuivoma-Ndiokota-Owo Elu Road	34		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amaokwe Amayi Eluama Road	35	45,000,000.00	300,000,000.00	300,000,000.00	255,000,000.00+	
Construction of Helipad/Access Road	36		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction/Rehabilitation of Roads in Army Barracks	37	95,000,000.00	1,000,000,000.00	1,000,000,000.00	905,000,000.00+	
Construction of Aro Umuejie Osokwa Omoba Road	38		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Obohia Road Aba	39		350,000,000.00	350,000,000.00	350,000,000.00+	
Construction of Azuka Road & its Extention Ogbor Hill Aba	40		400,000,000.00	400,000,000.00	400,000,000.00+	
Construction of Ohanku Road Aba	41		300,000,000.00	300,000,000.00	300,000,000.00+	
Construction of Omuma Road -Ama Ogbonna Aba	42		300,000,000.00	300,000,000.00	300,000,000.00+	
Ahiaukwu Olokoru-Amizi- NRCRI Road	43		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ukaegbu Road Aba	44	20,000,000.00	350,000,000.00	450,000,000.00	430,000,000.00+	
Construction of Market Road Aba	45		23,000,000.00	23,000,000.00	23,000,000.00+	
Construction of Ngwa Road by New Market Aba	46		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Ama Ogbonna Osusu Road Aba	47		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Umuojima Road by Police Station	48		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Ahita Umueze Road Aba	49		75,000,000.00	75,000,000.00	75,000,000.00+	
Lanascaping of Women Affairs Dev. Centre Umuahia	50		90,000,000.00	90,000,000.00	90,000,000.00+	
Okpu-Umuobo Road	51		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Onuaku Okpokoro Road Uturu	52		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuobe New Abatoir Road	53		200,000,000.00	200,000,000.00	200,000,000.00+	
Amoji Abayi Isingwa Ahlata Ubi Imo River Road	54		50,000,000.00	50,000,000.00	50,000,000.00+	
Okwe Obuohia Umuemenike Inyila Road	55		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Mbawsi-Umuezekwu-Umidieche Ururuka Juct. Rd.	57		100,000,000.00	100,000,000.00	100,000,000.00+	
Nwagba/Nwigwe Street off Brass Street Aba	58		30,000,000.00	30,000,000.00	30,000,000.00+	
Omenazu/Okehie Street, off Faulks Road Aba	59		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Agbor/Amaeke Road	60		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuezeaghu-Mbom-Umueze Road	61		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Isieke-Ukome Road	62		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amavum/Epkoroneeyi-Nkaunta Road	63		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Amuda-Mbala-Mman. Road	64		100,000,000.00	100,000,000.00	100,000,000.00+	
Expansion of Ndikpa Narrow Bridge Nneato	66		45,000,000.00	145,000,000.00	145,000,000.00+	
Construction of Access Road to NNPC Deport Aba	67	7,500,000.00		74,760,000.00	67,260,000.00+	
Construction of Onyeador Rd. (Nigeria Breweries Road) Aba	68	50,000,000.00		200,000,000.00	150,000,000.00+	
Construction of Iyienyi Okwoyi-Iboku Road	69			271,280,000.00	271,280,000.00+	
Construction of Okwoyi - Ozuitem Road	70			773,240,000.00	773,240,000.00+	
Construction of German Floor Mbom Road Umuahia	71	100,000,000.00		399,200,000.00	299,200,000.00+	
Construction of Umuajiji Ukome Road Umuahia	72			700,000,000.00	700,000,000.00+	
Construct. of Internal Rd. in World Bank/Low Cost Housing Est	73	300,000,000.00		700,000,000.00	400,000,000.00+	
Construction of Ndume-Abgama/Olokoru Jtn. Rd.	74			369,200,000.00	369,200,000.00+	
Construction of Mbom-Agboh Road Umuahia	75	50,000,000.00		100,000,000.00	50,000,000.00+	
Construction of Bridge at Modern Market	76			6,920,000.00	6,920,000.00+	
Re-serfacing of His Excellency, Chief T.A Orji Avenue	77			49,000,000.00	49,000,000.00+	
Rehabilitation of Alayi-Apuanu Item Road	78	7,500,000.00		49,000,000.00	41,500,000.00+	
Erosion Control Work at Ohulege Oguduasaa-Akara Absu Rd.	79			49,000,000.00	49,000,000.00+	
Desilting of Drainage from Okigwe Rd./Amaogbonna to Aba Rive	80			117,270,000.00	117,270,000.00+	

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Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Desilt of Drain from Umuocham/(Umule(Ukwu Apu)THRO Afule to Construction of Trinity College Extension	81		329,430,000.00	329,430,000.00+	
	82		103,290,000.00	103,290,000.00+	
Total	4,308,538,598.96	30,946,000,000.00	35,437,590,000.00	31,129,051,401.04+	3,325,036,481.28
TOTAL : HEAD 457 ROAD & BRIDGES	4,308,538,598.96	30,946,000,000.00	35,437,590,000.00	31,129,051,401.04+	3,325,036,481.28

HEAD : 457090202

MINISTRY OF TRANSPORT

Abia State Transport Loan Scheme	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition & Installation of Road Furniture	2		100,000,000.00	100,000,000.00	100,000,000.00+	
Purchase of (3 in No) Vehicle	3					100,000,000.00
Reconstruction/ Rehabilitation of Fire Service Station	5		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement (of 3 in No) Fire Engines	6		150,000,000.00	150,000,000.00	150,000,000.00+	
Install. of Central Fire Control Detection & Alarm Sys in Um	7		60,000,000.00	60,000,000.00	60,000,000.00+	
Aquisition of (4 in no) Tow Van	9	5,265,000.00	40,000,000.00	40,000,000.00	34,735,000.00+	
Abia Transport Company (Purchase of 50 Buses)	10		300,000,000.00	300,000,000.00	300,000,000.00+	
Procurement of Office Furniture & Equipment	11		5,000,000.00	5,000,000.00	5,000,000.00+	
ASPIMS - Abia State Passengers Integrated Manifest Scheme	12		30,000,000.00	30,000,000.00	30,000,000.00+	
* TOTAL HEAD 457090202		5,265,000.00	715,000,000.00	715,000,000.00	709,735,000.00+	100,000,000.00

HEAD: 458 EDUCATION

HEAD: 458090201

MINISTRY OF EDUCATION

	SH					
Construction of 3 Library blocks in the 3 Senatorial Zones	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of National School Census	2					1,500,000.00
Renovation of 51 Schools (3 Per LGA) in the State	3	1,578,543.76	100,000,000.00	100,000,000.00	98,421,456.24+	
Establishment of Education Resource Centre	4		150,000,000.00	150,000,000.00	150,000,000.00+	
Conversion of 3 Secondary Schools into Tech. Colleges	5		30,000,000.00	30,000,000.00	30,000,000.00+	
Accommodation for Zonal Offices	6		20,000,000.00	20,000,000.00	20,000,000.00+	
Abia State Library Board	7		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State College of Education(Technical) Arochukwu	8		150,000,000.00	150,000,000.00	150,000,000.00+	
Abia State Polytechnic Aba	9		400,000,000.00	400,000,000.00	400,000,000.00+	
Abia State Universal Basic Education Board	10		50,000,000.00	50,000,000.00	50,000,000.00+	1,095,163,037.37
Abia State University, Uturu	11		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	
Adult & Non-Formal Education	12		6,000,000.00	6,000,000.00	6,000,000.00+	
Secondary Educational Management Board	13		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets (Abia State Scholarship Board)	14		60,000,000.00	60,000,000.00	60,000,000.00+	
State Counterpart Funding for ETF Project	15	379,328,400.00	10,000,000.00	10,000,000.00	369,328,400.00-	
Fencing of School for The Blind	16		50,000,000.00	50,000,000.00	50,000,000.00+	
Procurement & Supply of Science Practical Materials	17		10,000,000.00	10,000,000.00	10,000,000.00+	
Provision of Laboratory Equipment & Science Materials	18		30,000,000.00	30,000,000.00	30,000,000.00+	1,500,000.00
Construction of 1No. 3 Classroom Block in Six Model Schools	19		50,000,000.00	50,000,000.00	50,000,000.00+	
Completion of Construction of School of the Deaf at Ntalakwu	20		30,000,000.00	30,000,000.00	30,000,000.00+	
Establishment of a School for the Gifted & Talented Children	21		70,000,000.00	70,000,000.00	70,000,000.00+	
Establishment of TRCN State Office	22		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of French Language Centre	23		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Toilet Facilities at The Ministry Head Qtrs.	24		4,000,000.00	4,000,000.00	4,000,000.00+	
Provision of office Equipment	25		10,000,000.00	10,000,000.00	10,000,000.00+	

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Total		380,906,943.76	2,390,000,000.00	2,390,000,000.00	2,009,093,056.24+	1,098,163,037.37
TOTAL : HEAD 457 - EDUCATION		380,906,943.76	2,390,000,000.00	2,390,000,000.00	2,009,093,056.24+	1,098,163,037.37
HEAD:459 HEALTH						
HEAD: 459090201	SH					
MINISTRY OF HEALTH						
Rehabilitation of Equipment of 4 General Hospitals	1	50,000,000.00	40,000,000.00	40,000,000.00	10,000,000.00-	
Rehabilitation & Equipment of Psychiatric Hospital Mgboko	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Class Room Blocks @ School of Nursing & Midwifery	3	22,500,000.00	50,000,000.00	50,000,000.00	27,500,000.00+	
Immunization (Supplemental & Routine)	4	3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	2,000,000.00
Malaria Control (Net Distribution, Drug & Spray)	5		15,000,000.00	15,000,000.00	15,000,000.00+	10,455,000.00
Procurement of Office & Hospital Equipmnts	6	2,500,000.00	20,000,000.00	20,000,000.00	17,500,000.00+	1,500,000.00
Rehabilitation of Leprosy Ward	7		15,000,000.00	15,000,000.00	15,000,000.00+	
Onchocerciasis Control	8	3,500,000.00	10,000,000.00	10,000,000.00	6,500,000.00+	
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	261,580,000.00	15,000,000.00	15,000,000.00	246,580,000.00-	
Abia State University Teaching Hospital	11	82,400,000.00			82,400,000.00-	25,000,000.00
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 & Diagonistic Centre, Umuahia	14	138,600,000.00	320,000,000.00	1,120,000,000.00	981,400,000.00+	96,612,661.60
Comprehensive Health Care/Primary Laboratory	15		10,000,000.00	10,000,000.00	10,000,000.00+	
Anti-Retroviral Therapy (HIV Treatment)	16		10,000,000.00	10,000,000.00	10,000,000.00+	53,238,500.00
Rehabilitation of General Hospital Nkwoagu-Isiochi	17		20,000,000.00	20,000,000.00	20,000,000.00+	
Development of Cancer Awareness Centre	18		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Doctors Quarters in 3 Senatorial Zones	19		50,000,000.00	50,000,000.00	50,000,000.00+	
Purchase & Install. of Reproductive Health Equipment CDD.ORT	20		10,000,000.00	10,000,000.00	10,000,000.00+	
Integrated Mapping/Baseline Survey of Schistir Masis/Spoli/T	21		4,000,000.00	4,000,000.00	4,000,000.00+	
Establishment of 3 No. General/Cottage Hospital	22	51,619,500.00	50,000,000.00	50,000,000.00	1,619,500.00-	
Central Medical Store (Drug Revolving Fund) Drug & Van	23	4,000,000.00	20,000,000.00	20,000,000.00	16,000,000.00+	
Health System Development Programme	24		20,000,000.00	20,000,000.00	20,000,000.00+	
Abia State Traditional Medicine Board	25			106,000,000.00	106,000,000.00+	
Total		619,699,500.00	929,000,000.00	1,835,000,000.00	1,215,300,500.00+	188,806,161.60
TOTAL HEAD 459 - HEALTH		619,699,500.00	929,000,000.00	1,835,000,000.00	1,215,300,500.00+	188,806,161.60

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD 460 SOCIAL SERVICE INFORMATION						
HEAD: 460090201 SH						
MINISTRY OF INFORMATION						
Government Press	1	50,421,600.00	10,000,000.00	10,000,000.00	40,421,600.00-	19,866,489.33
Procurement of Video Production & Post Production	2	26,000,000.00	7,000,000.00	7,000,000.00	19,000,000.00-	
Procurement of Film Library Equipment	3		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Public Address System	4	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	3,000,000.00
Government Information Publications	5	25,840,000.00	60,000,000.00	170,000,000.00	144,160,000.00+	8,565,000.00
Procurement of Equipment that will take off in three Zonal Inf	6		9,000,000.00	9,000,000.00	9,000,000.00+	
Broadcasting Corporation of Abia State (BCA)	7	228,700,000.00	320,200,000.00	320,200,000.00	91,500,000.00+	50,000,000.00
Abia Newspapers & Pulishing Corporation	8	34,300,000.00	50,000,000.00	50,000,000.00	15,700,000.00+	14,500,000.00
Procurement of Photo Lab. Equip. & Equip. for Info. Dept.	9		12,000,000.00	12,000,000.00	12,000,000.00+	
Acquisition of Capital Assets	10		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Digital Vedio Studio Equipment	11		7,000,000.00	7,000,000.00	7,000,000.00+	
Construction of Archival Complex	12		15,000,000.00	15,000,000.00	15,000,000.00+	9,000,000.00
Government Publicity	14					26,875,000.00
Information Communication and Social Media	15	35,784,000.00		150,000,000.00	114,216,000.00+	
Total		409,045,600.00	520,200,000.00	780,200,000.00	371,154,400.00+	131,806,489.33
HEAD: 460090202 SH						
CULTURE AND TOURISM						
Development of Long Juju-Arochukwu	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction /Development of Azumini Blue River	2		90,000,000.00	90,000,000.00	90,000,000.00+	
Ugwu Abia Cultural Festival	3		35,000,000.00	35,000,000.00	35,000,000.00+	
Construction of Cultural Complex	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Arts and Culture	5		20,000,000.00	20,000,000.00	20,000,000.00+	
Abia State Tourism Board	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Tourism Resort Amakama	7		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			235,000,000.00	235,000,000.00	235,000,000.00+	
TOTAL : HEAD 460 INFORMANTION		409,045,600.00	755,200,000.00	1,015,200,000.00	606,154,400.00+	131,806,489.33

HEAD: 461 - SPORT
HEAD: 461090201 SH

Construction of Standard Stadium @ The State Capital Umuahia	1		800,000,000.00	800,000,000.00	800,000,000.00+	
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		15,000,000.00	15,000,000.00	15,000,000.00+	
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	23,000,000.00	100,000,000.00	100,000,000.00	77,000,000.00+	
Provision of Sports Equipmt for Sports Council	7		60,000,000.00	60,000,000.00	60,000,000.00+	
National Sports Festival	8	13,000,000.00	40,000,000.00	40,000,000.00	27,000,000.00+	
Establishment Football Academy	10		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of Office Block for Ministry	11		20,000,000.00	20,000,000.00	20,000,000.00+	
Construction of Office Block for O.U.K	12		25,000,000.00	25,000,000.00	25,000,000.00+	
Provision, Installation & Linking of Power Gen Set 300KVA	14		25,000,000.00	25,000,000.00	25,000,000.00+	
Construction & Installation of Electric Score Board @ Um T/S	15		30,000,000.00	30,000,000.00	30,000,000.00+	
Regrassing of Pitch/Drainage @ Enyimba Stadium	16	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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 SCHEDULE OF CAPITAL EXPENDITURE
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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Construction of Office Block @ Enyimba Statduim	17		30,000,000.00	30,000,000.00	30,000,000.00+	
Total		41,000,000.00	1,350,000,000.00	1,350,000,000.00	1,309,000,000.00+	3,500,000.00
HEAD: 461 - SOCIAL SERVICE YOUTH DEVELOPMENT						
HEAD:461090202 SH MIN OF YOUTH DEVELOPMENT						
Abia Youth Job Creation Project	1	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	
Construction of Youth Centre /Village Complex	2	59,860,000.00	50,000,000.00	50,000,000.00	9,860,000.00-	
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+	
Youth Micro Credit Scheme/Matching Set	5		10,000,000.00	10,000,000.00	10,000,000.00+	
Total		69,860,000.00	216,000,000.00	216,000,000.00	146,140,000.00+	
HEAD:461 SOCIAL SERVICE WOMEN AFFAIRS HEAD: 461090203 SH						
MINISTRY OF WOMEN AFFAIRS						
Aquisition 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		10,000,000.00	10,000,000.00	10,000,000.00+	
Rehabilitation of Aguiyi Ironsi Cenotaph	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Special Projects /Activities	5	76,300,000.00	60,000,000.00	60,000,000.00	16,300,000.00-	35,680,000.00
Consr. & Equipment of State Children Centre Umuahia and Aba	6	5,320,000.00	20,000,000.00	20,000,000.00	14,680,000.00+	
Total		81,620,000.00	115,000,000.00	115,000,000.00	33,380,000.00+	35,680,000.00
TOTAL : HEAD 461- SOCIAL DEVELPMENT		192,480,000.00	1,681,000,000.00	1,681,000,000.00	1,488,520,000.00+	39,180,000.00
HEAD: 452 ENVIRONMENT HEAD: 452090201 SH MINISTRY OF ENVIRONMENT						
Flood Control/Disilting Works General (Aba & Umuahia)	1	61,361,606.50	400,000,000.00	400,000,000.00	338,638,393.50+	56,000,000.00
Forest Development Protection, Regeneration & Afforestation	2	1,000,000.00	30,000,000.00	70,000,000.00	69,000,000.00+	
Urban Beautification & Green Belts	3	2,000,000.00	40,000,000.00	80,000,000.00	78,000,000.00+	11,120,000.00
Erosion Control (Gully Erosion in the State) Works Generally	4	3,000,000.00	600,000,000.00	600,000,000.00	597,000,000.00+	27,310,000.00
Procurement of Knapsack Sprayer and Fumigation	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia State Zoological Garden (Z00)	6		40,000,000.00	40,000,000.00	40,000,000.00+	
Re-Establishment of Forest Boundries	7		5,000,000.00	15,000,000.00	15,000,000.00+	
Integrated Waste/Polution Management	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of Sewage Function Machine (Vehicle)	9		35,000,000.00	35,000,000.00	35,000,000.00+	
TOTAL		67,361,606.50	1,165,000,000.00	1,255,000,000.00	1,187,638,393.50+	94,430,000.00

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011	
HEAD: 456 HOUSING AND URBAN DEVELOPMENT						
HEAD: 456090201						
MINISTRY OF HOUSING						
Construction of Abia State Secretariat Complex (Umuahia)	1	387,000,000.00	565,000,000.00	2,665,000,000.00	2,278,000,000.00+	519,056,000.00
Construction (Additional 4 in No) Duplex @ Commissioners Qtrs	2	43,500,000.00	20,000,000.00	20,000,000.00	23,500,000.00-	14,602,665.29
Construction/Maintenance of Public Buildings in the State	4	110,229,200.00	100,000,000.00	500,000,000.00	389,770,800.00+	196,350,311.38
Construction of Auditorium Complex @ ABSUTH Aba	5	90,200,000.00		290,880,000.00	200,680,000.00+	1,628,663.70
Abia State Housing and Property Development Corporation	6	10,500,000.00	900,000,000.00	900,000,000.00	889,500,000.00+	1,105,250.00
26 Legislative Building	7	21,523,126.00			21,523,126.00-	2,000,000.00
Rehabilitation of Abia State Liaison Office Lagos	8	16,400,000.00	50,000,000.00	50,000,000.00	33,600,000.00+	50,000,000.00
Rehabilitation of Enugu Lodge	9		50,000,000.00	-50,000,000.00	50,000,000.00+	
Amuba Housing Estate parcelation of Land and Provision of EI	10		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Duplex at Adelabu Estate	11		25,000,000.00	25,000,000.00	25,000,000.00+	
Provision of Security Posts and Standard Police Station at I	12		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of 200 Units of Bedroom Bungalow at New Isieke	13		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of 1000 Unit of 3 Bedroom bungalow in 3 Senator	14	26,220,000.00	100,000,000.00	100,000,000.00	73,780,000.00+	
Acquisition of Canopies, Chairs, Public Address System and V	15	3,200,000.00	10,000,000.00	10,000,000.00	6,800,000.00+	
Completion of Deputy Governor's Lodge	16	24,600,000.00	20,000,000.00	20,000,000.00	4,600,000.00-	
Construction of Ultra Modern Hall in the State Capital	17	337,000,000.00	733,000,000.00	1,600,451,000.00	1,263,451,000.00+	2,500,000.00
Construction of Ultra Modern Government House Complex	18	164,000,000.00	1,500,000,000.00	1,500,000,000.00	1,336,000,000.00+	
Construction of Medical Complex	19		125,000,000.00	125,000,000.00	125,000,000.00+	
Renovation of Abia House	20	106,600,000.00	60,000,000.00	170,000,000.00	63,400,000.00+	
Fencing of Customary Court of Appeal Premises	22			25,000,000.00	25,000,000.00+	
Abia State Library Board Headquarters Complex	23			1,300,000,000.00	1,300,000,000.00+	
Renovation of High Court Building Umuahia and Aba	24	20,000,000.00		1,000,000,000.00	980,000,000.00+	
Construction of Ministry of Justice Building	25	10,000,000.00		500,000,000.00	490,000,000.00+	
Construction of New B.C.A. Office Block	26	10,000,000.00		500,000,000.00	490,000,000.00+	
TOTAL: HOUSING & URBAN DEVELOPMENT		1,656,972,326.00	4,468,000,000.00	11,561,331,000.00	9,904,358,674.00+	1,065,453,027.96
HEAD: 462 - WATER RESOURCE & SUPPLY						
HEAD: 462090201						
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES						
Provision of Water Scheme to Various H/Estate in the State	1		120,000,000.00	120,000,000.00	120,000,000.00+	10,481,647.64
Procurement of Drilling Rig And Accessories	2		100,000,000.00	100,000,000.00	100,000,000.00+	500,000.00
Rehabilitation of Umuahia Old Water Scheme	3	5,000,000.00	50,000,000.00	50,000,000.00	45,000,000.00+	
Payment of Counterpart Fund (for Specific Water Proj In State	4		100,000,000.00	100,000,000.00	100,000,000.00+	1,000,000.00
Construction of New Water Scheme for Rural and Urban Dev.	5		150,000,000.00	150,000,000.00	150,000,000.00+	500,000.00
Procurement of Water Treatment Chemicals	6					16,200,000.00
Procurement of Pipes and Submersible Pumps World Bank	10					1,000,000.00
TOTAL		5,000,000.00	520,000,000.00	520,000,000.00	515,000,000.00+	29,681,647.64

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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
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+	
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+	
Rehabilitation of Umuopara Water Scheme	9		55,000,000.00	55,000,000.00	55,000,000.00+	
TOTAL:			934,000,000.00	934,000,000.00	934,000,000.00+	
HEAD: 463 SURVEY AND MAPPING						
HEAD: 463090201						
MINISTRY OF LANDS & SURVEY SH						
Procurement of Survey Tools and Other Equipments	1	4,500,000.00	50,000,000.00	50,000,000.00	45,500,000.00+	
Payment of Land Compensation for Crops and Economic Tress	2	46,519,795.00	228,000,000.00	228,000,000.00	181,480,205.00+	20,000,000.00
Parcellation/Implementation of Layouts	4	20,000,000.00	170,000,000.00	170,000,000.00	150,000,000.00+	
Provision of Accomodation and Further Security	5					11,000,000.00
Project Implementation Unit (PIU)	6		20,000,000.00	20,000,000.00	20,000,000.00+	
Digital Mapping of The State Master Plan	7		300,000,000.00	300,000,000.00	300,000,000.00+	
Acquisition and Compensation for 200h of Land at Aba	8	2,168,150.00	250,000,000.00	250,000,000.00	247,831,850.00+	
Total		73,187,945.00	1,018,000,000.00	1,018,000,000.00	944,812,055.00+	31,000,000.00
HEAD: 463090202						
MINISTRY OF PHY. PLANNING & URBAN RENEWAL SH						
Procurement of Grader	3		33,000,000.00	33,000,000.00	33,000,000.00+	
Procurement of Bulldozer	4		33,000,000.00	33,000,000.00	33,000,000.00+	
UCDA	6		20,000,000.00	20,000,000.00	20,000,000.00+	
Open Spaces Commisiion	7		30,000,000.00	30,000,000.00	30,000,000.00+	
Layout Implementation	9		150,000,000.00	150,000,000.00	150,000,000.00+	
Procurement of Public Address System	13		4,000,000.00	4,000,000.00	4,000,000.00+	
Procurement of Digital Video Camera	14		350,000.00	350,000.00	350,000.00+	
Hosting of Ministrys Website	18		2,000,000.00	2,000,000.00	2,000,000.00+	
Urban Renuwal Program	19		50,000,000.00	50,000,000.00	50,000,000.00+	
Master Plan For Aba, Umuahia and Ohafia	20		500,000,000.00	500,000,000.00	500,000,000.00+	
Annual Event (Stake holders Submit & World Habitat day)	21		8,000,000.00	8,000,000.00	8,000,000.00+	
Development Control	22		20,000,000.00	20,000,000.00	20,000,000.00+	
Total			850,350,000.00	850,350,000.00	850,350,000.00+	
TOTAL: HEAD 463 - SURVEY & MAPPING		73,187,945.00	1,868,350,000.00	1,868,350,000.00	1,795,162,055.00+	31,000,000.00

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Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 464 - ABIA STATE LEGISLATURE HEAD: 464090201					
ABIA STATE HOUSE OF ASSEMBLY					
Purchase of vehicles (Pool Cars for Abia H/Committee)	1		30,000,000.00	30,000,000.00	70,000,000.00
Construction Projects in 24 Constituency	2	249,000,000.00	500,000,000.00	500,000,000.00	
Construction of 30 Rooms Constituency Office Block	3		200,000,000.00	200,000,000.00	
Development Project/Acquisition of Capital Assets	4		200,000,000.00	200,000,000.00	23,000,000.00
Establishment of the Abia State House Service Commission	6		60,000,000.00	60,000,000.00	
Purchase of Office Furniture	7				
Lands Scaping of Abia State House of Assembly	8		12,000,000.00	12,000,000.00	10,000,000.00
Library Development for House of Assembly	9		5,000,000.00	5,000,000.00	
Provision of Digital Press	10		20,000,000.00	20,000,000.00	
Renovation of Office Block in Abia State House of Assembly	11		125,000,000.00	125,000,000.00	
Construction of Guest House @ Speaker's Resident	12		12,000,000.00	12,000,000.00	
Equipment of Medical Unit	13		5,000,000.00	5,000,000.00	
Purchase of 250KVA Gen Set	14		12,000,000.00	12,000,000.00	
Construction of 500 Capacity Auditorium	15		150,000,000.00	150,000,000.00	
Flood Control of Ring Road Around Abia State House of Assemb	16		186,000,000.00	186,000,000.00	
Total		249,000,000.00	1,517,000,000.00	1,517,000,000.00	103,000,000.00

TOTAL : HEAD464 - LEGISLATURE

HEAD: 465 GENERAL
ADMINISTRATION
HEAD 465090201

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
SH					
OFFICE OF THE EXECUTIVE GOVERNOR					
Acquisition of Capital Assets (Purch of Veh. & Other Assets)	1	697,440,046.00	5,000,000,000.00	5,000,000,000.00	512,441,276.72
Abia State Environment . Protection. Agency (ASEPA)	2	1,294,728,600.00	950,000,000.00	1,950,000,000.00	1,040,580,184.88
Development /Establishment & Installation of Biometrics	3				9,500,000.00
Government Publicity	4	60,820,000.00			74,620,000.00
Abia State Oil Producing Development Comm.(ASOPADEC)	5	40,000,000.00	1,000,000,000.00	1,000,000,000.00	
Abia State Agency for the Control of Adis (SACA)	6	186,541,862.41	52,000,000.00	52,000,000.00	
Abia State Phys. Plann. Infrast Dev. Fund	7		200,000,000.00	200,000,000.00	
TOTAL		2,279,530,508.41	7,202,000,000.00	8,202,000,000.00	1,637,141,461.60

HEAD:465 GENERAL
ADMINISTRATION
HEAD:465090202

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
SH					
DEPUTY GOVERNOR'S OFFICE					
Purchase of Gen Set	1		5,000,000.00	5,000,000.00	
Construction of Generator House	2		1,000,000.00	1,000,000.00	
Renovation of Office Complex	3		20,000,000.00	20,000,000.00	
Acquisition of Capital Assets	4		5,000,000.00	5,000,000.00	
Construction/Establishment of Inland Container Depot	7		350,000,000.00	350,000,000.00	37,517,853.21
Demolition of Old Timber Market	8	10,000,000.00		10,000,000.00	
TOTAL		10,000,000.00	381,000,000.00	391,000,000.00	37,517,853.21

HEAD:465 GENERAL
ADMINISTRATION

ABIA STATE GOVERNMENT OF NIGERIA
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Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD:465090204					
SH					
ABIA STATE PLANNING COMMISSION					
1		20,000,000.00	20,000,000.00	20,000,000.00+	
2	15,230,574.00	75,000,000.00	75,000,000.00	59,769,426.00+	14,549,420.00
3	39,265,221.00	60,000,000.00	60,000,000.00	20,734,779.00+	1,737,394.00
4		200,000,000.00	200,000,000.00	200,000,000.00+	5,000,000.00
5	15,000,000.00	35,000,000.00	35,000,000.00	20,000,000.00+	
6	674,125,388.27	1,200,000,000.00	1,200,000,000.00	525,874,611.73+	307,931,190.00
7		59,000,000.00	59,000,000.00	59,000,000.00+	
8		200,000,000.00	200,000,000.00	200,000,000.00+	
9	307,579,627.81	180,000,000.00	180,000,000.00	127,579,627.81-	200,334,284.75
10		60,000,000.00	60,000,000.00	60,000,000.00+	194,232,903.01
11		32,000,000.00	32,000,000.00	32,000,000.00+	
12		20,000,000.00	20,000,000.00	20,000,000.00+	
13		3,000,000.00	3,000,000.00	3,000,000.00+	
14		2,500,000.00	2,500,000.00	2,500,000.00+	
15		300,000,000.00	300,000,000.00	300,000,000.00+	
16		100,000,000.00	100,000,000.00	100,000,000.00+	
17		40,000,000.00	40,000,000.00	40,000,000.00+	
18		100,000,000.00	100,000,000.00	100,000,000.00+	
19		20,000,000.00	20,000,000.00	20,000,000.00+	
20		50,000,000.00	50,000,000.00	50,000,000.00+	
21		900,000,000.00	900,000,000.00	900,000,000.00+	
22		40,000,000.00	40,000,000.00	40,000,000.00+	
23		20,000,000.00	20,000,000.00	20,000,000.00+	
24	10,000,000.00	250,000,000.00	250,000,000.00	240,000,000.00+	
25		2,000,000.00	2,000,000.00	2,000,000.00+	
26		5,000,000.00	5,000,000.00	5,000,000.00+	
27		121,600,000.00	121,600,000.00	121,600,000.00+	15,000,000.00
28	277,777,780.00	966,037,600.00	966,037,600.00	688,259,820.00+	
29		2,000,000.00	2,000,000.00	2,000,000.00+	
30		8,650,000.00	8,650,000.00	8,650,000.00+	
31		500,000,000.00	500,000,000.00	500,000,000.00+	10,000,000.00
32		20,000,000.00	20,000,000.00	20,000,000.00+	
33		10,000,000.00	10,000,000.00	10,000,000.00+	
34		45,000,000.00	45,000,000.00	45,000,000.00+	
35		10,000,000.00	10,000,000.00	10,000,000.00+	
36		7,000,000.00	7,000,000.00	7,000,000.00+	
37		5,000,000.00	5,000,000.00	5,000,000.00+	
38		5,000,000.00	5,000,000.00	5,000,000.00+	
39		6,000,000.00	6,000,000.00	6,000,000.00+	1,000,000.00
41		750,000.00	750,000.00	750,000.00+	7,500,000.00
42		100,000,000.00	100,000,000.00	100,000,000.00+	
44		200,000,000.00	200,000,000.00	200,000,000.00+	
45		2,500,000.00	2,500,000.00	2,500,000.00+	
46		50,000,000.00	50,000,000.00	50,000,000.00+	
47		10,000,000.00	10,000,000.00	10,000,000.00+	
48		100,000,000.00	100,000,000.00	100,000,000.00+	
49		100,000,000.00	100,000,000.00	100,000,000.00+	
50		650,000,000.00	650,000,000.00	650,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
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	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
Root and Tuber Expansion Programme RTEP	51		20,000,000.00	20,000,000.00	20,000,000.00+	
National Programme on Food Security [NPFS]	52		10,000,000.00	10,000,000.00	10,000,000.00+	
TOTAL		1,338,978,591.08	6,848,037,600.00	6,848,037,600.00	5,509,059,008.92+	757,285,191.76

HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD:465090

		SH				
OFFICE OF THE S.S.G						
Acquisition of Capital Assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Completion of Exco Building Office Complex	3		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Lowcost Security & Emergency call Centre	4	298,430,500.00	25,000,000.00	25,000,000.00	273,430,500.00-	
TOTAL		298,430,500.00	130,000,000.00	130,000,000.00	168,430,500.00-	

HEAD:465 GENERAL
 ADMINISTRATION
 HEAD:465090205

		SH				
OFFICE OF THE HEAD OF SERVICE						
Acquisition Capital Assets	1	20,000,000.00	1,000,000.00	1,000,000.00	19,000,000.00-	20,000,000.00
Construction of New Office Building	2	20,000,000.00	45,000,000.00	45,000,000.00	25,000,000.00+	20,000,000.00
Construction of Drainage at the Office of the Head of Servc	3		5,500,000.00	5,500,000.00	5,500,000.00+	
Abia State Pension Board [Office Building]	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Procurement of [1 in No. coaster Bus & 1 in No. Double Cabin	5	5,698.00	16,000,000.00	16,000,000.00	15,994,302.00+	
TOTAL		40,005,698.00	72,500,000.00	72,500,000.00	32,494,302.00+	40,000,000.00

HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD: 465090206

		SH				
SPECIAL SERVICES BUREAU						
Purchase & Installation of Digitalized Radio Comm. Equipment	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+	
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+	

HEAD:465 GENERAL
 ADMINISTRATION
 HEAD:465090207

		SH				
BUREAU SERVICE OF WELFARE						
Housing Loan for Abia State Civil Servant	1		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Car loan to 500 Civil Servants	3		200,000,000.00	200,000,000.00	200,000,000.00+	
TOTAL			405,000,000.00	405,000,000.00	405,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD:465 GENERAL ADMINISTRATION HEAD: 465090208					
SH					
OFFICE OF THE ACCOUNTANT- GENERAL					
Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00
Computerization of & System Development					10,000,000.00
Furnishing of the Computer Rooms		1,000,000.00	1,000,000.00	1,000,000.00+	28,316,500.00
Reconstruction of Accountant General's Office		100,000,000.00	100,000,000.00	100,000,000.00+	
Development of the New International COA & Budget Modules	11,500,000.00	200,000,000.00	200,000,000.00	188,500,000.00+	
TOTAL	11,500,000.00	306,000,000.00	306,000,000.00	294,500,000.00+	41,816,500.00

HEAD:465 GENERAL ADMINISTRATION HEAD:465090209					
SH					
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	20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets	3	5,000,000.00	5,000,000.00	5,000,000.00+	
Law Reform & Review Commission	4	50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Public Prosecution Building	5	20,660,000.00	50,000,000.00	29,340,000.00+	10,000,000.00
TOTAL		20,660,000.00	130,000,000.00	109,340,000.00+	10,000,000.00

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090210					
SH					
MINISTRY OF WORKS					
Abia Transport Loan Scheme	1				664,590.00
TOTAL					664,590.00

HEAD:465 GENERAL ADMINISTRATION HEAD:465090211					
SH					
JUDICIAL SERVICE COMMISSION					
Construction of Office Complex for Judicial Service Comm. HQ	1	45,100,000.00	40,000,000.00	40,000,000.00	5,100,000.00-
Acquisition of Capital Assets	3		9,500,000.00	9,500,000.00	9,500,000.00+
TOTAL		45,100,000.00	49,500,000.00	49,500,000.00	4,400,000.00+

HEAD:465 GENERAL ADMINISTRATION HEAD:465090012					
SH					
JUDICIAL HIGH COURT					
Construction of New Library for Umuahia & Aba	2		35,000,000.00	35,000,000.00	35,000,000.00+
Renovation of Magistrate Court Building for Umuahia & Bende	3	20,000,000.00			20,000,000.00-
Construction of Court Hall at Aba High Court (4 in No)	5	549,700,000.00			549,700,000.00-
Construction of Court Hall for Chief Magistrate Court	6	70,000,000.00	33,400,000.00	33,400,000.00	36,600,000.00-
Landscaping of Court Umuahia & Aba	7		11,600,000.00	11,600,000.00	11,600,000.00+
TOTAL		639,700,000.00	80,000,000.00	80,000,000.00	559,700,000.00- 20,000,000.00

HEAD: 465 GENERAL
ADMINISTRATION

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD:465 GENERAL ADMINISTRATION HEAD: 465090208						
OFFICE OF THE ACCOUNTANT- GENERAL SH						
Acquisition of Capital Assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00
Computerization of & System Development	2					10,000,000.00
Furnishing of the Computer Rooms	3		1,000,000.00	1,000,000.00	1,000,000.00+	28,316,500.00
Reconstruction of Accountant General's Office	4		100,000,000.00	100,000,000.00	100,000,000.00+	
Development of the New International COA & Budget Modules	5	11,500,000.00	200,000,000.00	200,000,000.00	188,500,000.00+	
TOTAL		11,500,000.00	306,000,000.00	306,000,000.00	294,500,000.00+	41,816,500.00

HEAD:465 GENERAL ADMINISTRATION HEAD:465090209						
MINISTRY OF JUSTICE SH						
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		20,000,000.00	20,000,000.00	20,000,000.00+	
Acquisition of Capital Assets	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Law Reform & Review Commission	4		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Public Prosecution Building	5	20,660,000.00	50,000,000.00	50,000,000.00	29,340,000.00+	10,000,000.00
TOTAL		20,660,000.00	130,000,000.00	130,000,000.00	109,340,000.00+	10,000,000.00

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090210						
MINISTRY OF WORKS SH						
Abia Transport Loan Scheme	1					664,590.00
TOTAL						664,590.00

HEAD:465 GENERAL ADMINISTRATION HEAD:465090211						
JUDICIAL SERVICE COMMISSION SH						
Construction of Office Complex for Judicial Service Comm. HQ	1	45,100,000.00	40,000,000.00	40,000,000.00	5,100,000.00-	
Acquisition of Capital Assets	3		9,500,000.00	9,500,000.00	9,500,000.00+	
TOTAL		45,100,000.00	49,500,000.00	49,500,000.00	4,400,000.00+	

HEAD:465 GENERAL ADMINISTRATION HEAD:465090012						
JUDICIAL HIGH COURT SH						
Construction of New Library for Umuahia & Aba	2		35,000,000.00	35,000,000.00	35,000,000.00+	
Renovation of Magistrate Court Building for Umuahia & Bende	3	20,000,000.00			20,000,000.00-	20,000,000.00
Construction of Court Hall at Aba High Court (4 in No)	5	549,700,000.00			549,700,000.00-	
Construction of Court Hall for Chief Magistrate Court	6	70,000,000.00	33,400,000.00	33,400,000.00	36,600,000.00-	
Landscaping of Court Umuahia & Aba	7		11,600,000.00	11,600,000.00	11,600,000.00+	
TOTAL		639,700,000.00	80,000,000.00	80,000,000.00	559,700,000.00-	20,000,000.00

HEAD: 465 GENERAL
ADMINISTRATION

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 465090213					
JUDICIAL-CUSTOMARY COURT OF APPEAL					
3		3,000,000.00	3,000,000.00	3,000,000.00+	
4		3,000,000.00	3,000,000.00	3,000,000.00+	
5		6,000,000.00	6,000,000.00	6,000,000.00+	
TOTAL		12,000,000.00	12,000,000.00	12,000,000.00+	

**HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD: 465090214**

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
SH					
BOARD OF INTERNAL REVENUE					
1		30,000,000.00	30,000,000.00	30,000,000.00+	
3		1,800,000.00	1,800,000.00	1,800,000.00+	
5		3,000,000.00	3,000,000.00	3,000,000.00+	
6		9,000,000.00	9,000,000.00	9,000,000.00+	
7		1,500,000.00	1,500,000.00	1,500,000.00+	
8		3,000,000.00	3,000,000.00	3,000,000.00+	
TOTAL		48,300,000.00	48,300,000.00	48,300,000.00+	

**HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD: 465090215**

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
SH					
CIVIL SERVICE COMMISSION					
2		600,000.00	600,000.00	600,000.00+	
3		2,000,000.00	2,000,000.00	2,000,000.00+	
4		8,000,000.00	8,000,000.00	8,000,000.00+	
5		1,500,000.00	1,500,000.00	1,500,000.00+	
TOTAL		12,100,000.00	12,100,000.00	12,100,000.00+	

**HEAD: 465 GENERAL
 ADMINISTRATION
 HEAD: 465090216**

Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
SH					
MINISTRY OF LG & CHIEFTANCY AFFAIRS					
1		30,000,000.00	30,000,000.00	30,000,000.00+	
2		32,000,000.00	32,000,000.00	32,000,000.00+	
3		8,000,000.00	8,000,000.00	8,000,000.00+	
4		10,000,000.00	10,000,000.00	10,000,000.00+	
7		20,000,000.00	20,000,000.00	20,000,000.00+	
8		25,000,000.00	25,000,000.00	25,000,000.00+	
9		12,000,000.00	12,000,000.00	12,000,000.00+	
10		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL		142,000,000.00	142,000,000.00	142,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090217						
MINISTRY OF FINANCE SH						
Micro-Finance Loans Scheme	1		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Pool Betting and Control Board	2		4,000,000.00	4,000,000.00	4,000,000.00+	
Debt Management Offices	3		500,000,000.00	500,000,000.00	500,000,000.00+	
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+	
Acquisition of Capital Assets	6		100,000,000.00	100,000,000.00	100,000,000.00+	
Revenue Mobilization Expenses	7	436,864,234.26	1,000,000,000.00	1,000,000,000.00	563,135,765.74+	
Abia State Database to Boost IGR Collection	8			300,000,000.00	300,000,000.00+	
Abia State Public Service Staff Audit	9			200,000,000.00	200,000,000.00+	
Purchase of Vehicle Hilux van 1No	14					30,000,000.00
TOTAL		436,864,234.26	1,806,000,000.00	2,306,000,000.00	1,869,135,765.74+	30,000,000.00

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090219						
OFFICE OF THE STATE A.G SH						
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		9,000,000.00	9,000,000.00	9,000,000.00+	
TOTAL			65,000,000.00	65,000,000.00	65,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090220						
L.G SERVICE COMMISSION SH						
Construction of Office Block Umuahia	2		12,000,000.00	12,000,000.00	12,000,000.00+	
Purchase of 18 seater Bus	3		6,000,000.00	6,000,000.00	6,000,000.00+	
Toilet Block and other conveniences	4		12,000,000.00	12,000,000.00	12,000,000.00+	
Local Government Pension Board	5		498,000.00	498,000.00	498,000.00+	
TOTAL			30,498,000.00	30,498,000.00	30,498,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090221						
ABIA STATE INDEPENDENT ELEC. COMM. SH						
Acquisition of Capital Assets	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Office Complex at ABSIEC HQ.	2		70,000,000.00	70,000,000.00	70,000,000.00+	
TOTAL			80,000,000.00	80,000,000.00	80,000,000.00+	

HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090222						
OFFICE OF THE A.G LOCAL GOVT. SH						
Acquisition of Capital Assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Computer Net Working of Audit Offices	2		20,000,000.00	20,000,000.00	20,000,000.00+	
TOTAL			25,000,000.00	25,000,000.00	25,000,000.00+	

ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

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 Prepared by: Office Of The Accountant General

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090223						
MINISTRY OF PETROL & SOLID MINERAL						
SH						
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090225						
BUREAU OF ESTAB. TRAINING & PEN.						
Acquisition of Assets	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Computerization of Central Records	3		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			15,000,000.00	15,000,000.00	15,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090226						
BUREAU OF ADMINISTRATION						
Acquisition of Capital assets						
TOTAL	1		4,000,000.00	4,000,000.00	4,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090227						
BUREAU OF ECONOMIC AFFAIRS						
Acquisith of Capital Assets						
TOTAL	1		5,000,000.00	5,000,000.00	5,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090228						
BUREAU OF COMMON SERVICES						
Acquisition of Capital Assets						
TOTAL	1		2,000,000.00	2,000,000.00	2,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090229						
ABIA STATE LAISON OFFICE						
Acquisition of Capital Assets						
TOTAL	1		5,000,000.00	5,000,000.00	5,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090230						
BUREAU OF EXCO SECRETARIAT						
Acquisition of Capital Assets						
TOTAL	1		3,000,000.00	3,000,000.00	3,000,000.00+	

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ABIA STATE GOVERNMENT OF NIGERIA
 REPORT OF THE ACCOUNTANT GENERAL
 SCHEDULE OF CAPITAL EXPENDITURE
 FOR THE YEAR ENDED 31/12/2012

	Note	Actual 2012	Approved Budg 2012	Revised Budg 2012	Variance Amount	Actual 2011
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090231						
BUREAU OF TRAINING OFFICE OF HOS						
Acquisition of Capital Assets	1		5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			5,000,000.00	5,000,000.00	5,000,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090232						
BUREAU OF POLITICAL AFFAIRS						
Expansion of Office Block	1		1,000,000.00	1,000,000.00	1,000,000.00+	
Acquisition of Capital Assets	2		500,000.00	500,000.00	500,000.00+	
TOTAL			1,500,000.00	1,500,000.00	1,500,000.00+	
HEAD: 465 GENERAL ADMINISTRATION HEAD: 465090233						
BUREAU OF BUDGET						
ABIA STATE LIAISON OFFICE LAGOS HEAD : 465090230						
Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	
TOTAL			5,000,000.00	5,000,000.00	5,000,000.00+	
ABIA STATE LIAISON OFFICE ABUJA HEAD : 465090234						
Acquisition of Capital Assets			8,000,000.00	8,000,000.00	8,000,000.00+	
TOTAL			8,000,000.00	8,000,000.00	8,000,000.00+	
TOTAL GEN ADMIN		5,369,769,531.75	19,427,678,100.00	20,937,678,100.00	15,567,908,568.25+	2,677,425,596.61
TOTAL CAPITAL EXPENDITURE		24,922,890,927.51	71,120,328,100.00	87,088,249,100.00	62,165,358,172.49+	24,539,688,064.13

