



ABIA STATE OF NIGERIA

AUDIT REPORT 2008

**REPORT OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT
OF ABIA STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2008.**

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SECTION - INTRODUCTION

The Accounts of the Government of Abia State of Nigeria for the year ended 31st December 2008 have been examined under my direction as required by section 5(3) of the Audit Law (Cap 13 of the Laws of Eastern Nigeria 1963) as amended and adopted by Abia State Government and in accordance with section 125(2) of the constitution of the Federal Republic of Nigeria, 1999. I have certified the Accounts subject to the comments and observations contained in this Report.

2. **Submission of Accounts:** - As provided in section 5 (1) of the Audit Law (Cap 13) of the Laws of Eastern Nigeria 1963 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, 2008 were submitted to me on the 18th June, 2009. After audit preview and checks, the Financial Statements were returned to the Accountant-General for corrections of the observations noted on them. The amended Financial Statements were returned to me for verification and certification on the 29th July, 2009.
3. **Programme of Work:** - The audit programme of work for the year under review was drawn up to cover the audit inspection of all Government Ministries and Agencies operating in the State including their outstation offices, parastatals. The Reports of the audit inspection exercises have been issued to the appropriate authorities.
4. **Bank Reconciliation:** - The necessary Bank Reconciliation of all Government Bank Accounts operated within the year under review was not prepared by the Accountant-General. This issue has been the subject matter of a number of my Audit Reports. I have also held several discussions with the Accountant-General on the matter during which I emphasized the need for regular bank reconciliation of all Government Bank Accounts in compliance with the Financial Regulations and more so, in view of reports of sharp practices by some Banks. It is pertinent to still note that the preparation of Bank Reconciliation Statements is the responsibility of every Accounting Head of Government. Failure to do so should be seen as a serious dereliction of duty, which should attract adequate sanction.
5. **Direct Spending From Revenue Collection:** - In the Ministry of Land, Survey and Urban Planning, there is an Account kept there outside the consolidated Revenue Fund into which Development fees etc collected from allottees of State land are paid and payments made

there from, contrary to the provisions of section 120 (1) of the 1999 constitution of the Federal Republic of Nigeria.

In Ministry of Education also, what should normally form part of the consolidated Revenue Fund, that is, examination fees of various types are now collected and managed by the Examination Development Centre irrespective of the fact that the centre is not a legal creation. These public monies should be managed within the consolidated Revenue Fund through the Treasury control.

6. **Books of Accounts Kept:** - No proper cashbook was kept and no ledger accounts were kept for this Accounting year. The only books of accounts maintained by office of the Accountant-General for the 2008 fiscal year were daily expenditure lists and extracts of revenue collections from Bank statements. The cashbooks would usually contain such information as revenue received on the debit side and expenses incurred on the credit side, and both receipts and expenses are to be posted to their respective ledger accounts, but the Accountant-General did not record the accounting transactions as such. There were also instances where revenue deposits were made direct to the banks by ministries without receipts being issued and such deposits most of the time were not recorded in the cash register by the Accountant-General. It is very unusual and a mark of carelessness for the Accountant-General to adopt this unconventional accounting system of maintaining accounting books and records. However for proper and more effective means of recording accounting transactions of the State, the following should be considered.

- (i). All necessary accounts books should be put in place and properly posted.
- (ii). All revenue collected must have receipt issued for them and then entered both into the cashbooks and ledger accounts.
- (iii). All payments made must be supported by relevant vouchers properly approved and signed by responsible officers and then entered into both cash book and ledger accounts.

7. **Accounting For Grants:** - Grant is an item of capital receipts under the Capital Development Fund which is directly managed by the State Accountant-General in accordance with Finance (Control and Management) Law and the Funds Accounts Law. This enables the item to be brought into the State Annual Accounts and Financial Statements of the year of receipt. But it is observed in audit that Ministry of Health, Ministry of Education, Ministry of Agriculture and Abia State Planning Commission have over the years been receiving and managing Grants from Donor Agencies and Federal Government without any detailed

returns made to the office of Accountant-General and my office. This is a serious erosion of the provision of Funds law and practice especially with particular reference to the public sector financial management. However in order to ensure the effective management, accounting and audit of Grants received from now, there is need to prevail on these Ministries and others to send the detailed documents and records of the receipts and payments of such Grants to the office of the Accountant-General as well as to my office regularly as they are received.

SECTION II- ANNUAL FINANCIAL STATEMENTS

Revenue

8. The Abia State Government earned a total of ₦ 59,072,872,259.60 as revenue for 2008 financial year. The budgeted total revenue stood at ₦82,265,062,447.00. This shows that there is a short fall of ₦23,192,190,187.40 against the budgeted total revenue. The total revenue is classified into two categories as shown below: -

(a). **Recurrent Revenue:** - Actual Recurrent revenue collections during the 2008 fiscal year amounted to ₦48,564,677,986.02 and exceeded the estimated revenue of ₦45,893,593,000 by ₦2,671,084,986.02. Though, the total figure of the budget showed a positive variance yet the notes to the Accounts showed that various establishments recorded a significant negative variance as detailed below: -

Some Establishments With Significant Negative Variances In Earning and Sales

S/N	Establishment	Revised Budget	Actual Collection	Variance	% Variance
1.	Ministry of Information	3,050,000.00	25,000.00	3,025,000.00	99.2 %
2.	Ministry of Agriculture	5,590,000.00	365,000.00	5,225,000.00	93.5%
3.	Ministry of Environment	8,080,000.00	-	8,080,000.00	100%
4.	Abia State House of Assembly	500,000.00	-	500,000.00	100%
5.	Office of the Head of Service	5,350,000.00	701,017.60	4,648,982.40	86.9%
6.	Ministry of Housing	792,000.00	-	792,000.00	100%
7.	Office of the Deputy Governor	800,000.00	31,852.50	768,147.50	-

Some Establishment With Significant Negative Variances for Fines & Fees

S/N	Establishment	Revised Budget	Actual Collection	Variance	% Variance
1.	Ministry of Agriculture	25,525,000.00	374,800.00	25,150,200.00	98.5%
2.	Ministry of Commerce & Industry	241,530,000.00	34,267,349.00	207,262,651.00	85.8%
3.	Office of the Account-General	180,000,000.00	-	180,000,000.00	100%
4.	Ministry of Health	16,400,000.00	7,318,660.00	9,081,340.00	55.4%
5.	Ministry of Youth Development	104,250,000.00	180,600.00	104,069,400.00	99.8%
6.	Abia State Ind. Elect. Com	55,500,000.00	-	55,500,000.00	100%
7.	Ministry of Petroleum	174,000,000.00	470,250.00	173,529,750.00	99.72%
8.	Ministry of Coop & Poverty Reduction	29,830,000.00	1,175,687.00	28,654,313.00	99%
9.	Ministry of Land Survey & Urban Planning	125,000,000.00	98,618,418.67	26,381,581.33	21%
10.	Ministry of Environment	52,500,000.00	867,250.00	51,632,750.00	98%
11.	Civil Service Commission	500,000.00	-	500,000.00	100%
12.	Ministry of L.G. & Chieftaincy	5,150,000.00	416,885.50	4,733,114.50	91.9%
13.	Ministry of Sports	7,770,000.00	2,974,000.00	4,796,000.00	61.7%
14.	Local Govt. Service Comm.	2,020,000.00	-	2,020,000.00	100%
15.	Abia State Planning Com.	4,350,000.00	1,476,000.00	2,874,000.00	66%
16.	Judiciary Customary Court	8,000,000.00	1,416,070.00	6,583,930.00	82%
17.	Ministry of Science & Tech.	94,250.00	94,250.00	1,995,750.00	95.5%
18.	Ministry of Information	-	-	1,450,000.00	100%

From the above two Tables, it can be seen that the negative variances for Ministry of Environment, Abia House of Assembly, Ministry of Housing, Office of the Accountant-General, Abia State Independent Electoral Commission, Civil Service Commission, Local Government Service Commission and Ministry of Information, Culture and Tourism indicate that they have not remitted their revenue as required by Appropriation Law to the consolidated Revenue Fund. While the

revenue performance of some major Ministries such as Ministry of Agriculture, Ministry of Commerce and Industry, Ministry of Local Government & Chieftaincy Affairs and office of the Head of Service indicate serious shortfall of more than 80% despite the fact that they are major holders of the State assets.

However the notes to the Accounts also showed that various establishments listed below recorded significant positive variance in some revenue heads:-

Some Establishments With Significant Positive Variance

S/N	Establishment	Revised Budget	Actual Collection	Variance	% Variance
1.	Ministry of Education	Fine fees	21,315,000.00	41,808,100.00	20,493,100
2.	Ministry of Works & Transport	- do -	17,085,000.00	24,323,838.74	7,238,838.74
3.	Board of Internal Revenue	- do -	71,000,00.00	215,133,237.03	144,133,237.03
4.	Judiciary High Court	- do -	38,000,000.00	87,911,548.52	49,911,548.52
5.	Ministry of Justice	Earnings & Sales	300,000.00	824,710.00	524,710.00
6.	Ministry of Housing	Rent on Govt. Property	-	28,458,800.00	28,458,800.00

(b). **Capital Receipts:** - During the year under review the Financial Statement revealed that the actual capital receipts stood at ₦10,508,194,273.58, while the budgeted figure was ₦36,371,469,447.00. This indicates a negative variance of ₦25,863,275,173.42 as detailed below:-

S/N	Descriptions	Revised Budget	Actual Collection	Under	Excess
1.	Value Added Tax	10,000,000,000.00	4,251,031,914.46	5,748,968,085.54	
2.	Transfer from CRF	25,376,066,148.00	1,300,814,998.28	24,075,333,296.72	
3.	Internal Loans	-	4,856,514,336.81	-	4,856,514,336.86
4.	Grants	995,321,152.00	133,381,959.17	861,939,192.83	

The above analysis shows that the budget has not performed well. It also shows that the capital projects for the year were to a large extent financed by Internal loans, value Added Tax and Grants. This suggests

that the entire statutory allocation and internally generated revenue received during the year were almost used up to finance recurrent expenditure.

EXPENDITURE

9. The total actual expenditure of Abia State Government for the year ended 31st December, 2008 was ₦57,234,399,864.25. This is against a budgeted figure of ₦67,657,978,868.00. Comparing the budgeted figure against the actual, it can be seen that there is a favourable variance of ₦10,423,579,003.75. It should be noted that the favourable variance is not in respect of all items of expenditure. For detailed analysis, the expenditure profile is categorized into two as follows: -

(a). **Recurrent Expenditure:** - During the year under review the Financial Statements revealed that the actual recurrent expenditure stood at ₦46,459,230,004.23, as against the budgeted figure of ₦35,998,198,669.00. This shows an overall negative variance of ₦10,461,031,335.23. The notes to the accounts showed that the negative variance reflected on budget was a result of over expenditure incurred mostly on overhead costs and public debt charges as shown below: -

S/N	Expenditure	Revised Budget	Actual Expenditure	Variance
1.	Overhead Costs	21136,735,455.00	21,505,198,352.10	368,462,890.10
2.	Public Debt Charges	130,000,000.00	9,966,130,444.17	9,836,130,444.17

The Accounts also disclosed that excess expenditures were made by fifteen (15) Ministries and Government Agencies as shown below. These Ministries should be prevailed upon to give the details of and reasons for such unauthorized expenditure, and adequate sanctions brought against them.

SCHEDULE OF PERSONNEL / OVERHEAD COSTS

S/N	Names of Ministries/Departments	Authorized expenditure	Actual expenditure	Excess expenditure	Savings	Remarks
1.	Govt. House Umuahia	12,396,803,299	10,276,343,530.86	-	2,120,459,768.20	
2.	Deputy Gov's Office	660,769,580.00	920,124,509.19	259,354,929.19	-	
3.	Planning Commission	192,046,880.00	107,025,346.22	-	85,021,533.78	
4.	Office of the SSG	57,599,490.00	518,505,066.02	460,905,596.02	-	

5.	Bureau of Economic	32,820,490.00	11,281,166.44	-	21,539,323.56
6.	Bureau of Political Affairs	41,909,360.00	23,052,463.32	-	18,856,896.68
7.	Bureau of Special Services	164,767,950.00	186,674,122.87	21,906,172.87	-
8.	Bureau of Exco Secretariat	34,620,380	8,334,702.59	-	25,685,677.41
9.	Liason Office Abuja	71,923,990	100,656,262.37	28,732,272.37	-
10.	Liason Office Lagos	55,865,000	63,055,399.21	7,190,399.21	-
11.	Office of the H.O.S	344,565,950	223,290,002.78	-	121,275,947.22
12.	Bureau of Establishment	41,753,660	40,246,328.91	-	1,507,331.09
13.	Bureau of Administration	59,739,750	38,037,755.25	-	21,701,994.75
14.	Bureau of Service Welfare	50,138,977	88,903,792.39	38,764,815.39	-
15.	Bureau of Common Service	39,439,890	93,598,500.87	54,158,610.87	-
16.	Ministry of Agriculture	633,318,570	355,811,291.10	-	277,507,278.90
17.	Ministry of Rural Coop and Poverty Reduction.	155,490,400	49,033,016.01	-	106,457,383.99
18.	Ministry of Commerce & Industry	169,874,210	113,286,307.81	-	56,587,902.19
19.	Ministry of Science & Tech.	80,031,110	53,741,748.85	-	26,289,361.15
20.	Ministry of Education	7,249,548,450	1,311,205,872.20	-	5,938,342,577.80
21.	Ministry of Finance	148,586,690	285,617,677.28	-	137,030,987.28
22.	Office of the Accountant-General	259,054,860	893,145,092.06	634,090,232.06	-
23.	Board of Internal Revenue	277,482,795	234,797,268.80	-	42,685,526.20
24.	Ministry of Health	2,093,170,440	515,527,853.70	-	1,577,642,586.30
25.	Ministry of Information	449,149,730	184,505,814.89	-	264,643,915.11
26.	Ministry of Justice	222,026,524	186,172,077.14	-	35,854,446.86
27.	Ministry of Lands & Survey	226,772,150	150,586,306.73	-	76,185,843.27
28.	Ministry of Local Govt. & Chieftaincy Affairs	78,138,000.00	79,928,097.77	1,790,097.77	-
29.	Ministry of Public Utilities	235,919,050	221,238,644.08	-	14,680,405.92
30.	Ministry Environment	376,362,290	582,246,555.66	205,884,265.66	-

31.	Ministry of Petroleum	53,806,445	104,143,241.31	50,336,796.31	-
32.	Ministry of Sports	2,089,650,240	391,832,963.41	-	1,697,817,276.59
33.	Ministry of Works & Transport	232,389,820	145,094,374.88	-	87,295,445.12
34.	Ministry of Housing	143,319,800.00	74,490,087.94	-	63,829,712.06
35.	Ministry of Women Affairs	92,493,705.00	251,335,635,637.16	158,841,932.16	-
36.	Ministry Youth Dev.	97,792,880	60,035,072.29	-	37,757,807.71
37.	Office of the State Auditor-General	71,232,033	50,560,454.46	-	20,671,578.54
38.	Office of the Local Govt Auditor-General.	30,272,200	31,764,584.21	1,492,384.21	-
39.	Civil Service Comm.	60,035,105	84,489,006.18	24,453,901.18	-
40.	Local Govt. Service Comm.	177,048,024	30,169,738.77	-	146,878,285.23
41.	Judicial Service Comm.	40,032,940	85,542,087.06	45,509,147.06	-
42.	House of Assembly	1,210,899,820	1,097,883,344.24	-	113,016,475.76
43.	Judiciary High Court	560,942,200	387,707,092.78	-	173,235,107.22
44.	Judiciary Customary Court	355,802,920	315,037,638.15	-	40,765,281.85
45.	ABSIEC, Umuahia	134,725,970	120,766,383.41	-	13,959,586.59
				1,993,411,552.33	

(b). **Capital Expenditure:** - The actual total capital expenditure in respect of 2008 fiscal year amounted to ₦10,775,169,860.02 as against a budgeted figure of ₦31,659,780,199.00. This shows a variance of ₦20,884,610,338.98. Though the variance appears favourable, but it shows that the budget was not implemented as required, an indicator of serious shortfall in capital development performance.

The worst indicator in terms of non-implementation is the Economic Sector as detailed in the notes to the accounts but summarised below: -

S/N	Description	Revised Budget	Actual Expenditure	Variance	% Variance
1.	Economic Sector	14,594,497,054	4,388,532,224.09	10,205,964,829.91	
2.	Social Service Sector	6,827,484,575.00	2,275,722,356.19	4,551,762,218.81	
3.	Regional Sector	4,731,007,570.00	1,262,654,296.63	3,468,353,273.37	

4.	General Admin Sector	5,506,791,000.00	2,848,260,983.11	2,658,530,016.89	
		31,659,780,199.00	10,641,787,880.85	20,884,610,338.98	

This indicates that less than 34% of the amount budgeted for capital expenditure was realised.

10. **INVESTMENTS:** - The investment profile of the state as reflected in the 2008 Financial Statement stood at ₦277,049,258.50 as the same figures held in investment in the previous year. This shows that the investments have been stagnant for the whole year without any evidence of appreciation of the shares.

11. **PUBLIC DEBT:** -The Statement of Assets and Liabilities indicated that the Public Debt stood at ₦ 19,617,439,768.31. This amount is very significant as it resulted in negative balance of assets. These liabilities show that the actual net asset balance is ₦1,081,682,242.01.

12. **INTERNAL LOANS:** - A close look at the Internal Loans on the 2008 Financial Statement reveals that Bank loans constituted the bulk of the total liabilities which stood at ₦12,427,514,336.81. This suggests that significant amount would be spent on interest charges that will be fluctuating. There is every need for liquidation of the loans and the interest savings there from used to prepare for any possible economic volatility especially the current world economic downturn.

SECTION III – ANNUAL REPORT PARAGRAPHS

(MINISTRIES AND NON-MINISTRIAL DEPARTMENTS)

Introduction:- Although this report deals mainly with the Accountant-General's Financial Statements for 2008 financial year, recent Audit Inspection reports on continuous Audit of Ministries and Non-Ministerial Departments are included in this part in order to bring this Annual Report as up to date as possible.

MINISTRY OF FINANCE

13. UNREMITTED DIVIDENDS:- During the examination of the Investment Register maintained by the Ministry of Finance Incorporated (MOFI) Umuahia, it was observed in audit that out of the sum of ₦77,518,549.11 received as dividends from the various companies in 2008 fiscal year, only the sum of ₦70,453,918.15 was remitted to the Office of Accountant-General, leaving unremitted balance of ₦7,064,630.96 in my inspection report No. MIN. P/II/16 of 11th August 2009 the Commissioner of Finance was requested to comment on this illegal retention of dividend revenue and to ensure immediate remittance of the sum of ₦7,064,630.96 to Accountant-General's Office. As at the time of writing this Report no reply had been received from the Ministry.

14. Unrecorded Share Certificates:- During audit inspection exercise, it was discovered that three share certificates from three companies were not recorded in the investment register nor listed in the schedule of equity investment maintained by Ministry of Finance Incorporated. The details of these unrecorded share certificates were brought to the attention of the Commissioner of Finance in my Inspection Report No MIN.P/II/16 of 11th August 2009 with a request for him to comment and ensure that the share certificates are entered into the relevant investment books and records. At the time of writing this Report no response had been received from the Ministry.

15. New Investments Not Brought To Accounts: - The amount of ₦39,239,997.46 was new investments made by Ministry of Finance Incorporated, Umuahia in 2008 fiscal year. These investments were not brought into the State Annual Account for 2008 fiscal year because no returns of such investments were made by the Ministry to the Office of Accountant-General. The details of these investments were conveyed to the Commissioner, Ministry of Finance in my Inspection Report No.

MIN.P/II/16 of 11th August 2009 with a request for him to comment and ensure that the documentary information of the investments are communicated to the Accountant-General. So far no response has been received.

16. Irregular Payment of Salary To Retired Officers:- The sum of ₦222,961.61 stood as salary irregularly paid to some staff of the Ministry after Official retirement. The details of this observation were communicated to the Permanent Secretary, Ministry of Finance vide my inspection report to recover it from the affected Officer's gratuity. No response had been received up to date.

17. Computerization of Board of Internal Revenue Headquarters and four others:- The sum of ₦22,000,000.00 stood as contract for the computerization of Board of Internal Revenue Headquarters, Pay Office Umuahia, Bende, Osisioma and Umuahia Sub-Treasuries awarded to TOP FAITH Computer No. 25 Ojike Street, Umuahia on payment Voucher No. MOF/CAP/01/2007 for ₦22,000,000 of 31st July, 2007 vide Authority No GHA/PL/HOS/S. 377/S.7/1/22 of 3rd July, 2007, has not been completed. Details of this observation were communicated to the Permanent Secretary, Ministry of Finance in my letter No MIN.II/VOL.II/130 dated 30th April, 2008 with a request for him to ensure that the contract be executed to its logical conclusion. At the time of writing this report no response had been received.

18. 5% With-Holding Tax Not Collected:- The sum of ₦1,100,000 represent 5% With-Holding Tax not collected from a contractor TOPFAITH Computers of 25 Ojike Street, Umuahia as detailed in my inspection Report MIN.II/VOL.II/130 dated 30th April, 2008 to the Permanent Secretary, Ministry of Finance with a request from him to ensure that the amount is recovered from the contractor. No response had been received.

19. Revenue Receipt Book Not Produced for Audit:- In my inspection report of April, 2008, I had given details of the Revenue receipt books which were not produced for my audit verification by the responsible officer at the Treasury Pay Office to the Commissioner, Ministry of Finance vide my letter MIN.II/4 23rd of April 2008 and had also requested that the missing receipt books be recovered from the officer in charge of the Pay Office and be forwarded for my verification. To date, no response has been received. The matter is kept in view.

20. **Outstanding Weekly Tax by Major Promoters:-** The sum of ₦7,445,000.00 stood as arrears of weekly Tax owed by major pools promoters for the period August 2005 to December 2006 against 24 pools promoters shown in my Report of January 2008. The details were communicated to the Commissioner of Finance but I had not been informed of any recovery as at the date of writing this report.

21. **Insufficiently Vouched Expenditure:-** Insufficiently vouched payment amounting to ₦3,549,370.08 were made by Sub-Treasury Ohafia for which no supporting details like the Pension Authorization letters were attached to authenticate the payment. The matter was communicated to the Commissioner of Finance in my inspection Report of 5th February 2008. His reaction had not been communicated to me at the date of this report.

22. **Unvouched Expenditure:-** Payments amounting to ₦39,800.00 were made without payment vouchers raised. The payments were not authorized. The details were duly communicated to the commissioner but no reply had been received. The matter is kept in view.

OFFICE OF THE ACCOUNTANT- GENERAL

23. **Insufficiently Vouched Payments:-** A total sum of ₦1,038,659,796.45 represents various payments made by the Accountant-General without the relevant bills, invoices or receipts attached to the various payment vouchers to authenticate the payments contrary to the Financial Regulations. In my Verification Report No MIN. II/6/I 95 of 11th August 2009, I requested the Accountant-General to comment and produce the relevant invoices bills and receipts or otherwise recover the amount involved from the payees. Her reply had not been received at the time of writing this Report.

24. **Failure To Collect Government Revenue:-** A total amount of ₦226,068,203.10 representing 3% security Fund was not deducted from various contract payments made by the Accountant-General. These observed lapses were brought to the notice of the Accountant-General in my Verification Reports No MIN.II/6/I/95 of 11th August 2009 with a request for an explanation and recovery of the amount from the various contractors. Her reply had not been received at the time of writing the Report.

25. **Unlodged Security Fund Collections:-** The sum of ₦61,861,375.91 representing 3% security Fund collections deducted

from Sunday payments made to contractors was not lodged into the Bank Account No. 7905430 maintained by the Fund with Inter Continental Bank PLC, Umuahia Branch contrary to the 3% Security Fund Law. The Accountant – General was requested in my Inspection Report No MIN. II/6/I 95 of 11th August, 2009 to explain her illegal retention of this revenue and to ensure prompt lodgement of the revenue collection into the Bank of the sum of N 61,861,375.91. The matter is kept in view.

26. Unproduced Share Certificates: - Records in the Ministry of Finance showed that the share certificates of 31 companies as listed in the schedule of Equity Investments maintained by Ministry of Finance Incorporated, Umuahia (MOFI) were sent to the Office of the Accountant-General for safe keeping but audit observation revealed that these share certificates could not be traced and presented for audit inspection. Details of this observation were furnished to the Accountant-General in my inspection Report No MIN. II/6/I/95 of 11th August 2009 requesting her to urgently trace and produce the share certificates for my audit action. But as at the time of writing this Report, no reply had been received from her.

27. Spurious Payment For Undisclosed Purpose: - A total amount of N20,000,000 out of the 3% security Fund collections in 2008 was given to one Mr. Darlington Kalu purportedly the coordinator of the security fund without any payment voucher and the relevant invoices, bills or receipts to authenticate the payments. Moreover, there was neither approval letter for this payment nor any signature of the payee to show that the amount was actually received by him. Under the circumstance therefore, it is not possible in audit to accept the payment as a charge to Government Fund. Details of these observations were communicated to the Accountant General in my Inspection Report No. MIN. II/6/I95 of 11th August 2009 requesting her to explain and recover the amount of N20,000,000 from the payee. No reply had been received at the time of writing this Report.

28. Payment Vouchers Not Posted Into Cash Books:- The sum of N468,988,854.53 represents payments made on various payment vouchers by the Accountant-General but were not posted into the various cash books. This resulted in the cashbook not being balanced and reconciled as a standard practice in accounting. The Accountant-General was through my Inspection Report No MIN.II/6/I95 of 11th August 2009 apprised with the observations and requested to explain

and to post the payment vouchers into the various cashbooks. Her reply had not been received at the time of writing this Report.

29. *Payments Above Amount On Payment Voucher:-* A total amount of ₦6,000,000 was over paid on payment voucher No TPV 49 and Departmental payment voucher No GH/OC/591/08 of 27th March 2008. The value on the payment voucher under reference was ₦4,000,000 but the value of the cheque issued in respect of the payment made on the payment voucher was ₦10,000,000 vide Bank PHB cheque No 14003762 of 30th April 2008. This observation was communicated to the Accountant-General in my Inspection Report No MIN.II/6/I95 of 11th August 2009 requesting her to explain and recover the sum of ₦6,000,000 from the payee. However at the time of writing this Report, no response had been received from her office.

MINISTRY OF COOPERATIVE AND POVERTY REDUCTION

30. *Over-Payment of Salary:* - A check on the salary records presented for audit exercise revealed that the sums of ₦20,340.25 and ₦958.21 were overpaid to Mr. Nwosu A.O and Uruakpa Uchenna respectively as a result of wrong placements. Details of this observation were communicated to the commissioner; Ministry of Coop & Poverty Reduction vide my letter No MIN. 24/32 of 28th March 2008 with a request to recover the sums jointly or severally from the officers concerned. No response had been received from him at the time of issuing this report.

31. *Irregular Payment of Salary:* - The sum of ₦21,424.67 was irregularly paid to some staff of this Ministry as wrong inclusions. Details of this report were communicated to the Hon. Commissioner, with a request for his comment and possible steps are taken to investigate and recover the irregular payments from the officers concerned, vide my inspection report No MIN.24/32 of 28th March 2008. At the time of writing this report no response had been received from him.

32. *Outstanding Audit and Supervision fees:* - The arrears of Audit and supervision fees totaling ₦690,641.00 were found to be outstanding against 94 co-operative societies in Ikwuano Local, Government Area. I had in my inspection Report No. GRN.5/47 of January 2008 requested the Hon. Commissioner to recover the amount and inform me accordingly. But no reply had been received from him up till the time of this Report.

DEPUTY GOVERNOR'S OFFICE

33. **Insufficiently Vouched Payments:** - The sum of ₦2,522,000.00 stood as insufficiently Vouched payments. Details of this report was communicated to the Deputy Chief of Staff, Deputy Governor's Office in my inspection report No. MIN. 2/43 of 21st April 2008 with a request for him to comment and ensure that steps are taken to produce the supporting documents to authenticate the payments or recover the sum of ₦2,522,000.00 from the officers who authorized and made the payments. No response had been received from him at the time of writing this report.

JUDICIARY CUSTOMARY COURT OF APPEAL

34. **Count Fine Not Accounted For:** - The sum of ₦7,000.00 being court Fines actually collected by the Registrar Customary Court Ugunwagbo and entered into the cash book was not accounted for as there was no evidence of lodgement presented. Details of this observation were communicated to the Chief Registrar Customary Court of Appeal, in my inspection report GSN. 22/1/9 dated 16th May, 2008 with a request to recover the amount from A.B.C. Onwunata Esq. At the time of writing this report no response had been received from him.

MINISTRY OF HOUSING AND URBAN DEVELOPMENT

35. **Salary Overpayment:** - The sum of N15,830.80 was overpaid to three members of staff of the Ministry of Housing and Urban Development between January and March 2006. This observation was communicated to the Honourable Commissioner of the Ministry in my report No. MIN.29/39 28th March 2008 with a request that the overpayment be recovered from the affected staff. As at the time of writing this report, no response has been received.

36. **Irregular Payment of Salary:-** A staff of the Ministry who retired from service was irregularly paid to the tune of ₦2,310,534.13 prior to his retirement. Evidence of this irregular payment was brought to the attention of the Commissioner, Ministry of Housing and Urban Development in my inspection report No. MIN.29/39 of 28th March, 2008 with a request for the sum to be recovered and the recovery particulars furnished to me. To date, no reply has been received.

ABIA STATE LAW REFORM AND REVIEW COMMISSION

37. **Withholding Tax and VAT:-** The sum of N1,500,000.00 due from a contract as withholding Tax (WHT) and Value Added Tax (VAT) was not remitted to the appropriate government agencies. Detailed evidence of this was brought to the attention of the chairman; Law Reform and Review Commission vide my letter No.33/5 on 23rd April 2008 with a request that the remittance be effected and the element particulars of remittance communicated to me. As at the time of writing this report, no response has been received.

38. **Pay-As-You-Earn Tax Not Remitted:-** Deductions made from staff salaries for the months of July to October, 2007 amounting to N556,855.00 were not remitted to the Board of Internal Revenue (BIR). I had, in my inspection report No.33/5 dated 23rd April, 2008, requested that the over due remittance be effected and the remittance particulars be furnished me. No reply has been received. The matter is kept in view.

MINISTRY OF JUSTICE

39. **Overpayment of Salary:-** The sum of N360,475.00 was overpaid to some staff of this Ministry between April 2007 and August 2007. The particular of this overpayment was communicated to the Commissioner for Justice and Attorney General in my inspection report No. MIN.16/II/356 of 28th March 2008. The Attorney General was also requested to recover the overpayment and to furnish me with the recovery details. As at the time of writing this report, no response has been received.

JUDICIARY HIGH COURT

40. **Court Deposit Not Accounted For:-** The sum of N112,990.00 being deposit actually collected and deposited for various court Judgments in favour of litigants was not presented during audit inspection by the Chief Magistrate Court Aba North. The details of this observation were communicated to the Chief Registrar, High Court of Justice vide my inspection report No. GAB 48/II dated 16th May, 2008 with a request to recover the sum from Mr. P.N.Nwagwu. At the time of writing this report, no response had been received.

41. Unaccounted Court Revenue: - Total Court Revenue of ₦247,050.00 actually collected by the officer in charge of High Court, Ohafia between March and October 2006 was unaccounted for. Detailed evidence of this was communicated to the Chief Registrar High Court, Umuahia in my inspection report No. GOH. 20/61 of April 2008 with the request that the sum be recovered and the recovery particular sent to me. To date, no reply has been got. The matter is kept in view.

MINISRTY OF AGRICULTURE

42. Irregular Payment of Salaries To Retired Officers: The examination of Personal Emolument records revealed irregular payments of salaries totaling ₦490,318.22 to retired officers of the Ministry of Agriculture as authenticated by their retirement Letters. Details of the irregular payments were brought to the notice of the Commissioner in my Audit Inspection Report No. MIN.14/214 of 13th February 2008 with a request for the recovery of the irregular payments. No comments had been received from him, at the time of writing this Report.

43. Irregular Payment of First 28 Days Traveling Allowance:- The sum of ₦345,800.00 was paid to some staff of Ministry of Agriculture, Umuahia while on transfer and in-service training contrary to Establishment circular. I had in my inspection Report No. MIN. 14/24 of 13th February 2008 requested the Commissioner to recover the amount and inform me accordingly. But no reply had been received from him at the time of writing this Report.

44. Irregular Payment of Travelling Allowance:- The sum of ₦220,000.00 was irregularly paid to sundry staff of the Ministry as traveling allowance while on Official duties considered from the fact that the trips were made on daily basis and did not attract night allowances. The details were communicated to the Commissioner in my inspection Report No. MIN.14/214 of 13th February 2008, but no definite reply has been received from him at the time of this Report.

45. Over-Payment Due to Wrong Casting: - On payment voucher No. 41/MOA/OC/06 of 21st April 2006, the sum of ₦207,605.00 was paid to ex-while Permanent Secretary instead of ₦174,105.00 resulting in an over-payment of ₦33,500.00 due to wrong casting of the sub-receipts attached to the voucher. This has been brought to the notice of the Hon. Commissioner vide my letter No. MIN.14/214 of 13th February 2008. His reply is still awaited at the time of this Report.

46. Contracts Paid for But not Executed: - The sum of N8,591,320.00 stood as value of contract awarded and aid for the supplies of stationeries to Ministry of Agriculture but were not supplied. This observation was brought to the notice of the Commissioner in my Audit Inspection Report No. MIN.14/214 of 13th February 2008 with a request for his comments and recovery of the sum in question. His comments had not been received at the time of this Report.

47. Abandoned Cocoa Farm Project:- A scrutiny of the records presented for and physical visit of the cocoa farm at Agbozu in Uzuakoli revealed the abandonment of the cocoa farm which could have improved the revenue generation of the State and put the state in the lime light as a coca producing state. This large acre of cocoa farm has only 20 Agricultural field attendants and this has made harvesting impossible. This observation was brought to the notice of the Honourable Commissioner vide my letter No. MIN.14/214 of 13th February 2008. The comments of the commissioner were still being awaited at the time of this Report.

SECTION IV- ACCOUNTS OF GOVERNMENT PARASTATALS

48. Accounts Not Submitted: - As at the time of this Report, the following Annual Accounts from the different parastatals hadS not been received in my Office for my review and comments: -

S/N	Name of Parastatals	Year of Accounts Not Submitted
1.	Secondary Education Management Board	2007 – 2008
2.	Broadcasting Corporation of Abia State	2008
3.	Abia State Universal Basic Education Board	2005 - 2008
4.	Abia State Tourism Board	2006 – 2008
5.	Abia State Transport Corporation	2008
6.	Abia State Housing Corporation	2007 – 2008
7.	Small Holder Oil Palm Project	2004 – 2008
8.	Abia State Council for Arts & Culture	2008
9.	Project Implementation Unit (PIU)	2005 – 2008
10.	Abia State Sports Council	2001 – 2008
11.	Abia State Water Board	2007 – 2008
12.	Abia State Agricultural Development Project	2008
13.	Abia State Staff Housing Loan Board	2003 – 2008
14.	Hospitals Management Board	2008
15.	Abia State University Uтуру	2008
16.	Abia State University Teaching Hospital	2008
17.	Local Government Pension Board	2007 – 2008
18.	Mass Literacy & Adult Education Programme	2006 – 2008
19.	Supervised Agric Loan Board	2000 – 2008
20.	Abia State Environmental Protection Agency	2006 – 2008
21.	Abia State Newspaper	2002 – 2008
22.	College of Education (Tech) Arochukwu	2008
23.	Abia State Pilgrim Welfare Board	2004 – 2008
24.	Metallurgical Complex Aba	2004 - 2008

25.	Enyimba Football Club	2005 – 2008
26.	Abia State Passenger Integrated Manifest Scheme	2004 –2008
27.	OUK Football Club	2006 – 2008
28.	Abia State Pension Board	2005 – 2008
29.	Abia Golden Chicken Ogwe	2003 – 2008

49. Government Operations Without Legal Backing: - There are certain public accounts operated in some Ministries and Extra-Ministerial Departments without any legal backing and such operations are contrary to the Finance (Control and Management) Law, the Funds Accounts Law, etc. These Laws require that any Government activity, autonomous or quasi-autonomous in its operations should be a creation of a law or legal instrument, which would provide guidelines for operations. The absence of such legal guidelines may give room for weakness in control, which might lead to abuses. In that connection a critical look at this matter should be given to the following cases.

S/N	Name of Operation	Monitoring Ministries
1.	Orji Uzor Kalu Free Medical Scheme	Ministry of Health
2.	Orji Uzor Kalu Transport Loan Scheme	Government House Umuahia
3.	Project Implementation Unit	Government House Umuahia
4.	Women Skills Acquisition Centre	Ministry of Women Affairs
5.	Rural Water Supply & Sanitation Agency	Office of the Secretary To the State Government
6.	State Emergency Management Agency	- do -
7.	Examination Development Centre	Ministry of Education
8.	State Scholarship Board	- do -
9.	Abia Agro Input Supply Company	Ministry of Agriculture
10.	Abia Cashew Company	- do -
11.	Abia State Oil Palm Project Development Company	- do -

In the light of the above, it is considered that in order to ensure the effective management, accounting and audit of these operations, Government should provide the enabling law or legal Instruments which should clearly spell out the objectives, general and specific guidelines on

their activities, reporting and audit, sources and use of funds, trustees and accounting requirement and procedures.

50. Revenue And Expenditure Returns From Parastatals: -The records in the Office of Accountant-General show that the following parastatals did not render detailed returns of their monthly revenue and expenditure in 2008 fiscal year to her office. Obviously this has a serious effect on the State Internally Generated Revenue, which is one of the parameters used in allocating funds to States from Federation Account Allocation Committee. It is imperative therefore, that the parastatals should be prevailed upon to comply with the policy of regular monthly returns of their revenue and expenditure to office of the Accountant-General.

S/N	Parastatal	Supervising Ministry
1.	Abia State Passengers Insurance manifest Scheme	Ministry of Works & Transport
2.	Abia Cashew Company	Ministry of Agriculture
3.	Umuahia Capital Development Authority	Ministry of Land, Survey & Urban Planning
4.	All the Seventeen LGA Town Planning Authorities	- do -
5.	Abia State Council For Arts & Culture	Ministry of Information & Culture
6.	Abia Golden Chicken, Ogwe	Ministry of Agriculture
7.	Abia State Newspaper Corporation	Ministry of Information & Culture
8.	Broadcasting Corporation of Abia State	- do -
9.	Abia State Tourism Board	- do -
10.	Abia State Small Holders Oil Project	Ministry of Agriculture
11.	Abia State Housing Corporation	Ministry of Housing
12.	Abia State Agricultural Development Programme	Ministry of Agriculture
13.	Abia State Sports Council	Ministry of Sports
14.	Enyimba Football Club	- do -
15.	Abia Comet Football Club	Ministry of Sports
16.	Abia Warrior Football Club	- do -
17.	OUK Football Club	- do -

18.	Abia State Water Board	Ministry of Public Utilities
19.	Open Spaces Development Commission	Ministry of Land, Survey & Urban Planning
20.	Project Implementation Unit	Government House Umuahia
21.	Abia State Oil Palm Project Development Company	Ministry of Agriculture
22.	Abia Agro Input Supply Company	- do -

51. Abia State Infrastructural Development Levy Fund: - The Final Accounts of this Fund since the Law came into effect on 6th September 1999 have not been submitted by the Accountant-General for my audit action. However, audit inspection exercise carried out showed that the Abia State Infrastructural Development Fund Account No 521/230455/110 in Guaranty Trust Bank Aba, was being operated without observing the provisions of the Abia State Infrastructural Development Fund Law 1999 and Funds Accounts Law. The inaction of the Accountant-General in preparing and submitting the Final Accounts of this Fund over the years should be addressed with the seriousness and promptness it deserves.

52. Accounts of Government Limited Liabilities Companies: - Further to paragraph 36 of my Annual Audit Report 2007, I am constrained to report that no Audited Accounts of the following Government Limited Liabilities Companies were submitted to me.

S/N	Name of Company	Outstanding Accounts	Supervising Ministry
1.	Abia Agric Tools Ltd, Aba	2000 – 2008	Ministry Commerce & Industry
2.	Abia Palm Oil Limited	2000 – 2008	Ministry of Agriculture
3.	Abrigade Mortgage Finance Co. Ltd	2000 – 2008	Ministry of Housing
4.	Abia Process Finance Ltd	2000 – 2008	Ministry of Finance
5.	Project Insurance Brokers Ltd	2000 – 2008	Ministry of Finance
6.	Abia Oil Palm Co. Ltd, Umuahia	2000 – 2008	Ministry of Agriculture
7.	International Glass Industries Ltd.	2000 – 2008	Ministry of Commerce & Industry

Therefore, the proper management and viability of the companies could not be established, neither could it be proved if the interest of Abia State Government is still protected in these companies.

53. Abia State Security Fund Account:- The Final Accounts for 2008 fiscal year of the Abia State Security Fund was not submitted by the Accountant –General for my audit action. This Fund established by Abia State 3% security Deduction Fund Law in 2007 is not being operated by the provisions of the Law according to audit observations. It is imperative therefore that the Accountant-General should comply with the provisions of the Law to prepare and submit the Annual Accounts of the Fund without further delay.

SECTION V – GENERAL

54. Staff And Establishment: - The staff strength of the Office of the Auditor-General in the year under review was 105 as categorized below:

Auditor Cadre	25
Executive cadre	27
Clerical Office Cadre	33
Others	20

Considering the increasing audit responsibilities shouldered by this Office, it will be necessary for additional staff to be recruited.

STAFF TRAINING

As contained in my previous reports, the need for the continuous training of the staff of the Office of Auditor-General need not be emphasized. Adequate and commensurate Training of staff is reflected on effective and efficient performance of their assigned duties / roles.

The Government in this regard, should as a matter of urgency consider the need for sustained efforts on staff training to enable them keep abreast with new concepts and developments.

Office Equipment And Transportation:- This Office is under-equipped with the necessary tools that will help her be at an optimal performance. The Office lacks vehicles for monitoring of projects in the state. It will be appreciated if the office is provided with HILUX VAN to enhance her operations.

Pensions And Gratuity: - In accordance with the Pensions Act, the pension papers of retiring public servants were scrutinized and certified by my Office. For the 2008 Fiscal year, my Office received a total of 626 case files of retirement, out of which 529 were treated and certified,

while 47 were still receiving attention at the time of issuing this Report.

55. ACKNOWLEDGEMENT: - May I use this opportunity to express my profound appreciation to the Executive Governor of Abia State for his relentless financial assistance to the office. I also extend my thanks to the entire staff of this Office for their sense of commitment and dedication to duty. The role of the Secretary to the State Government, The Head of Service, The Honourable Commissioners, Heads of Extra ministerial Departments, The Permanent Secretaries, Chief Executive of the Government Parastatals and their Staff have been quite supportive, for our onerous work during the period under review. I am hopeful that greater co-operation would be received from us all in the areas of responding promptly to Audit Queries and Reports, and all correspondences requiring your attention.

AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Abia State of Nigeria for the financial year ended 31st December, 2008 have been examined in accordance with section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria and section 5(3) of the Audit Law (Cap 13 of the Laws of Eastern Nigeria, 1963). 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 Statement 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 2008 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
17th August, 2009

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

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st December, 2008 and its operations for the year ended on the date.

The efforts of all officers of the Final Accounts Production Department, the Accounting Officers in the Pay Office Treasury Headquarters, Sub-Treasuries, Ministries and Parastatals are worthy of mention and recognition in the preparation of this report.

**MRS. B. A. ONYEMA
ACCOUNTANT-GENERAL
ABIA STATE**

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2008	Actual 2007
Cash Flow From Operations:		=N=	=N=
Receipts:			
Internally Generated Revenue	3	11,080,832,264.88	2,728,967,795.38
Grants/Subventions		133,381,979.17	*
VAT		4,217,482,959.32	2,500,819,524.53
Statutory Allocations		34,837,087,931.79	26,541,262,808.18
BTL Receipts	4	178,068,274.33	486,421,081.38
Revenue from Parastatals		2,468,689,515.02	1,409,496,386.73
Total Receipts		52,915,542,924.51	33,666,967,596.20
PAYMENTS:			
Personnel Emoluments:	5	12,415,111,436.10	* 10,220,030,894.29
OVERHEAD COSTS:			
Educational Services		4,462,986,385.23	2,814,483,614.92
Health Services		706,522,007.96	297,166,304.02
Agricultural Services		90,943,791.92	93,865,387.93
Transport Services		248,932,611.46	34,516,765.59
Others of General Nature	6	15,995,813,555.53	15,340,292,217.60
Consolidated Revenue Fund Char	7	1,594,261,101.62	2,889,468,292.32
Miscellaneous Expenses <i>BTL Payments</i>		978,528,670.24	443,231,503.88
Total Payments		36,493,099,560.06	32,133,054,980.55
Net Cash Flow from Operations		16,422,443,364.45	1,533,912,615.65
CASH FLOW FROM INVESTMENTS:			
Purchase/Construction of Assets	8	10,775,169,860.02	13,304,843,938.09
Net Cash Flow from Investment		10,775,169,860.02	13,304,843,938.09
CASH FLOW FROM FINANCING:			
Proceeds of Loans/Borrowings	9	4,856,514,336.81	11,071,000,000.00
Repayment of Loans		9,966,130,444.17	1,604,075,076.82
Net Cash Flow from Financing		(5,109,616,107.36)	9,466,924,923.18
Net Increase/(Decrease) in Cash		537,657,397.07	(2,304,006,399.26)
Opening Cash Balance		266,975,586.44	2,570,981,985.70
Closing Cash Balance	10	804,632,983.51	266,975,586.44

STATEMENT NO 2.
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2008 =N=	Actual 2007 =N=
Assets:			
Treasuries and Banks	10	804,632,983.51	266,975,586.44
Investments	11	277,049,258.50	277,049,258.50
Liability Over Asset	15	19,617,439,768.31	19,058,595,655.22
Total Assets		20,699,122,010.32	19,602,620,500.16
Public Funds:			
Consolidated Revenue Fund	16	804,632,983.51	0.00
Capital Development Fund	17	0.00	266,975,586.44
Total Public Funds		804,632,983.51	266,975,586.44
Liabilities:			
Internal Loans	19	12,427,514,336.81	11,071,000,000.00
Foreign Loans	20	7,466,974,690.00	8,264,644,913.72
Total Liabilities		19,894,486,026.81	19,335,644,913.72
Public Fund + Liabilities		20,699,122,010.32	19,602,620,500.16

STATEMENT NO 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 =N=	Actual 2007 =N=
Opening Balance (a)						2,570,981,985
Add: REVENUE (INCOME)						
Taxes (Direct and Indirect)	21	2,386,053,069.72	1,744,968,000.00	1,744,968,000.00	641,085,069.72+	1,677,360,737
Fines and Fees	22	530,209,057.86	1,197,729,000.00	1,197,729,000.00	667,519,942.14-	474,123,425
Licenses	23	62,158,475.29	138,330,000.00	138,330,000.00	76,171,524.71-	65,160,350
Earnings and Sales	24	21,484,319.10	41,966,000.00	41,966,000.00	20,481,680.90-	17,353,534
Rent on Government Property	25	41,351,709.04	102,600,000.00	102,600,000.00	61,248,290.96-	12,384,977
Interest Repayment & Dividends	26	70,453,918.15	100,000,000.00	100,000,000.00	29,546,081.85-	121,920,585
Miscellaneous	28	7,969,121,715.72	5,000,000.00	5,000,000.00	7,964,121,715.72+	360,664,178
Revenue from Parastatals		2,468,689,515.02			2,468,689,515.02+	1,409,496,386
Below the Line Receipts		178,068,274.33			178,068,274.33+	486,421,081
Statutory Allocation	30	34,837,087,931.79	42,563,000,000.00	42,563,000,000.00	7,725,912,068.21-	26,541,262,808
Total Revenue (Income) - (b)		48,564,677,986.02	45,893,593,000.00	45,893,593,000.00	2,671,084,986.02+	31,166,148,071
Total Funds Available (a + b)		48,564,677,986.02	45,893,593,000.00	45,893,593,000.00	2,671,084,986.02+	33,737,130,057
Less: EXPENDITURE						
Personnel Cost - Min/Parastatals	31	12,415,111,436.10	13,049,995,134.00	13,184,500,104.00	769,388,667.90+	10,220,030,894
Pension and Gratuities		1,497,312,341.41	1,530,000,000.00	1,530,000,000.00	32,687,658.59+	2,514,483,174
Statutory Office Holder Salary	32	96,948,760.21	16,963,110.00	16,963,110.00	79,985,650.21-	374,985,117
Overhead Costs - Min/Parastatals	33	21,505,198,352.10	9,522,718,090.00	21,136,735,455.00	368,462,890.10-	18,580,324,290
Public Debt Charges		9,966,130,444.17	130,000,000.00	130,000,000.00	9,836,130,444.17-	1,604,075,076
BTL Payment	34	978,528,367.24			978,528,367.24-	443,231,503
Total Expenditure		46,459,230,004.23	24,249,676,334.00	35,998,198,669.00	10,461,031,335.23-	33,737,130,057
Operating Fund B/4 Transfer		2,105,447,981.79	21,643,916,666.00	9,895,394,331.00	7,789,946,349.21-	
APPROPRIATION/TRANSFERS						
Capital Development Fund		1,300,814,998.28	11,397,066,147.00	11,397,066,147.00	11,397,066,147.00+	
Total Appropriations		1,300,814,998.28	11,397,066,147.00	11,397,066,147.00	11,397,066,147.00+	
Closing Balance		804,632,983.51	10,246,850,519.00	(1,501,671,816.00)	2,306,304,799.51+	

STATEMENT NO 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2008	Budget 2008	Revised Budget 08	Variance 2008	Actual 2007
Opening Balance		266,975,586.44			266,975,586.44+	
Add: Capital Receipts						
Value Added Tax		4,251,031,914.46	10,000,000,000.00	10,000,000,000.00	5,748,968,085.54-	2,500,819,524.53
Transfer from CRF		1,300,814,998.28	11,397,066,148.00	25,376,148,295.00	24,075,333,296.72-	
Internal Loans	36	4,856,514,336.81			4,856,514,336.81+	11,071,000,000.00
Grants	38	133,381,979.17	995,321,152.00	995,321,152.00	861,939,172.83-	
Total Capital Receipts		10,508,194,273.58	22,392,387,300.00	36,371,469,447.00	25,863,275,173.42-	13,571,819,524.53
Total Capital Funds Available		10,775,169,860.02	22,392,387,300.00	36,371,469,447.00	25,596,299,586.98-	13,571,819,524.53
Less: Capital Expenditure						
Economic Sector:						
Agriculture	40	194,440,938.00	1,449,494,330.00	1,449,494,330.00	1,255,053,392.00+	21,070,000.00
Livestock	41	1,373,000.00			1,373,000.00-	
Forestry	42		410,000,000.00	992,867,500.00	992,867,500.00+	22,310,925.53
Manufacturing	44	100,924,450.00	526,000,000.00	526,000,000.00	425,075,550.00+	160,190,813.00
Power (Electricity)	45	440,258,625.00	408,000,000.00	408,000,000.00	32,258,625.00-	1,278,863,506.87
Transport	47	3,651,535,211.09	7,990,000,000.00	11,218,135,224.00	7,566,600,012.91+	7,209,566,101.46
Total Capital Exp – Economic		4,388,532,224.09	10,783,494,330.00	14,594,497,054.00	10,205,964,829.91+	8,692,001,346.86
Social Service Sector:						
Education	48	816,606,200.00	2,368,000,000.00	2,542,859,575.00	1,726,253,375.00+	12,500,000.00
Health	49	1,182,564,555.44	2,497,000,000.00	2,497,000,000.00	1,314,435,444.56+	71,700,000.00
Information	50	196,387,686.00	83,625,000.00	83,625,000.00	112,762,686.00-	6,850,433.40
Social Dev. Youth & Sports	51	80,163,914.75	1,772,400,000.00	1,704,000,000.00	1,623,836,085.25+	387,367,118.80
Total Capital Exp – Social	γ	2,275,722,356.19	6,721,025,000.00	6,827,484,575.00	4,551,762,218.81+	478,417,552.20
Regional Sector:						
Water Supply	52	96,585,119.73	1,044,500,000.00	1,044,500,000.00	947,914,880.27+	246,357,116.99
Housing	54	1,166,069,176.90	1,918,000,000.00	3,686,507,570.00	2,520,438,393.10+	1,866,155,246.77
Total Capital Exp - Reg Dev		1,262,654,296.63	2,962,500,000.00	4,731,007,570.00	3,468,353,273.37+	2,112,512,363.76
General Administration Sector:	57					
Executive		2,777,582,983.11	3,418,275,000.00	3,953,307,000.00	1,175,724,016.89+	1,811,506,591.27
Legislature		70,000,000.00	1,146,000,000.00	1,146,000,000.00	1,076,000,000.00+	194,500,000.00
Judiciary		678,000.00	284,500,000.00	407,484,000.00	406,806,000.00+	15,906,084.00
Total Capital Exp – Admin	χ	2,848,260,983.11	4,848,775,000.00	5,506,791,000.00	2,658,530,016.89+	2,021,912,675.27
Total Capital Expenditure		10,775,169,860.02	25,315,794,330.00	31,659,780,199.00	20,884,610,338.98+	13,304,843,938.09
Closing Balance			(2,923,407,030.00)	4,711,689,248.00	4,711,689,240.00-	266,975,586.44

NOTES TO CASH FLOW STATEMENT

	Actual 2008	Actual 2007
NOTE 3 - INTERNALLY GENERATED REVENUE	=N=	=N=
Taxes	2,386,053,069.72	1,677,360,737.51
Fine and Fees	530,209,057.86	474,123,425.81
Licenses	62,158,475.29	65,160,356.00
Earnings and Sales	21,484,319.10	17,353,534.85
Rent on Government Property	41,351,709.04	12,384,977.22
Interest	70,453,918.15	121,920,585.60
Miscellaneous	7,969,121,715.72	360,664,178.39
Total	11,080,832,264.88	2,728,967,795.38
NOTE 4 - BTL RECEIPTS:		
Remittances within Abia State	62,996,610.20	
Abia – Federal		6,848.67
Trade Union Subscriptions	462,668.07	1,309,569.33
Nig. Union of Pensioners' Check off Syst	6,596,259.38	1,336,641.37
Local Government Pensions	92,244,554.72	41,394,194.17
Customary Courts Deposit		160,760.00
High Courts Deposit		10,870.00
Take-off Grant from Imo State Government		21,984.50
Abia Development Fund	2,968,321.97	
Recoveries - Vehicle Advance		25,000.00
Motor Cycle Loan Repayment	40,000.00	30,000.00
Nigerian Ports Authority Deposits	60,116.21	58,026,943.27
Value Added Tax Deduction	5,902,621.89	313,240,685.27
Withholding Tax Deduction	6,797,121.89	70,857,584.80
Total	178,068,274.33	486,421,081.38
NOTE 5 - PERSONNEL COST:		
Government House	476,377,871.50	340,271,512.17
Deputy Governor's Office	31,460,904.02	34,054,870.38
Abia State Planning Commission	60,887,109.60	52,406,893.03
Secretary to State Government	41,864,846.60	63,591,450.61
Bureau of Economic Affairs	7,496,078.44	
Bureau of Political Affairs	6,064,193.88	3,567,212.27
Bureau of Special Duties	129,079,967.59	113,514,694.66
Exco Secretariate	5,409,702.59	4,761,797.15
Liaison Office Abuja	36,616,278.87	37,014,764.61
Liaison Office Lagos	17,265,328.42	5,787,097.73
Office of the Head of Service	610,674,788.61	44,441,681.97
Bureau of Establish & Training	29,340,328.91	36,506,552.13
Bureau of Administration	32,375,370.25	33,840,532.69
Bureau of Service Welfare	32,771,364.39	28,269,454.41
Bureau of Common Services	35,237,531.20	28,130,586.90
Ministry of Agriculture	391,696,872.42	339,159,534.14
Ministry of Rural Development	44,643,016.01	79,918,047.50
Commerce & Industry	113,595,539.82	129,102,423.45
Ministry of Science & Tech.	45,562,323.34	42,495,152.32
Ministry of Education	5,488,285,029.41	4,193,636,715.47
Ministry of Finance	118,527,853.46	112,934,343.88
Office of Accountant General	79,016,493.72	21,841,628.85
Board of Internal Revenue	163,631,747.83	124,296,988.36
Ministry of Health	1,394,596,596.25	1,744,266,841.93
Min. of Inform Culture & Tour	341,640,098.05	287,288,059.36
Ministry of Justice	162,577,192.11	125,633,958.10
Min of Lands Survey & U/Dev	85,190,562.08	85,814,680.61
Min of Local Gov't & Chieftain	31,758,602.77	37,828,714.75
Min. of Public Util & Water	170,184,806.37	164,507,147.38
Ministry of Mineral & Coop.	130,297,434.35	94,782,459.38

	Actual 2008	Actual 2007
	=N=	=N=
Min of Petrol. & Solid Mineral	33,070,119.01	28,599,892.04
Ministry of Sports & Soc. Dev.	406,282,008.23	226,615,162.35
Ministry of Works & Transport	116,386,646.42	124,170,847.46
Min. of Housing & Urban Dev.	113,612,086.85	134,584,594.16
Ministry of Women Affairs	42,773,012.84	41,854,556.86
Ministry of Youths Development	42,841,269.49	33,231,515.10
Office of Auditor Gen. (State)	40,281,062.20	39,058,921.82
Office of Auditor Gen. (L/G)	28,664,584.21	26,918,635.82
Civil Service Commission	61,725,531.18	35,617,054.69
Local Gov't Service Comm.	31,569,738.77	12,801,890.59
Abia State House of Assembly	329,788,252.24	288,529,896.12
High Court	325,592,086.43	320,940,215.13
Customary Court of Appeal	303,722,513.29	278,220,226.27
Judicial Service Commission	76,792,087.06	30,005,109.81
Abia State Indep Elect. Comm.	85,886,568.01	189,216,579.88
Bureau of Budget	12,849,051.24	
Total	12,415,111,436.10	10,220,030,894.29
Note 6 - Overhead Costs		
Others of General Nature:		
Government House	10,027,488,544.92	8,567,347,994.83
Deputy Governor	888,663,605.17	495,311,722.04
Abia State Planning Commission	50,689,990.00	54,572,184.90
Office of Secretary to Gov't	485,433,594.65	286,337,099.51
Bureau of Economic Affairs	3,785,088.00	8,483,045.00
Bureau Political Affairs	16,988,269.44	48,081,000.00
Bureau of Special Duties	57,594,155.28	11,763,284.84
Exco Secretariate	3,525,000.00	25,390,000.00
Liaison Office Abuja	64,039,983.50	70,227,345.97
Liaison Office Lagos	45,790,070.79	9,641,815.00
Office of the Head of Service	348,649,204.36	190,874,308.80
Bureau of Establish & Training	10,906,000.00	30,726,367.64
Bureau of Administration	5,662,385.00	6,377,372.57
Bureau of Service Welfare	56,132,428.00	16,956,090.58
Bureau of Common Services	72,757,702.45	16,937,985.24
Ministry of Agriculture	90,943,791.92	93,865,387.93
Ministry of Rural Development	4,390,000.00	40,277,380.64
Ministry of Commerce & Ind.	15,281,427.03	68,448,427.68
Ministry of Science & Tech.	8,179,425.51	22,094,492.36
Ministry of Finance	173,859,473.82	113,206,923.40
Office of Accountant General	814,128,598.34	1,986,462,665.18
Board of Internal Revenue	71,165,520.97	71,730,466.28
Min. of Inform. Culture & Tour	65,786,005.39	492,589,595.29
Ministry of Justice	25,885,724.71	94,633,645.79
Min of Lands & Survey	75,477,572.67	69,714,471.84
Min of L/Gov't & Chieftain Aff	48,169,495.00	36,541,771.63
Min. of Public Util. & Water R	144,298,054.08	223,776,789.39
Ministry of Environment	451,949,121.31	427,973,787.90
Min. of Petrol & Solid Min Dev	71,073,122.30	16,647,790.98
Ministry of Sports & Soc Dev	334,026,666.60	355,439,650.00

	Actual 2008	Actual 2007
	=N=	=N=
Ministry of Works & Transport	28,707,728.46	34,516,765.59
Min. of Housing & Urban Dev.	27,870,737.05	88,163,777.58
Ministry of Women Affairs	209,162,624.32	63,614,795.00
Ministry of Youths Development	17,193,802.80	20,975,683.00
Office of State Auditor Gen.	10,279,392.26	9,019,440.72
Office of Auditor Gen - L/Govt	3,100,000.00	7,445,793.39
Civil Service Commission	22,763,475.00	21,589,814.58
Local Gov't Service Commission	24,600,000.00	35,054,100.00
Abia State House of Assembly	768,095,092.00	586,378,126.90
Judiciary - High Court	62,115,006.35	104,130,446.00
Customary Court of Appeal	11,315,124.86	7,921,918.85
Judicial Service Commission	8,750,000.00	9,760,000.00
Abia State Indep. Elect. Comm.	34,879,815.40	269,789,517.70
Bureau of Budget	17,987,000.00	3,500,000.00
Total	15,995,813,555.53	15,340,292,217.60
Note 7 - Consolidated Revenue Fund Charges		
Sal of Statutory Office Holder	96,948,760.21	374,985,117.43
Pension & Gratuities	1,497,312,341.41	2,514,483,174.89
Total	1,594,261,101.62	2,889,468,292.32
Note 8 - Purchase/Construction of Capital Assets		
Economic Development:		
Agriculture	194,440,938.00	21,070,000.00
Livestock	1,373,000.00	
Forestry		22,310,925.53
Manufacturing	100,924,450.00	160,190,813.00
Power (Electricity)	440,258,625.00	1,278,863,506.87
Transport	3,651,535,211.09	7,209,566,101.46
Sub-total: Economic Develop.	4,388,539,224.09	8,692,001,346.86
Social Sector Development:		
Education	816,606,200.00	12,500,000.00
Health	1,182,564,555.44	71,700,000.00
Information	196,387,686.00	6,850,433.40
Social and Youth Development	80,163,914.75	387,367,118.80
Sub-Total: Social Development	2,275,722,356.19	478,417,552.20
Regional & Urban Development:		
Water Supply	96,585,119.73	246,357,116.99
Housing	1,166,069,176.90	1,866,155,246.77
Sub-Total: Reg. & Urban Dev.	1,262,654,296.63	2,112,512,363.76
Administration:		
Executive	2,777,582,983.11	1,811,506,591.27
Legislature	70,000,000.00	194,500,000.00
Judiciary	678,000.00	15,906,084.00
Sub-Total: Administration	2,848,260,983.11	2,021,912,675.27
Grand Total	10,775,169,983.02	13,304,843,938.09
Note 9 - Proceeds of Loans and Borrowings:		
Internal Loans	4,856,514,336.81	11,071,000,000.00
Total	4,856,514,336.81	11,071,000,000.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2008	2007
	=N=	=N=
Note 10 - Treasuries & Banks		
Cash and Bank Balances:		
Bank PHB A/C (FAAC) - 033106000001		935,239,211.81
Bank PHB A/C - 033106000009	32,700,297.02	867,818.47
Bank PHB A/C - 033106000075	245,557,678.76	444,554,362.44
Bank PHB A/C - 033106000043	190,383.14	2,433,890.27
Bank PHB - Salary A/C - 033106000040		714,538,162.57
GT Bank (VAT) - A/C - 5900956110		6,368,278.88
Intercont. Bank A/C - 0079001000000787		6,989,738.06
UBA Plc A/C - 0060000349		45,362,443.22
Fin Bank Project Account 358430281701		185,078.19
Access Bank PLC 0720010000019	74,130,939.15	764,874.58
Access Bank PLC 0720010000020		52,157.50
Fidelity Bank 07050301000086	1,717,052.20	4,155,476.56
Oceanic Bank A/C - 1301008677		9,262,386.68
Oceanic Bank A/C - 1301005236		197,852,111.20
Afri Bank 172058661502		658,029.98
Diamond Bank A/C - 0392130000298		209,769.97
Stanbic 0200013361		434,698.72
FCMB A/C - 0782070339952001		265,915,339.97
Access Bank 0720010001292	91,864,971.85	5,203,508.88
Intercont. Bank A/C - 007900100000607	335,315,978.45	1,405,757.04
Access Bank 0200010003625		2,527,571.03
Diamond Bank A/C - 0392130000134		860,160.60
Liaison Office Abuja - Remittance Acct	1,605,278.14	11,714,954.48
TPO - Umuahia - Consolidated Cash Book	13,260,992.76	15,728,396.92
ST- Arochuku - Consolidated Cash Book	1,132.53	136,340.25
S.T Bende - Consolidated Cash Book	2,794.90	26,874.24
S.T Ikwuano - Consolidated Cash Book	7,257.14	7,257.14
ST Isuikwato - Consolidated Cash Book	127,808.69	10,294.87
ST - Isuochi - Consolidated Cash Book	123,938.65	26,443.54
ST Nkwoegwu - Consolidated Cash Book	11,734.92	10,694.72
ST Ohafia - Consolidated Cash Book	5,191.22	1,829,021.51
ST Okpuala - Consolidated Cash Book	384,790.84	538,282.41
ST Osioma - Consolidated Cash Book	330,587.20	330,587.41
ST Ukwa - Consolidated Cash Book	3,394,713.29	3,447,936.72
ST Umuahia - Consolidated Cash Book	3,836,611.51	2,201,556.04
ST Uturu - Consolidated Cash Book	3,918.71	11,003.50
ST Uzuakoli - Consolidated Cash Book	30,641.18	78,345.48
ST Igberere - Consolidated Cash Book	28,291.26	82,431.91
Sub-Total: Cash & Bank Bal.	804,632,983.51	266,975,586.44
Grand Total	804,632,983.51	266,975,586.44

	Actual 2008	Actual 2007
Note 11 - Investments	=N=	=N=
Emenite Company Limited	10,716,300.00	10,716,300.00
Access Bank Plc	49,999,930.00	49,999,930.00
FCMB	100,000,600.00	100,000,600.00
ANAMCO Nigeria Ltd Enugu	32,400.00	32,400.00
GCM Ltd Onitsha	6,807,289.50	6,807,289.50
Westminster Dredging Nig Ltd	364,579.00	364,579.00
Golden Guinea Breweries Umuahia	8,477,841.00	8,477,841.00
International Glass Industry Plc Aba	40,000,000.00	40,000,000.00
ALEX Inyishi Imo State	6,753,598.00	6,753,598.00
UNIC Insurance (Nig) Ltd	293,901.00	293,901.00
Nigerian Cement Co. Ltd Nkalagu	35,531,522.00	35,531,522.00
Aba Textile Mill Plc Aba	2,664,375.00	2,664,375.00
UAC of Nigeria Plc	48,262.50	48,262.50
Urban Dev. Bank Wuse - Abuja	7,705,998.00	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
Aluminum 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 Aluminum Co. Ltd	140,820.50	140,820.50
Mother Cat Overseas Ltd Lagos	40,800.00	40,800.00
Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
GLAXO (Evans Medical)	84,672.00	84,672.00
Imo Rubber Estate Ltd ,Nekede Owerre	1,920,000.00	1,920,000.00
Niger Construction Co. Ltd Lagos	408,000.00	408,000.00
Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
Total	277,049,258.50	277,049,258.50
Note 12 - Imprest & Advances		
Note 13 - Treasury Clearance		
Note 14 - Other Treasury		
Note 15 - Liability Over Asset		
Opening Balance	19,058,595,655.22	
Add/(Less) Net Movement		
Internal Loans	1,356,514,336.81	
External Loans	(4,388,532,287.09)	
Total	19,617,439,768.31	19,058,595,655.22
Note 16 - Consolidated Revenue Fund Accounts		
Opening Balance		2,570,981,985.70
Total Recurrent Revenues	48,564,677,986.02	31,166,148,071.67
Total Funds Available	48,564,677,986.02	33,737,130,057.37
Less: Recurrent Expenditure	(46,549,230,004.23)	(33,737,130,057.37)
Less: Transfers/Appropriations	(1,300,814,998.28)	
Closing Balance	804,632,983.51	

	Actual	Actual
	2008	2007
Note 17 - Capital Development Funds	=N=	=N=
Opening Balance	266,975,586.44	
Total Capital Receipts	10,508,194,273.58	13,571,819,524.53
Total Capital Funds Available	10,775,169,860.02	13,571,819,524.53
Less: Capital Expenditure:		
Economic Development	4,388,532,224.09	8,692,001,346.86
Social Development	2,275,722,356.19	478,417,552.20
Regional Development	1,262,654,296.63	2,112,512,363.76
Administration	2,848,260,983.11	2,021,912,675.27
Closing Balance		266,975,586.44
Note 18 - FGN Ext Loan On Lent to Abia State Gov't.		
Note 19 - Internal Loans		
PHB	10,856,514,336.81	9,500,000,000.00
FCMB	971,000,000.00	971,000,000.00
GTB	600,000,000.00	600,000,000.00
Total	12,427,514,336.81	11,071,000,000.00
Note 20 - Foreign Loans		
London Club	6 008 683 520.00	6 008 683 520.00
World Bank	1,458,291,170.00	2 255 961 393 .72
Total	7,466,974,690.00	8,264,644,913.72

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Note 21 - Taxes					
Ministry of Commerce & Ind.	48,765,575.00	52,068,000.00	52,068,000.00	3,302,425.00-	24,964,661.00
Board of Internal Revenue	2,337,287,494.72	1,692,900,000.00	1,692,900,000.00	644,387,494.72+	1,652,396,076.51
Total	2,386,053,069.72	1,744,968,000.00	1,744,968,000.00	641,085,069.72+	1,677,360,737.51
Note - 22 - Fines & Fees					
Min. of Inform Culture & Tour		1,450,000.00	1,450,000.00	1,450,000.00-	3,600.00
Office of the Head of Service	459,520.00	354,000.00	354,000.00	105,520.00+	153,600.00
Ministry of Agriculture	374,800.00	25,525,000.00	25,525,000.00	25,150,200.00-	4,381,100.00
Ministry of Commerce & Ind.	34,267,349.00	241,530,000.00	241,530,000.00	207,262,651.00-	8,166,090.00
Ministry of Education	41,808,100.00	21,315,000.00	21,315,000.00	20,493,100.00+	31,919,400.00
Office of Accountant General		180,000,000.00	180,000,000.00	180,000,000.00-	3,000.00
Ministry of Health	7,318,660.00	16,400,000.00	16,400,000.00	9,081,340.00-	4,775,520.00
Ministry of Justice	5,146,153.40	6,150,000.00	6,150,000.00	1,003,846.60-	3,863,391.15
Ministry of Works & Transport	24,323,838.74	17,085,000.00	17,085,000.00	7,238,838.74+	4,920,384.00
Bureau for Lands and Survey	98,618,418.67	125,000,000.00	125,000,000.00	26,381,581.33-	102,831,605.60
Ministry of Environment	867,250.00	52,500,000.00	52,500,000.00	51,632,750.00-	145,450.00
Office of State Auditor Gen	176,800.00	120,000.00	120,000.00	56,800.00+	203,952.25
Office of Auditor Gen - L/Govt	340,000.00	360,000.00	360,000.00	20,000.00-	340,000.00
Civil Service Commission		500,000.00	500,000.00	500,000.00-	72,500.00
Judicial Service Commission	201,000.00	300,000.00	300,000.00	99,000.00-	20,311.46
Board of Internal Revenue	215,133,237.03	71,000,000.00	71,000,000.00	144,133,237.03+	197,033,360.35
Office of the SSG	2,014,500.00	2,030,000.00	2,030,000.00	15,500.00-	1,030,750.00
Ministry of Women Affairs	60,140.00	1,100,000.00	1,100,000.00	1,039,860.00-	78,000.00
Min of Public Utilities & Water Res.	1,037,000.00	1,500,000.00	1,500,000.00	463,000.00-	50,000.00
Min for L.G & Chieftaincy Affairs	416,885.50	5,150,000.00	5,150,000.00	4,733,114.50-	229,000.00
Ministry of Sports & Soc. Dev.	2,974,000.00	7,770,000.00	7,770,000.00	4,796,000.00-	944,000.00
Abia State House of Assembly	318,000.00			318,000.00+	
Ministry of Youths Development	180,600.00	104,250,000.00	104,250,000.00	104,069,400.00-	112,600.00
Abia State Independence Elect. Comm		55,500,000.00	55,500,000.00	55,500,000.00-	82,098,000.00
Ministry of Housing & Urban D.	1,629,000.00	2,500,000.00	2,500,000.00	871,000.00-	1,573,095.00
Local Gov't Service Comm.		2,020,000.00	2,020,000.00	2,020,000.00-	812,250.00
Judiciary - High Court	87,911,548.52	38,000,000.00	38,000,000.00	49,911,548.52+	25,354,141.00
Abia State Planning Comm.	1,476,000.00	4,350,000.00	4,350,000.00	2,874,000.00-	
Judiciary Customary Court of A	1,416,070.00	8,000,000.00	8,000,000.00	6,583,930.00-	2,194,095.00
Min of Petrol & Solid Min. Dev	470,250.00	174,000,000.00	174,000,000.00	173,529,750.00-	408,000.00
Ministry of Rural Development	1,175,687.00	29,830,000.00	29,830,000.00	28,654,313.00-	397,230.00
Ministry of Science & Tech.	94,250.00	2,090,000.00	2,090,000.00	1,995,750.00-	9,000.00
Total	530,209,057.86	1,197,729,000.00	1,197,729,000.00	667,519,942.14-	474,123,425.81
Note 23 - Licenses					
Ministry of Environment		200,000.00	200,000.00	200,000.00-	154,250.00
Ministry of Health	681,000.00	3,500,000.00	3,500,000.00	2,819,000.00-	27,000.00
Min. of Lands & Survey	27,300.00	50,000.00	50,000.00	22,700.00-	52,543.00

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Board of Internal Revenue	61,450,175.29	129,270,000.00	129,270,000.00	67,819,824.71-	64,753,563.00
Min. of Local Gov't & Chief Affairs		160,000.00	160,000.00	160,000.00-	160,000.00
Ministry of Science & Technology		5,000,000.00	5,000,000.00	5,000,000.00-	13,000.00
Total	62,158,475.29	138,330,000.00	138,330,000.00	76,171,524.71-	65,160,356.00
Note 24 - Earnings & Sales					
Office of the Executive Govern	804,044.00	1,002,000.00	1,002,000.00	197,956.00-	334,509.35
Ministry of Inform Cult. & Tour.	25,000.00	3,050,000.00	3,050,000.00	3,025,000.00-	270,450.00
Office of the Deputy Governor	31,852.50	800,000.00	800,000.00	768,147.50-	269,841.50
Ministry of Agriculture	365,000.00	5,590,000.00	5,590,000.00	5,225,000.00-	253,460.00
Ministry of Education	400,000.00	300,000.00	300,000.00	100,000.00+	1,230,000.00
Ministry of Environment		8,080,000.00	8,080,000.00	8,080,000.00-	586,795.00
Ministry of Justice	824,710.00	300,000.00	300,000.00	524,710.00+	94,850.00
Ministry of Works & Transport					4,585,710.00
Min. Lands and Survey	25,300.00	100,000.00	100,000.00	74,700.00-	43,000.00
Board of Internal Revenue	18,307,395.00	16,000,000.00	16,000,000.00	2,307,395.00+	8,669,691.00
Abia House of Assembly		500,000.00	500,000.00	500,000.00-	
Office of the Head of Service	701,017.60	5,350,000.00	5,350,000.00	4,648,982.40-	1,015,228.00
Min. of Housing & Urban Dev		792,000.00	792,000.00	792,000.00-	
Min. of Science & Technology		100,000.00	100,000.00	100,000.00-	
Total	21,484,319.10	41,966,000.00	41,966,000.00	20,481,680.90-	17,353,534.85
Note 25 - Rent on Govt Property					
Ministry of Housing & Urban Dev	28,458,800.00			28,458,800.00+	244,500.00
Ministry of Lands & Survey	12,892,909.04	102,600,000.00	102,600,000.00	89,707,090.96-	12,140,477.22
Total	41,351,709.04	102,600,000.00	102,600,000.00	61,248,290.96-	12,384,977.22
Note 26 - Interest & Dividends					
Ministry of Finance	70,453,918.15	100,000,000.00	100,000,000.00	29,546,081.85-	121,920,585.60
Total	70,453,918.15	100,000,000.00	100,000,000.00	29,546,081.85-	121,920,585.60
Note - 27 Reimbursement					
Note 28 - Miscellaneous					
Office of the Head of Service	10,044.00			10,044.00+	
Ministry of Finance	7,964,946,260.45	5,000,000.00	5,000,000.00	7,959,946,260.45+	360,664,178.39
Off. of the Accountant General	4,165,411.27			4,165,411.27+	
Total	7,969,121,715.72	5,000,000.00	5,000,000.00	7,964,121,715.72+	360,664,178.39
Note 30- Statutory Allocation					
Off. the Accountant General	34,837,087,931.79	42,563,000,000.00	42,563,000,000.00	7,725,912,068.21-	26,541,262,808.18
Total	34,837,087,931.79	42,563,000,000.00	42,563,000,000.00	7,725,912,068.21-	26,541,262,808.18

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
Note 31 - Personnel Costs	=N=	=N=	=N=	=N=	=N=
Educational Services	5,488,285,029.41	7,090,793,820.00	7,056,793,820.00	1,568,508,790.59+	4,193,636,715.47
Health Services	1,394,596,596.25	1,978,063,430.00	1,978,063,430.00	583,466,177.58+	1,744,266,841.93
Agricultural Services	391,696,872.42	418,302,050.00	418,302,050.00	26,605,177.58 +	339,159,534.14
Others of General Nature:					
Government House	476,377,871.50	323,157,650.00	397,092,050.00	79,285,821.50-	340,271,512.17
Deputy Governor's Office	31,460,904.02	25,376,580.00	25,376,580.00	6,084,324.02-	34,054,870.38
Abia State Planning Commission	60,887,109.60	61,338,880.00	61,338,880.00	451,770.40+	52,406,893.03
Secretary to State Government	41,864,846.60	18,024,970.00	18,024,970.00	23,839,876.60-	63,591,450.61
Bureau of Economic Affairs	7,496,078.44	20,266,490.00	20,266,490.00	12,770,411.56+	
Bureau of Political Affairs	6,064,193.88	7,084,360.00	7,084,360.00	1,020,166.12+	3,567,212.27
Bureau of Special Service	129,079,967.59	15,506,450.00	15,506,450.00	113,573,517.59-	113,514,694.66
Exco Secretariate	5,409,702.59	4,837,380.00	4,837,380.00	572,322.59-	4,761,797.15
Liason Office Abuja	36,616,278.87	11,487,990.00	11,487,990.00	25,128,288.87-	37,014,764.61
Liason Office Lagos	17,265,328.42	11,487,990.00	11,487,990.00	5,777,338.42-	5,787,097.73
Head of Service	610,674,788.61	19,128,890.00	19,128,890.00	591,545,898.61-	44,441,681.97
Bureau of Estab Training & Pen	29,340,328.91	24,506,160.00	24,506,160.00	4,834,168.91-	36,506,552.13
Bureau of Administration	32,375,370.25	40,461,800.00	40,461,800.00	8,086,429.75+	33,840,532.69
Bureau of Service Welfare	32,771,364.39	21,583,490.00	21,583,490.00	11,187,874.39-	28,269,454.41
Bureau of Common Service	35,237,531.20	18,619,610.00	18,619,610.00	16,617,921.20-	28,130,586.90
Ministry of Rural Development	44,643,016.01	101,450,400.00	101,450,400.00	56,807,383.99+	79,918,047.50
Commerce and Industry	113,595,539.82	141,748,300.00	136,748,300.00	23,152,760.18+	129,102,423.45
Ministry of Science & Tech.	45,562,323.34	58,282,610.00	58,282,610.00	12,720,286.66+	42,495,152.32
Ministry of Finance	118,527,853.46	58,434,190.00	58,434,190.00	60,093,663.46-	112,934,343.88
Off. of the Accountant General	79,016,493.72	101,852,730.00	103,593,810.00	24,577,316.28+	21,841,628.85
Board of Internal Revenue	163,631,747.83	168,388,290.00	168,388,290.00	4,756,542.17+	124,296,988.36
Ministry of Info. Cul. & Tour.	341,640,098.05	399,429,230.00	399,429,230.00	57,789,131.95+	287,288,059.36
Ministry of Justice	162,577,192.11	100,885,520.00	100,885,520.00	61,691,672.11-	125,633,958.10
Min. of Lands & Survey Urb/Dev	85,190,562.08	87,913,650.00	87,913,650.00	2,723,087.92+	85,814,680.61
Min. of LG & Chieftaincy Affr.	31,758,602.77	52,223,000.00	7,400,000.00	24,358,602.77-	37,828,714.75
Min of Public Utility & Water	170,184,806.37	123,669,050.00	93,669,050.00	76,515,756.37-	164,507,147.38
Min. of Envi.Mineral & Coop.	130,297,434.35	84,740,290.00	84,740,290.00	45,557,144.35-	94,782,459.38
Min.of Petrol & Solid Mineral	33,070,119.01	22,028,945.00	22,028,945.00	11,041,174.01-	28,599,892.04
Min. of Sports & Social Dev.	406,282,008.23	177,956,740.00	177,956,740.00	228,325,268.23-	226,615,162.35
Min. of Works & Transport	116,386,646.42	125,673,800.00	125,673,800.00	9,287,153.58+	124,170,847.46
Min. of Housing & Urb Develop	113,612,086.85	125,542,270.00	125,542,270.00	11,930,183.15+	134,584,594.16
Min. of Women Affairs	42,773,012.84	36,502,435.00	36,502,435.00	6,270,577.84-	41,854,556.86
Min. of Youths Development	42,841,269.49	39,937,670.00	34,937,670.00	7,903,599.49-	33,231,515.10
Auditor General (State)	40,281,062.20	43,195,030.00	43,195,030.00	2,913,967.80+	39,058,921.82
Auditor General (Local Gov't)	28,664,584.21	23,875,700.00	23,875,700.00	4,788,884.21-	26,918,635.82
Civil Service Commission	61,725,531.18	32,458,100.00	32,458,100.00	29,267,431.18-	35,617,054.69
Local Gov't Service Commission	31,569,738.77	4,114,024.00	4,114,024.00	27,455,714.77-	12,801,890.59
Abia State House of Assembly	329,788,252.24	100,551,820.00	100,551,820.00	229,236,432.24-	288,529,896.12
High Court	325,592,086.43	249,990,210.00	427,642,700.00	102,050,613.57+	320,940,215.13
Customary Court of Appeal	303,722,513.29	332,225,920.00	332,225,920.00	28,503,406.71+	278,220,226.27

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Judicial Service Commission	76,792,087.06	26,110,440.00	26,110,440.00	50,681,647.06-	30,005,109.81
Abia State INEC	85,886,568.01	92,139,970.00	92,139,970.00	6,253,401.99+	189,216,579.88
Bureau of Budget	12,849,051.24	16,759,040.00	16,759,040.00	3,909,988.76+	
Total	12,415,111,436.10	13,049,995,134.00	13,184,500,104.00	769,388,667.90+	10,220,030,894.29
Note 32 - Statutory Office Hold.					
CRFC - Executive Governor	916,751.63	4,494,800.00	4,494,800.00	3,578,048.37+	245,825,094.59
CRFC - Deputy Governor		3,908,520.00	3,908,520.00	3,908,520.00+	38,202,798.09
CRFC - State Auditor General		1,002,170.00	1,002,170.00	1,002,170.00+	38,288,147.73
CRFC-Auditor General for Local Gov't	3,912,008.58	1,023,770.00	1,023,770.00	2,888,238.58-	27,786,991.11
CRFC - Members Civil Service Commission	7,320,000.00			7,320,000.00-	
CRFC -Chairman Local Gov't Service Comm.		6,533,850.00	6,533,850.00	6,533,850.00+	
CRFC - Chairman State Ind Elect. Comm	50,000,000.00			50,000,000.00-	
State Universal Basic Education	34,800,000.00			34,800,000.00-	24,882,085.91
Total	96,948,760.21	16,963,110.00	16,963,110.00	79,985,650.21-	374,985,117.43
Note 33 - Overhead Costs					
Educational Services	4,462,986,385.23	446,254,630.00	480,754,630.00	3,982,231,755.23-	2,814,483,614.92
Health Services	432,899,735.28	51,477,950.00	55,277,950.00	377,621,785.28-	198,486,366.57
Agricultural Services	90,943,791.92	399,816,520.00	399,816,520.00	308,872,728.08+	93,865,387.93
Others of General Nature:					
Government House	10,027,488,544.92	2,336,944,500.00	12,031,711,249.00	2,004,222,704.08+	8,567,347,994.83
Deputy Governor's Office	888,663,605.17	500,732,000.00	635,393,000.00	253,270,605.17-	495,311,722.04
Abia State Planning Commission	50,689,990.00	117,008,000.00	130,708,000.00	80,018,010.00+	54,572,184.90
Office of the SSG	485,433,594.65	195,574,500.00	195,574,500.00	289,859,094.65-	286,337,099.51
Bureau of Economic Affairs	3,785,088.00	12,554,000.00	12,554,000.00	8,768,912.00+	8,483,045.00
Bureau of Political Affairs	16,988,269.44	34,825,000.00	34,825,000.00	17,836,730.56+	48,081,000.00
Bureau of Special Services	57,594,155.28	149,261,500.00	149,261,500.00	91,667,344.72+	11,763,284.84
Exco Secretariat	3,525,000.00	29,783,000.00	29,783,000.00	26,258,000.00+	25,390,000.00
Abia State Liaison Off. Abuja	64,039,983.50	60,436,000.00	60,436,000.00	3,603,983.50-	70,227,345.97
Abia State Liaison Off. Lagos	45,790,070.79	32,077,010.00	44,377,010.00	1,413,060.79-	9,641,815.00
Head of Service	202,449,204.36	279,587,000.00	325,437,060.00	122,987,855.64+	190,874,308.80
Bureau of Establishment & Pension	10,906,000.00	15,997,500.00	17,247,500.00	6,341,500.00+	30,726,367.64
Bureau of Administration	5,662,385.00	15,477,950.00	19,277,950.00	13,615,565.00+	6,377,372.57
Bureau of Service Welfare	56,132,428.00	28,555,487.00	28,555,487.00	27,576,941.00-	16,956,090.58
Bureau of Common Service & Monit.	72,757,702.45	20,311,000.00	13,746,000.00	59,011,702.45-	16,937,985.24
Ministry of Rural Development	4,390,000.00	54,040,000.00	54,040,000.00	49,650,000.00+	40,277,380.64
Ministry of Commerce & Industry	15,281,427.03	31,625,910.00	36,625,910.00	21,344,482.97+	68,448,427.68
Ministry of Science & Technology	8,179,425.51	21,748,500.00	21,748,500.00	13,569,074.49+	22,094,492.36
Ministry of Finance	173,859,473.82	54,512,500.00	95,152,500.00	78,706,973.82-	113,206,923.40
Office of the Accountant Gen.	814,128,598.34	135,091,506.00	155,461,050.00	658,667,548.34-	1,986,462,665.18
Board of Internal Revenue	71,165,520.97	109,094,505.00	109,094,505.00	37,928,984.03+	71,730,466.28
Min of Info. Culture & Tourism	65,786,005.39	69,720,500.00	69,720,500.00	3,934,494.61+	492,589,595.29
Ministry of Justice	25,885,724.71	141,691,004.00	141,691,004.00	115,805,279.29+	94,633,645.79
Ministry of Lands & Survey	75,477,572.67	205,258,500.00	205,258,500.00	129,780,927.33+	79,714,471.84

	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 08 =N=	Variance 2008 =N=	Actual 2007 =N=
Min. for L.G. & Chieftaincy Affair	48,169,495.00	11,500,500.00	70,738,000.00	22,568,505.00+	36,541,771.
Min. of Publ Utility & Water Resource	144,298,054.08	196,250,000.00	226,250,000.00	81,951,945.92+	223,776,789.
Ministry of Environment	451,949,121.31	88,022,000.00	291,622,000.00	160,327,121.31-	427,973,787.
Min. of Petrol & Solid Mineral Dev	71,073,122.30	31,777,500.00	31,777,500.00	39,295,622.30-	16,647,790.
Min. of Sports & Social Dev.	661,913,422.80	1,529,993,500.00	2,652,693,500.00	1,990,780,077.20+	599,822,978.
Min. of Works & Transport	28,707,728.46	49,916,020.00	106,716,020.00	78,008,291.54+	34,516,765.
Min. of Housing & Urban Dev	27,870,737.05	54,177,530.00	56,177,530.00	28,306,792.95+	88,163,777.
Ministry of Women Affairs	209,162,624.32	57,341,270.00	58,491,270.00	150,671,354.32-	63,614,795.
Ministry of Youth Development	17,193,802.80	57,855,210.00	62,855,210.00	45,661,407.20+	20,975,683.
Auditor General (State)	10,279,392.26	28,037,003.00	28,037,003.00	17,757,610.74+	9,019,440.
Auditor General (Local Gov't)	3,100,000.00	6,396,500.00	6,396,500.00	3,296,500.00+	7,445,793.
Civil Service Commission	22,763,475.00	27,577,005.00	27,577,005.00	4,813,530.00+	21,589,814.
Local Government Service Comm.	24,600,000.00	332,934,000.00	332,934,000.00	308,334,000.00+	35,054,100.
Abia House of Assembly	768,095,092.00	1,110,348,000.00	1,110,348,000.00	342,252,908.00+	586,378,126.
Judiciary - High Court	62,115,006.35	70,299,500.00	133,299,500.00	71,184,493.65+	104,130,446.
Customary Court of Appeal	11,315,124.86	23,577,000.00	23,577,000.00	12,261,875.14+	7,921,918.
Judicial Service Commission	8,750,000.00	10,921,000.00	13,922,500.00	5,172,500.00+	9,760,000.
Abia State Independence Elect Comm.	34,879,815.40	42,586,000.00	42,586,000.00	7,706,184.60+	269,789,517.
Bureau of Budget	17,987,000.00	58,898,000.00	97,854,002.00	79,867,002.00+	3,500,000.
Total	21,505,198,352.10	9,522,718,090.00	21,136,735,455.00	368,462,897.10-	18,580,324,290.
NOTES 34: BTL Payment					
Abia - Delta					3,396.
Abia - Edo					11,411,407.
Abia - Enugu					3,358,094.
Abia - Kaduna					139,043.
Abia - Kwara					29,052.
Abia - Ondo					14,758.
Abia - Plateau					220,346.
Abia - Sokoto					67,965.
Trade Union Subscriptions	259,894,032.51			259,894,032.51-	40,903,603.
Nig. Union of Pensioners	7,000,631.63			7,000,631.63-	1,388,956.
Local Government Pensions	383,797,293.55			383,797,293.55-	36,828,466.
Customary Courts Deposit					26,370.
Proceeds from the IBB Tech Village Lunch					22,329.
Staff Housing Loan	3,947,732.36			3,947,732.36-	
Vehicle Refurbishing Loan - Interest	117,698.21			117,698.21-	
Motor Cycle Loan Repayment	444,473.58			444,473.58-	5,000.
Agric Loan	521,771.37			521,771.37-	
Nigerian Ports Authority Deposits	60,116.21			60,116.21-	11,314,812.
PAYE Remittance (BOIR)	2,157,328.36			2,157,328.36-	
Value Added Tax Remittance	268,708,773.55			268,708,773.55-	241,418,676.
Witholding Tax Remittance	51,878,818.91			51,878,818.91-	95,429,224.
Total	978,528,670.24			978,528,670.24-	443,231,503.

NOTES TO CAPITAL DEVELOPMENT FUND

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
Note 36 - Internal Loans	=N=	=N=	=N=	=N=	=N=
Loan from Commercial Banks	3,500,000,000.00			3,500,000,000.00+	11,071,000,000.00
Other Loans	1,356,514,336.81			1,356,514,336.81+	
Total	4,856,514,336.81			4,856,514,336.81+	11,071,000,000.00
Note 37 - External Loans					
Note 38 - Grants and Subventions					
Federal Government Grant		112,400,000.00	112,400,000.00	112,400,000.00-	
Other Grants		370,200,000.00	370,200,000.00	370,200,000.00-	
Federal Government Grant for UBE	51,200,000.00	502,721,152.00	502,721,152.00	451,521,152.00-	
Others	1,406,200.00			1,406,200.00+	
Grants from development Partners	34,650,489.17			34,650,489.17+	
UNICEF Programme	42,273,290.00			42,273,290.00+	
German Leprosy	2,145,000.00			2,145,000.00+	
World Bank Assited	1,707,000.00			1,707,000.00+	
Plot Development Fees		10,000,000.00	10,000,000.00	10,000,000.00-	
Total	133,381,979.17	995,321,152.00	995,321,152.00	861,939,172.83-	
Note 40 - Agriculture Dev					
Farmers Census	3,070,000.00	3,500,000.00	3,500,000.00	430,000.00+	1,300,000.00
Constr. of Office Block	13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	500,000.00
Procurement of 4 Wheels - Veh. for Monit		25,000,000.00	25,000,000.00	25,000,000.00+	
Data Production & Publica. of Agro Stat		1,500,000.00	1,500,000.00	1,500,000.00+	
Publication of Agric News		1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00
Procure. of 1 Computer Set with a CD ROM		200,000.00	200,000.00	200,000.00+	1,000,000.00
Youth in Agric Proj. (State Wide Comm.)	103,000,000.00	160,000,000.00	160,000,000.00	57,000,000.00+	
Procurement of 4 Wheels - Veh. for Monit		5,000,000.00	5,000,000.00	5,000,000.00+	
Based Cassava/Maize Project		30,000,000.00	30,000,000.00	30,000,000.00+	
Community Based Rice Production Project		5,000,000.00	5,000,000.00	5,000,000.00+	
Citrus Seedlings Prod. Market Garden Pro		2,000,000.00	2,000,000.00	2,000,000.00+	2,070,000.00
Produc. of Indegenous Fruit Tree Seedlg		1,000,000.00	1,000,000.00	1,000,000.00+	
Child Care Centre		1,500,000.00	1,500,000.00	1,500,000.00+	
Rehab./Constr. of Ighere - Igwu Dam		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of 22nos Farm Tractors		25,000,000.00	25,000,000.00	25,000,000.00+	
Re-roofing of the Main. Block Vet. Serv.		8,000,000.00	8,000,000.00	8,000,000.00+	
Rehab./Gradng of 20km Agbozo U/koli		1,500,000.00	1,500,000.00	1,500,000.00+	15,000,000.00
Rehab./Gradng of 10km Lodu Ndume Garden		800,000.00	800,000.00	800,000.00+	
Rehab. of Access Road into Vet Clinic Obe		300,000.00	300,000.00	300,000.00+	
Procure. of Meterological Equipment		2,000,000.00	2,000,000.00	2,000,000.00+	
Estab. of Drug Revolving Scheme Vet Cliri		1,000,000.00	1,000,000.00	1,000,000.00+	
Nat. Anti Rabis Vaccination Campaign		1,000,000.00	1,000,000.00	1,000,000.00+	
Rehab. of the Dilapidated Vet Clinic Lab		5,000,000.00	5,000,000.00	5,000,000.00+	
Equipping the new Vet Clinic & Lab		1,000,000.00	1,000,000.00	1,000,000.00+	
Constr. of CBPP/PPR Campaign in the Stat		400,000.00	400,000.00	400,000.00+	
Constr. of an Inter State Cattle Ctrl	12,755,400.00	13,000,000.00	13,000,000.00	244,600.00+	
Constr. of Modern Slaughter House/Abattr		8,000,000.00	8,000,000.00	8,000,000.00+	
Prov. of Adequate Meat Inspection Equipm		500,000.00	500,000.00	500,000.00+	
Prov. of B/hole & Reticul.-Waterside Aba		1,500,000.00	1,500,000.00	1,500,000.00+	
Building of Poultry House & Installa. Oko		5,000,000.00	5,000,000.00	5,000,000.00+	
Estab. of Fish Hachery & Prod. of 5m Fish		15,000,000.00	15,000,000.00	15,000,000.00+	
Reh. of Delapidated Aba Z/Fisheries Cmplx		2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of Agrochemicals Materials	2,900,000.00	4,000,000.00	4,000,000.00	1,100,000.00+	
Raising of 1million Imprvd Oil Palm SEED		10,000,000.00	10,000,000.00	10,000,000.00+	
Raising of 1million Cocoa SEEDINGS	5,515,538.00	10,000,000.00	10,000,000.00	4,484,462.00+	
Slashing of Cocoa Estate (Agbazo)		2,000,000.00	2,000,000.00	2,000,000.00+	
Fumigation of Cocoa Estate (Agbazo)		500,000.00	500,000.00	500,000.00+	
Building of Cocoa Estate Farm House		3,000,000.00	3,000,000.00	3,000,000.00+	

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Plantain Banana Project		10,000,000.00	10,000,000.00	10,000,000.00+	
Micro Credit to 340 Abia Farmer- 17LGA.s		8,700,000.00	8,700,000.00	8,700,000.00+	
Pineapple Project		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr. of Desease Check point		5,000,000.00	5,000,000.00	5,000,000.00+	
Purch. of Ino 4wheel Drive Double Carbin		5,000,000.00	5,000,000.00	5,000,000.00+	
Constr/Equipping of Bird Guarantime		6,000,000.00	6,000,000.00	6,000,000.00+	
Purch of A Sony Digital Concorde		100,000.00	100,000.00	100,000.00+	
Purch of Decontamin. Sprayer/Chemicals		500,000.00	500,000.00	500,000.00+	
ADP	52,700,000.00	891,494,330.00	863,449,830.00	810,749,830.00+	
Abia Rubber/Prod. of Rubber & Pineapples		100,000,000.00	10,000,000.00	10,000,000.00+	
Abia Cashew	1,500,000.00	6,000,000.00	14,044,500.00	12,544,500.00+	
Abia Oil Palm Dev. Copany (ASOPADEC)		25,000,000.00	25,000,000.00	25,000,000.00+	
Revolving fund for Cocoa Dev Acti in the			15,000,000.00	15,000,000.00+	
Constr. of Modern Abattoir Ph1 & Phll @			95,000,000.00	95,000,000.00+	
Total	194,440,938.00	1,449,494,330.00	1,449,494,330.00	1,255,053,392.00+	21,070,000.00
Note 41 - Livestock Dev					
Youth In Agric Project	1,373,000.00			1,373,000.00-	
Total	1,373,000.00			1,373,000.00-	
Note 42 - Forestry Dev					
Erosion/Flood Control Work General		320,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00
Forest Development Protection		40,000,000.00	20,000,000.00	20,000,000.00+	
Development of Disposal Sites		30,000,000.00	130,000,000.00	130,000,000.00+	
Acquisition of Capital Assets		20,000,000.00	5,000,000.00	5,000,000.00+	12,310,925.53
Urban Beautification and Green Belts			450,000,000.00	450,000,000.00+	
Prod.& Supply of 80 Pcs of Garbage Truck			99,157,500.00	99,157,500.00+	
Supl.of Roll-on-Roll of Special Garb Trk			188,710,000.00	188,710,000.00+	
Total		410,000,000.00	992,867,500.00	992,867,500.00+	22,310,925.53
Note 43 - Fisheries					
Note 44 - Manufacturing					
Metallurgical Complex Project Aba		100,000,000.00	100,000,000.00	100,000,000.00+	1,740,283.00
Capacity Buiding (Acquis.of Cap.Equ.for		21,000,000.00	21,000,000.00	21,000,000.00+	6,500,000.00
Industrial Development Project		8,000,000.00	8,000,000.00	8,000,000.00+	
Fund for Small Scale Industries (FUSSI)		5,000,000.00	5,000,000.00	5,000,000.00+	
Business Support/Information Centres		7,000,000.00	7,000,000.00	7,000,000.00+	
MSME (World Bank Assisted) Micro Fin Sup		7,000,000.00	7,000,000.00	7,000,000.00+	
Industrial Layout Ovom		10,000,000.00	10,000,000.00	10,000,000.00+	
Leather Carment Closter at Umukaika		5,000,000.00	5,000,000.00	5,000,000.00+	
Abia ICT Empowerment Project	100,924,450.00	200,000,000.00	200,000,000.00	99,075,550.00+	1,000,000.00
Construc. & Equiping of R & D Laboratory		34,000,000.00	34,000,000.00	34,000,000.00+	
Up-grading & Modernisation of Tech S.A.C		25,000,000.00	25,000,000.00	25,000,000.00+	
Acquisition of Capital Assets		4,000,000.00	4,000,000.00	4,000,000.00+	950,000.00
W. MAX Centre Project		100,000,000.00	100,000,000.00	100,000,000.00+	
Purchase of Shares					150,000,530.00
Total	100,924,450.00	526,000,000.00	526,000,000.00	425,075,550.00+	160,190,813.00
Note 45 - Power (Electricity)					
Improv. of Elec. Supply & Distri. to Sta	500,000.00	8,000,000.00	8,000,000.00	7,500,000.00+	769,391,514.56
Exten.of Elec. to (Communities) Rural El	60,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00-	81,491,442.22
Street Lightening/Fueling	285,758,625.00	360,000,000.00	300,000,000.00	14,241,375.00+	71,027,188.40
Connection of Water Scheme to PHCN		10,000,000.00	10,000,000.00	10,000,000.00+	174,124,550.00

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Purch.of Major Electrical Equipt.& Testg		2,000,000.00	2,000,000.00	2,000,000.00+	6,500,000.00
Purch. of HIAB Crane Vehicle/Equip. *		9,000,000.00	9,000,000.00	9,000,000.00+	85,597,739.65
Purch. of Transformers Conductors ETC	93,000,000.00			93,000,000.00-	42,183,187.50
Procure. of Pumps/Surface & Subinvisible					4,240,850.00
Building & Equipping of Laboratory		3,000,000.00	3,000,000.00	3,000,000.00+	
Geological Survey & Prod. of Geo. Maps		19,000,000.00	19,000,000.00	19,000,000.00+	3,087,500.00
Purchase of (2in No0 HiLux Van		4,000,000.00	4,000,000.00	4,000,000.00+	
Provision of Generating Pant		3,000,000.00	3,000,000.00	3,000,000.00+	
Rural Electrification	1,000,000.00			1,000,000.00-	41,219,534.54
Total	440,258,625.00	408,000,000.00	408,000,000.00	32,258,625.00-	1,278,863,506.87
Note 46 - Commerce and Finance					
Note 47 - Transport					
Constr. of Ozuabam Ndi Okereke Arochukwu		200,000,000.00	200,000,000.00	200,000,000.00+	4,796,291,370.40
Rehab. of Uratta /Crystal Park Road Aba	119,013,956.59	100,000,000.00	100,000,000.00	19,013,956.59-	38,500,000.00
Flood Control At Uratta Cystal Park Rd	203,000,000.00	100,000,000.00	100,000,000.00	103,000,000.00-	30,000,000.00
Rehab.of Aba Obohia Road Aba	180,000,000.00	50,000,000.00	50,000,000.00	130,000,000.00-	1,547,901,754.90
Aba Drainage System	714,009,996.31	800,000,000.00	800,000,000.00	335,990,003.69+	180,000,000.00
Construction of Umuode Road Extension		20,000,000.00	20,000,000.00	20,000,000.00+	10,613,000.00
Constr. of Nwachukwu St. Aba	40,300,000.00	20,000,000.00	20,000,000.00	20,300,000.00-	59,427,973.00
Constr. of St Eugene S/Heart & Uzoigwe		20,000,000.00	20,000,000.00	20,000,000.00+	100,000,000.00
Constr. of Eronwu Ukonu Robinson & etc	990,250,180.84	10,000,000.00	10,000,000.00	609,257,503.54-	12,439,750.00
Constr. of Ukwu Mango/Faulks Road Aba		50,000,000.00	50,000,000.00	50,000,000.00+	2,572,027.00
Constr.of Aloze Medicine Line Araria Ab		50,000,000.00	50,000,000.00	50,000,000.00+	112,105,763.80
Rehabilitation of Portharcourt	259,672,100.00	100,000,000.00	100,000,000.00	159,672,100.00-	
Rehabilitation of Umule-Umuocham Rd Aba		30,000,000.00	30,000,000.00	30,000,000.00+	
Eke Eziana-Osisankita Umuada Road		170,000,000.00	170,000,000.00	170,000,000.00+	
Cont.of Leru-Lomara Nneato Rd with Bridg		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Nkwoagu-Umuaku Road		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr of Leru-Ndiawa-Nwoagu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Rehab. of Umuchieze Old Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Cont. of Alayi Bende Ugwueke Road		30,000,000.00	30,000,000.00	30,000,000.00+	50,000,000.00
Pitching /Erosion Control Bende of Unuah		22,000,000.00	22,000,000.00	22,000,000.00+	
Constr of Igbere-Umuhu Ezechi Ugwu Bridg		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr.of Lohum Nkpa Enugu P/H Express R		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Igere Township Road		170,000,000.00	170,000,000.00	170,000,000.00+	
Constr. of Igbere-Ozuiem Bende Road		6,000,000.00	6,000,000.00	6,000,000.00+	
Amankalu - Alayi Road		40,000,000.00	40,000,000.00	40,000,000.00+	16,656,775.00
Constr.of Amankalu-Alayi Akoli Imenyi Rd		200,000,000.00	200,000,000.00	200,000,000.00+	5,000,000.00
Constr. of Deputy Gov. Lodge and L/Scapp		80,000,000.00	80,000,000.00	80,000,000.00+	
Cont. of Eketa-Eziala Road		70,000,000.00	70,000,000.00	70,000,000.00+	200,000,000.00
Constr. of Amangwu-Achara Ihechiowa Rd		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr.of Ngwaiyiekwe-Owo Asa Owo Ala Rd		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Mgboko - Itukpa	70,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00-	
Constr. of Ukwunwangwu/Achara Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr.of Umuokehi-Umuokoro-Ulonna Farm		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Abiriba Junction Etitama Nkp		200,000,000.00	200,000,000.00	200,000,000.00+	
Constr. of Okagwe-Ohafia Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Asaga-Amuke Amangwu Road		130,000,000.00	130,000,000.00	130,000,000.00+	
Constr. of Amaekpu Okagwe Road Ohafia		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of 2No. Roads in Abiriba T/ship		100,000,000.00	100,000,000.00	100,000,000.00+	
Umuokpara Ring Road	45,000,000.00	80,000,000.00	80,000,000.00	35,000,000.00+	2,557,687.36
Constr. of Ukpakiri Umuoru Umuogele Ntig		80,000,000.00	80,000,000.00	80,000,000.00+	10,500,000.00

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Costr of Ndi Iro Junc. Otodo-Awuoba-Uteb		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr of Mgboko Union Bark Rd (Okpu Umu		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Umuire Udide Agbo Emede Ibeku		80,000,000.00	80,000,000.00	80,000,000.00+	
Amaelu - Elughu Road Mkpuro Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Osaa Ogwezi (HollHill)		50,000,000.00	50,000,000.00	50,000,000.00+	
Ofeme Ring Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Umueke Egbeluowo Egbede Umuiyoro Umuag		50,000,000.00	50,000,000.00	50,000,000.00+	25,000,000.00
Umudike Amaoba-Ndoro Market	108,086,533.16	80,000,000.00	80,000,000.00	28,086,533.16-	10,000,000.00
Arungw-Osokwa Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Orieagalaba-Iferife-Umuogele		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Umuola Road Ogbor Hill Aba		50,000,000.00	50,000,000.00	50,000,000.00+	
Orieugba-amuzukwu Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Obum Ugwu Nkpa-Amaegbuato		80,000,000.00	80,000,000.00	80,000,000.00+	
Amauhe Umuokehi Abogiri Road		60,000,000.00	60,000,000.00	60,000,000.00+	
Amuda - Mbala Mman River Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Okwe Obuoha Umuenenike Iyiala		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of 3no Roads in Arochukwu Town		200,000,000.00	200,000,000.00	200,000,000.00+	
Constr.of Road N/wk at Naval Schl Owerri		40,000,000.00	40,000,000.00	40,000,000.00+	
Note 47 - Transport					
Constr. of Aba Obikabia Road		160,000,000.00	160,000,000.00	160,000,000.00+	
Erosion Control at Oguduasa Isuikvato		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Nunya-Ehiama Isuikvato		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of of Hanza-Ntigha Abala-Ibeme R		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Umuaro Umunkiri Umuanunu Akwe	525,351,361.90	80,000,000.00	80,000,000.00	445,351,361.90-	
Constr. of Aba Umuojima		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Umule Road Aba		41,000,000.00	41,000,000.00	41,000,000.00+	
Constr. of Ehimiri Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Nkata Amaeke Ibeku Road		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of 5 No. Umuahia Township Roads		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Afaraukwu Road	97,315,517.99	40,000,000.00	40,000,000.00	57,315,517.99-	
Constr. of Umuogba-Ekeoba		70,000,000.00	70,000,000.00	70,000,000.00+	
Constr. of Median/R. C. Lane Dividers et		100,000,000.00	100,000,000.00	100,000,000.00+	
Supply & Installa. of Interlocking Curbs		10,000,000.00	10,000,000.00	10,000,000.00+	
Road Reflective Signs & Road Marking		16,000,000.00	16,000,000.00	16,000,000.00+	
Rehabilitation of Ubakala Express Junctn	25,853,776.00	20,000,000.00	20,000,000.00	5,853,776.00-	
Constr. of Aba Ohauku Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Unity Gadrery		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr of Umuwoma Ndiakata Oloelu Boardr		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Amizi Ekebedi Road		40,000,000.00	40,000,000.00	40,000,000.00+	
Constr of Ariam-Usaka Ring Road		40,000,000.00	40,000,000.00	40,000,000.00+	
Constr. of Amawon Okporoenyi Road		40,000,000.00	40,000,000.00	40,000,000.00+	
Dualization of Assah Umuahia	200,000,000.00	200,000,000.00	200,000,000.00		
Constr. of Uratta Obokwe Ogwe Road		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr. of Umuaro-Nenu Amachi Umunkpeyi		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr. of Umugo-Ugwunagbo HQ		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Elder Mrs Uzor Kalu Road		80,000,000.00	80,000,000.00	80,000,000.00+	
Waste Recycling Plant Road. Akpa Mbato		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr.of Link Rd Frm Golden Guinea-Link		30,000,000.00	30,000,000.00	30,000,000.00+	
Rehab of A Line Ariaria Market Aba		80,000,000.00	80,000,000.00	80,000,000.00+	
Road Maintenance in Umuahia	60,306,788.30	50,000,000.00	50,000,000.00	10,306,788.30-	
Erosion Ctrl on State Highway Procurem.	13,375,000.00	50,000,000.00	50,000,000.00	36,625,000.00+	
Procuremet of Fire Fighting Equipments		150,000,000.00	150,000,000.00	150,000,000.00+	
Constr. of Governors Parking Lot		8,000,000.00	8,000,000.00	8,000,000.00+	

	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 08 =N=	Variance 2008 =N=	Actual 2007 =N=
Constr.of Internal Roads in House of Ass		156,000,000.00	156,000,000.00	156,000,000.00+	
Humphrey Azubuike		51,000,000.00	51,000,000.00	51,000,000.00+	
Obomime Isu-Obieze Isu-Aba Isu Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Agbolori - Ugwuakuma Road		50,000,000.00	50,000,000.00	50,000,000.00+	
Constr. of Internal Roads in Abia HOAssem			155,000,000.00	155,000,000.00+	
Rehab. of Fieled Portion of Ngwa Rd Aba			50,592,000.00	50,592,000.00+	
Constr. of Elder Uzor Kalu Road Igbere			152,400,000.00	152,400,000.00+	
Constr./Reh. of 28 KM Aaba Obikubia Rd			200,000,000.00	200,000,000.00+	
Rehabilitation of 28 KM Aba Obikubia Road			150,000,000.00	150,000,000.00+	
Reh./Plot Holes Umuahia Ohafia Abiriba R			21,186,900.00	21,186,900.00+	
Asphalt Overby of Ibiam/Library of Aven			95,844,100.00	95,844,100.00+	
Repairs & Patching of Umule Road Abia			13,950,370.00	13,950,370.00+	
Repair/Reh. of Failed Portion of Obiohi			50,000,000.00	50,000,000.00+	
Repair/Reh. of Failed Portion of Obiohia			89,454,030.00	89,454,030.00+	
Constr. of Ahia - Isiama Afara Road			70,000,000.00	70,000,000.00+	
Constr. of 9KM Amaekpu Okagwe Road Ohafi			150,000,000.00	150,000,000.00+	
Constr.of Ikonne Street off Faulks Rd Ab			61,257,470.00	61,257,470.00+	
Constr. of Okwu Avenue off Faulks Rd Aba			65,323,040.00	65,323,040.00+	
Constr.of Concrete Coverd Drains Umuahia			42,768,945.00	42,768,945.00+	
Unity Garden Osisioma Ring Road Aba			205,000,000.00	205,000,000.00+	
Reh. of Azikiwe Road Milverton Avenue Ab			61,245,000.00	61,245,000.00+	
Reh. of U/cham/Umuechilegbu Rd Osisioma			47,766,000.00	47,766,000.00+	
Constr./Reh. of Ozuitem Street (by Niger			44,474,790.00	44,474,790.00+	
Constr./Reh. of Nkata Alike Umukabia Rd			244,000,000.00	244,000,000.00+	
Constr. of Ihechiowa Amuvi Arochukwu Rd			70,000,000.00	70,000,000.00+	
Constr. of Amaukalu Abayi Akoli Imeyi Rd			240,000,000.00	240,000,000.00+	
Rehab. of 7no Selected Roads in Umuahia			377,263,670.00	377,263,670.00+	
Reh. Reh. of Faulks Rd Aba Ukwu Mango			62,238,000.00	62,238,000.00+	
Access Rd to Min. of Sports			127,396,580.00	127,396,580.00+	
Constr. of St. Eugene Sedred Heart Rd			20,000,000.00	20,000,000.00+	
Reflective Signs and Road Marking			16,000,000.00	16,000,000.00+	
Drainage System on State Road			300,000,000.00	300,000,000.00+	
Intervention of State.Federal Road			150,000,000.00	150,000,000.00+	
Ahiaeke Umuhite Okwuta Road			130,000,000.00	130,000,000.00+	
Uwalaka Enugwu Oriugba Road			44,000,000.00	44,000,000.00+	
Eze Ogu Street Aba			20,000,000.00	20,000,000.00+	
Umuafia - WBHE/Fed Low Cost Umuahia			100,000,000.00	100,000,000.00+	
Umuafia - Umuana Ahiake Ndume			2,000,000.00	2,000,000.00+	
Cementary Road Market Railway Crossing			30,000,000.00	30,000,000.00+	
Constr. of Ngozi Street Aba			50,000,000.00	50,000,000.00+	
Total	3,651,535,211.09	7,990,000,000.00	11,218,135,224.00	7,566,600,012.91+	7,209,566,101.46
Note 48 - Education					
Const. of (3No.) Science Lab Block	30,000,000.00	15,000,000.00	9,000,000.00	21,000,000.00-	
Relo. of G.T.C. Aba to Umula Pri/Sch Aba		10,000,000.00	10,000,000.00	10,000,000.00+	
Renov.of 3 Model Schools for the 3Zones	26,000,000.00	30,000,000.00	24,000,000.00	2,000,000.00-	7,500,000.00
Renovation of Senior Sec.Schls in 17LGA		34,000,000.00	30,000,000.00	30,000,000.00+	
Constr.of Dometory Blks &Perimeter Fencg		4,000,000.00	4,000,000.00	4,000,000.00+	
Procure. & Supply of Sci.Eqpt & Chemical		15,000,000.00	12,000,000.00	12,000,000.00+	
Establ.of 2in No. Schl Block-Deaf & Dumb		10,000,000.00	25,207,575.00	25,207,575.00+	
Provision of Chemicals WAEC & NECO		4,000,000.00	2,000,000.00	2,000,000.00+	
Computerization of Education Data Bank	2,000,000.00	5,000,000.00	4,000,000.00	2,000,000.00+	
Dev. & Accreditation of Technical College		6,000,000.00	3,000,000.00	3,000,000.00+	
Establishment of Gifted Children School	5,000,000.00	150,000,000.00	50,000,000.00	45,000,000.00+	

Purch.of 2no Hillux Van for Monitrg& Eva		15,000,000.00	10,000,000.00	10,000,000.00+	
Abia Polytechnic Aba		190,500,000.00	190,500,000.00	190,500,000.00+	
Abia State University	200,000,000.00	600,000,000.00	600,000,000.00	600,000,000.00+	5,000,000.00
Abia State College of Edu.Tech Arochukwu		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State University Basic Edu. Board	552,606,200.00	1,000,000,000.00	1,000,000,000.00	447,393,800.00+	
Secondary School Management Board		24,500,000.00	24,000,000.00	24,000,000.00+	
Abia State Library Board		150,000,000.00	150,000,000.00	150,000,000.00+	
Adult & Non Formal Education		5,000,000.00	5,000,000.00	5,000,000.00+	
Feeding of Primary School Pupil		50,000,000.00	50,000,000.00	50,000,000.00+	
National School Census	1,000,000.00			1,000,000.00-	
Hosting og the 10th National Regular NEC			500,000.00	500,000.00+	
Acredit.& Re-acredit.Prog.-Tech Col.			19,772,000.00	19,772,000.00+	
2007/2008 President School Debate Compet			750,000.00	750,000.00+	
Servicng/Instaltn of Computer of Cert			1,630,000.00	1,630,000.00+	
Productn & Distribution of Writing Mat.			47,500,000.00	47,500,000.00+	
De-worming of Children in Abia State			48,000,000.00	48,000,000.00+	
Competition organised by Cde of Conduct			1,000,000.00	1,000,000.00+	
Sponsorship of Principals to Owerri			5,000,000.00	5,000,000.00+	
Security of Nnamdi Aziokiwe Secretariat			1,000,000.00	1,000,000.00+	
Reh. of Six Model Sec. Schools in Abia			115,000,000.00	115,000,000.00+	
Supply of Excerise Books & Ball Pens			45,000,000.00	45,000,000.00+	
Total	X 816,606,200.00	2,368,060,000.00	2,542,859,575.00	1,726,253,375.00	816,606,200.00
Note 49 - Health					
Procurement of Fumigation Equipment		500,000.00	500,000.00	500,000.00+	3,500,000.00
Consr. of an Auditorium at the SchHlth	9,396,000.00	50,000,000.00	50,000,000.00	40,604,000.00+	
HIV/AIDS Control Laboratory	1,707,000.00	50,000,000.00	50,000,000.00	48,293,000.00+	
Constr.of 12 3 B/room Bungalows in 3 Hos		30,000,000.00	30,000,000.00	30,000,000.00+	
Equipt. of General Hospital & Furniture	79,396,000.00	100,000,000.00	100,000,000.00	20,604,000.00+	
Renov./Constr. of Classroom/Admin. Blk		100,000,000.00	100,000,000.00	100,000,000.00+	25,000,000.00
Reh./Constr.of Classrm/Admin Blk-Aba SHT		100,000,000.00	100,000,000.00	100,000,000.00+	
Purch.of Solar Freezer fof 6 Compre. Hlt		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State University Teaching Hospital	726,147,265.44	1,000,000,000.00	1,000,000,000.00	573,852,734.56+	6,000,000.00
Reh.& Equipment of Medical Lab.in G/Hosp		10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00
Feasibility Study- Estab.on Cancer Hosp		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr of Pub.Hlth Lab in Sch.of Hlth Te		10,000,000.00	10,000,000.00	10,000,000.00+	200,000.00
Revov. & Reh. of Leprosy Ward - Uzoakoli		10,000,000.00	10,000,000.00	10,000,000.00+	12,000,000.00
Oncheocerciasis		5,000,000.00	5,000,000.00	5,000,000.00+	
Malaria Control		20,000,000.00	20,000,000.00	20,000,000.00+	
Rehabilitation of General Hospitals	300,000,000.00	640,000,000.00	440,000,000.00	440,000,000.00+	
CDD/ORT		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Health System Fund (ABSHSP)		156,500,000.00	156,500,000.00	156,500,000.00+	
Reproductive Health		10,000,000.00	10,000,000.00	10,000,000.00+	
Immunization (Routine & Supplemental)	34,232,603.00	30,000,000.00	30,000,000.00	4,232,603.00-	
Anti Retroviral Theraphy (HIV Treatment)		100,000,000.00	100,000,000.00	100,000,000.00+	
Acquisition of Land Building & Equipt			200,000,000.00	200,000,000.00+	
UNICEF Program	8,040,687.00			8,040,687.00-	
UNICEF	21,500,000.00	45,000,000.00	45,000,000.00	23,500,000.00+	
Total	1,182,564,555.44	2,497,000,000.00	2,497,000,000.00	1,314,435,444.56	71,700,000.00
Note 50 - Information					
Azummini Blue River	14,493,046.00	28,625,000.00	28,625,000.00	14,131,954.00+	
Developm. of Tourism Long Juju Arochukwu	21,950,000.00	15,000,000.00	15,000,000.00	6,950,000.00-	
Constr. of Tourist Resort at Amakanma		8,000,000.00	8,000,000.00	8,000,000.00+	
Constr. of Archival Complex at Umuahia		15,000,000.00	15,000,000.00	15,000,000.00+	
Constr. of Abia State Cultural Complex	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,200,000.00
Internet (V-sat) Services		5,000,000.00	5,000,000.00	5,000,000.00+	1,650,433.40
Government Publicity	119,294,640.00	2,000,000.00	2,000,000.00	117,294,640.00-	

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Aquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Procur.of Digital Cameras/Printers/Enlar	10,750,000.00	2,000,000.00	2,000,000.00	8,750,000.00-	
Procure. of Publ Enlightenment Equipment	6,500,000.00			6,500,000.00-	
Broadcasting Corporatiuon of Abia State	12,500,000.00			12,500,000.00-	
Abia State Council for Arts & Cultuer	5,000,000.00			5,000,000.00-	
Abia Newspapers & Publishing Corporation	2,400,000.00			2,400,000.00-	
Photo Lab Equipment	500,000.00			500,000.00-	
Total	196,387,686.00	83,625,000.00	83,625,000.00	112,762,686.00-	6,850,433.40
Note 51 - Social Development					
Rehab. of Remand/Destitute Home at Aba	15,000,000.00	17,000,000.00	17,000,000.00	2,000,000.00+	
Construc. of State Morden Rehab. Center					10,214,506.00
Aquisition of Capital Assests		30,000,000.00	30,000,000.00	30,000,000.00+	57,368,220.00
Renovation of Genotaph		50,000,000.00	30,000,000.00	30,000,000.00+	
Spectator Pavilion	40,000,000.00	15,000,000.00	35,000,000.00	5,000,000.00-	
Constr.of Press Gallary @ Dr. Orji Uzo K		15,000,000.00	13,000,000.00	13,000,000.00+	5,854,947.00
Constr.& Inst.of Flood Light @ Stadium U		20,000,000.00	20,000,000.00	20,000,000.00+	
Purchase of 3 Buses		20,000,000.00	10,000,000.00	10,000,000.00+	
Constr.of B/hole Provision of Tanks & Re	10,579,985.00	3,000,000.00	3,000,000.00	7,579,985.00-	
Contstr.of Handball Volleyball Pitches		20,000,000.00	20,000,000.00	20,000,000.00+	
Sport Council (Sports Equipment)	8,630,000.00	10,000,000.00	10,000,000.00	1,370,000.00+	
Upgrading of Umuagia Township Statium	4,801,500.00			4,801,500.00-	
Constr.of Press Galary @ Dr.Kalu's Stad			13,000,000.00	13,000,000.00+	
Hosting of All Africal Heavy Weight			32,000,000.00	32,000,000.00+	
Const. of Youth Centre (3 in No)		100,000,000.00	10,000,000.00	10,000,000.00+	928,666.80
Purch. of 1 No. Coaster Bus		5,000,000.00			1,345,779.00
Equip. of Youth Skill Acquisition center		2,000,000.00			
Estab. of MOYD Agro Farm in 3 Senetorial		3,000,000.00			
Youth Micro Credit Loan		400,000.00			
Purch.of Mobility & (Wheel Chair & Clute		1,000,000.00			
Women Development Centre		100,000,000.00	100,000,000.00	100,000,000.00+	2,720,000.00
Modern BEE Keeping		2,000,000.00	2,000,000.00	2,000,000.00+	
Micro Credit Loans for Woman		10,000,000.00	10,000,000.00	10,000,000.00+	1,335,000.00
Amusement Park (Day Care Center Umuahia)		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab.of State children Center Umu & Aba		15,000,000.00	15,000,000.00	15,000,000.00+	
Purch. of 1 No. Double Cabin Pickup Van		3,000,000.00	3,000,000.00	3,000,000.00+	
Perimeter Fencing Amusement Center Umuah		2,000,000.00	2,000,000.00	2,000,000.00+	
Strenghten the Women Dev.Offices @ 17 LG		5,000,000.00	5,000,000.00	5,000,000.00+	
Land Acquisition for Public Purposes		25,000,000.00	25,000,000.00	25,000,000.00+	103,750,000.00
Payment of Land Compensation		200,000,000.00	200,000,000.00	200,000,000.00+	195,000,000.00
Payment of Valuers Fees		20,000,000.00	20,000,000.00	20,000,000.00+	7,000,000.00
Purch.of Survey Instru. G I's Unit (5 in		10,000,000.00	10,000,000.00	10,000,000.00+	
Inter State Boundary Demarcation Surveys		30,000,000.00	30,000,000.00	30,000,000.00+	
Dev.of 5 State/Lite Layout in the 3 Sena		12,000,000.00	12,000,000.00	12,000,000.00+	
Estab.of Zonal Lands Survey & Town Plann	642,735.00	15,000,000.00	15,000,000.00	14,357,265.00+	1,850,000.00
Opening of Access Road Rds.in Isiama Oh		30,000,000.00	30,000,000.00	30,000,000.00+	
Survey of Layout:Isiama Ohafia IBB Phase		5,000,000.00	5,000,000.00	5,000,000.00+	
Master Plan for Umuahia & Aba		800,000,000.00	800,000,000.00	800,000,000.00+	
Earth Moving Equipment (2 in Nos.)		100,000,000.00	100,000,000.00	100,000,000.00+	
Demolition Structures		5,000,000.00	5,000,000.00	5,000,000.00+	
UCDA		21,500,000.00	21,500,000.00	21,500,000.00+	
Open Spaces Development Commission	509,694.75	30,000,000.00	30,000,000.00	29,490,305.25+	
World Bank Urban Dev. Proj .Impl. Unit		18,500,000.00	18,500,000.00	18,500,000.00+	
Total	80,163,914.75	1,772,400,000.00	1,704,000,000.00	1,623,836,085.25+	387,367,118.80

	Actual	Budget	Revised	Variance	Actual
Note 52 - Water Supply	2008	2008	Budget 08	2008	2007
Prov. of WtrScheme in Selected Mkts	7,453,329.73			7,453,329.73-	97,509,376.00
Prov.of Water to the New Internatnl Mode	2,775,000.00			2,775,000.00-	38,867,517.40
Prov.of Water to Small Town in the State	13,750,000.00			13,750,000.00-	8,600,000.00
Redesign & Expan. of Existing Surface W	5,100,000.00	20,000,000.00	20,000,000.00	14,900,000.00+	47,736,863.59
Constr.of 150 mm B/hole & Accessories (6					6,666,000.00
Completion of Umuahia Old WScheme	1,000,000.00			1,000,000.00-	10,000,000.00
Compl. of New Water Scheme of Nkwo Okoko		1,000,000.00	1,000,000.00	1,000,000.00+	
Procurement of Water Tanker		20,000,000.00	20,000,000.00	20,000,000.00+	
Paymt of Counterpart Funding & (EMWR) to	12,000,000.00	60,000,000.00	60,000,000.00	48,000,000.00+	
Standardization Workshop/Inspection		500,000.00	500,000.00	500,000.00+	21,227,360.00
Prov. of Water Scheme to Housing Estate	14,000,000.00	40,000,000.00	40,000,000.00	26,000,000.00+	
Redesign & Expan.of Existing B/hole WS		35,000,000.00	35,000,000.00	35,000,000.00+	
Procurement of Water Treatment Chemical		200,000,000.00	200,000,000.00	200,000,000.00+	
Provision of Diesel & Lubricant		200,000,000.00	200,000,000.00	200,000,000.00+	
Procurement of Generating Set		60,000,000.00	60,000,000.00	60,000,000.00+	
Procur.of UPVC Pipes for Water Extention		212,000,000.00	212,000,000.00	212,000,000.00+	15,750,000.00
Procur.of Various Sizes of Pip & Submers		100,000,000.00	100,000,000.00	100,000,000.00+	
Purchase of Operational Vehicles		12,000,000.00	12,000,000.00	12,000,000.00+	
Procurement of Escavator		22,000,000.00	22,000,000.00	22,000,000.00+	
Procurement of Fork- Lifter(10tons)		16,000,000.00	16,000,000.00	16,000,000.00+	
Maint.of Moblile Welding Machine (4 in N		6,000,000.00	6,000,000.00	6,000,000.00+	
Prov.of New Regional Surface Based W/Sch		40,000,000.00	40,000,000.00	40,000,000.00+	
Procurement of Water Treatment Chemical	18,000,000.00			18,000,000.00-	
Provision of Diesel & Lubricant	2,189,460.00			2,189,460.00-	
Procurement of Generating Set	15,317,330.00			15,317,330.00-	
Procurement of Various Sizes Pipe&Pumps	1,000,000.00			1,000,000.00-	
Constr.of New Year Water Scheme at Umuah	4,000,000.00			4,000,000.00-	
Total	96,585,119.73	1,044,500,000.00	1,044,500,000.00	947,914,880.27+	246,357,116.99
Note 53 - Environment					
Note 54 - Housing					
Constru.of Abia State Liason Office Abj.	12,296,110.74	50,000,000.00	50,000,000.00	37,703,889.26+	22,602,821.00
Construction of Staff Quarters	130,000,000.00	100,000,000.00	10,000,000.00	120,000,000.00-	1,365,532,058.12
Abia State Secretariat Complex	69,366,832.80	1,000,000,000.00	10,000,000.00	59,366,832.80-	57,169,773.86
Constr. of Addit. Commissioners Quarter	26,255,245.67	25,000,000.00	25,000,000.00	1,255,245.67-	58,989,761.89
Construc. of 1000 Housing Units for Low	24,668,216.50	50,000,000.00	50,000,000.00	25,331,783.50+	
Construction of Legislatlve Quaters	96,161,722.70	280,000,000.00	80,000,000.00	16,161,722.70-	21,699,983.70
Renovation/Constr. of Public Building	363,823,010.17		257,850,000.00	105,973,010.17-	1,000,000.00
Abia State Housing & Property Dev.Co-op	360,000,000.00	410,000,000.00	410,000,000.00	50,000,000.00+	22,998,000.00
Constr.of Abia State Liaison Office Lag.					67,695,545.00
Constr.of Police Post & Court Cmplx Igbe	17,596,780.30			17,596,780.30-	35,000,000.00
Estab. of Town Planning Authority		3,000,000.00	3,000,000.00	3,000,000.00+	20,000,000.00
Constr. of (18 in No) one Bedroom Flats	32,752,361.64			32,752,361.64-	60,851,120.00
Open Spaces Commission					44,961,371.20
Land Scapping for New Commissioners Qtrs	21,003,896.38			21,003,896.38-	
U. C. D. A.	12,145,000.00			12,145,000.00-	2,630,312.00
Completion of Legislative Quarters					21,600,000.00
Constru.of Office Block for Min. of Land					63,424,500.00
Exten. of Gov's Residential Block @G/Hou			34,812,000.00	34,812,000.00+	
Renov. of Re-moddling of 2no Staff Qtrs			38,740,000.00	38,740,000.00+	
Constr.of New Guest House at No.5 Fctry			270,250,000.00	270,250,000.00+	
Renov.of 3no Duplx at Blk C&d G/house			120,000,000.00	120,000,000.00+	
Renovatn of Fire Service Station Umuahia			41,468,000.00	41,468,000.00+	
Constr. of Chief Staff Lodge wt Boys Qtr			82,720,000.00	82,720,000.00+	
Constr. of Canopy to Sec. Entrance Gate			20,340,180.00	20,340,180.00+	
Fencing of Ministry of Works Premises			10,000,000.00	10,000,000.00+	

	Actual 2008	Budget 2008	Revised Budget 08	Variance 2008	Actual 2007
Constr.of Deputy Gov's Lodge& Land Scappg			50,998,000.00	50,998,000.00+	
Constr. & Tilling of Main Entrance Gate			19,480,200.00	19,480,200.00+	
Comple. Renov. of Governor's Lodge Abuja			44,992,500.00	44,992,500.00+	
Constr. of the new Secretariat Complex			400,000,000.00	400,000,000.00+	
Comple./Renov.of Guest Block at Abia G/L			40,081,300.00	40,081,300.00+	
Construction of Complex for ABSUTH			151,338,820.00	151,338,820.00+	
Constr. of Medical Complex for Coll.-Med			276,336,000.00	276,336,000.00+	
Comple of Boys Qtrs for Legislatv Amauba			354,100,570.00	354,100,570.00+	
Constr of House for Low Income Workers			20,000,000.00	20,000,000.00+	
Abia State Housing & Property Dev. Corp.			210,000,000.00	210,000,000.00+	
Total	1,166,069,176.90	1,918,000,000.00	3,686,507,570.00	2,520,438,393.10+	1,866,155,246.77
Note 55 - Urban Development					
Note 56 - Community Development					
Note 57 - Administration					
Acquisition of Capital Assets	482,683,453.82	130,000,000.00	107,032,000.00	375,651,453.82-	458,367,673.00
Abia State Enviro. Protec. Agency (ASEPA)	1,328,709,662.12	250,000,000.00	250,000,000.00	1,078,709,662.12-	559,885,592.00
Acquisition of Capital Assets	15,377,000.00	40,000,000.00	40,000,000.00	24,623,000.00+	92,572,322.00
Prep. & Publication of SEED Document II	7,500,000.00	3,500,000.00	3,500,000.00	4,000,000.00-	8,847,000.00
Aquis.of Capital Asset (Purch. of 2 Hilx	352,045,660.00	9,000,000.00	9,000,000.00	343,045,660.00-	20,000,000.00
Landscaping of New Office Complex	1,290,000.00	500,000.00	500,000.00	790,000.00-	20,000,000.00
Prod./Dessem.of 2007 Editon of Abia Stat		600,000.00	600,000.00	600,000.00+	
Conduct of State Economic Summit	18,054,300.00	2,000,000.00	2,000,000.00	16,054,300.00-	
Procur.of 2No. Comp. System & 2No. Colou		2,000,000.00	2,000,000.00	2,000,000.00+	
Purc.of 10 New Comp. & Accessories(Compa		2,000,000.00	2,000,000.00	2,000,000.00+	
Establishment of Abia State Data Bank		3,000,000.00	3,000,000.00	3,000,000.00+	
Payment of Govt. Counterpart Funding	76,943,750.00	240,000,000.00	240,000,000.00	163,056,250.00+	
EstablInstal.of Internet Facility for Ed		3,500,000.00	3,500,000.00	3,500,000.00+	
ABCPRP Counterpart Cash Contribution		280,000,000.00	700,000,000.00	700,000,000.00+	
Comm.Social Dev.Prog.-UNFPA Govt C/part C		50,000,000.00	50,000,000.00	50,000,000.00+	
UNFPA Govt. Counterpart Cash Contribution	12,803,089.17			12,803,089.17-	
Unicef Ass. Prog. Govt Counterpart Fund	1,047,400.00			1,047,400.00-	
UNDP Counterpart Cash Contribution					50,000,000.00
HIV/AIDS Programme Dev. Project					55,545,539.70
IFAD Abia ADP Comm.Based Nat.Res.Mgt Prj	20,800,000.00			20,800,000.00	20,800,000.00
Completion of SSG's Office Complx					63,725,000.00
Purchase of Bulletine Proof Jeep(2 in No					177,962,672.91
Acquisition Capital Assets		10,000,000.00	10,000,000.00	10,000,000.00+	1,709,000.00
Public Service Accademy Block		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of HOS Office Complex					21,317,525.00
Acquisition of Capital Assets	3,132,000.00	6,600,000.00	6,600,000.00	3,468,000.00+	
Purchase of (5 in No. Air Conditionders)		200,000.00	200,000.00	200,000.00+	
Housing Loan for Abia State Civil Servan		50,000,000.00	50,000,000.00	50,000,000.00+	
Car Advance to Civil Servants		50,000,000.00	50,000,000.00	50,000,000.00+	3,255,000.00
House-hold Equip. Loan to Civil Servants		50,000,000.00	50,000,000.00	50,000,000.00+	
Medical Treatment Loan to Civil Servants		2,000,000.00	2,000,000.00	2,000,000.00+	
Loan for Invest.of Stock/Shares to civil		50,000,000.00	50,000,000.00	50,000,000.00+	
Exten. of Telephone Line to Govt. Layout		10,000,000.00	10,000,000.00	10,000,000.00+	
Reconstruction of 4 Sub-Treasuries		36,000,000.00	36,000,000.00	36,000,000.00+	55,800,000.00
Public Debt Charges	419,100,028.00	430,000,000.00	430,000,000.00	10,899,972.00+	75,633,672.00
Furnishing of the Computer Room		2,400,000.00	2,400,000.00	2,400,000.00+	
Construction of Office Blocks		30,000,000.00	30,000,000.00	30,000,000.00+	
Acqu.of Capital Assets(Sinking of 3B/Hol		6,000,000.00	6,000,000.00	6,000,000.00+	17,277,728.00
Ident./Uniform Secutity I.D.Card for Mot		1,000,000.00	1,000,000.00	1,000,000.00+	
Procur.of 2No. Tow Vans & 2 Patrol Vans		7,000,000.00	7,000,000.00	7,000,000.00+	2,300,000.00

	Actual	Budget	Revised	Variance	Actual
	2008	2008	Budget 08	2008	2007
	=N=	=N=	=N=	=N=	=N=
Requisition of Office Furniture		1,500,000.00	1,500,000.00	1,500,000.00+	5,072,225.26
Procurement of Comm. Gagets for V.I.O's					2,974,300.00
Dr. Orji Uzor Kalu Transport Loan Schem	165,640.00			165,640.00-	
Const.of Sub-Tax Offices/Licensing Office		57,600,000.00	57,600,000.00	57,600,000.00+	12,183,841.40
Purchase of Motor Cycles (15 in No.)		1,275,000.00	1,275,000.00	1,275,000.00+	
Fencing of Tax/Motor Licensing Office		1,200,000.00	1,200,000.00	1,200,000.00+	
Purch.of 15KVA Gen set @ Zonal Tax Office		900,000.00	900,000.00	900,000.00+	
Purch.of Furn.& Equip. of New Tax Office		1,500,000.00	1,500,000.00	1,500,000.00+	
Purchase (2 in No. Utility Buses)		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets		4,740,000.00	4,740,000.00	4,740,000.00+	
Purch. of Computer Set (6 in Nos)		1,800,000.00	1,800,000.00	1,800,000.00+	
Demarcation of Boundries with concrete pi		20,000,000.00	20,000,000.00	20,000,000.00+	
Purch.(2 in Nos) Hillux Buses		7,500,000.00	7,500,000.00	7,500,000.00+	
Docum. of Autonomus comm. in Abia State		2,500,000.00	2,500,000.00	2,500,000.00+	
Constr.of Secretariate fot JAAC & Council		20,000,000.00	20,000,000.00	20,000,000.00+	
Micro-Finance Loan Scheme		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets	651,000.00	16,000,000.00	16,000,000.00	15,349,000.00+	
Acquisition of Shares & Bond		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Pool Betting & Control Board		2,800,000.00	2,800,000.00	2,800,000.00+	11,000,000.00
Computerization of 14 Sub-Treasurers & BIR		50,000,000.00	50,000,000.00	50,000,000.00+	
Acqu. of 5 Cmptor Unit & rainbownet Line		1,200,000.00	1,200,000.00	1,200,000.00+	
Landscaping of Ministry of Finance		3,000,000.00	3,000,000.00	3,000,000.00+	50,000,000.00
Sinking of B/Hole & Overhead Tarks	2,880,000.00	3,000,000.00	3,000,000.00	120,000.00+	
Furnishing of the Office Storey Building		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Vehicle (1 in No.) Bus		4,600,000.00	4,600,000.00	4,600,000.00+	
Purch.1 No. Hillux Van for Project Morni		4,500,000.00	4,500,000.00	4,500,000.00+	
Construction of Office Building	4,500,000.00			4,500,000.00-	
Construction of Office Block		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of 18 Seaters Bus		5,000,000.00	5,000,000.00	5,000,000.00+	
Acquisition of Capital Assets		9,000,000.00	9,000,000.00	9,000,000.00+	4,477,500.00
Construction of Office Complex		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+	
Building & Equip. of Laboratory (Solid M		4,000,000.00	4,000,000.00	4,000,000.00+	
Geological Survey & Prod.of Geological M		19,000,000.00	19,000,000.00	19,000,000.00+	
Purchase of 2No. Hilux Van		8,000,000.00	8,000,000.00	8,000,000.00+	
Purchase of Gen. Set		3,000,000.00	3,000,000.00	3,000,000.00+	
Skill Acquisition Centre TESAC ABA					2,000,000.00
Purch.of Office Furniture & Equipment		660,000.00	660,000.00	660,000.00+	
Acquisition of Capital Assets		4,000,000.00	4,000,000.00	4,000,000.00+	
Acqui.of 6 in No.Computers & Accessories		1,500,000.00	1,500,000.00	1,500,000.00+	
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+	
Grants in Aids to 100 Comm.Self Help pro		34,000,000.00	34,000,000.00	34,000,000.00+	2,000,000.00
Micro Credit to Co-operatives Society		30,000,000.00	30,000,000.00	30,000,000.00+	
Constr.of 32Nos. B/Holes Mini-Water Sate		64,000,000.00	64,000,000.00	64,000,000.00+	18,732,900.00
Poverty Reduc.for Facilities for Vulnera		510,000,000.00	510,000,000.00	510,000,000.00+	
Government Counterpart Contribution		100,000,000.00	100,000,000.00	100,000,000.00+	3,367,100.00
Procu.of 3 in No.Four Wheel Drives Doubl		25,000,000.00	25,000,000.00	25,000,000.00+	
Purchase of 2 Sets of Furnitures		600,000.00	600,000.00	600,000.00+	
Purch.of 2 Complete Computer Set & Acces		1,000,000.00	1,000,000.00	1,000,000.00+	
Acquisition of Capital Assets		1,000,000.00	1,000,000.00	1,000,000.00+	
Acquisition of Capital Assets		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase (1 in No.) Bus		4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisition of Capital Assets	19,000,000.00			19,000,000.00-	

	Actual 2008	Budget 2008	Revised Budget 08	Variance 2008	Actual 2007
Dev. & Maintenance of Refuse Site					15,500,000.00
Acquisition of Capital Assets	10,000,000.00			10,000,000.00-	
Purch.of Vehicle 2No. Hillux 4 Wheel Drv		9,000,000.00	9,000,000.00	9,000,000.00+	
Purchase of vehicle 1 No. Bus		2,500,000.00	2,500,000.00	2,500,000.00+	
Computerization of the Budget processing		5,000,000.00	5,000,000.00	5,000,000.00+	
Establishment Internet connection	900,000.00	3,000,000.00	3,000,000.00	2,100,000.00+	
Electronic Equipment for Budget Defence		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of Gen. Set		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Office Equipment		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of 10 Computers		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Primars/Digital Camera		2,000,000.00	2,000,000.00	2,000,000.00+	
Constr.of New Exco Secretariate Building		33,000,000.00	33,000,000.00	33,000,000.00+	
Bureau of Training Serv.Capacity buildin		4,500,000.00	4,500,000.00	4,500,000.00+	
Purchase of Bus (1 in No.)		1,500,000.00	1,500,000.00	1,500,000.00+	
Acquisition of Capital Assets		3,000,000.00	3,000,000.00	3,000,000.00+	
Website		600,000.00	600,000.00	600,000.00+	
Purch.of New 25 Unit computer & Accessor		3,000,000.00	3,000,000.00	3,000,000.00+	
VSAT & Monthly Bandwidth Charge for VSAT		2,500,000.00	2,500,000.00	2,500,000.00+	
Constr. & Furn. of 40 Rooms Office Block		50,000,000.00	50,000,000.00	50,000,000.00+	28,000,000.00
Constr.of 4 No. Roofed Walkway Adjoining		5,000,000.00	5,000,000.00	5,000,000.00+	
Landscaping of the Assembly Complex		4,000,000.00	4,000,000.00	4,000,000.00+	
Purch.of 3 POOL Cars for the Abia St. Ho		10,000,000.00	10,000,000.00	10,000,000.00+	
Prov. of Mini Press for the Production		10,000,000.00	10,000,000.00	10,000,000.00+	
Library Development:Const.of conference	50,000,000.00	12,000,000.00	12,000,000.00	38,000,000.00-	
Constr.of Conference Hall & the Primete		130,000,000.00	130,000,000.00	130,000,000.00+	
Hooking up the Tranformer PHCN High Tens		10,000,000.00	10,000,000.00	10,000,000.00+	30,000,000.00
Estab.of the Abia St. House Serv. Comm.					136,500,000.00
Construction of Fuel Dump		10,000,000.00	10,000,000.00	10,000,000.00+	
Constituency Proj. in the 24 Constituenc		480,000,000.00	480,000,000.00	480,000,000.00+	
Constr.of House of Assembly Members		225,000,000.00	225,000,000.00	225,000,000.00+	
Acquisition of Capital Assets	20,000,000.00	200,000,000.00	200,000,000.00	180,000,000.00+	
Constr.of Public Prosecution Building		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Bus (2 in No.)		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+	10,000,000.00
Procurement of Gen. Set 100 KVA		3,000,000.00	3,000,000.00	3,000,000.00+	
Law Review Commission		34,500,000.00	34,500,000.00	34,500,000.00+	
Construction of Office Blocks		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Law Books		5,000,000.00	5,000,000.00	5,000,000.00+	
Computerization of the Commission		6,500,000.00	6,500,000.00	6,500,000.00+	
Procurement of Gen. Set 50KVA		2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of Bus (1 in No.)		4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisition of Capital Assets		500,000.00	500,000.00	500,000.00+	
Constr. of Court Hall Aba High court		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Court Hall Osioma		60,000,000.00	60,000,000.00	60,000,000.00+	
Purch.of Computers for 14 Judiciary Div.		1,600,000.00	1,600,000.00	1,600,000.00+	
Purchase of Cmptrs for Judicial Hqts.		1,100,000.00	1,100,000.00	1,100,000.00+	
Purchase of 105KVA for High court Aba		3,500,000.00	3,500,000.00	3,500,000.00+	
Purch.of 105KVA for Judicial Hqt.Umuahia		3,500,000.00	3,500,000.00	3,500,000.00+	3,888,000.00
Purch.of 25KVA for 12 Judicial Division		1,000,000.00	1,000,000.00	1,000,000.00+	
Purchase of Coaster Bus (1 in No.)		4,000,000.00	4,000,000.00	4,000,000.00+	
Requisition of Capital Assets		1,000,000.00	1,000,000.00	1,000,000.00+	
Renov. of Cust. Cts Registry Oghighe Isu		1,800,000.00	1,800,000.00	1,800,000.00+	2,018,084.00
Expan.of Cust. Cts of Appeal Hqt. Umuahia	678,000.00	30,000,000.00	30,000,000.00	29,322,000.00+	
Purch.of 10KV Gen Set for Cust.Court of		5,000,000.00	5,000,000.00	5,000,000.00+	
Total	2,848,260,983.11	4,848,775,000.00	5,506,791,000.00	2,658,530,016.89+	2,021,912,675.27

SCHEDULE OF RECURRENT REVENUE

Taxes - 401090201	SII	Actual	Budget	Revised	Variance	Actual
Head: 401090201		2008	2008	Budget 2008	2008	2007
MIN. OF COMMERCE INDUSTRY		=N=	=N=	=N=	%	=N=
Registration of Business Premise	1	32,945,575.00	24,000,000.00	24,000,000.00	8,945,575.00+	4,442,900.00
Renewal of Business Premises	3		7,000,000.00	7,000,000.00	7,000,000.00-	2,328,300.00
Others-Dividend from Ekeoha Shop	4	3,000,000.00	3,000,000.00	3,000,000.00		2,620,000.00
A/Rental From Leased Branch of A	5	1,780,000.00	1,780,000.00	1,780,000.00		1,740,000.00
(Ekeoha Shopping Cent.Ltd) Surda	6	11,040,000.00	6,000,000.00	6,000,000.00	5,040,000.00+	
Others Markets	7		10,000,000.00	10,000,000.00	10,000,000.00-	3,833,461.00
Umuahia Arochukwu Abia Hotel	8		288,000.00	288,000.00	288,000.00-	10,000,000.00
Total		48,765,575.00	52,068,000.00	52,068,000.00	3,302,425.00-	24,964,661.00
Taxes: 401090202						
Board of Internal Revenue						
Head - 401090202						
5% With-holding Tax on Paymnt to	1	105,355,099.55	100,000,000.00	100,000,000.00	5,355,099.55+	92,149,559.59
Pool Betting Tax (Current)	2		5,500,000.00	5,500,000.00	5,500,000.00-	2,035,000.00
Pool Betting Tax (Arrears)	3		7,000,000.00	7,000,000.00	7,000,000.00-	
Pay as You Earn (PAYE)	4	1,486,827,173.11	950,000,000.00	950,000,000.00	536,827,173.11+	1,029,233,133.25
Direct Assessment Tax (Current)	5	85,585,010.66	100,000,000.00	100,000,000.00	14,414,989.34-	80,204,904.39
Pay As You Earn (PAYE) Arrears	6	282,778,826.79	230,000,000.00	230,000,000.00	52,778,826.79+	181,738,022.68
Direct Assessment Tax (Arrears)	7	12,837,794.95	10,000,000.00	10,000,000.00	2,837,794.95+	23,258,113.40
10% With-holding Tax on Dividend	8	140,547,412.53	90,000,000.00	90,000,000.00	50,547,412.53+	72,161,591.35
10% With-holding Tax on Bank Int	9	73,116,897.85	80,000,000.00	80,000,000.00	6,883,102.15-	59,424,868.29
10% With-holding Tax on Rents	10	9,900,958.13	5,000,000.00	5,000,000.00	4,900,958.13+	4,245,158.14
10% With-holding Tax on Royaltie	11	2,552.00			2,552.00+	
Capital Gains Tax	12	115,064,696.36	92,000,000.00	92,000,000.00	23,064,696.36+	87,128,933.52
Development Levy	13	9,204,705.00	20,000,000.00	20,000,000.00	10,795,295.00-	7,863,515.00
10% With-holding Tax on Director	14	3,977,235.77	400,000.00	400,000.00	3,577,235.77+	2,303,405.28
Other (Administrative Charges)	17	10,398,732.02	3,000,000.00	3,000,000.00	7,398,732.02+	7,178,399.18
Other II (Business Premises)	18	1,690,400.00			1,690,400.00+	3,471,472.44
Sub-Total		2,337,287,494.72	1,692,900,000.00	1,692,900,000.00	644,387,494.72+	1,652,396,076.51
Total Taxes		2,386,053,069.72	1,744,968,000.00	1,744,968,000.00	641,085,069.72+	1,677,360,737.51
FINES & FEES - 4020902						
HEAD:402090201						
MIN OF INFORM CULT. & TOURISM						
Renewal of Suppliers of Print Ma	1		150,000.00	150,000.00	150,000.00-	900.00
Renewal of Private Stationery Su	2		200,000.00	200,000.00	200,000.00-	
Repairs of Office Equipment	3		500,000.00	500,000.00	500,000.00-	2,700.00
Hire of Public Address System	4		500,000.00	500,000.00	500,000.00-	
Registration of Magazine	5		100,000.00	100,000.00	100,000.00	
TOTAL			1,450,000.00	1,450,000.00	1,450,000.00-	3,600.00
FINES & FEES - 402090202						
HEAD: 402090202						
OFFICE OF THE HEAD OF SERVICE						
Admission/Examination Fees	1	421,920.00	200,000.00	200,000.00	221,920.00+	1,750.00
Issuance of Pensioners Identity	2					151,850.00
Issuance of Statement of Result	4	37,600.00	54,000.00	54,000.00	16,400.00-	
Proficiency Train. Course for C/	5		100,000.00	100,000.00	100,000.00-	
TOTAL		459,520.00	354,000.00	354,000.00	105,520.00+	153,600.00

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 %	Actual 2007 =N=
FINES & FEES - 402090203						
HEAD: 402090203						
MIN. OF AGRICULTURE						
Veterinary Clinic Treatment Fees	1	104,500.00	180,000.00	180,000.00	75,500.00-	63,000.00
Veterinary Prophylactic Treatmen	2	87,600.00	80,000.00	80,000.00	7,600.00+	50,200.00
Meat Inspection Fees	3		4,600,000.00	4,600,000.00	4,600,000.00-	1,599,390.00
Fish Pond Inspection Fees	4		20,000.00	20,000.00	20,000.00-	4,000.00
Fish Farm & Capture Fishery Rid.	7	3,000.00	60,000.00	60,000.00	57,000.00-	4,000.00
Cattle Control Fees	8	50,000.00	10,000,000.00	10,000,000.00	9,950,000.00-	2,450,000.00
Hire of Tractors	9		9,000,000.00	9,000,000.00	9,000,000.00-	
Livestock Farm Site Inspection F	10		15,000.00	15,000.00	15,000.00-	21,500.00
Land Inspection Fees	11	70,600.00	100,000.00	100,000.00	29,400.00-	
Bush Hog	12		500,000.00	500,000.00	500,000.00-	189,010.00
Trailer Hiring	13		600,000.00	600,000.00	600,000.00-	
Net Health Certification	14		100,000.00	100,000.00	100,000.00-	
Tender Fees	15		20,000.00	20,000.00	20,000.00-	
Service Charge for Pest Control	16	59,100.00	250,000.00	250,000.00	190,900.00-	
TOTAL		374,800.00	25,525,000.00	25,525,000.00	25,150,200.00-	4,381,100.00
FINES & FEES - 402090204						
HEAD: 402090204						
MIN OF COMMERCE & INDUSTRY						
Registration of Produce Merchant	1	725,400.00	500,000.00	500,000.00	225,400.00+	121,000.00
Registration of Stores	2	32,100.00	20,000.00	20,000.00	12,100.00+	12,950.00
Renewal of Stores	3	7,000,000.00	20,000.00	20,000.00	6,980,000.00+	
Licencing of Store-Keepers	4	45,250.00	20,000.00	20,000.00	25,250.00+	22,900.00
Renewal of Licencing of Store Ke	5		20,000.00	20,000.00	20,000.00-	
Fumigation/Spraying of Produce S	6		50,000.00	50,000.00	50,000.00-	1,400.00
Palm Oil: Produce Inspection Fee	7	6,735,518.00	5,000,000.00	5,000,000.00	1,735,518.00+	1,180,260.00
Palm Kernel: Produce Inspection	8	1,344,081.00	500,000.00	500,000.00	844,081.00+	289,320.00
Cocoa: Produce Inspection Fees	9	5,830,000.00	4,000,000.00	4,000,000.00	1,830,000.00+	1,935,560.00
Rubber: Produce Inspection Fees	10	151,500.00	150,000.00	150,000.00	1,500.00+	16,900.00
Cashew Nut Inspection Fees	11	343,400.00	300,000.00	300,000.00	43,400.00+	35,800.00
Produce Haulage Fees	12	12,000,000.00	4,000,000.00	4,000,000.00	8,000,000.00+	
Registration of S.M.E.'s	13		50,000.00	50,000.00	50,000.00-	4,500,000.00
Pest Control and Fumigation	14	60,100.00			60,100.00+	50,000.00
Fess for Industrial Plot Allocat	15		8,000,000.00	8,000,000.00	8,000,000.00-	
Business Plan Preparation (MSME)	16		100,000.00	100,000.00	100,000.00-	
Loan Application forms	17		1,000,000.00	1,000,000.00	1,000,000.00-	
Loan Recovery (Modern Ceramics &	18		217,800,000.00	217,800,000.00	217,800,000.00-	
TOTAL		34,267,349.00	241,530,000.00	241,530,000.00	207,262,651.00-	8,166,090.00
FINES & FEES - 402090205						
HEAD: 402090205						
MINISTRY OF EDUCATION						
Reg. of New C/Private Vocational	1	95,000.00	35,000.00	35,000.00	60,000.00+	66,000.00
App.Fees for Insp.of C/Pri. Voca	2	31,000.00	500,000.00	500,000.00	469,000.00-	263,800.00
Appl. Fees for Inspec. of New Nu	3	2,697,500.00	1,000,000.00	1,000,000.00	1,697,500.00+	
Appl. Fees for Inspec. of New Pr	4	4,263,000.00	1,000,000.00	1,000,000.00	3,263,000.00+	3,510,000.00
Appl. Fees for Inspec. of New Se	5	16,826,000.00	1,000,000.00	1,000,000.00	15,826,000.00+	3,753,000.00
Appl. Fees for Inspec. of New Pr	6		300,000.00	300,000.00	300,000.00-	2,254,000.00
Registration of New Nursery Scho	7	443,500.00	300,000.00	300,000.00	143,500.00+	10,000.00
FINES & FEES - 402090205						
HEAD: 402090205						
MINISTRY OF EDUCATION						
Registration of New Private Prim	8	545,000.00	500,000.00	500,000.00	45,000.00+	383,000.00
Reg. of New private Secondary Sc	9	903,000.00	800,000.00	800,000.00	103,000.00+	320,000.00
Reg. of New Private Proff. Insti	10	105,000.00			105,000.00+	215,000.00

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 %	Actual 2007 =N=
Renewal of Reg. of Nursery Schoo	11	2,542,000.00	2,000,000.00	2,000,000.00	542,000.00+	
Renewal of Reg. of Private Prim.	12	4,259,000.00	3,500,000.00	3,500,000.00	759,000.00+	3,540,000.00
Renewal of Reg. of Private Secon	13	4,777,800.00	6,000,000.00	6,000,000.00	1,222,200.00-	5,522,000.00
Renewal of Reg. of Professional	14		150,000.00	150,000.00	150,000.00-	4,884,500.00
Tender Fees	15	620,000.00			620,000.00+	60,000.00
Others	16	511,000.00			511,000.00+	
Women/Education Training	17					2,524,500.00
Enumera. of Private Schls I/Stat	23	300.00			300.00+	
Processg Fees for Certificate Ev	24	10,500.00	50,000.00	50,000.00	39,500.00-	
Site Inspec.of Pri. Voc.T/Best C	25					69,600.00
Appro.Inspec.of Priv. Sch. for S	26	573,000.00	2,000,000.00	2,000,000.00	1,427,000.00-	53,000.00
Schs. Sports Dev. Fees(Private S	27	1,499,000.00	500,000.00	500,000.00	999,000.00+	5,000.00
Education Scholarship History Sc	28					556,500.00
Approval Inspection of Priv.Sch	29	870,000.00	1,500,000.00	1,500,000.00	630,000.00-	3,875,500.00
Organization of Book Fair for Pu	30					54,000.00
Registration for New Best Centre	33	10,000.00			10,000.00+	
Inter State Transfer	35	151,500.00	150,000.00	150,000.00	1,500.00+	
Renewal of Best Centre Fees	36		30,000.00	30,000.00	30,000.00-	
TOTAL		41,808,100.00	21,315,000.00	21,315,000.00	20,493,100.00+	31,919,400.00
FINES & FEES - 402090206						
HEAD: 402090206						
OFFICE OF THE ACCOUNTANT GEN.						
Directorshp Fees Paid to Public	1					1,500.00
Stamp Duty and Penalties	2		180,000,000.00	180,000,000.00	180,000,000.00-	1,500.00
TOTAL			180,000,000.00	180,000,000.00	180,000,000.00-	3,000.00
FINES & FEES - 402090207						
HEAD:402090207						
MINISTRY OF HEALTH						
Tender Fees	1	45,000.00	300,000.00	300,000.00	255,000.00-	45,000.00
Reg. of New Health Institutions	2	172,000.00	500,000.00	500,000.00	328,000.00-	519,000.00
Renewal of Health Institutions	3	3,222,000.00	10,000,000.00	10,000,000.00	6,778,000.00-	667,400.00
Public Health Entrance Examinati	4	1,935,000.00	2,000,000.00	2,000,000.00	65,000.00-	1,878,000.00
Nurses/Midwifery Entrance Exam.	5	289,500.00	2,000,000.00	2,000,000.00	1,710,500.00-	428,000.00
Hostel Fees For Accom. of Traine	6	630,600.00	1,000,000.00	1,000,000.00	369,400.00-	487,200.00
Fees for Appl. forms for Estab.	7	32,000.00	100,000.00	100,000.00	68,000.00-	4,000.00
Fees for International Innoculat	8	574,500.00	500,000.00	500,000.00	74,500.00+	540,200.00
Others	9	418,060.00			418,060.00+	206,720.00
TOTAL		7,318,660.00	16,400,000.00	16,400,000.00	9,081,340.00-	4,775,520.00
FINES & FEES - 402090208						
HEAD: 402090208						
MINISTRY OF JUSTICE						
Oath Fees	1	48,500.00	100,000.00	100,000.00	51,500.00-	37,700.00
Estate Administration Fees	2	2,169,653.40	5,000,000.00	5,000,000.00	2,830,346.60-	3,047,691.15
Trust Fee	4	4,000.00			4,000.00+	
Fiat Fee	5	588,000.00	250,000.00	250,000.00	338,000.00+	248,000.00
FINES & FEES - 402090208						
HEAD: 402090208						
MINISTRY OF JUSTICE						
Others (Justice of Peace)	6	2,336,000.00	800,000.00	800,000.00	1,536,000.00+	530,000.00
TOTAL		5,146,153.40	6,150,000.00	6,150,000.00	1,003,846.60-	3,863,391.15
FINES & FEES - 402090209						

	SH	Actual 2008	Budget 2008	Revised Budget 2008	Variance 2008	Actual 2007
HEAD:402090209						
MIN. OF WORKS AND TRANSPORT		=N=	=N=	=N=	%	=N=
Tender Fees	1	11,975,000.00	4,000,000.00	4,000,000.00	7,975,000.00+	2,075,734.00
Fire Certificate Reports	2	198,000.00			198,000.00+	
Fire Service Training Fees	3		100,000.00	100,000.00	100,000.00-	
Fire Inspection Fees	4	155,000.00	1,000,000.00	1,000,000.00	845,000.00-	140,000.00
Registration of Contractors	5	6,248,500.00	1,000,000.00	1,000,000.00	5,248,500.00+	1,479,000.00
Fees For Approv. of Plan for Pet	6	1,715,500.00	1,000,000.00	1,000,000.00	715,500.00+	1,100,000.00
Registration fee for Auctioners	7					10,000.00
Trade Test Fees	8	10,000.00	100,000.00	100,000.00	90,000.00-	
Renewal Fees for Auctioneers	9		25,000.00	25,000.00	25,000.00-	
Hire of Govt. Vehicle Plants &	10	129,000.00	400,000.00	400,000.00	271,000.00-	
Fees from Driving School	11		100,000.00	100,000.00	100,000.00-	
Renewal of Contractor's Registra	12	100,000.00	500,000.00	500,000.00	400,000.00-	115,650.00
Daily to II Ticket	13		2,500,000.00	2,500,000.00	2,500,000.00-	
Driving Training Fees	14	20,000.00	100,000.00	100,000.00	80,000.00-	
Infrastructural Levy Transport	15	3,732,838.74	4,600,000.00	4,600,000.00	867,161.26-	
MOT Tests/Certificates	17		300,000.00	300,000.00	300,000.00-	
Franches Fees	18	40,000.00	400,000.00	400,000.00	360,000.00-	
Obstruction Fines	19		600,000.00	600,000.00	600,000.00-	
Reg./Uniform ID Cards for Comm.	20		200,000.00	200,000.00	200,000.00-	
TOW Vehicle Permit	21		60,000.00	60,000.00	60,000.00-	
Driving/Eye Test Fees	22		100,000.00	100,000.00	100,000.00-	
TOTAL		24,323,838.74	17,085,000.00	17,085,000.00	7,238,838.74+	4,920,384.00
FINES & FEES - 402090210						
HEAD:402090210						
MIN. OF LAND & SURVEY						
Deed Fees	1	28,516,550.00	25,000,000.00	25,000,000.00	3,516,550.00+	32,684,612.00
Appl. Fees for Certificate of Oc	2	2,021,600.00	1,500,000.00	1,500,000.00	521,600.00+	1,559,150.00
Charting Fees for Certificate of	3	677,700.00	500,000.00	500,000.00	177,700.00+	582,800.00
Non-Refundable Appl. Fees for Al	4	49,000.00	1,000,000.00	1,000,000.00	951,000.00-	58,500.00
Survey Fees	5	1,599,400.00	5,000,000.00	5,000,000.00	3,400,600.00-	39,000.00
Stamp Duties	6	2,425,870.00	5,000,000.00	5,000,000.00	2,574,130.00-	3,852,690.00
Search Fees (Survey)	7	4,765,000.00	4,000,000.00	4,000,000.00	765,000.00+	4,160,000.00
Fees for Plans Deposited by Lice	8	4,276,000.00	1,000,000.00	1,000,000.00	3,276,000.00+	1,292,000.00
Fees for Valuation of Property	9	2,483,700.00	3,000,000.00	3,000,000.00	516,300.00-	3,776,500.00
Beacon Replacement Fees & Serv.	10		100,000.00	100,000.00	100,000.00-	20,000.00
Administration Fees	11	1,074,190.00	1,500,000.00	1,500,000.00	425,810.00-	1,348,500.00
Process of Appl. fee Dev.of Pet	12	4,330,000.00	6,000,000.00	6,000,000.00	1,670,000.00-	5,638,500.00
Consent Fee on Mortgages	13	8,538,775.00	3,000,000.00	3,000,000.00	5,538,775.00+	443,000.00
Certified True Copy of Reg. Inst	14	1,352,300.00	1,500,000.00	1,500,000.00	147,700.00-	5,373,059.75
Inspection Fees for Building Pla	15	2,321,373.38	1,000,000.00	1,000,000.00	1,321,373.38+	1,228,000.00
Sundry Surveys	16	4,990,523.00	6,000,000.00	6,000,000.00	1,009,477.00-	1,335,337.98
Survay Descrip.fees for Priv.Appl	17	474,500.00	300,000.00	300,000.00	174,500.00+	4,843,640.00
FINES & FEES - 402090210						
HEAD:402090210						
MIN. OF LAND & SURVEY						
Premium on Lands	18	1,965,097.00	5,000,000.00	5,000,000.00	3,034,903.00-	356,935.00
Land Development Fee	19	16,050,867.33	40,000,000.00	40,000,000.00	23,949,132.67-	3,703,242.75
Deed of Mortgage on Cert. of Occ	20					25,181,450.00
Renewal of Leases	21	1,097,000.00	1,000,000.00	1,000,000.00	97,000.00+	
Verification Fees for C of O	22	4,135,972.96			4,135,972.96+	863,000.00
Release of Perfected Document	23	367,000.00	2,500,000.00	2,500,000.00	2,133,000.00-	2,519,688.12
Registration of Professionals	24		100,000.00	100,000.00	100,000.00-	1,967,000.00
ALIS	25		2,000,000.00	2,000,000.00	2,000,000.00-	5,000.00
EIA Application	26		500,000.00	500,000.00	500,000.00-	
Hiring of Earth Moving Equipment	27		4,000,000.00	4,000,000.00	4,000,000.00-	

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 %	Actual 2007 =N=
Site Analysis Application	28		500,000.00	500,000.00	500,000.00-	
Coweat	29		3,000,000.00	3,000,000.00	3,000,000.00-	
Penalty for Late Application for	30		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		98,618,418.67	125,000,000.00	125,000,000.00	26,381,581.33-	102,831,605.60
FINES & FEES - 402090211						
HEAD: 402090211						
MIN. OF ENVIRONMENT						
Sanitation Court Fines	1		500,000.00	500,000.00	500,000.00-	32,500.00
EIA/EAR	2		50,000,000.00	50,000,000.00	50,000,000.00-	
Forest Offences	3	867,250.00			867,250.00+	112,950.00
Env. Health Registration/Regulat	4		1,000,000.00	1,000,000.00	1,000,000.00-	
Slaughter Houses/Meat Sanitation	5		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		867,250.00	52,500,000.00	52,500,000.00	51,632,750.00-	145,450.00
FINES & FEES - 402090212						
HEAD: 402090212						
OFFICE OF THE AUDITOR-GENERAL						
Reg. of firms of Chartered Accou	1	50,000.00	20,000.00	20,000.00	30,000.00+	28,000.00
Renewal of Reg. of Accountants	4	115,000.00	100,000.00	100,000.00	15,000.00+	78,000.00
TOTAL		176,800.00	120,000.00	120,000.00	56,800.00+	203,952.25
FINES & FEES - 402090213						
Head 402090213						
OFFICE OF THE ACCOUNTANT GENERAL LOCAL GOVT.						
Audit Fees (Local Government)	1	340,000.00	350,000.00	350,000.00	10,000.00-	340,000.00
Sale of Unserviceable Stores	3		10,000.00	10,000.00	10,000.00-	
TOTAL		340,000.00	360,000.00	360,000.00	20,000.00-	340,000.00
FINES & FEES - 402090214						
HEAD: 402090214						
CIVIL SERVICE COMMISSION						
Others	4					72,500.00
Exams into Adm. Officer/Special	5		500,000.00	500,000.00	500,000.00-	
TOTAL			500,000.00	500,000.00	500,000.00-	72,500.00
FINES & FEES - 402090215						
HEAD: 402090215						
JUDICIAL SERVICE COMMISSION						
Appoint. form for Customary/C.Cm	1	201,000.00	300,000.00	300,000.00	99,000.00-	20,311.46
TOTAL		201,000.00	300,000.00	300,000.00	99,000.00-	20,311.46
FINES & FEES - 402090216						
HEAD: 402090216						
BOARD OF INTERNAL REVENUE						
Identification of Motor Vehicles	1	16,875,425.00	20,000,000.00	20,000,000.00	3,124,575.00-	17,929,744.57
Road traffic Exam. Fees	2	782,850.00	1,000,000.00	1,000,000.00	217,150.00-	808,700.00
Motor Vehicle New Number Plates	3	3,000,000.00	50,000,000.00	50,000,000.00	47,000,000.00-	158,643,380.78
Stamp Duty & Penalties	4	194,474,962.03			194,474,962.03+	19,651,535.00
TOTAL		215,133,237.03	71,000,000.00	71,000,000.00	144,133,237.03+	197,033,360.35
FINES & FEES-402090217						
HEAD: 402090217						
SSG						
Hire of Okpara Audotium	1	1,033,000.00	1,500,000.00	1,500,000.00	467,000.00-	679,250.00
Special Plate Number for Tradi.	2	825,000.00	50,000.00	50,000.00	775,000.00+	340,000.00
Certificate of State of Origin	3	156,500.00	480,000.00	480,000.00	323,500.00-	11,500.00
TOTAL		2,014,500.00	2,030,000.00	2,030,000.00	15,500.00-	1,030,750.00

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 %	Actual 2007 =N=
FINES & FEES - 402090217						
HEAD: 402090217						
MIN. OF WOMEN AFFAIRS						
Registration of Women NGOs and C	1					28,000.00
Bee Project	3		100,000.00	100,000.00	100,000.00-	
Child Centre Hall	4	50,000.00	500,000.00	500,000.00	450,000.00-	50,000.00
Hireof Skill Acquisition	5		500,000.00	500,000.00	500,000.00-	
TOTAL		60,140.00	1,100,000.00	1,100,000.00	1,039,860.00-	78,000.00
FINES & FEES - 402090218						
HEAD: 402090218						
MIN. OF PUBLIC/U. & WTER RESO.						
Tender Fees	1	587,000.00	1,500,000.00	1,500,000.00	913,000.00-	50,000.00
Other Fees	2	450,000.00			450,000.00+	
TOTAL		1,037,000.00	1,500,000.00	1,500,000.00	463,000.00-	50,000.00
FINES & FEES - 402090219						
HEAD: 402090219						
MIN. OF L. G. & CHIEFTANCY AFF						
Registration of Titles	1		2,000,000.00	2,000,000.00	2,000,000.00-	
ID Cards	2		100,000.00	100,000.00	100,000.00-	
Reg. of Autonomous Communities	3	416,885.50			416,885.50+	15,000.00
Tender Fees	4		50,000.00	50,000.00	50,000.00-	184,000.00
Autonomous Comm.Constitu. Amendm	5		3,000,000.00	3,000,000.00	3,000,000.00-	30,000.00
TOTAL		416,885.50	5,150,000.00	5,150,000.00	4,733,114.50-	229,000.00
FINES & FEES - 402090220						
HEAD: 402090220						
MIN. OF SPORT & SOCIAL DEV.						
Registration of Social Clubs	1	560,000.00	150,000.00	150,000.00	410,000.00+	60,000.00
Registration of Adoption of Chil	2	1,137,000.00	100,000.00	100,000.00	1,037,000.00+	
Revenue Generated From Stadium F	3		200,000.00	200,000.00	200,000.00-	
Gate Taking From Aba Stadium	4	912,000.00	1,500,000.00	1,500,000.00	588,000.00-	
From Abia Warriors- Gate Taking	5		1,000,000.00	1,000,000.00	1,000,000.00-	
Sale/T/fer of Enyimba F.C Player	6		3,000,000.00	3,000,000.00	3,000,000.00-	10,000.00
Reg.of Spots Clubs and Ass. in t	7		20,000.00	20,000.00	20,000.00-	65,000.00
Stadium Hire (Umuai)	8	315,000.00	1,500,000.00	1,500,000.00	1,185,000.00-	800,000.00
Tender Fees	9	50,000.00	200,000.00	200,000.00	150,000.00-	9,000.00
Renewal Social Clubs	10		100,000.00	100,000.00	100,000.00-	
TOTAL		2,974,000.00	7,770,000.00	7,770,000.00	4,796,000.00-	944,000.00
FINES & FEES - 402090221						
HEAD:402090221						
ABIA STAT HOUSE OF ASSEMBLY						
Tender's Fees	1	318,000.00			318,000.00+	
TOTAL		318,000.00			318,000.00+	
FINES & FEES - 402090222						
HEAD: 402090222						
MIN. OF YOUTH DEVELOPMENT						
Registration of Youth Associatio	1	35,100.00	50,000.00	50,000.00	14,900.00-	19,000.00
Reg. of C. B. O's	2	119,000.00			119,000.00+	68,000.00
Revalidation of Certificate Fee	3	9,000.00	150,000.00	150,000.00	141,000.00-	18,000.00
Youth Skills Acquisition Centre	4		1,000,000.00	1,000,000.00	1,000,000.00-	2,000.00
Renewal Fees for Youth Associati	5	8,000.00	50,000.00	50,000.00	42,000.00-	1,000.00
Renewal Fees for C.B.O.	6				2,000.00+	
Youth mass Transit (franchise)	7	2,000.00			3,000,000.00-	
Proceeds from Youth Farms	9		3,000,000.00	3,000,000.00	7,500.00+	3,600.00
Tender Fees	11	7,500.00			100,000,000.00-	
Youth Development	12		100,000,000.00	100,000,000.00	100,000,000.00-	
TOTAL		180,600.00	104,250,000.00	104,250,000.00	104,069,400.00-	112,600.00

	SH	Actual	Budget	Revised	Variance	Actual
FINES & FEES - 402090223		2008	2008	Budget 2008	2008	2007
HEAD: 402090223		=N=	=N=	=N=	%	=N=
ABIA STATE INDEP. ELEC. COMM.						
Chairmanship Elections	1		20,000,000.00	20,000,000.00	20,000,000.00-	
Councillorship	2		35,500,000.00	35,500,000.00	35,500,000.00-	82,098,000.00
TOTAL			55,500,000.00	55,500,000.00	55,500,000.00-	82,098,000.00
FINES & FEES - 402090225						
HEAD:402090225						
MIN. OF HOUSE & U/DEV.						
Hire of Canopies	1					6,500.00
Tender Fees	2	1,629,000.00	2,000,000.00	2,000,000.00	371,000.00-	1,262,000.00
Charting fees for Certificate of	4					60,000.00
Fees for Proce. of Appl. S.Dev.	6					200,000.00
FINES & FEES - 402090225						
HEAD:402090225						
MIN. OF HOUSE & U/DEV.						
Fee for EIAR form	8					5,550.00
Checking of Layout Plan	11					4,140.00
Evaluation of Master Plan Report	12					34,905.00
Proceeds from tailoring Unit	15		500,000.00	500,000.00	500,000.00-	
TOTAL		1,629,000.00	2,500,000.00	2,500,000.00	871,000.00-	1,573,095.00
FINES & FEES - 402090226						
HEAD: 402090226						
L. G. SERVICE COMMISSION						
Application for Employment from	1		120,000.00	120,000.00	120,000.00-	315,000.00
Registration of Consultants	2		400,000.00	400,000.00	400,000.00-	160,000.00
L.G. Service Commission Bulletin	6					337,250.00
Withholding Tax	7		1,500,000.00	1,500,000.00	1,500,000.00-	
TOTAL			2,020,000.00	2,020,000.00	2,020,000.00-	812,250.00
FINES & FEES - 402090227						
HEAD:402090228						
JUDICIAL - HIGH COURT						
Court Fines	1	997,850.00	1,000,000.00	1,000,000.00	2,150.00-	1,781,667.00
Court Fees	2	13,651,844.00	15,000,000.00	15,000,000.00	1,348,156.00-	9,822,163.00
Probate Fees	3	72,839,054.52	20,000,000.00	20,000,000.00	52,839,054.52+	13,730,936.00
Others	4					19,375.00
Election Petition Tribunal	5	422,800.00	2,000,000.00	2,000,000.00	1,577,200.00-	
TOTAL		87,911,548.52	38,000,000.00	38,000,000.00	49,911,548.52+	25,354,141.00
FINES & FEES - 402090228						
HEAD: 402090228						
ABIA STATE PLANNING COMM						
Intenate Telephone Service Provi	1		200,000.00	200,000.00	200,000.00-	
Tender Fees	2	1,476,000.00	300,000.00	300,000.00	1,176,000.00+	
Registration of NGO'S	3		100,000.00	100,000.00	100,000.00-	
Registration of CBO's	4		50,000.00	50,000.00	50,000.00-	
State Economic Summit	5		2,000,000.00	2,000,000.00	2,000,000.00-	
Registration of Consultants	6		250,000.00	250,000.00	250,000.00-	
Computer Services/Photocopying	7		300,000.00	300,000.00	300,000.00-	
Consultancy Services	8		1,000,000.00	1,000,000.00	1,000,000.00-	
NGO's Directory	9		150,000.00	150,000.00	150,000.00-	
TOTAL		1,476,000.00	4,350,000.00	4,350,000.00	2,874,000.00-	

	SH	Actual 2008	Budget 2008	Revised Budget 2008	Variance 2008	Actual 2007
		=N=	=N=	=N=	%	=N=
FINES & FEES - 402090229						
HEAD:402090229						
JUDICIARY CUSTOMARY C. OF APPE						
Court Fees	1	1,132,839.00	5,000,000.00	5,000,000.00	3,867.161.00-	2,130,285.00
Court Fines	2	283,231.00	3,000,000.00	3,000,000.00	2,716.769.00-	63,810.00
TOTAL		1,416,070.00	8,000,000.00	8,000,000.00	6,583,930.00-	2,194,095.00
FINES & FEES - 402090230						
HEAD: 402090230						
MIN. OF PETROL & SOLID MINERAL						
Registration of Mining Site	1					210,000.00
Solid Mineral Development. Fees	2	470,250.00			470,250.00+	38,100.00
Registration of Filling Station	5		25,000,000.00	25,000,000.00	25,000,000.00-	
Registration of Surface Tanks	6		10,000,000.00	10,000,000.00	10,000,000.00-	
Analysis of Samples for the Min.	7		17,000,000.00	17,000,000.00	17,000,000.00-	
Petroleum products Offences	8		10,000,000.00	10,000,000.00	10,000,000.00-	60,000.00
Reg. of Drilling Companies in th	9		20,000,000.00	20,000,000.00	20,000,000.00-	
Geological Survey	10		10,000,000.00	10,000,000.00	10,000,000.00-	
Charges from EIA and EAR	11		40,000,000.00	40,000,000.00	40,000,000.00-	
Loading & Off Loading Permit to	12		2,000,000.00	2,000,000.00	2,000,000.00	99,900.00
Renewal of Reg. of Filling Stati	13		20,000,000.00	20,000,000.00	20,000,000.00-	
Renewal of Reg. of Surface Tanke	14		10,000,000.00	10,000,000.00	10,000,000.00-	
Renewal of Reg. of Drilling Comp	15		10,000,000.00	10,000,000.00	10,000,000.00-	
TOTAL		470,250.00	174,000,000.00	174,000,000.00	173,529,750.00-	408,000.00
FINES & FEES - 402090231						
HEAD: 402090231						
MIN. OF RURAL DEVELOPMENT						
Hire of Lowbed	5		1,500,000.00	1,500,000.00	1,500,000.00-	
Hire of Bulldozer	6		7,200,000.00	7,200,000.00	7,200,000.00-	
Hire of Motorized rig	7		15,000,000.00	15,000,000.00	15,000,000.00-	
Registration of Town Unions	8		160,000.00	160,000.00	160,000.00-	
Water Tanker	9		120,000.00	120,000.00	120,000.00-	
Renewal of Town Unions	10					95,330.00
Hire of Pail Loader	11		2,750,000.00	2,750,000.00	2,750,000.00-	148,100.00
Co-operative Annual Supervision	12	1,175,687.00	600,000.00	600,000.00	575,687.00+	153,800.00
Arrears of Annual Support Fee	13		100,000.00	100,000.00	100,000.00-	
Fee for Reg. of Co-operative Soc	14		150,000.00	150,000.00	150,000.00-	
Application Fees for Cooperative	16		2,250,000.00	2,250,000.00	2,250,000.00-	
TOTAL		1,175,687.00	29,830,000.00	29,830,000.00	28,654,313.00-	397,230.00
FINES & FEES - 402090233						
HEAD:402090233						
MIN. OF SCIENCE AND TECHNOLOGY.						
Reg. fee for joint venture Train	1		50,000.00	50,000.00	50,000.00-	
ICT Maintenance Services	2		140,000.00	140,000.00	140,000.00-	
Tender Fees	3		700,000.00	700,000.00	700,000.00-	9,000.00
Abia ICT Empowermt Project in Si	4		1,000,000.00	1,000,000.00	1,000,000.00-	
Internet Enable Computer Res. Ce	5	94,250.00			94,250.00+	
Reg. Fee for Priv. Secondary Sch	6		200,000.00	200,000.00	200,000.00-	
TOTAL		94,250.00	2,090,000.00	2,090,000.00	1,995,750.00-	9,000.00
FINES & FEES - 402090234						
HEAD:402090234						
MIN. OF FINANCE						
WHT	2		50,000.00	50,000.00	50,000.00-	
TOTAL			50,000.00	50,000.00	50,000.00-	

Grand Total: Fine & Fees						
LICENCES: 403090201	SH	Actual	Budget	Revised	Variance	Actual
HEAD:403090201		2008	2008	Budget 2008	2008	2007
MIN. OF ENVIRONMENT		=N=	=N=	=N=	%	=N=
Forst/L Roller Saws Saw Mills	1		200,000.00	200,000.00	200,000.00-	154,250.00
TOTAL			200,000.00	200,000.00	200,000.00-	154,250.00
LICENCES: 403090202						
HEAD: 403090202						
MINISTRY OF HEALTH						
Patent & Proprietary Vendors Lic	1	681,000.00	3,500,000.00	3,500,000.00	2,819,000.00-	
Se of Appl.from for Estab.of H	5					27,000.00
TOTAL		681,000.00	3,500,000.00	3,500,000.00	2,819,000.00-	27,000.00
LICENCES: 403090204						
HEAD:403090204						
MIN. OF LANDS AND SURVEY						
Temporary Occupational Licences	1	27,300.00	50,000.00	50,000.00	22,700.00-	52,543.00
TOTAL		27,300.00	50,000.00	50,000.00	22,700.00-	52,543.00
LICENCES: 403090205						
HEAD: 403090205						
BOARD OF INTERNAL REVENUE						
Motor Vehicles Licences	1	56,500,790.29	88,550,000.00	88,550,000.00	32,049,209.71-	59,351,453.00
Motor Divers licences	2	4,922,385.00	36,000,000.00	36,000,000.00	31,077,615.00-	4,176,035.00
Divers Licences	3	27,000.00	100,000.00	100,000.00	73,000.00-	393,475.00
Pools Betting Licences (Current)	4		3,620,000.00	3,620,000.00	3,620,000.00-	832,600.00
Pools Bething Licences (Arrears)	6		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		61,450,175.29	129,270,000.00	129,270,000.00	67,819,824.71-	64,753,563.00
LICENCES: 403090206						
HEAD:403090206						
MIN. OF LOCAL GOVT. & C						
DEFTANCY AFF.						
Licence Plates	1		160,000.00	160,000.00	160,000.00-	160,000.00
	3		160,000.00	160,000.00	160,000.00-	160,000.00
TOTAL						
LICENCES: 403090207						
HEAD: 403090207						
MIN OF SCIENCE AND TECHNOLOGY						
encing of Computer based Busi	1		5,000,000.00	5,000,000.00	5,000,000.00-	13,000.00
TOTAL			5,000,000.00	5,000,000.00	5,000,000.00-	13,000.00
LICENCES: 403090208						
HEAD: 403090208						
MIN. OF INFORMATION AND CULTURE						
Newspaper Vendors Licences	1		150,000.00	150,000.00	150,000.00-	
TOTAL			150,000.00	150,000.00	150,000.00-	
Grand Total Licences		62,158,475.29	138,330,000.00	138,330,000.00	76,171,524.71-	65,160,356.00
EARNING & SALES						
HEAD: 404090201						
OFFICE OF THE EXE. GOVE .GOVT. H						
Sale of Poultry Products						
Sale of Old Newspapers	2		2,000.00	2,000.00	2,000.00-	33,000.00
Sale of Condemned Furniture	3				794,000.00+	
ender Fees	4	794,000.00				66,856.45
Proceeds from petroluem Products	5					234,652.90
Others	6				10,044.00+	
Sale of Uncerviceable Vehicles &	7	10,044.00				
TOTAL		804,044.00	1,002,000.00	1,002,000.00	197,956.00-	334,509.35

	SlH	Actual 2008	Budget 2008	Revised Budget 2008	Variance 2008	Actual 2007
HEAD:404090202		=N=	=N=	=N=	%	=N=
MIN. OF INFORMATION CULT & TOUR						
Printing Earnings	1		150,000.00	150,000.00	150,000.00-	3,450.00
Stationary Trading Accounts	2					34,000.00
Hire of Films	3		50,000.00	50,000.00	50,000.00-	233,000.00
Sale of Publications (Government Tenders Fees)	4	15,000.00	500,000.00	500,000.00	485,000.00-	
Sale of Dairies & Calenders	5	10,000.00			10,000.00+	
Sales of Publications (Tourism)	6		1,000,000.00	1,000,000.00	1,000,000.00-	
Earnings from Binding	7		500,000.00	500,000.00	500,000.00-	
Sale of Photographs	8		200,000.00	200,000.00	200,000.00-	
Sale of Cultural Publicaiton	9		100,000.00	100,000.00	100,000.00	
Earnings from Video Coverage	10		100,000.00	100,000.00	100,000.00-	
Earning from Events Photo Covera	11		250,000.00	250,000.00	250,000.00-	
	12		200,000.00	200,000.00	200,000.00-	
TOTAL		25,000.00	3,050,000.00	3,050,000.00	3,025,000.00-	270,450.00
EARNING & SALES						
HEAD:404090203						
OFFICE OF THE DEPUTY GOVERNOR						
Sales of Condemned Furniture & E	1	31,852.50	750,000.00	750,000.00	718,147.50-	269,841.50
Sales of Old Newspapers	2		50,000.00	50,000.00	50,000.00-	
TOTAL		31,852.50	800,000.00	800,000.00	768,147.50-	269,841.50
EARNINGS & SALES						
HEAD: 404090204						
MIN. OF AGRICULTURE						
Sale of Indigenous Fruit Trees	1		50,000.00	50,000.00	50,000.00-	48,220.00
Sale of Fish (Fingerlings)	2		100,000.00	100,000.00	100,000.00-	23,360.00
Sale of Proceeds from Market Gar	5					98,380.00
Sale of Cocoa Seeds	6	205,000.00	5,000,000.00	5,000,000.00	4,795,000.00-	
Sale of Plantain Bunches	8		10,000.00	10,000.00	10,000.00-	
Child Care Centre for Childr.wit	15	160,000.00	150,000.00	150,000.00	10,000.00+	83,500.00
Sale of Horticulture	17		80,000.00	80,000.00	80,000.00-	
Sale of Pork	18		200,000.00	200,000.00	200,000.00-	
TOTAL		365,000.00	5,590,000.00	5,590,000.00	5,225,000.00-	253,460.00
EARNINGS & SALES						
HEAD:404090205						
MIN. OF EDUCATION						
Sale of Building Plans	2	400,000.00	300,000.00	300,000.00	100,000.00+	1,230,000.00
TOTAL		400,000.00	300,000.00	300,000.00	100,000.00+	1,230,000.00
EARNINGS & SALES						
HEAD:404090206						
ABIA STATE PLANNING COMMISSION						
Sale of Agro S/V Culture	1		2,000,000.00	2,000,000.00	2,000,000.00-	8,000.00
Sale of Indegencous Fruit Trees	2					5,000.00
Forest Produce	4		500,000.00	500,000.00	500,000.00-	573,795.00
Food Vendor/Pure Water Manufactu	5		5,000,000.00	5,000,000.00	5,000,000.00-	
Disinfection/Fumigation Service	6		580,000.00	580,000.00	580,000.00-	
TOTAL			8,080,000.00	8,080,000.00	8,080,000.00-	586,795.00
EARNINGS & SALES						
HEAD:404090207						
MIN. OF JUSTICE						
Sale of Law Reports & Legal Publ	1	5,600.00			5,600.00+	
Sale of Abia State Law Books	2	139,450.00	300,000.00	300,000.00	160,550.00-	89,850.00
TOTAL		824,710.00	300,000.00	300,000.00	524,710.00+	94,850.00

	SH	Actual 2008	Budget 2008	Revised Budget 2008	Variance 2008	Actual 2007
		=N=	=N=	=N=	%	=N=
EARNINGS & SALES						
HEAD: 404090208						
MIN. OF WORKS & TRANSPORT						
Hire of Govt. Vehicles & Equipt	1					168,000.00
TOTAL						4,585,710.00
EARNINGS & SALES						
HEAD: 404090209						
MIN. OF LANDS & SURVEY						
Sale of Maps		25,300.00	100,000.00	100,000.00	74,700.00-	43,000.00
TOTAL		25,300.00	100,000.00	100,000.00	74,700.00-	43,000.00
EARNINGS & SALES						
HEAD:404090210						
BOARD OF INTERNAL REVENUE						
Sale of Hackney & State Carriage	1	1,580,930.00	2,500,000.00	2,500,000.00	919,070.00-	1,401,890.00
Sale of New Number Plate Reg. Fo	2	203,165.00	500,000.00	500,000.00	296,835.00-	183,651.00
Sale of Proof of Ownership	3	16,500,000.00	8,000,000.00	8,000,000.00	8,500,000.00+	5,037,925.00
Others	5	20,800.00	3,000,000.00	3,000,000.00	2,979,200.00	2,046,225.00
Sale of Sticker/Emblems	6	2,500.00	2,000,000.00	2,000,000.00	1,997,500.00-	
TOTAL		18,307,395.00	16,000,000.00	16,000,000.00	2,307,395.00+	8,669,691.00
EARNINGS & SALES						
HEAD:404090211						
ABIA HOUSE OF ASSEMBLY						
Sale of Condemned Store	3		500,000.00	500,000.00	500,000.00-	
TOTAL			500,000.00	500,000.00	500,000.00-	
EARNINGS & SALES						
HEAD:404090212						
OFFICE OF HEAD OF SERVICE						
Sale of form Housing Loan	1		500,000.00	500,000.00	500,000.00-	51,697.00
Earnings from Welfare Bus Serv.t	2		600,000.00	600,000.00	600,000.00-	
General Revenue from CSC	3	701,017.60	2,500,000.00	2,500,000.00	1,798,982.40-	963,531.00
Sale of Drugs/Staff Clinics	4		200,000.00	200,000.00	200,000.00-	
Sale of Civil Service Manual	5		500,000.00	500,000.00	500,000.00-	
Sale of Bound Copies of Curicuh	6		50,000.00	50,000.00	50,000.00-	
Sale of Old Circulars	7		1,000,000.00	1,000,000.00	1,000,000.00-	
TOTAL		701,017.60	5,350,000.00	5,350,000.00	4,648,982.40-	1,015,228.00
EARNINGS & SALES						
HEAD:404090213						
MIN. OF HOUSING & URBAN DEV.						
Sale of Layout Master Plan Maps	1		242,000.00	242,000.00	242,000.00-	
Sale of Layout Master Plan Maps	2		550,000.00	550,000.00	550,000.00-	
TOTAL			792,000.00	792,000.00	792,000.00-	
EARNINGS & SALES						
404,090,214.00						
JUD. SERV. COMMISSION						
EARNINGS & SALES						
HEAD:						
OFFICE OF THE SSG						
Sale of Newspapers	1		2,000.00	2,000.00	2,000.00-	
TOTAL			2,000.00	2,000.00	2,000.00-	

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Budget 2008 =N=	Variance 2008 %	Actual 2007 =N=
RENT ON GOVT. PROPERTY						
HEAD:4050902201						
MIN OF HOUSING & URBAN DEV.						
Rent on Senior Staff Quarters	1	28,458,800.00			28,458,800.00+	18,900.00
Rent on Junior Staff Quarters	3					225,600.00
TOTAL		28,458,800.00			28,458,800.00+	244,500.00
RENT ON GOVT. PROPERTY						
HEAD:405090202						
MIN. OF LANDS & SURVEY						
Current (Rent)	1	8,979,933.49	5,500,000.00	5,500,000.00	3,479,933.49+	8,231,716.24
Arrears (Rent)	2	2,581,237.60	1,600,000.00	1,600,000.00	981,237.60+	2,682,110.45
Penalties (Rent)	3	1,297,737.95	500,000.00	500,000.00	797,737.95+	1,226,650.53
Abia Liaison Office	5	34,000.00	80,000,000.00	80,000,000.00	79,966,000.00-	
Checkg of Layout Plans Submitd b	6		15,000,000.00	15,000,000.00	15,000,000.00-	
TOTAL		12,892,909.04	102,600,000.00	102,600,000.00	89,707,090.96-	12,140,477.22
INTERESTS REPAYMTS & DIVIDENS						
HEAD:406090201						
MINISTRY OF FINANCE						
Dividend Recovered from Govt Inv	1	70,453,918.15	100,000,000.00	100,000,000.00	29,546,081.85-	121,920,585.60
TOTAL		70,453,918.15	100,000,000.00	100,000,000.00	29,546,081.85-	121,920,585.60
REIMBURSEMENTS						
HEAD:407090201						
OFFICE OF THE HEAD OF SERVICE						
MISCELLANEOUS						
HEAD: 408090201						
OFFICE OF THE HEAD OF SERVICE						
Others	2	10,044.00			10,044.00+	
TOTAL		10,044.00			10,044.00+	
MISCELLANEOUS						
HEAD:408090202						
MINISTR OF FINANCE						
Others	1	7,961,466,258.72			7,961,466,258.72+	353,095,190.17
TOTAL		7,964,946,260.45	5,000,000.00	5,000,000.00	7,959,946,260.45+	360,664,178.39
MISCELLANEOUS						
HEAD:408090203						
OFFICE OF THE ACCOUNTANT GEN.						
Overpayment Recovered	2	4,165,411.27			4,165,411.27+	
TOTAL		4,165,411.27			4,165,411.27+	
MISCELLANEOUS						
HEAD:408090204						
MIN OF L.G. & CHIEFTANCY AFF.						

	SH	Actual 2008	Budget 2008	Revised Budget 2008	Variance 2008	Actual 2007
MISCELLANEOUS		=N=	=N=	=N=	%	=N=
HEAD:408090205						
MIN. OF WORKS & TRANSPORT						
TOTAL HEADS						
STATUTORY ALLO. FROM FED. GOVT						
HEAD:409090201						
OFFICE OF THE ACCOUNTANT GEN.						
Statutory Allocation from Federa	1	27,395,751,309.78	30,563,000,000.00	30,563,000,000.00	3,167,248,690.22-	22,087,101,402.93
Statutory Allocation for Ecology	2					4,454,161,405.25
TOTAL		28,348,131,086.09	30,563,000,000.00	30,563,000,000.00	2,214,868,913.91-	26,541,262,808.18
DERIVATION						
HEAD:411090201						
OFFICE OF THE ACCOUNTANT GEN.						
Derivation	1	7,441,336,622.01	12,000,000,000.00	12,000,000,000.00	4,558,663,377.99	
TOTAL		7,441,336,622.01	12,000,000,000.00	12,000,000,000.00	4,558,266,377.99-	
REVENUE FROM PARASTATALS						
ABSUTH	1	71,437,801.38			71,437,801.38+	150,108,994.00
Abia State Poly. Aba		896,279,303.08			896,279,303.08+	408,999,677.00
Abia State Coll. of Education		43,771,581.00			43,771,581.00+	49,717,545.73
Sec. Edu. Mgt. Board (SEMB)		114,658,600.00			114,658,600.00+	
Abia State University Uturu		1,032,650,405.00			1,032,650,405.00+	800,670,170.00
Total		2,468,689,515.02			2,468,689,515.02+	1,409,496,386.73
Grand Total State Revenue		48,386,609,711.69	45,893,593,000.00	45,893,593,000.00	2,493,016,711.69+	30,679,726,990.29

SCHEDULE OF PERSONNEL OVERHEAD COST

	SII	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
		=N=	=N=	=N=	=N=	=N=
GOVERNMENT HOUSE						
412090201						
Personnel Cost	1	311,669,689.87	323,157,650.00	397,092,050.00	85,422,360.13+	278,745,501.22
Travel & Transport	2	662,187,645.04	700,124,500.00	810,124,500.00	147,936,854.96+	515,174,492.20
Utility Services	3	38,329,750.00	65,000,000.00	39,000,000.00	670,250.00+	45,520,008.40
N/A	4		30,000,000.00			3,346,199.75
Stationery	5	85,448,835.00	30,000,000.00	80,512,750.00	4,936,085.00-	50,070,759.00
Maint.of Office Furniture & Equi	6	69,832,861.00	200,000,000.00	346,500,000.00	276,667,139.00+	45,651,795.00
Maintenance of Vehicle & Capital	7	494,824,196.15	500,000,000.00	814,000,000.00	319,175,803.85+	370,167,044.83
Consultancy Services	8					7,450,000.00
Grants and Subvention	9	26,387,008.00			26,387,008.00-	11,349,076.22
Training & Staff Development	10	66,891,636.44	100,000,000.00	153,700,000.00	86,808,363.56+	20,225,000.00
Entertainment & Hospitality	11	1,444,931,647.00	140,000,000.00	3,208,304,000.00	1,763,372,353.00+	953,118,518.71
Miscellaneous Expenses	12	7,075,840,262.36	539,820,000.00	6,547,570,000.00	528,270,262.36-	6,327,271,236.26
Total Overheads:		9,964,673,840.99	2,304,944,500.00	11,999,711,249.00	2,038,727,408.01+	8,349,344,130.37
Total Recurrent Expenditure		10,276,343,530.86	2,628,102,150.00	12,396,803,299.00	2,120,459,768.14+	8,628,089,631.59
DEPUTY GOVERNOR'S OFFICE						
HEAD: 445090202						
Personnel Cost	1	31,460,904.02	25,376,580.00	25,376,580.00	6,084,324.02-	34,054,870.38
Travel & Transport	2	100,482,437.97	80,030,000.00	170,000,000.00	69,517,562.03+	75,218,410.00
Utility Services	3		810,000.00	810,000.00	810,000.00+	5,992,000.00
Stationery	5		3,000,000.00	3,000,000.00	3,000,000.00+	226,800.00
Maint.of Office Furniture & Equi	6	5,000,000.00	20,300,000.00	20,300,000.00	15,300,000.00+	13,691,700.00
Maintenance of Vehicle & Capital	7	22,472,590.45	17,500,000.00	17,500,000.00	4,972,590.45-	18,085,875.00
Grants and Subvention	9					3,952,952.54
Training & Staff Development	10		900,000.00	900,000.00	900,000.00+	
Entertainment & Hospitality	11	6,800,000.00	42,000.00	42,000.00	6,758,000.00-	25,563,523.00
Miscellaneous Expenses	12	753,908,576.75	378,150,000.00	422,841,000.00	331,067,576.75-	352,580,461.50
Total Overheads:		888,663,605.17	500,732,000.00	635,393,000.00	253,270,605.17-	495,311,722.04
Total Recurrent Expenditure		920,124,509.19	526,108,580.00	660,769,580.00	259,354,929.19-	529,366,592.42
ABIA STATE PLANNING COMMISSION						
HEAD: 412090203						
Personnel Costs	1	56,335,356.22	61,338,880.00	61,338,880.00	5,003,523.78+	52,406,893.03
Travel & Transport	2	14,457,400.00	6,018,000.00	8,018,000.00	6,439,400.00-	3,406,860.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	434,500.00	2,500,000.00	3,500,000.00	3,065,500.00+	773,910.00
Maint of Office Furniture & Equi	6	2,765,500.00	5,150,000.00	6,650,000.00	3,884,500.00+	959,990.00
Maintenance of Vehicle & Capital	7	1,728,630.00	3,000,000.00	4,000,000.00	2,271,370.00+	3,115,420.00
Consultancy Services	8		2,000,000.00	3,000,000.00	3,000,000.00+	9,307,465.50
Grants and Subvention	9	9,200,000.00	82,000,000.00	86,200,000.00	77,000,000.00+	22,205,149.40
Training & Staff Development	10	9,201,860.00	600,000.00	600,000.00	8,601,860.00-	120,000.00
Entertainment & Hospitality	11	100,000.00	240,000.00	240,000.00	140,000.00+	
Miscellaneous Expenses	12	12,802,100.00	15,400,000.00	18,400,000.00	5,597,900.00+	14,683,390.00
Total Overheads:		50,689,990.00	117,008,000.00	130,708,000.00	80,018,010.00+	54,572,184.90
Total Recurrent Expenditure		107,025,346.22	178,346,880.00	192,046,880.00	85,021,533.78+	106,979,077.93

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
OFFICE OF THE SSG						
HEAD: 413090201						
Personnel Cost	1	37,662,646.86	18,024,970.00	18,024,970.00	19,637,676.86-	56,334,080.27
Travel & Transport	2	192,644,961.98	8,010,500.00	8,010,500.00	184,634,461.98-	5,405,994.00
Utility Services	3					20,435,214.62
Telephone and Postal Services	4	190,150.00			190,150.00-	12,559,808.74
Stationery	5	347,315.00	9,000,000.00	9,000,000.00	8,652,685.00+	1,395,965.00
Maint.of Office Furniture & Equi	6		3,500,000.00	3,500,000.00	3,500,000.00+	1,236,110.00
Maintenance of Vehicle & Capital	7	576,265.00	4,600,000.00	4,600,000.00	4,023,735.00+	67,972,030.00
Grants and Subvention	9	750,000.00			750,000.00-	10,500,000.00
Training & Staff Development	10	3,360,000.00	500,000.00	500,000.00	2,860,000.00-	1,093,000.00
Entertainment & Hospitality	11	22,510.00	4,054,000.00	4,054,000.00	4,031,490.00+	16,309,680.00
Miscellaneous Expenses	12	282,951,217.18	9,910,000.00	9,910,000.00	273,041,217.18-	139,659,778.00
Total Overheads:		480,842,419.16	39,574,500.00	39,574,500.00	441,267,919.16-	276,567,580.36
Total Recurrent Expenditure		518,505,066.02	57,599,470.00	57,599,470.00	460,905,596.02-	332,901,660.63
BUREAU OF ECONOMIC AFFAIRS						
HEAD: 413090202						
Personnel Costs	1	7,496,078.44	20,266,490.00	20,266,490.00	12,770,411.56+	
Travel & Transport	2	309,500.00	2,000,000.00	2,000,000.00	1,690,500.00+	3,157,410.00
Telephone and Postal Services	4					21,600.00
Stationery	5	366,448.00	1,000,000.00	1,000,000.00	633,552.00+	255,730.00
Maint.of Office Furniture & Equi	6	388,500.00	950,000.00	950,000.00	561,500.00+	1,234,200.00
Maintenance of Vehicle & Capital	7	1,249,230.00	2,000,000.00	2,000,000.00	750,770.00+	838,360.00
Grants and Subvention	9		4,000,000.00	4,000,000.00	4,000,000.00+	200,000.00
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+	400,000.00
Miscellaneous Expenses	12	1,471,410.00	2,280,000.00	2,280,000.00	808,590.00+	2,375,745.00
Total Overheads:		3,785,088.00	12,554,000.00	12,554,000.00	8,768,912.00+	8,483,045.00
Total Recurrent:		11,281,166.44	32,820,490.00	32,820,490.00	21,539,323.56+	8,483,045.00
BUREAU OF POLITICAL AFFAIRS						
HEAD: 413090203						
Personnel Cost	1	6,064,193.88	7,084,360.00	7,084,360.00	1,020,166.12+	3,567,212.27
Travel & Transport	2	129,600.00	1,503,000.00	1,503,000.00	1,373,400.00+	741,000.00
Utility Services	3					135,000.00
Stationery	5	629,730.00	700,000.00	700,000.00	70,270.00+	469,680.00
Maint.of Office Furniture & Equi	6	101,750.00	1,150,000.00	1,150,000.00	1,048,250.00+	777,360.00
Maintenance of Vehicle & Capital	7	592,315.00	2,000,000.00	2,000,000.00	1,407,685.00+	758,555.00
Grants and Subvention	9	8,300,000.00	12,000,000.00	12,000,000.00	3,700,000.00+	17,550,000.00
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	515,000.00
Entertainment & Hospitality	11		842,000.00	842,000.00	842,000.00+	100,000.00
Miscellaneous Expenses	12	7,234,874.44	16,030,000.00	16,030,000.00	8,795,125.56+	27,034,405.00
Total Overheads:		16,988,269.44	34,825,000.00	34,825,000.00	17,836,730.56+	48,081,000.00
Total Recurrent Expenditure		23,052,463.32	41,909,360.00	41,909,360.00	18,856,896.68+	51,648,212.27
BUREAU OF SPECIAL SERVICES						
HEAD: 413090204						
Personnel Cost	1	129,079,967.59	15,506,450.00	15,506,450.00	113,573,517.59-	113,514,694.66
Travel & Transport	2	800,000.00	1,001,500.00	1,001,500.00	201,500.00+	3,112,675.00
Stationery	5	21,250,216.00	600,000.00	600,000.00	20,650,216.00-	605,325.00
Maint.of Office Furniture & Equi	6		3,550,000.00	3,550,000.00	3,550,000.00+	448,095.00

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Maintenance of Vehicle & Capital	7	1,611,035.00	1,000,000.00	1,000,000.00	611,035.00-	1,119,532.00
Subvention & Grants	9	3,024,604.00	140,000,000.00	140,000,000.00	136,975,396.00+	3,050,000.00
Training & Staff Development	10	1,914,950.00	500,000.00	500,000.00	1,414,950.00-	34,000.00
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	12	28,993,350.28	2,550,000.00	2,550,000.00	26,443,350.28-	3,393,657.84
Total Overheads:		57,594,155.28	149,261,500.00	149,261,500.00	91,667,344.72+	11,763,284.84
Total Recurrent Expenditure		186,674,122.87	164,767,950.00	164,767,950.00	21,906,172.87-	125,277,979.50
EXCO SECRETARIATE						
HEAD: 413090205						
Personnel Cost	1	5,409,702.59	4,837,380.00	4,837,380.00	572,322.59-	4,761,797.15
Travel & Transport	2	225,000.00	1,203,000.00	1,203,000.00	978,000.00+	380,000.00
Telephone and Postal Services	4					34,950.00
Stationery	5	556,720.00	1,200,000.00	1,200,000.00	643,280.00+	260,070.00
Maint.of Office Furniture & Equi	6	394,500.00	1,350,000.00	1,350,000.00	955,500.00+	814,230.00
Maintenance of Vehicle & Capital	7	956,960.00	2,000,000.00	2,000,000.00	1,043,040.00+	1,298,400.00
Training & Staff Development	10		20,600,000.00	20,600,000.00	20,600,000.00+	20,215,000.00
Entertainment & Hospitality	11		1,060,000.00	1,060,000.00	1,060,000.00+	
Miscellaneous Expenses	12	1,391,820.00	2,370,000.00	2,370,000.00	978,180.00+	2,387,350.00
Total Overheads:		3,525,000.00	29,783,000.00	29,783,000.00	26,258,000.00+	25,390,000.00
Total Recurrent Expenditure		8,934,702.59	34,620,380.00	34,620,380.00	25,685,677.41+	30,151,797.15
LIAISON OFFICE ABUJA						
HEAD: 413090206						
Personnel Cost	1	36,616,278.87	11,487,990.00	11,487,990.00	25,128,288.87-	37,014,764.61
Travel & Transport	2	15,719,474.27	9,000,000.00	9,000,000.00	6,719,474.27-	8,998,028.40
Utility Services	3	2,593,639.92	9,400,000.00	9,400,000.00	6,806,360.08+	2,617,360.00
Telephone & Postal Services	4	554,400.00	2,500,000.00	2,500,000.00	1,945,600.00+	339,300.00
Stationery	5	839,830.00	2,000,000.00	2,000,000.00	1,160,170.00+	1,322,270.00
Maint of Office Furniture & Equi	6	2,228,190.00	6,000,000.00	6,000,000.00	3,771,810.00+	1,224,400.00
Maintenance of Vehicle & Capital	7	21,419,364.00	22,000,000.00	22,000,000.00	580,636.00+	26,455,861.75
Grants and Subvention	9					380,000.00
Training & Staff Development	10		500,000.00	500,000.00	500,000.00+	2,941,000.00
Entertainment & Hospitality	11	10,357,251.48	3,836,000.00	3,836,000.00	6,521,251.48-	6,830,910.00
Miscellaneous Expenses	12	10,327,833.83	5,200,000.00	5,200,000.00	5,127,833.83-	19,118,215.82
Total Overheads:		64,039,983.50	60,436,000.00	60,436,000.00	3,603,983.50-	70,227,345.97
Total Recurrent Expenditure		100,656,262.37	71,923,990.00	71,923,990.00	28,732,272.37-	107,242,110.58
LIAISON OFFICE - LAGOS						
HEAD: 413090207						
Personnel Cost	1	17,265,328.42	11,487,990.00	11,487,990.00	5,777,338.42-	5,787,097.73
Travel & Transport	2	6,432,357.00	2,515,000.00	6,515,000.00	82,643.00+	881,645.00
Utility Services	3	3,873,390.00	4,300,000.00	4,300,000.00	426,610.00+	2,607,070.00
Telephone & Postal Services	4	1,492,650.00	1,500,000.00	1,500,000.00	7,350.00+	878,400.00
Stationery	5	805,450.00	800,000.00	800,000.00	5,450.00-	
Maint of office Furniture & Equi	6	2,704,910.00	1,300,000.00	1,300,000.00	1,404,910.00-	592,250.00
Maintenance of Vehicle & Capital	7	16,573,545.00	13,700,000.00	19,000,000.00	2,426,455.00+	1,491,100.00
Grants and Subvention	9					500,000.00
Training & Staff Development	10	604,900.00	800,010.00	800,010.00	195,110.00+	158,000.00
Entertainment & Hospitality	11	4,926,040.00	2,742,000.00	4,742,000.00	184,040.00-	549,750.00
Miscellaneous Expenses	12	8,376,828.79	4,420,000.00	5,420,000.00	2,956,828.79-	1,983,600.00
Total Overheads:		45,790,070.79	32,077,010.00	44,377,010.00	1,413,060.79-	9,641,815.00
Total Recurrent Expenditure		63,055,399.21	13,565,000.00	55,865,000.00	7,190,399.21-	15,428,912.73

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
OFFICE OF THE HEAD OF SERVICE						
HEAD: 414090201						
Personnel Cost	1	20,840,798.42	19,128,890.00	19,128,890.00	1,711,908.42-	44,441,681.97
Travel & Transport	2	3,802,000.00	4,009,000.00	6,509,000.00	2,707,000.00+	16,137,450.00
Utility Services	3	2,892,400.00	300,000.00	300,000.00	2,592,400.00-	151,460.00
Stationery	6	995,450.00	3,000,000.00	4,000,000.00	3,004,550.00+	262,410.00
Maint. of Office Furniture & Equi	7	760,370.00	2,150,000.00	6,150,000.00	5,389,630.00+	836,500.00
Maintenance of Vehicle & Capital	9	1,820,795.00	5,000,000.00	10,000,000.00	8,179,205.00+	5,412,649.00
Consultancy Services	8					246,360.00
Grants and Subvention	9	2,202,000.00	3,600,000.00	5,600,000.00	3,398,000.00+	400,000.00
Training & Staff Development	10	15,000.00	1,800,000.00	26,400,060.00	26,385,060.00+	2,284,160.00
Entertainment & Hospitality	11	1,510,000.00	78,000.00	78,000.00	1,432,000.00-	15,900,000.00
Miscellaneous Expenses	12	188,451,189.36	259,650,000.00	266,400,000.00	77,948,810.64+	149,243,319.80
Total Overheads:		202,449,204.36	279,587,000.00	325,437,060.00	122,987,855.64+	190,874,308.80
Total Recurrent Expenditure		223,290,002.78	298,715,890.00	344,565,950.00	121,275,947.22+	235,315,990.77
BUREAU OF ESTABLISHMENT						
AND PENSION						
HEAD: 414090202						
Personnel Cost	1	29,340,328.91	24,506,160.00	24,506,160.00	4,834,168.91-	36,506,552.13
Travel & Transport	2	5,217,190.00	4,007,500.00	4,007,500.00	1,209,690.00-	1,354,808.65
Stationery	5	901,170.00	200,000.00	200,000.00	701,170.00-	437,580.00
Maint. of Office Furniture & Equi	6	331,620.00	1,150,000.00	1,150,000.00	818,380.00+	1,665,135.80
Maintenance of Vehicle & Capital	7	890,424.00	1,700,000.00	1,700,000.00	809,576.00+	2,392,625.00
Training & Staff Development	10					2,670,080.00
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	650,580.00
Miscellaneous Expenses	12	3,565,596.00	8,880,000.00	8,880,000.00	5,314,404.00+	21,555,558.19
Total Overheads:		10,906,000.00	15,997,500.00	17,247,500.00	6,341,500.00+	30,726,367.64
Total Recurrent Expenditure		40,246,328.91	40,503,660.00	41,753,660.00	1,507,331.09+	67,232,919.77
BUREAU OF ADMINISTRATION						
HEAD: 414090203						
Personnel Cost	1	32,375,370.25	40,461,800.00	40,461,800.00	8,086,429.75+	33,840,532.69
Travel & Transport	2	940,825.00	3,667,950.00	3,667,950.00	2,727,125.00+	1,017,990.00
Utility Services	3					18,750.00
Stationery	5	647,250.00	2,500,000.00	2,500,000.00	1,852,750.00+	393,290.00
Maint. Of Office Furniture & Equi	6	201,500.00	1,150,000.00	1,150,000.00	948,500.00+	899,750.00
Maintenance of Vehicle & Capital	7	549,270.00	3,500,000.00	3,500,000.00	2,950,730.00+	580,460.00
Consultancy Services	8					27,000.00
Training & Staff Development	10	600,000.00	900,000.00	900,000.00	300,000.00+	1,300,031.93
Entertainment & Hospitality	11		60,000.00	60,000.00	60,000.00+	
Miscellaneous Expenses	12	2,723,540.00	3,700,000.00	3,700,000.00	976,460.00+	2,140,100.64
Total Overheads:		5,662,385.00	15,477,950.00	19,277,950.00	13,615,565.00+	6,377,372.57
Total Recurrent Expenditure		38,037,755.25	55,939,750.00	59,739,750.00	21,701,994.75+	40,217,905.26
BUREAU OF SERVICE WELFARE						
HEAD: 414090204						
Personnel Cost	1	32,771,364.39	21,583,490.00	21,583,490.00	11,187,874.39-	28,269,454.41
Travel & Transport	2	42,427,038.00	2,256,000.00	2,256,000.00	40,171,038.00-	2,296,560.00
Utility Services	3	20,681.00	200,000.00	200,000.00	179,319.00+	
Telephone and Postal Services	4					2,594,353.80
Stationery	5	396,464.00	1,200,000.00	1,200,000.00	803,536.00+	221,890.00

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Maint. of Office Furniture & Equi	6		130,000.00	450,000.00	450,000.00+	186,620.00
Maintenance of Vehicle & Capital	7	677,370.00	4,000,000.00	4,000,000.00	3,322,630.00+	718,085.00
Grants and Subvention	9	500,000.00	1,000,000.00	1,000,000.00	500,000.00+	895,000.00
Training & Staff Development	10	1,500,000.00	650,000.00	650,000.00	850,000.00-	1,015,000.00
Entertainment & Hospitality	11		149,467.00	149,467.00	149,467.00+	
Miscellaneous Expenses	12	10,610,875.00	18,650,020.00	18,650,020.00	8,039,145.00+	9,028,581.78
Total Overheads:		56,132,428.00	28,555,487.00	28,555,487.00	27,576,941.00-	16,956,090.58
Total Recurrent Expenditure		88,903,792.39	50,138,977.00	50,138,977.00	38,764,815.39-	45,225,544.99
BUR. OF COMMON SERVICE						
HEAD: 415090205						
Personnel Cost	1	20,840,798.42	19,128,890.00	19,128,890.00	1,711,908.42-	44,441,681.97
Local Travel & Transport	2	11,813,810.00	3,515,000.00	3,515,000.00	8,298,810.00-	3,521,938.03
Utility Services	3	3,500.00	400,000.00	400,000.00	396,500.00+	
Stationery	5	299,170.00	1,000,000.00	1,000,000.00	700,830.00+	542,220.00
Maint. of Office Furniture & Equi	6	554,670.00	1,150,000.00	1,150,000.00	595,330.00+	714,070.00
Maintenance of Vehicle & Capital	7	745,020.00	1,150,000.00	1,150,000.00	404,980.00+	2,027,170.00
Training & Staff Development	10	50,000.00	500,000.00	500,000.00	450,000.00+	425,000.00
Entertainment & Hospitality	11		96,000.00	96,000.00	96,000.00+	
Miscellaneous Expenses	12	59,291,532.45	12,500,000.00	12,500,000.00	46,791,532.45-	9,707,587.21
Total Overheads:		72,757,702.45	20,311,000.00	20,311,000.00	52,446,702.45-	16,937,985.24
Total Recurrent Expenditure		93,598,500.87	39,439,890.00	39,439,890.00	54,158,610.87-	61,379,667.21
MIN OF AGRICULTURE						
HEAD: 415090201						
Personnel Cost	1	294,754,685.86	418,302,050.00	418,302,050.00	123,547,364.14+	241,116,898.53
Transport & Travel	2	2,662,202.91	8,034,500.00	8,034,500.00	5,372,297.09+	942,510.00
Stationery	5	1,203,568.00	3,000,000.00	3,000,000.00	1,796,432.00+	971,657.93
Maint. of Office Furniture & Equi	6	7,405,214.65	4,250,000.00	4,250,000.00	3,155,214.65-	1,119,400.00
Maintenance of Vehicle & Capital	7	3,584,694.00	5,500,000.00	5,500,000.00	1,915,306.00+	3,563,678.22
Grants and Subvention	9	42,332,387.68	174,800,000.00	174,800,000.00	132,467,612.32+	26,168,010.00
Training & Staff Development	10	277,900.00	700,000.00	700,000.00	422,100.00+	2,725,000.00
Entertainment & Hospitality	11		222,000.00	222,000.00	222,000.00+	
Miscellaneous Expenses	12	3,590,638.00	18,510,020.00	18,510,020.00	14,919,382.00+	9,903,090.82
Total Overheads:		61,056,605.24	215,016,520.00	215,016,520.00	153,959,914.76+	45,393,346.97
Total Recurrent Expenditure		355,811,291.10	633,318,570.00	633,318,570.00	277,507,278.90+	286,510,245.50
MINISTRY OF RURAL DEVELOPMENT						
HEAD: 416090201						
Personnel Cost	1	44,643,016.01	101,150,400.00	101,450,400.00	56,807,383.99+	79,918,047.50
Travel & Transport	2	1,900,000.00	4,000,000.00	4,000,000.00	2,100,000.00+	237,400.00
Utility Services	3		300,000.00	300,000.00	300,000.00+	10,230,000.00
Stationery	5	225,000.00	2,000,000.00	2,000,000.00	1,775,000.00+	1,162,050.00
Maint. of Office Furniture & Equi	6	450,000.00	14,150,000.00	14,150,000.00	13,700,000.00+	987,000.00
Maintenance of Vehicle & Capital	7	675,000.00	10,600,000.00	10,600,000.00	9,925,000.00+	1,662,575.00
Grants and Subvention	9					18,908,653.28
Training & Staff Development	10	190,000.00	2,300,000.00	2,300,000.00	2,110,000.00+	260,000.00
Entertainment & Hospitality	11		240,000.00	240,000.00	240,000.00+	
Miscellaneous Expenses	12	950,000.00	20,450,000.00	20,450,000.00	19,500,000.00+	6,829,702.36
Total Overheads		4,390,000.00	54,040,000.00	54,040,000.00	49,650,000.00+	40,277,380.64
Total Recurrent Expenditure		49,033,016.01	155,490,400.00	155,490,400.00	106,457,383.99+	120,195,428.14

MINISTRY OF COMM. & INDUSTRY						
HEAD: 417090201						
Personnel Cost	1	98,604,880.78	141,748,300.00	136,748,300.00	38,143,419.22+	108,487,359.13
Transport & Traveling	2	1,411,050.00	8,013,500.00	8,013,500.00	6,602,450.00+	4,272,568.90
Utility Services	3		100,000.00	100,000.00	100,000.00+	134,000.00
Telephone and Postal Services	4		40,000.00	40,000.00	40,000.00+	
Stationery	5	1,125,665.00	1,500,000.00	1,500,000.00	374,335.00+	890,200.00
Maint of Office Furniture & Equi	6	492,930.00	1,300,000.00	1,300,000.00	807,070.00+	678,700.00
Maintenance of Vehicle & Capital	7	890,080.00	4,050,000.00	4,050,000.00	3,159,920.00+	2,255,885.00
Grants and Subvention	9		2,500,000.00	2,500,000.00	2,500,000.00+	3,218,108.78
Training & Staff Development	10	289,500.00	1,300,000.00	1,300,000.00	1,010,500.00+	
Entertainment & Hospitality	11		422,400.00	422,400.00	422,400.00+	150,000.00
Miscellaneous Expenses	12	10,472,202.03	8,900,010.00	13,900,010.00	3,427,807.97+	56,848,965.00
Total Overheads:	12	14,681,427.03	28,125,910.00	33,125,910.00	18,444,482.97+	68,448,427.68
Total Recurrent Expenditure		113,286,307.81	169,874,210.00	169,874,210.00	56,587,902.19+	176,935,786.81
MINISTRY OF SCIENCE & TECHNO.						
HEAD: 418090201						
Personnel Costs	1	45,562,323.34	58,282,610.00	58,282,610.00	12,720,286.66+	42,495,152.32
Travel & Transport	2	411,772.07	2,504,500.00	2,504,500.00	2,092,727.93+	2,105,703.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	16,100.00
Telephone & Postal Services	4	40,000.00	400,000.00	400,000.00	360,000.00+	272,727.00
Stationery	5	503,700.00	1,400,000.00	1,400,000.00	896,300.00+	740,495.00
Maint of Office Furniture & Equi	6	1,543,750.00	4,150,000.00	4,150,000.00	2,606,250.00+	1,652,460.00
Maintenance of Vehicle & Capital	7	659,000.00	2,300,000.00	2,300,000.00	1,641,000.00+	575,570.00
Grants and Subvention	9		1,600,000.00	1,600,000.00	1,600,000.00+	
Training & Staff Development	10	264,603.44	1,800,000.00	1,800,000.00	1,535,396.56+	1,997,200.00
Entertainment & Hospitality	11	115,200.00	194,000.00	194,000.00	78,800.00+	101,400.00
Miscellaneous Expenses	12	4,641,400.00	7,200,000.00	7,200,000.00	2,558,600.00+	14,632,837.36
Total Overheads:		8,179,425.51	21,748,500.00	21,748,500.00	13,569,074.49+	22,094,492.36
Total Recurrent Expenditure		53,741,748.85	80,031,110.00	80,031,110.00	26,289,361.15+	64,589,644.68
MINISTRY OF EDUCATION						
HEAD: 419090201						
Personnel Cost	1	479,466,456.32	6,922,793,820.00	6,888,793,820.00	6,409,327,363.68+	459,443,301.36
Travel & Transport	2	6,087,835.75	4,022,500.00	6,022,500.00	65,335.75-	20,251,250.94
Utility Services	3					695,700.00
Telephone and Postal Services	4	20,455.00	100,000.00	100,000.00	79,545.00+	108,510.00
Stationery	5	2,211,617.00	1,500,000.00	1,500,000.00	711,617.00-	17,996,660.00
Maint. of Office Furniture & Equi	6	7,730,890.00	2,350,000.00	3,850,000.00	3,880,890.00-	21,524,870.00
Maintenance of Vehicle & Capital	7	4,516,018.00	6,500,000.00	8,500,000.00	3,983,982.00+	9,045,840.00
Grants and Subvention	9	505,926,123.62	288,000,000.00	288,000,000.00	217,926,123.62-	406,313,649.62
Training & Staff Development	10	479,400.00	3,900,070.00	26,400,060.00	25,920,660.00+	6,530,250.00
Entertainment & Hospitality	11	2,270,640.00	852,000.00	852,000.00	1,418,640.00-	
Miscellaneous Expenses	12	302,496,436.51	19,030,060.00	25,530,070.00	276,966,366.51-	48,254,116.00
Total Overheads:		831,739,415.86	326,254,630.00	360,754,630.00	470,984,785.88-	530,720,846.56
Total Recurrent Expenditure		1,311,205,872.20	7,249,048,450.00	7,249,548,450.00	5,938,342,577.80+	990,164,147.92

	SH	Actual	Approved	Revised	Variance	Actual
MINISTRY OF FINANCE		2008	Budget 2008	Budget 2008	Amount	2007
HEAD: 420090201		=N=	=N=	=N=	=N=	=N=
Personnel Costs	1	117,160,203.46	58,434,190.00	58,434,190.00	58,726,013.46-	112,634,343
Travel & Transport	2	39,953,812.82	15,019,500.00	25,019,500.00	14,934,312.82-	38,506,184
Utility Services	3	443,980.00			443,980.00-	
Telephone & Postal Services	4		15,000.00	15,000.00	15,000.00+	
Stationery	5	759,241.00	2,500,000.00	2,500,000.00	1,740,759.00+	2,266,464
Maint.of Office Furniture & Equi	6	9,134,380.00	3,150,000.00	4,150,000.00	4,984,380.00-	4,207,610
Maintenance of Vehicle & Capital	7	11,740,015.00	6,000,000.00	8,000,000.00	3,740,015.00-	3,224,090
Grants and Subvention	9		5,000,000.00	5,000,000.00	5,000,000.00+	200,000
Training & Staff Development	10	1,383,440.00	800,000.00	800,000.00	583,440.00-	2,365,250
Entertainment & Hospitality	11	1,800,000.00	78,000.00	78,000.00	1,722,000.00-	730,000
Miscellaneous Expenses	12	103,242,605.00	16,950,000.00	19,990,000.00	83,252,605.00-	61,207,324
Total Overheads:		168,457,473.82	49,512,500.00	90,152,500.00	78,304,973.82-	112,706,923.
Total Recurrent Expenditure		285,617,677.28	107,946,690.00	148,586,690.00	137,030,987.28-	225,341,267.
OFFICE OF THE ACCOUNTANT GEN.						
HEAD: 421090201						
Personnel Costs	1	79,016,493.72	101,852,730.00	103,593,810.00	24,577,316.28+	21,841,628.
Travel & Transport	2	52,305,608.80	6,512,500.00	11,512,000.00	40,793,608.80-	361,340,953.
Utility Services	3					5,290,269.
Stationery	5	2,236,360.00	3,000,000.00	5,500,000.00	3,263,640.00+	6,521,630.
Maint.of Office Furniture & Equi	6	4,112,730.00	6,150,000.00	8,500,000.00	4,387,270.00+	3,352,437.
Maintenance of Vehicle & Capital	7	10,766,298.36	14,000,000.00	20,000,000.00	9,233,701.64+	19,380,063.
Consultancy Services	8					175,130.
Training & Staff Development	10	3,462,500.00	2,800,000.00	6,300,000.00	2,837,500.00+	3,666,950.
Entertainment & Hospitality	11	1,830,000.00	294,000.00	294,000.00	1,536,000.00-	149,000.
Miscellaneous Expenses	12	739,415,101.18	102,335,006.00	103,355,050.00	636,060,051.18-	1,583,586,231.
Total Overheads:		814,128,598.34	135,091,506.00	155,461,050.00	658,667,548.34-	1,986,462,665.
Total Recurrent Expenditure		893,145,092.06	236,944,236.00	259,054,860.00	634,090,232.06-	2,008,304,294.
BOARD OF INTERNAL REVENUE						
HEAD: 422090202						
Personnel Cost	1	163,631,747.83	168,388,290.00	168,388,290.00	4,756,542.17+	124,296,988.
Travel & Transport	2		5,546,495.00	5,546,495.00	5,546,495.00+	4,381,878.
Utility Services	3		1,900,000.00	1,900,000.00	1,900,000.00+	
Telephone and Postal Services	4		550,000.00	550,000.00	550,000.00+	
Stationery	5	3,190,000.00	70,825,000.00	70,825,000.00	67,635,000.00+	10,160,575.
Maint.of Office Furniture & Equi	6	978,000.00	1,680,000.00	1,680,000.00	702,000.00+	1,619,555.
Maintenance of Vehicle & Capital	7	2,155,312.00	10,350,000.00	10,350,000.00	8,194,688.00+	4,613,610.
Training & Staff Development	10	100,000.00	4,800,000.00	4,800,000.00	4,700,000.00+	449,500.
Entertainment & Hospitality	11		4,793,000.00	4,793,000.00	4,793,000.00+	1,400,000.
Miscellaneous Expenses	12	64,742,208.97	8,650,010.00	8,650,010.00	56,092,198.97-	49,105,347.
Total Overheads:		71,165,520.97	109,094,505.00	109,094,505.00	37,928,984.03+	71,730,466.
Total Recurrent Expenditure		234,797,268.80	277,482,795.00	277,482,795.00	42,685,526.20+	196,027,454.
MINISTRY OF HEALTH						
HEAD: 423090201						
Personnel Cost	1	382,513,852.49	1,978,063,430.00	1,978,063,430.00	1,595,549,577.51+	461,728,450.
Travel & Transport	2	4,657,910.00	7,045,000.00	10,045,000.00	5,387,090.00+	5,626,703.
Utility Services	3	25,100.00	200,000.00	200,000.00	174,900.00+	29,265.
Stationery	5	1,611,453.00	2,000,000.00	2,000,000.00	388,547.00+	4,182,687.
Maint.of Office Furniture & Equi	6	476,000.00	2,150,000.00	2,150,000.00	1,674,000.00+	1,895,400.
Maintenance of Vehicle & Capital	7	2,815,259.00	8,850,000.00	8,850,000.00	6,034,741.00+	3,595,471.

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Grants and Subvention	9	99,970,378.36	39,560,000.00	39,560,000.00	60,410,378.86-	65,039,562.37
Training & Staff Development	10	505,872.35	1,100,000.00	1,100,000.00	594,127.65+	120,500.00
Entertainment & Hospitality	11	212,570.00	2,232,000.00	2,232,000.00	2,019,430.00+	36,450.00
Miscellaneous Expenses	12	22,739,458.00	23,670,000.00	24,640,000.00	1,900,542.00+	24,531,270.00
Total Overheads:		133,014,001.21	86,807,000.00	115,107,010.00	17,906,991.21-	105,057,310.02
Total Recurrent Expenditure		515,527,853.70	2,064,870,430.00	2,093,170,440.00	1,577,642,586.30+	566,785,760.08
MIN. OF INFORMATION & CULTURE						
HEAD: 424090201						
Personnel Cost	1	157,537,016.33	399,429,230.00	399,429,230.00	241,892,213.67+	96,506,837.09
Travel & Transport	2	1,888,000.00	4,816,500.00	4,816,500.00	2,928,500.00+	27,372,642.00
Utility Services	3	2,870,000.00	100,000.00	100,000.00	2,770,000.00-	
Telephone & Postal Services	4					880,000.00
Stationery	5	664,230.00	7,050,000.00	7,050,000.00	6,385,770.00+	13,102,208.33
Maintenance of Office Furniture	6	62,250.00	1,650,000.00	1,650,000.00	1,587,750.00+	3,050,000.00
Maintenance of Vehicle & Capital	7	2,343,883.15	4,000,000.00	4,000,000.00	1,656,116.85+	10,631,650.00
Consultancy Services	8					20,300,000.00
Grants and Subvention	9	7,976,354.28	20,000,000.00	20,000,000.00	12,023,645.72+	60,744,380.33
Training & Staff Development	10	13,500.00	1,500,000.00	1,500,000.00	1,486,500.00+	18,059,000.00
Entertainment & Hospitality	11	2,676,354.28	24,000.00	24,000.00	2,652,354.28-	726,660.00
Miscellaneous Expenses	12	8,474,226.85	10,580,000.00	10,580,000.00	2,105,773.15+	277,795,756.07
Total Overheads:		26,968,798.56	49,720,500.00	49,720,500.00	22,751,701.44+	432,662,296.73
Total Recurrent Expenditure		184,505,814.59	449,149,730.00	449,149,730.00	264,643,915.11+	529,169,133.82
MINISTRY OF JUSTICE						
HEAD: 425090202						
Personnel Cost	1	161,172,077.14	100,885,520.00	100,885,520.00	60,286,557.14-	120,622,747.09
Travel & Transport	2	1,605,025.00	16,009,000.00	16,009,000.00	14,403,975.00+	10,194,947.00
Utility Services	3		300,000.00	300,000.00	300,000.00+	
Stationery	5	378,335.00	7,000,000.00	7,000,000.00	6,621,665.00+	934,208.00
Maint. of Office Furniture & Equi	6	1,310,000.00	6,650,000.00	6,650,000.00	5,340,000.00+	10,151,650.00
Maintenance of Vehicle & Capital	7	1,343,000.00	3,000,000.00	3,000,000.00	1,657,000.00+	3,878,250.00
Consultancy Services	8					30,771,000.00
Grants and Subvention	9	800,000.00	20,550,000.00	20,550,000.00	19,750,000.00+	800,000.00
Training & Staff Development	10	5,075,000.00	7,800,000.00	7,800,000.00	2,725,000.00+	538,000.00
Entertainment & Hospitality	11		222,004.00	222,004.00	222,004.00+	
Miscellaneous Expenses	12	14,488,640.00	59,610,000.00	59,610,000.00	45,121,360.00+	34,469,301.91
Total Overheads:		25,000,000.00	121,141,004.00	121,141,004.00	96,141,004.00+	91,737,356.91
Total Recurrent Expenditure		186,172,077.14	222,026,524.00	222,026,524.00	35,854,446.86+	212,360,104.00
MIN. OF LANDS & SURVEY						
HEAD: 426090203						
Personnel Cost	1	75,108,734.06	87,913,650.00	87,913,650.00	12,804,915.94+	85,814,680.61
Travel & Transport	2		5,010,500.00	5,010,500.00	5,010,500.00+	4,730,590.80
Utility Services	3					50,000.00
Telephone & Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	134,000.00	2,000,000.00	2,000,000.00	1,866,000.00+	1,991,820.00
Maint. of Office Furniture & Equi	6		1,550,000.00	1,550,000.00	1,550,000.00+	2,994,500.00
Maintenance of Vehicle & Capital	7	24,403,304.06	58,750,000.00	58,750,000.00	34,346,696.00+	20,608,709.00
Consultancy Services	8					7,028,200.00
Grants and Subvention	9	21,513,634.67	66,400,000.00	66,400,000.00	44,886,365.33+	13,363,162.04

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
		=N=	=N=	=N=	=N=	=N=
Training & Staff Development	10		500,000.00	500,000.00	500,000.00+	
Entertainment & Hospitality	11		348,000.00	348,000.00	348,000.00+	356,090.00
Miscellaneous Expenses	12	29,426,634.00	4,200,000.00	4,200,000.00	25,226,634.00-	18,591,400.00
Total Overheads:		75,477,572.67	138,858,500.00	138,858,500.00	63,380,927.33+	69,714,471.84
Total Recurrent Expenditure		150,586,306.73	226,772,150.00	226,772,150.00	76,185,843.27+	155,529,152.45
MIN. OF LOCAL GOV'T CHIEFT.AFF						
HEAD: 427090201						
Personnel Cost	1	31,758,602.77	52,223,000.00	7,400,000.00	24,358,602.77-	37,828,714.75
Travel & Transport	2	20,896,220.00	3,228,500.00	35,000,000.00	14,103,780.00+	10,055,750.00
Stationery	5	404,780.00	700,000.00	700,000.00	295,220.00+	905,985.00
Maint.of Office Furniture & Equi	6	454,890.00	1,320,000.00	1,320,000.00	865,110.00+	1,340,930.00
Maintenance of Vehicle & Capital	7	5,244,165.00	1,260,000.00	1,260,000.00	3,984,165.00-	4,209,730.00
Consultancy Services	8					178,500.00
Training & Staff Development	10	2,026,000.00	1,100,000.00	1,100,000.00	926,000.00-	252,000.00
Entertainment & Hospitality	11	10,950,000.00	132,000.00	27,598,000.00	16,648,000.00+	14,226,696.63
Miscellaneous Expenses	12	8,193,440.00	3,760,000.00	3,760,000.00	4,433,440.00-	5,372,180.00
Total Overheads:		48,169,495.00	11,500,500.00	70,738,000.00	22,568,505.00+	36,541,771.63
Total Recurrent Expenditure		79,928,097.77	63,723,500.00	78,138,000.00	1,790,097.77-	74,370,486.38
MINISTRY OF PUBLIC UTILITIES						
HEAD: 428090201						
Personnel Cost	1	87,172,386.30	123,669,050.00	93,669,050.00	6,496,663.70+	104,447,347.02
Travel & Transport	2	1,500,000.00	3,500,000.00	3,500,000.00	2,000,000.00+	2,793,384.00
Utility Services	3			30,000,000.00	30,000,000.00+	18,409,827.81
Telephone and Postal Services	4					60,450,000.00
Stationery	5	4,408,991.83	2,000,000.00	2,000,000.00	2,408,991.83-	217,550.00
Maint. of Office Furniture & Equi	6	11,050,000.00	500,000.00	500,000.00	10,550,000.00-	20,228,700.00
Maintenance of Vehicle & Capital	7	63,152,380.00	12,500,000.00	12,500,000.00	50,652,380.00-	855,965.00
Consultancy Services	8					348,440.00
Grants and Subvention	9	7,000,000.00	84,000,000.00	84,000,000.00	77,000,000.00+	18,000,000.00
Staff Trag & Manpower Developmen	10	30,627.25	600,000.00	600,000.00	569,372.75+	6,922,600.00
Entertainment & Hospitality	11	305,000.00	150,000.00	150,000.00	155,000.00-	20,000.00
Miscellaneous Expenses	12	46,618,645.00	9,000,000.00	9,000,000.00	37,618,645.00-	94,501,223.28
Total Overheads:		134,065,644.08	112,250,000.00	142,250,000.00	8,184,355.92+	222,747,690.09
Total Recurrent Expenditure		221,238,644.08	235,919,050.00	235,919,050.00	14,681,019.62+	327,195,037.11
MINISTRY OF ENVIRONMENT						
HEAD: 429090201						
Personnel Cost	1	130,297,434.35	84,740,290.00	84,740,290.00	45,557,144.35-	94,782,459.38
Travel & Transport	2	3,118,950.00	5,066,000.00	7,066,000.00	3,947,050.00+	4,418,000.00
Utility Services	3	567,000.00			567,000.00-	
Stationery	5	2,466,635.00	2,000,000.00	2,800,000.00	333,365.00+	659,950.00
Maint.of Office Furniture & Equi	6	1,250,000.00	1,550,000.00	2,150,000.00	900,000.00+	480,000.00
Maintenance of Vehicle & Capital	7	570,000.00	8,500,000.00	8,500,000.00	7,930,000.00+	1,238,240.00
Grants and Subvention	9	3,000,000.00			3,000,000.00-	500,000.00
Training & Staff Dev	10	200,000.00	800,000.00	1,000,000.00	800,000.00+	1,039,000.00
Entertainment & Hospitality	11	450,000.00	456,000.00	456,000.00	6,000.00+	37,632,193.90
Miscellaneous Expenses	12	440,326,536.31	69,650,000.00	269,650,000.00	170,676,536.31-	382,006,404.00
Total Overheads:		451,949,121.31	88,022,000.00	291,622,000.00	160,327,121.31-	427,973,787.90
Total Recurrent Expenditure		582,246,555.66	172,762,290.00	376,362,290.00	205,884,265.66-	522,756,247.28

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
MIN. OF PETROL.& SOLID MINE.DEV		=N=	=N=	=N=	=N=	=N=
HEAD: 430090201						
Personnel Cost:	1	33,070,119.01	22,028,945.00	22,028,945.00	11,041,174.01-	28,599,892.04
Travel & Transport	2	1,165,702.30	2,507,500.00	2,507,500.00	1,341,797.70+	2,100,520.00
Utility Services	3					5,491.00
Stationery	6	209,156.00	2,000,000.00	2,000,000.00	1,790,844.00+	1,125,501.00
Maint. of Office Furniture & Equip	7	204,192.00	1,500,000.00	1,500,000.00	1,295,808.00+	847,000.00
Maintenance of Vehicle & Capital	10	4,113,621.00	2,000,000.00	2,000,000.00	2,113,621.00-	1,322,880.00
Training & Staff Development	12	350,000.00	1,200,000.00	1,200,000.00	850,000.00+	100,000.00
Entertainment & Hospitality			120,000.00	120,000.00	120,000.00+	3,000.00
Miscellaneous Expenses		65,030,451.00	22,450,000.00	22,450,000.00	42,580,451.00-	11,143,398.98
Total Overheads:		71,073,122.30	31,777,500.00	31,777,500.00	39,295,622.30-	16,647,790.98
Total Recurrent Expenditure		104,143,241.31	53,806,445.00	53,806,445.00	50,336,796.31-	45,247,683.02
MINISTRY OF SPORTS & SOC. DEV.						
HEAD: 431090201						
Personnel Cost:	1	57,806,296.81	177,956,740.00	177,956,740.00	120,150,443.19+	42,137,630.42
Travel & Transport	2	31,554,256.20	2,507,500.00	2,507,500.00	29,046,756.20-	2,162,000.00
Postal Services	4	190,000.00	200,000.00	200,000.00	10,000.00+	400,000.00
Stationery	5	700,000.60	1,200,000.00	1,200,000.00	500,000.00+	686,875.00
Maint. of Office Furniture & Equip	6	370,000.00	1,650,000.00	1,650,000.00	1,280,000.00+	375,000.00
Maintenance of Vehicle & Capital	7	1,420,000.00	3,000,000.00	3,000,000.00	1,580,000.00+	3,308,120.00
Grants and Subvention	9	195,381,512.40	741,000,000.00	1,863,000,000.00	1,667,618,487.60+	308,848,520.00
Training & Staff Development	10	11,000,000.00	600,000.00	600,000.00	10,400,000.00-	284,000.00
Entertainment & Hospitality	11	200,000.00	96,000.00	96,000.00	104,000.00-	1,109,500.00
Miscellaneous Expenses	12	93,210,898.00	38,740,000.00	39,440,000.00	53,770,898.00-	38,265,635.00
Total Overheads:		334,026,666.60	788,993,500.00	1,911,693,500.00	1,577,666,833.40+	355,439,650.00
Total Recurrent Expenditure		391,832,963.41	966,950,240.00	2,089,650,240.00	1,697,817,276.59+	397,577,280.42
MINISTRY OF WORKS & TRANSPORT						
HEAD: 432090201						
Personnel Cost:	1	116,386,646.42	125,673,800.00	125,673,800.00	9,287,153.58+	124,170,847.46
Travel & Transport	2	4,766,309.80	4,570,000.00	6,570,000.00	1,803,690.20+	2,390,090.00
Utility Services	3		500,000.00	500,000.00	500,000.00+	
Telephone and Postal Services	4					3,596,500.00
Stationery	5	270,036.00	2,000,000.00	2,000,000.00	1,729,964.00+	634,523.00
Maint. of Office Furniture & Equip	6	439,850.00		2,950,000.00	2,510,150.00+	1,548,540.00
Maintenance of Vehicle & Capital	7	10,218,097.00	1,950,000.00	45,250,000.00	35,031,903.00+	5,228,316.00
Consultancy Services	8		31,950,020.00	31,950,020.00	31,950,020.00+	
Grants and Subvention	9	750,000.00	700,000.00	700,000.00	50,000.00-	
Training & Staff Development	10	3,500,000.00	700,000.00	4,200,000.00	700,000.00+	15,000.00
Entertainment & Hospitality	11	136,889.00	96,000.00	96,000.00	40,889.00-	
Miscellaneous Expenses	12	8,626,546.66	7,450,000.00	7,650,000.00	976,546.66-	21,103,796.59
Total Overheads:		28,707,728.46	49,916,020.00	106,716,020.00	78,008,291.54+	34,516,765.59
Total Recurrent Expenditure		145,094,374.88	175,589,820.00	232,389,820.00	87,295,445.12+	158,687,613.05

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
MINISTRY OF HOUSING & URB. DEV.		=N=	=N=	=N=	=N=	=N=
HEAD: 433090201						
Personnel Cost:	1	67,414,688.85	125,542,270.00	125,542,270.00	58,127,581.15+	80,283,546.17
Travel & Transport	2	2,102,491.29	4,013,500.00	4,013,500.00	1,911,008.71+	1,422,230.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	5,022,410.00
Telephone and Postal Services	4					3,300,000.00
Stationery	5	322,080.00	2,000,000.00	2,000,000.00	1,677,920.00+	37,645,700.00
Maint. of Office Furniture & Equip	6	2,163,087.80	2,150,000.00	2,150,000.00	13,087.80-	19,262,370.00
Maintenance of Vehicle & Capital	7	2,638,700.00	3,980,020.00	3,980,020.00	1,341,320.00+	4,038,360.00
Grants and Subvention	9					6,282,865.50
Training & Staff Development	10	370,000.00	600,000.00	600,000.00	230,000.00+	1,721,400.00
Entertainment & Hospitality	11	110,000.00	1,404,000.00	1,404,000.00	1,294,000.00+	374,780.00
Miscellaneous Expenses	12	4,369,040.00	1,430,010.00	1,430,010.00	2,939,030.00-	5,031,000.00
Total Overheads:		12,075,399.09	15,777,530.00	17,777,530.00	5,702,130.91+	84,101,115.50
Total Recurrent Expenditure		79,490,087.94	141,319,800.00	143,319,800.00	63,829,712.06+	164,384,661.67
MINISTRY OF WOMEN AFFAIRS						
HEAD: 434090201						
Personnel Cost:	1	42,573,012.84	36,502,435.00	36,502,435.00	6,070,577.84-	41,854,556.86
Travel & Transport	2	15,799,550.00	20,009,000.00	20,009,000.00	4,209,450.00+	7,305,260.00
Utility Services	3					1,604,000.00
Stationery	5	630,500.00	2,000,000.00	2,000,000.00	1,369,500.00+	341,500.00
Maint. of Office Furniture & Equ	6	815,530.00	2,650,000.00	2,650,000.00	1,834,470.00+	1,910,078.00
Maintenance of Vehicle & Capital	7	509,175.00	4,000,000.00	4,000,000.00	3,490,825.00+	4,905,660.00
Grants and Subvention	9	150,079,116.62	2,500,000.00	2,500,000.00	147,579,116.62-	350,000.00
Training & Staff Development	10	1,047,872.70	600,000.00	600,000.00	447,872.70-	240,000.00
Entertainment & Hospitality	11		132,000.00	132,000.00	132,000.00+	77,000.00
Miscellaneous Expenses	12	39,880,880.00	22,950,270.00	22,950,270.00	16,930,610.00-	37,531,297.00
Total Overheads:		42,573,012.84	36,502,435.00	36,502,435.00	6,070,577.84-	41,854,556.86
Total Recurrent Expenditure		251,335,637.16	91,343,705.00	92,493,705.00	158,841,932.16-	96,119,351.86
MINISTRY OF YOUTH DEVELOPMENT						
HEAD: 435090201						
Personnel Cost:	1	42,841,269.49	39,937,670.00	34,937,670.00	7,903,599.49-	33,231,515.10
Travel & Transport	2	2,777,802.80	4,009,000.00	6,009,000.00	3,231,197.20+	5,346,675.00
Telephone & Postal Services	4		100,000.00	100,000.00	100,000.00+	
Stationery	5	762,840.00	1,500,000.00	1,500,000.00	737,160.00+	2,982,890.00
Maint. of Office Furniture & Equ	6	442,700.00	2,150,000.00	2,150,000.00	1,707,300.00+	586,500.00
Maintenance of Vehicle & Capital	7	1,732,390.00	3,500,000.00	4,500,000.00	2,767,610.00+	2,224,338.00
Consultancy Services	8					154,920.00
Training & Staff Development	10	1,266,365.00	3,300,000.00	5,300,000.00	4,033,635.00+	1,018,500.00
Entertainment & Hospitality	11	631,090.00	42,000.00	42,000.00	589,090.00-	817,460.00
Miscellaneous Expenses	12	9,580,615.00	43,254,210.00	43,254,210.00	33,673,595.00+	7,844,400.00
Total Overheads:		17,193,802.80	57,855,210.00	62,855,210.00	45,661,407.20+	20,975,683.00
Total Recurrent Expenditure		60,035,072.29	97,792,880.00	97,792,880.00	37,757,807.71+	54,207,198.10
OFF. OF THE STATE AUDITOR GEN.						
HEAD: 436090201						
Personnel Cost:	1	40,281,062.20	43,195,030.00	43,195,030.00	2,913,967.80+	39,058,921.82
Travel & Transport	2	1,522,600.00	5,009,003.00	5,009,003.00	3,486,403.00+	2,406,285.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	17,300.00

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
		=N=	=N=	=N=	=N=	=N=
Stationery	5	346,850.00	3,000,000.00	3,000,000.00	2,653,150.00+	104,800.00
Maint.of Office Furniture & Equi	6	398,960.00	6,650,000.00	6,650,000.00	6,251,040.00+	1,223,510.00
Maintenance of Vehicle & Capital	7	2,243,962.00	6,000,000.00	6,000,000.00	3,756,038.00+	2,397,125.00
Grants and Subvention	9					200,000.00
Training & Staff Development	10		900,000.00	900,000.00	900,000.00+	
Entertainment & Hospitality	11	1,001,510.00	78,000.00	78,000.00	923,510.00-	
Miscellaneous Expenses	12	4,765,510.26	6,200,000.00	6,200,000.00	1,434,489.74+	2,670,420.72
Total Overheads:		10,279,392.26	28,037,003.00	28,037,003.00	17,757,610.74+	9,019,440.72
Total Recurrent Expenditure		50,560,454.46	71,232,033.00	71,232,033.00	20,671,578.54+	48,078,362.54
OFFICE OF THE AUDITOR-GEN. L.G						
HEAD: 437090201						
Personnel Cost:	1	28,664,584.21	23,875,700.00	23,875,700.00	4,788,884.21-	26,918,635.82
Travel & Transport	2	192,000.00	1,004,500.00	1,004,500.00	812,500.00+	654,415.84
Utility Services	3		30,000.00	30,000.00	30,000.00+	
Stationery	5	313,100.00	500,000.00	500,000.00	186,900.00+	336,660.00
Maint.of Office Furniture & Equi	6	490,490.00	550,000.00	550,000.00	59,510.00+	2,607,753.56
Maintenance of Vehicle & Capital	7	803,875.00	1,800,000.00	1,800,000.00	996,125.00+	1,317,351.44
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	1,130,000.00
Entertainment & Hospitality	11		42,000.00	42,000.00	42,000.00+	3,400.00
Miscellaneous Expenses	12	1,300,535.00	1,870,000.00	1,870,000.00	569,465.00+	1,396,212.55
Total Overheads:		28,664,584.21	23,875,700.00	23,875,700.00	4,788,884.21-	26,918,635.82
Total Recurrent Expenditure		31,764,584.21	30,272,200.00	30,272,200.00	1,492,384.21-	34,364,429.21
CIVIL SERVICE COMMISSION						
HEAD: 438090201						
Personnel Cost:	1	61,725,531.18	32,458,100.00	32,458,100.00	29,267,431.18-	35,617,054.69
Travel & Transport	2	635,000.00	8,015,005.00	8,015,005.00	7,380,005.00+	1,772,880.00
Utility Services	3	19,150.00	10,000.00	10,000.00	9,150.00-	60,000.00
Stationery	5	167,250.00	3,000,000.00	3,000,000.00	2,832,750.00+	2,323,403.51
Maint. Of Office Furniture & Eq	6	492,300.00	2,650,000.00	2,650,000.00	2,157,700.00+	1,196,455.00
Maintenance of Vehicle & Capital	7	1,421,085.00	6,500,000.00	6,500,000.00	5,078,915.00+	2,073,520.00
Training & Staff Development	10	1,000,000.00	1,000,000.00	1,000,000.00		
Entertainment & Hospitality	11	3,010.00	42,000.00	42,000.00	38,990.00+	53,000.00
Miscellaneous Expenses	12	19,025,680.00	6,360,000.00	6,360,000.00	12,665,680.00-	14,110,556.07
Total Overheads:		22,763,475.00	27,577,005.00	27,577,005.00	4,813,530.00+	21,589,814.58
Total Recurrent Expenditure		84,489,006.18	60,035,105.00	60,035,105.00	24,453,901.18-	57,206,869.27
LOCAL GOV'T SERVICE COMMISSION						
HEAD: 439090201						
Personnel Cost:	1	12,569,738.77	4,114,024.00	4,114,024.00	84,55,714.77-	12,801,890.59
Travel & Transport	2	1,272,400.00	2,000,000.00	2,000,000.00	727,600.00+	691,120.00
Telephone & Postal Services	3		200,000.00	200,000.00	200,000.00+	
Utility Services	4		160,000.00	160,000.00	160,000.00+	
Stationery	5	40,700.00	1,500,000.00	1,500,000.00	1,459,300.00	616,870.00
Maint. of Office Furniture & Equi	6		3,950,000.00	3,950,000.00	3,950,000.00+	52,120.00
Maintenance of Vehicle & Capital	7	1,537,500.00	3,000,000.00	3,000,000.00	1,462,500.00+	1,716,460.00
Grants and Subvention	9	13,000,000.00	160,000,000.00	160,000,000.00	147,000,000.00+	21,000,000.00
Training & Staff Development	10		300,000.00	300,000.00	300,000.00+	
Entertainment & Hospitality	11	20,000.00	24,000.00	24,000.00	4,000.00+	
Miscellaneous Expenses	12	1,729,400.00	1,800,000.00	1,800,000.00	70,600.00+	3,977,530.00
Total Overheads:		17,600,006.00	172,934,000.00	172,934,000.00	155,334,000.00+	28,054,100.00
Total Recurrent Expenditure		30,169,738.77	177,048,024.00	177,048,024.00	146,878,285.23+	40,855,990.59

	SII	Actual	Approved	Revised	Variance	Actual -
ABIA STATE HOUSE OF ASSEMBLY		2008	Budget 2008	Budget 2008	Amount	2007
HEAD: 440090201		=N=	=N=	=N=	=N=	=N=
Personnel Cost:	1	329,788,252.24	100,551,820.00	100,551,820.00	229,236,432.24-	288,529,896.12
Travel & Transport	2	92,504,680.00	150,042,000.00	150,042,000.00	57,537,320.00+	59,227,032.90
Utility Services	3	171,500.00	4,000,000.00	4,000,000.00	3,828,500.00+	4,400,000.00
Telephone & Postal Services	4		2,200,000.00	2,200,000.00	2,200,000.00+	
Stationery	5		30,000,000.00	30,000,000.00	30,000,000.00+	14,908,000.00
Maintenance of Furniture & Equip	6	34,724,507.75	25,000,000.00	25,000,000.00	9,724,507.75-	
Maintenance of Vehicle & Capital	7	5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	5,770,000.00
Training & Staff Development	10	37,739,985.00	70,300,000.00	70,300,000.00	32,560,015.00+	27,480,600.00
Entertainment & Hospitality	11		456,000.00	456,000.00	456,000.00+	2,202,000.00
Miscellaneous Expenses	12		456,000.00	456,000.00	456,000.00+	2,202,000.00
Total Overheads:		768,095,092.00	1,110,348,000.00	1,110,348,000.00	342,252,908.00+	586,378,126.90
Total Recurrent Expenditure		1,097,883,344.24	1,210,899,820.00	1,210,899,820.00	113,016,475.76+	874,908,023.02
JUDICIARY HIGH COURT						
HEAD: 441090201						
Personnel Cost:	1	325,592,086.43	249,990,210.00	427,642,700.00	102,050,613.57+	320,940,215.13
Travel & Transport	2	14,959,606.35	12,097,500.00	12,097,500.00	2,862,106.35-	17,400,000.00
Utility Services	3		200,000.00	200,000.00	200,000.00+	
Telephone and Postal Services	4		50,000.00	50,000.00	50,000.00+	
Stationery	5	7,280,850.00	10,000,000.00	20,000,000.00	12,719,150.00+	9,900,100.00
Maint. of Office Furniture & Equ	6	9,456,660.00	10,150,000.00	20,150,000.00	10,693,340.00+	34,737,900.00
Maintenance of Vehicle & Capital	7	10,154,950.00	21,000,000.00	40,000,000.00	29,845,050.00+	12,397,470.00
Consultancy Services	8		800,000.00	800,000.00	800,000.00+	482,000.00
Training & Staff Development	10	1,000,000.00	2,300,000.00	14,300,000.00	13,300,000.00+	126,000.00
Entertainment & Hospitality	11	2,200,000.00	852,000.00	852,000.00	1,348,000.00-	774,000.00
Miscellaneous Expenses	12	17,062,940.00	12,850,000.00	24,850,000.00	7,787,060.00+	28,312,976.00
Total Overheads:		62,115,006.35	70,299,500.00	133,299,500.00	71,184,493.65+	104,130,446.00
Total Recurrent Expenditure		387,707,092.78	320,289,710.00	560,942,200.00	173,235,107.22+	425,070,661.13
JUD. CUSTOMARY COURT OF APPEAL						
HEAD: 442090201						
Personnel Cost:	1	303,722,513.29	332,225,920.00	332,225,920.00	28,508,406.71+	278,220,226.27
Travel & Transport	2	2,856,246.80	6,013,000.00	6,013,000.00	3,156,753.20+	2,974,660.00
Utility Services	3	218,800.00			218,800.00-	328,149.00
Telephone and Postal Services	4		100,000.00	100,000.00	100,000.00+	117,410.00
Stationery	5	640,650.00	5,000,000.00	5,000,000.00	4,359,350.00+	156,250.00
Maint. of Office Furniture & Equ	6	71,550.00	3,950,000.00	3,950,000.00	3,878,450.00+	20,000.00
Maintenance of Vehicle & Capital	7	963,025.26	2,000,000.00	2,000,000.00	1,036,974.74+	
Consultancy Services	8					800,000.00
Grants and Subvention	9					
Training & Staff Development	10	210,000.00	1,600,000.00	1,600,000.00	1,390,000.00+	236,144.80
Entertainment & Hospitality	11	906,251.40	204,000.00	204,000.00	702,251.40-	28,076.00
Miscellaneous Expenses	12	5,448,601.40	4,710,000.00	4,710,000.00	738,601.40-	3,241,229.00
Total Overheads:		11,315,124.86	23,577,000.00	23,577,000.00	12,261,875.14+	7,921,918.80
Total Recurrent Expenditure		315,037,638.15	355,802,920.00	355,802,920.00	40,765,281.85+	286,142,145.13

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
JUDICIAL SERVICE COMMISSION		=N=	=N=	=N=	=N=	=N=
HEAD: 442090201						
Personnel Cost:	1	76,792,087.06	26,110,440.00	26,110,440.00	50,681,647.06-	30,005,109.81
Travel & Transport	2		5,003,000.00	5,003,000.00	5,003,000.00+	1,165,000.00
Utility Services	3		50,000.00	50,000.00	50,000.00+	
Telephone and Postal Services	4					500,000.00
Stationery	5		600,000.00	600,000.00	600,000.00+	
Maint.of Office Furniture & Equi	6	2,060,000.00	1,550,000.00	1,550,000.00	510,000.00-	1,900,000.00
Maintenance of Vehicle & Capital	7	1,000,000.00	700,000.00	700,000.00	300,000.00-	
Training & Staff Development	10		600,000.00	600,000.00	600,000.00+	15,000.00
Entertainment & Hospitality	11		18,000.00	18,000.00	18,000.00+	30,000.00
Miscellaneous Expenses	12	5,690,000.00	2,400,000.00	2,400,000.00	3,290,000.00-	6,150,000.00
Total Overheads:		8,750,000.00	10,921,000.00	13,922,500.00	5,172,500.00+	9,760,000.00
Total Recurrent Expenditure		85,542,087.06	37,031,440.00	40,032,940.00	45,509,147.06-	39,765,109.81
ABIA STATE INDEP. ELECT. COMM.						
HEAD: 444090201						
Personnel Cost:	1	85,886,568.01	92,139,970.00	92,139,970.00	6,253,501.99+	189,216,579.88
Travel & Transport	2	2,194,815.40	3,018,000.00	3,018,000.00	823,184.60+	8,171,300.00
Utility Services	3		600,000.00	600,000.00	600,000.00+	
Telephone and Postal Services	4	450,000.00			450,000.00-	
Stationery	5		2,000,000.00	2,000,000.00	2,000,000.00+	5,760,000.00
Maint.of Office Furniture & Equi	6	1,350,000.00	1,250,000.00	1,250,000.00	100,000.00-	14,480,000.00
Maintenance of Vehicle & Capital	7	4,860,000.00	3,100,000.00	3,100,000.00	1,760,000.00-	450,000.00
Consultancy Services	8					10,000,000.00
Grants and Subvention	9					450,000.00
Training & Staff Development	10	15,000,000.00	800,000.00	800,000.00	14,200,000.00-	
Entertainment & Hospitality	11		18,000.00	18,000.00	18,000.00+	
Miscellaneous Expenses	12	11,025,000.00	31,800,000.00	31,800,000.00	20,775,000.00+	230,478,217.70
Total Overheads:		34,879,815.40	42,586,000.00	42,586,000.00	7,706,184.60+	269,789,517.70
Total Recurrent Expenditure		120,766,383.41	134,725,970.00	134,725,970.00	13,959,586.59+	459,006,097.58

CONSOLIDATED REVENUE FUND CHARGES

	SH	Actual 2008 =N=	Original Budget 08 =N=	Revised Budget 08 =N=	Variance 2008 %	Actual 2007 =N=
CRFC						
PENSION AND GRATUITIES						
HEAD: 431090201						
Pension	1	1,483,961,716.56	860,000,000.00	860,000,000.00	72.55%-	2,363,627,340.01
Gratuities	2		40,000,000.00	40,000,000.00	100.00%+	21,379,751.07
Arrears of Gratuities	3	3,516,769.30	540,000,000.00	540,000,000.00	99.35%+	129,476,083.81
Arrears of Pension	4	9,833,855.55	90,000,000.00	90,000,000.00	89.07%+	
Sub-Total: 431090201		1,497,312,341.41	1,530,000,000.00	1,530,000,000.00	2.14%+	2,514,483,174.89
SALARIES AND ALLOWANCES						
STATUTORY OFFICE HOLDERS						
HEAD: 432090201						
CRFC - Executive Governor	1	916,751.63	4,494,800.00	4,494,800.00	79.60%+	245,825,094.59
CRFC - Deputy Governor	2		3,908,520.00	3,908,520.00	100.00%+	38,202,798.09
CRFC - State Auditor General	4		1,002,170.00	1,002,170.00	100.00%+	38,288,147.73
CRFC - Auditor General for Local	5	3,912,008.58	1,023,770.00	1,023,770.00	282.12%-	27,786,991.11
CRFC - Members Civil Service Com	8	7,320,000.00				
CRFC -Chairman Local Gov't Servi	9		6,533,850.00	6,533,850.00	100.00%+	
CRFC - Chariman State Ind Electo	13	50,000,000.00				24,882,085.91
State Universal Basic Education	15	34,800,000.00				
Sub-Total: 432090201		96,948,760.21	16,963,110.00	16,963,110.00	471.53%-	374,985,117.43
PUBLIC DEBT CHARGES						
HEAD: 433090201						
Repayment of Commercial & Other Bank	1	1,483,961,716.56	860,000,000.00	860,000,000.00	72.55%-	2,363,627,340.01
Repayment of External Loans	2	797,670,223.72				254,671,046.60
State Voucher and Liabilities	4					870,000.00
Contrib. to Local Govt. Pension	8					42,326,285.00
10% Internal Revenue to Local Go	9		50,000,000.00	50,000,000.00	100.00%+	
Sub-Total: 433090201		9,168,460,220.45	130,000,000.00	130,000,000.00	6,952.66%-	1,604,075,076.82
GENERAL SUMMARY						
Pension and Gratuities		1,497,312,341.41	1,530,000,000.00	1,530,000,000.00	2.14%+	2,514,483,174.89
Statutory Office Holder's Sal		96,948,760.21	16,963,110.00	16,963,110.00	471.53%-	374,985,117.43
Public Debt Charges		9,966,130,444.17	130,000,000.00	130,000,000.00	7,566.25%-	1,604,075,076.82
Total Consol Rev Fund Charges		11,560,391,545.79	1,676,963,110.00	1,676,963,110.00	589.36%-	4,493,543,369.14

SCHEDULE OF SUBVENTION TO PARASTATALS

	SH	Actual 2008	Budget 2008	Revised Bgt08	Variance 2008	Actual 2007
412090300: ABIA PLANING COMM.		=N=	=N=	=N=	=N=	=N=
UNDP/UNFPA Secre.						
HEAD: 412090301						
Personnel Cost	1					9,067,085.22
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00
Sub-Total			2,000,000.00	2,000,000.00	2,000,000.00+	9,367,085.22
Poverty Reduction Agency						
HEAD: 412090302						
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total			2,000,000.00	2,000,000.00	2,000,000.00+	
UNDP						
HEAD: 412090303						
Personnel Cost	1	4,209,786.00			4,209,786.00-	100,000.00
Overhead Cost	2		4,000,000.00	4,000,000.00	4,000,000.00+	200,000.00
Sub-Total		4,209,786.00	4,000,000.00	4,000,000.00	209,786.00-	300,000.00
UNFPA						
HEAD: 412090304						
UNICEF						
HEAD: 412090305						
Personnel Cost	1	8,314,357.15			8,314,357.15-	4,695,303.78
Overhead Cost	2	4,049,703.93	1,000,000.00	1,000,000.00	3,049,703.93-	800,000.00
Sub-Total		12,364,061.08	1,000,000.00	1,000,000.00	11,364,061.08-	5,495,303.78
EU						
HEAD: 412090306						
Overhead Cost	2					1,100,000.00
Sub-Total						1,100,000.00
World Bank (UDP)						
HEAD: 412090307						
UNIDO						
HEAD: 412090308						
Poverty Reduction (ABPRP)						
HEAD: 412090309						
Personnel Cost	1					7,870,000.00
Overhead Cost	2	370,000.00	20,000,000.00	20,000,000.00	19,630,000.00+	8,055,000.00
Sub-Total		370,000.00	20,000,000.00	20,000,000.00	19,630,000.00+	15,925,000.00
State Statistical Agency						
HEAD: 412090310						
Personnel Cost	1	100,000.00			100,000.00-	
Overhead Cost	2	100,000.00			100,000.00-	
Sub-Total		200,000.00			200,000.00-	

	SH	Actual 2008 =N=	Budget 2008 =N=	Revised Bgt08 =N=	Variance 2008 =N=	Actual 2007 =N=
State & Local Govt Areas						
HEAD: 412090311						
Overhead Cost	2		3,000,000.00	3,000,000.00	3,000,000.00+	
Sub-Total			3,000,000.00	3,000,000.00	3,000,000.00+	
Abia State C/tee on Fd&Nutr						
HEAD: 412090312						
ANSEPA						
HEAD: 412090313						
Personnel Cost	1	152,084,038.48			152,084,038.48-	39,793,621.95
Overhead Cost	2	58,295,000.00			58,295,000.00-	207,548,864.46
Sub Total		210,379,038.48			210,379,038.48-	247,342,486.41
Grand Total Subv.- 412090300		227,522,885.56	32,000,000.00	32,000,000.00	195,522,885.56-	279,529,875.41
413090300: OFFICE OF THE SSG						
UNICEF						
HEAD: 413090300						
Personnel Cost	1	3,002,199.74			3,002,199.74-	7,257,370.34
Overhead Cost	2	2,891,175.49	4,000,000.00	4,000,000.00	1,108,824.51+	4,546,909.15
Sub Total		5,893,375.23	4,000,000.00	4,000,000.00	1,893,375.23-	11,804,279.49
Nat. Youth Service Corps						
HEAD: 413090301						
Personnel Cost	1	500,000.00			500,000.00-	
Overhead Cost	2	500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	3,322,610.00
Sub-Total		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00+	3,322,610.00
SEMA						
HEAD: 413090302						
Overhead Cost	2	1,200,000.00	6,000,000.00	6,000,000.00	4,800,000.00+	1,200,000.00
Sub-Total		1,200,000.00	6,000,000.00	6,000,000.00	4,800,000.00+	1,200,000.00
NSCDC						
HEAD: 413090303						
Personnel Cost	1	700,000.00			700,000.00-	
Overhead Cost	2		140,000,000.00	140,000,000.00	140,000,000.00+	700,000.00
Sub-Total		700,000.00	140,000,000.00	140,000,000.00	139,300,000.00+	700,000.00
Criminal Justice Commission						
HEAD: 413090304						
Grand Total: 413090206/9		8,793,375.23	156,000,000.00	156,000,000.00	147,206,624.77-	17,026,889.49
414090300: Office of the HOS						
Abia State Pension Board						
HEAD: 414090301						
Personnel Cost	1	589,833,990.19			589,833,990.19-	
Overhead Cost	2	146,200,000.00	3,600,000.00	3,600,000.00	142,600,000.00-	
Sub-Total		736,033,990.19	3,600,000.00	3,600,000.00	732,433,990.19-	

	SH	Actual	Budget	Revised	Variance	Actual
Housing Loans Board		2008	2008	Bgt08	2008	2007
HEAD: 414090302		=N=	=N=	=N=	=N=	=N=
Overhead Cost	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+	
Grand Total Para: 414090300		736,033,990.19	4,600,000.00	4,600,000.00	731,433,990.19-	
415090300: Min. of Agric.						
ADP						
HEAD: 415090301						
Personnel Cost	1	93,692,186.56			93,692,186.56-	81,518,780.29
Overhead Cost	2	25,692,186.68	10,000,000.00	10,000,000.00	15,692,186.68-	46,872,040.96
Sub-Total 415090301		119,384,373.24	10,000,000.00	10,000,000.00	109,384,373.24-	128,390,821.25
Subvention to SACLB						
HEAD: 415090302						
Personnel Cost	1					250,000.00
Overhead Cost	2		100,000,000.00	100,000,000.00	100,000,000.00+	
Sub-Total 415090302			100,000,000.00	100,000,000.00	100,000,000.00+	250,000.00
Abia Golden Chicken Ogwe						
HEAD: 415090303						
Personnel Cost	1	1,750,000.00			1,750,000.00-	1,250,000.00
Overhead Cost	2	500,000.00	5,000,000.00	5,000,000.00	4,500,000.00+	1,000,000.00
Sub-Total 415090303		2,250,000.00	5,000,000.00	5,000,000.00	2,750,000.00+	2,250,000.00
Oil Palm Nur. (SMU) SHOPP						
HEAD: 415090304						
Personnel Cost	1	1,200,000.00			1,200,000.00-	1,500,000.00
Overhead Cost	2	600,000.00	13,000,000.00	13,000,000.00	12,400,000.00+	600,000.00
Sub-Total 415090304		1,800,000.00	13,000,000.00	13,000,000.00	11,200,000.00+	2,100,000.00
Abia Agro Input Supply Coy						
HEAD: 415090305						
Personnel Cost	1	300,000.00			300,000.00-	
Overhead Cost	2		4,800,000.00	4,800,000.00	4,800,000.00+	
Sub-Total 415090305		300,000.00	4,800,000.00	4,800,000.00	4,500,000.00+	
World Bank Development Proj						
HEAD: 415090306						
Overhead Cost	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Sub-Total 415090306			5,000,000.00	5,000,000.00	5,000,000.00+	
Abia Rubber Company						
HEAD: 415090307						
Personnel Cost	1					13,523,855.32
Overhead Cost	2		20,000,000.00	20,000,000.00	20,000,000.00+	
Sub-Total 415090307			20,000,000.00	20,000,000.00	20,000,000.00+	13,523,855.32

	SH	Actual	Budget	Revised	Variance	Actual
Cocoa		2008	2008	Bgt08	2008	2007
HEAD: 415090308		=N=	=N=	=N=	=N=	=N=
Overhead Cost	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Sub-Total 415090308			5,000,000.00	5,000,000.00	5,000,000.00+	
Abia State Palm Coy Ltd						
HEAD: 415090309						
Overhead Cost	2		12,000,000.00	12,000,000.00	12,000,000.00+	
Sub-Total 415090309			12,000,000.00	12,000,000.00	12,000,000.00+	
Pest Control Unit						
HEAD: 415090310						
Overhead Cost	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Sub-Total 415090310			5,000,000.00	5,000,000.00	5,000,000.00+	
Abia Cashew						
HEAD: 415090311						
Overhead Cost	2	3,095,000.00	5,000,000.00	5,000,000.00	1,905,000.00+	
Sub-Total 415090311		3,095,000.00	5,000,000.00	5,000,000.00	1,905,000.00+	
Grand Total Subv.- 415090300		126,829,373.24	184,800,000.00	184,800,000.00	57,970,626.76+	146,514,676.57
417090300: Min. of Comm.& Ind.						
Industrial Developm. Centre						
HEAD: 417090301						
Skills Acquisition Centre						
HEAD: 417090302						
Personnel Cost	1	1,873,832.38			1,873,832.38-	
Overhead Cost	2	600,000.00	1,000,000.00	1,000,000.00	400,000.00+	
Sub-Total 417090302						
Metallurgical Complx Project						
HEAD: 417090303						
Personnel Cost	1	13,116,826.66			13,116,826.66-	20,615,064.32
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Sub-Total 417090303		13,116,826.66	2,000,000.00	2,000,000.00	11,116,826.66-	20,615,064.32
Fund 4 Small Scale Ind-FFSS						
HEAD: 417090304						
Overhead Cost	2		500,000.00	500,000.00	500,000.00+	
Sub-Total 417090304			500,000.00	500,000.00	500,000.00+	
Grand Total Subventions		15,590,659.04	3,500,000.00	3,500,000.00	12,090,659.04-	20,615,064.32
418090300: Min of Science& Tec						
419090300: Min. of Education						
Abia State University						
HEAD: 419090301						
Personnel Cost	1	1,697,153,369.50			1,697,153,369.50-	1,149,877,765.86
Overhead Cost	2	2,298,400,761.46			2,298,400,761.46-	922,670,170.00
Sub-Total: 419090301		3,995,554,130.96			3,995,554,130.96-	2,072,547,935.86

	SII	Actual 2008	Budget 2008	Revised Bgt08	Variance 2008	Actual 2007
Secondary Edu. Mgt. Board						
HEAD: 419090302		=N=	=N=	=N=	=N=	=N=
Personnel Cost	1	1,581,426,073.47			1,581,426,073.47-	1,939,793,434.60
Overhead Cost	2	324,625,688.02			324,625,688.02-	622,885,098.83
Sub-Total: 419090302		1,906,051,761.49			1,906,051,761.49-	2,562,678,533.43
Abia State Polytechnic						
HEAD: 419090303						
Personnel Cost	1	172,731,124.00			172,731,124.00-	172,640,000.00
Overhead Cost	2	932,523,011.08			932,523,011.08-	430,999,677.00
Sub-Total: 419090303		1,105,254,135.08			1,105,254,135.08-	603,639,677.00
College Edu. (Tech.A/Chukwu						
HEAD: 419090304						
Personnel Cost	1	143,384,804.00			143,384,804.00-	179,384,804.00
Overhead Cost	2	64,617,782.00			64,617,782.00-	272,157,607.79
Sub-Total: 419090304		208,002,586.00			208,002,586.00-	451,542,411.79
Abia State Agen. for M/Lit.						
HEAD: 419090305						
Personnel Cost	1	200,000.00			200,000.00-	25,560,000.00
Overhead Cost	2	400,000.00			400,000.00-	400,000.00
Sub-Total: 419090305		800,000.00			800,000.00-	800,000.00
Adult & Non-formal Edu.						
HEAD: 419090306						
Personnel Cost	1	152,771,489.67			152,771,489.67-	200,000.00
Overhead Cost	2	200,000.00			200,000.00-	
Sub-Total: 419090306		152,971,489.67			152,971,489.67-	200,000.00
Abia State Library Board						
HEAD: 419090307						
Personnel Cost	1	27,224,011.94			27,224,011.94-	37,926,381.92
Overhead Cost	2	10,479,726.79	120,000,000.00	120,000,000.00	109,520,273.21+	6,712,172.38
Sub-Total: 419090307		37,703,738.73	120,000,000.00	120,000,000.00	82,296,261.27+	44,638,554.30
Abia State UBE (ASUBE)						
HEAD: 419090308						
Personnel Cost	1	1,233,927,700.51	168,000,000.00	168,000,000.00	1,065,927,700.51-	228,811,027.73
Overhead Cost	2					27,938,042.36
Sub-Total: 419090308		1,233,927,700.51	168,000,000.00	168,000,000.00	1,065,927,700.51-	256,749,070.09
Grand Total Subv.- 419090300		8,640,065,542.44	288,000,000.00	288,000,000.00	8,352,065,542.44-	6,017,956,182.47

	SI	Actual 2008	Budget 2008	Revised Bgt08	Variance 2008	Actual 2007
420090300: Ministry of Finance		=N=	=N=	=N=	=N=	=N=
Pools Betting Gaming&Casino						
HEAD: 420090301						
Personnel Cost	1	1,367,650.00			1,367,650.00-	300,000.00
Overhead Cost	2	5,402,000.00	2,500,000.00	2,500,000.00	2,902,000.00-	500,000.00
Sub-Total: 420090301		6,769,650.00	2,500,000.00	2,500,000.00	4,269,650.00-	800,000.00
Grand Total Subv.- 420090300		6,769,650.00	5,000,000.00	5,000,000.00	1,769,650.00-	800,000.00
423090300: Ministry of Health						
Hospital Management						
HEAD: 421090301						
Personnel Cost	1	415,868,800.99			415,868,800.99-	525,816,924.69
Overhead Cost	2	260,004,170.04			260,004,170.04-	42,000,000.00
Sub-Total: 423090301		675,872,971.03			675,872,971.03-	567,816,924.69
Abia State Teaching Hospital						
HEAD: 423090302						
Personnel Cost	1	463,976,893.44			463,976,893.44-	756,721,467.18
Overhead Cost	2	310,503,730.71			310,503,730.71-	150,108,994.00
Sub-Total: 423090302		628,210,073.68			628,210,073.68-	906,830,461.18
Grand Total Subv.: 421090300		1,546,199,079.81	36,000,000.00	36,000,000.00	1,510,199,079.81-	1,474,647,385.87
424090300: Min of Inf.Cul&Tour						
B/casting Coop.of Abia State						
HEAD: 424090301						
Personnel Cost	1	137,000,000.00			137,000,000.00-	160,124,964.00
Overhead Cost	2	30,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00-	33,019,404.00
Sub-Total: 424090301		167,000,000.00	10,000,000.00	10,000,000.00	157,000,000.00-	193,144,368.00
Abia State Council for Arts						
HEAD: 424090302						
Personnel Cost	1	19,499,935.77			19,499,935.77-	14,916,798.42
Overhead Cost	2	2,166,659.53	5,000,000.00	5,000,000.00	2,833,340.47+	15,961,273.46
Sub-Total: 424090302		21,666,595.30	5,000,000.00	5,000,000.00	16,666,595.30-	30,878,071.88
Abia State Printg.& Pub.Coop						
HEAD: 424090303						
Personnel Cost	1	23,525,587.95			23,525,587.95-	13,190,628.60
Overhead Cost	2	5,050,547.30	2,000,000.00	2,000,000.00	3,050,547.30-	7,983,169.10
Sub-Total: 424090303		28,576,135.25	2,000,000.00	2,000,000.00	26,576,135.25-	21,173,797.70
Abia State Tourism Board						
HEAD: 424090304						
Personnel Cost	1	4,077,558.00			4,077,558.00-	2,348,831.25
Overhead Cost	2		2,000,000.00	2,000,000.00	2,000,000.00+	2,363,452.00
Sub-Total: 424090304		4,077,558.00	2,000,000.00	2,000,000.00	2,077,558.00-	4,712,283.25

	SII	Actual	Budget	Revised	Variance	Actual
Government Press		2008	2008	Bgt08	2008	2007
HEAD: 424090305		=N=	=N=	=N=	=N=	=N=
Personnel Cost	1					200,000.00
Overhead Cost	2	1,600,000.00	1,000,000.00	1,000,000.00	600,000.00-	600,000.00
Sub-Total: 424090305		1,600,000.00	1,000,000.00	1,000,000.00	600,000.00-	800,000.00
Grand Total Subv. - 424090300		222,920,288.55	20,000,000.00	20,000,000.00	202,920,288.55-	250,708,520.83
425090300: Ministry of Justice						
Abia State Law Revw Commisn						
HEAD: 425090301						
Personnel Cost	1	1,405,114.97			1,405,114.97-	5,011,211.01
Overhead Cost	2	885,724.71	20,000,000.00	20,000,000.00	19,114,275.29+	2,896,288.88
Sub-Total: 425090301		2,290,839.68	20,000,000.00	20,000,000.00	17,709,160.32+	7,907,499.89
Legal Aid Council						
HEAD: 425090302						
Overhead Cost	2		350,000.00	350,000.00	350,000.00+	
Sub-Total: 425090302			350,000.00	350,000.00	350,000.00+	
Statutory Fee (Body of Bunch]						
HEAD: 425090303						
Overhead Cost	2		200,000.00	200,000.00	200,000.00+	
Sub-Total: 425090303			200,000.00	200,000.00	200,000.00+	
Grand Total Subv. - 425090300		2,290,839.68	20,550,000.00	20,550,000.00	18,259,160.32+	7,907,499.89
426090300: Min of Lands & Surv						
World Bank (PIU)						
HEAD: 426090302						
Overhead Cost	2		40,000,000.00	40,000,000.00	40,000,000.00+	10,000,000.00
Sub-Total: 426090302			40,000,000.00	40,000,000.00	40,000,000.00+	10,000,000.00
Grand Total Subv. - 426090300		10,081,828.02	66,400,000.00	66,400,000.00	56,318,171.98+	10,000,000.00
428090300: Pub.Utilit. & Wtr.Re						
Abia State Water Board						
HEAD: 428090301						
Grand Total Subv. - 428090300		93,244,830.07	84,000,000.00	84,000,000.00	9,244,830.07-	61,088,899.66
431090300: Min.of Sports & S.D						
Abia State Sports Council						
HEAD: 431090301						
Personnel Cost	1	82,531,961.42			82,531,961.42-	44,637,531.93
Overhead Cost	2	12,095,256.20	30,000,000.00	30,000,000.00	17,904,743.80+	39,756,328.60
Sub-Total: 431090301		94,627,217.62	30,000,000.00	30,000,000.00	64,627,217.62-	84,393,860.53
Eyinba Football Club						
HEAD: 431090302						
Personnel Cost	1	262,443,750.00			262,443,750.00-	134,840,000.00
Overhead Cost	2	296,291,500.00	587,000,000.00	587,000,000.00	290,708,500.00+	199,627,000.00
Sub-Total: 431090302		558,735,250.00	587,000,000.00	587,000,000.00	28,264,750.00+	334,467,000.00

	SH	Actual	Budget	Revised	Variance	Actual
Abia Warriors Football Club		2008	2008	Bgt08	2008	2007
HEAD: 431090303		=N=	=N=	=N=	=N=	=N=
Personnel Cost	1					5,000,000.00
Overhead Cost	2	13,500,000.00	96,000,000.00	96,000,000.00	82,500,000.00+	5,000,000.00
Sub-Total: 431090303		13,500,000.00	96,000,000.00	96,000,000.00	82,500,000.00+	10,000,000.00
Abia Commet						
HEAD: 431090304						
Overhead Cost	2	6,000,000.00	15,000,000.00	15,000,000.00	9,000,000.00+	
Sub-Total: 431090304		6,000,000.00	15,000,000.00	15,000,000.00	9,000,000.00+	
Grand Total Subv. - 431090300		6,000,000.00	15,000,000.00	15,000,000.00	9,000,000.00+	
Min.of Housg & Urb.Dev						
Abia St.Housg & Prop.Dev.Co						
HEAD: 433090301	1					
Personnel Cost	2	39,966,039.32			39,966,039.32-	32,134,166.60
Overhead Cost			38,400,000.00	38,400,000.00	38,400,000.00+	
Sub-Total: 433090301		39,966,039.32	38,400,000.00	38,400,000.00	1,566,039.32-	32,134,166.60
Open Spaces Dev. Commission						
HEAD: 433090302						
Personnel Cost	1	176,820.00			176,820.00-	
Sub-Total: 433090302		600,000.00			600,000.00-	1,199,910.00
Umuhia Capital Dev.Authori						
HEAD: 433090303						
Personnel Cost	1	6,054,538.68			6,054,538.68-	22,166,881.39
Overhead Cost	2	15,372,157.96			15,372,157.96-	2,862,752.08
Sub-Total: 433090303		21,426,696.64			21,426,696.64-	25,029,633.47
Grand Total Subv: 433090300		61,992,735.96	38,400,000.00	38,400,000.00	23,592,735.96-	58,363,710.07
434090300: Min. of Women Affir						
Skill Acquisition Centre						
HEAD: 434090301						
Personnel Cost	1	200,000.00			200,000.00-	
Overhead Cost	2	400,000.00	2,500,000.00	2,500,000.00	2,100,000.00+	600,000.00
Sub-Total: 434090301		600,000.00	2,500,000.00	2,500,000.00	1,900,000.00+	600,000.00
Grand Total Subv. - 434090300		600,000.00	2,500,000.00	2,500,000.00	1,900,000.00+	9,350,000.00
439090300: Loc.Gov. Serv.Comm.						
Local Gov't. Pension Board						
HEAD: 439090301						
Personnel Cost	1	19,000,000.00			19,000,000.00-	
Overhead Cost	2	7,000,000.00	160,000,000.00	160,000,000.00	153,000,000.00+	7,000,000.00
Sub-Total: 439090301		26,000,000.00	160,000,000.00	160,000,000.00	134,000,000.00+	7,000,000.00
Grand Total Subv. - 439090300		26,000,000.00	160,000,000.00	160,000,000.00	134,000,000.00+	7,000,000.00

SCHEDULE OF CAPITAL RECEIPTS AND EXPENDITURE

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
STATUTORY ALLOCATION (VAT)		=N=	=N=	=N=	=N=	=N=
HEAD: 445090201						
MINISTRY OF FINANCE						
Value Added Tax	1	4,217,482,959.32	10,000,000,000.00	10,000,000,000.00	5,782,217,040.68-	2,500,819,524.5
Total		4,217,482,959.32	10,000,000,000.00	10,000,000,000.00	5,782,517,040.68-	2,500,819,524.5
CONTRIBUTION TO CDF						
HEAD: 446090201						
MINISTRY OF FINANCE						
Transfer from CRF	1	1,300,814,998.28	11,397,066,148.00	25,376,148,295.00	24,075,333,296.72-	
Total		1,300,814,998.28	11,397,066,148.00	25,376,148,295.00	24,075,333,296.72-	
INTERNAL LOANS						
HEAD: 447090201						
Loan from Commercial Banks	1	3,500,000,000.00			3,500,000,000.00+	11,071,000,000.00
Other Loans	2	1,356,514,336.81			1,356,514,336.81+	
Total		4,856,514,336.81			4,856,514,336.81+	11,071,000,000.00
EXTERNAL LOANS						
HEAD: 448090201						
MINISTRY OF FINANCE						
GRANTS						
HEAD: 449090201						
MINISTRY OF AGRICULTURE						
Federal Government Grant	1		112,400,000.00	112,400,000.00	112,400,000.00-	
Other Grants	2		370,200,000.00	370,200,000.00	370,200,000.00-	
Total			482,600,000.00	482,600,000.00	482,600,000.00-	
MINISTRY OF EDUCATION						
Federal Government Grant for UBE	1	51,200,000.00	502,721,152.00	502,721,152.00	451,521,152.00-	
Others	2	1,406,200.00			1,406,200.00+	
Total		52,606,200.00	502,721,152.00	502,721,152.00	450,114,952.00-	
HEAD: 449090203						
MINISTRY OF FINANCE						
HEAD: 449090204						
ABIA STATE PLANNING COMM.						
Grants from development Partners	1	34,650,489.17			34,650,489.17+	
Total		34,650,489.17			34,650,489.17+	
HEAD: 449090205						
MINISTRY OF HEALTH						
UNICEF Program	1	42,273,290.00			42,273,290.00+	
German Leprosy	2	2,145,000.00			2,145,000.00+	
World Bank Assited	3	1,707,000.00			1,707,000.00+	
Total		46,125,290.00			46,125,290.00+	
MICELLANEOUS						
HEAD: 449090201						
MIN OF LANDS & SURVEY						
Plot Development Fees	1		10,000,000.00	10,000,000.00	10,000,000.00-	
Total			10,000,000.00	10,000,000.00	10,000,000.00-	

	SI	Actual	Approved	Revised	Variance	Actual -
HEAD: 450 - AGRICULTURE		2008	Budget 2008	Budget 2008	Amount	2007
HEAD: 451090201		=N=	=N=	=N=	=N=	=N=
MINISTRY OF AGRICULTURE						
Farmers Census	1	3,070,000.00	3,500,000.00	3,500,000.00	430,000.00+	1,300,000.00
Construction of Office Block	2	13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	500,000.00
Procurement of 4 Wheels - Vehicle f	3		25,000,000.00	25,000,000.00	25,000,000.00+	
Data Production & Publication of Ag	4		1,500,000.00	1,500,000.00	1,500,000.00+	
Publication of Agric News	5		1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00
Procure. of 1 Computer Set with	6		200,000.00	200,000.00	200,000.00+	1,000,000.00
Youth in Agric Project (State Wide	7	103,000,000.00	160,000,000.00	160,000,000.00	57,000,000.00+	
Procurement of 4 Wheels - Vehicle f	8		5,000,000.00	5,000,000.00	5,000,000.00+	
Based Cassava/Maize Project	9		30,000,000.00	30,000,000.00	30,000,000.00+	
Community Based Rice Production	10		5,000,000.00	5,000,000.00	5,000,000.00+	
Citrus Seedlings Prod. Market Ga	11		2,000,000.00	2,000,000.00	2,000,000.00+	2,070,000.00
Production of Indigo:ous Fruit Tree	12		1,000,000.00	1,000,000.00	1,000,000.00+	
Child Care Centre	13		1,500,000.00	1,500,000.00	1,500,000.00+	
Rehab./Construction of Ighere- Igwu	14		10,000,000.00	10,000,000.00	10,000,000.00+	
Procurement of 22nos Farm Tracto	15		25,000,000.00	25,000,000.00	25,000,000.00+	
Re-roofing of the Main. Block Ve	16		8,000,000.00	8,000,000.00	8,000,000.00+	
Rehab./Grading of 20km Aghozo U/k	17		1,500,000.00	1,500,000.00	1,500,000.00+	15,000,000.00
Rehab./Grading of 10km Lodu Ndume	18		800,000.00	800,000.00	800,000.00+	
Rehabilitation of Access Road into Vet Cl	19		300,000.00	300,000.00	300,000.00+	
Procurè. of Meteorological Equipment	20		2,000,000.00	2,000,000.00	2,000,000.00+	
Establishment of Drug Revolving Scheme V	21		1,000,000.00	1,000,000.00	1,000,000.00+	
Nat. Anti Rabies Vaccination Camp	22		1,000,000.00	1,000,000.00	1,000,000.00+	
Rehab. of the Dilapidated Vet Cl	23		5,000,000.00	5,000,000.00	5,000,000.00+	
Equipping the new Vet Clinic & L	24		1,000,000.00	1,000,000.00	1,000,000.00+	
Construction of CBPP/PPR Campaign in	25		400,000.00	400,000.00	400,000.00+	
Construction of an Inter State Cattle	26	12,755,400.00	13,000,000.00	13,000,000.00	244,600.00+	
Construction of Modern Slaughter House	27		8,000,000.00	8,000,000.00	8,000,000.00+	
Provision of Adequate Meat Inspection	28		500,000.00	500,000.00	500,000.00+	
Provision of B/hole & Reticulation.-Waters	29		1,500,000.00	1,500,000.00	1,500,000.00+	
Building of Poultry House & Inst	30		5,000,000.00	5,000,000.00	5,000,000.00+	
Establishment of Fish Hatchery & Prod. of	31		15,000,000.00	15,000,000.00	15,000,000.00+	
Rehabilitation of Dilapidated Aba Z/Fisheri	32		2,000,000.00	2,000,000.00	2,000,000.00+	
Procurement of Agrochemicals Mat	33	2,900,000.00	4,000,000.00	4,000,000.00	1,100,000.00+	
Raising of 1million Improved Oil P	34		10,000,000.00	10,000,000.00	10,000,000.00+	
Raising of 1million Cocoa SEEDIN	35	5,515,538.00	10,000,000.00	10,000,000.00	4,484,462.00+	
Slashing of Cocoa Estate (Agbazo	36		2,000,000.00	2,000,000.00	2,000,000.00+	
Fumigation of Cocoa Estate (Agba	37		500,000.00	500,000.00	500,000.00+	
Building of Cocoa Estate Farm Ho	38		3,000,000.00	3,000,000.00	3,000,000.00+	
Plantain Banana Project	39		10,000,000.00	10,000,000.00	10,000,000.00+	
Micro Credit to 340 Abia Farmer-	40		8,700,000.00	8,700,000.00	8,700,000.00+	
Pineapple Project	41		10,000,000.00	10,000,000.00	10,000,000.00+	
Construction of Disease Check point	42		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of 1no 4wheel Drive Double	43		5,000,000.00	5,000,000.00	5,000,000.00+	
Construction/Equipping of Bird Guarantee	45		6,000,000.00	6,000,000.00	6,000,000.00+	
Purchase of A Sony Digital Concorde	46		100,000.00	100,000.00	100,000.00+	
Purchase of Decontamin. Sprayer/Che	47		500,000.00	500,000.00	500,000.00+	

	SI	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
ADP	48	52,700,000.00	891,494,330.00	863,449,830.00	810,749,830.00+	
Abia Rubber/Prod. of Rubber & Pi	49		100,000,000.00	10,000,000.00	10,000,000.00+	
Abia Cashew	49	1,500,000.00	6,000,000.00	14,044,500.00	12,544,500.00+	
Abia Oil Palm Dev. Copany (ASOPA)	50		25,000,000.00	25,000,000.00	25,000,000.00+	
Revolving fund for Cocoa Dev Act	51			15,000,000.00	15,000,000.00+	
Construction of Modern Abattoir Ph1 &	52			95,000,000.00	95,000,000.00+	
Total		194,440,938.00	1,449,494,330.00	1,449,494,330.00	1,255,053,392.00+	21,070,000.00
TOTAL : HEAD 451- AGRIC		194,440,938.00	1,449,494,330.00	1,449,494,330.00	1,255,053,392.00+	21,070,000.00
HEAD: 452 - ENVIRONMENT						
HEAD: 452090202						
MINISTRY OF ENVIRONMENT						
Erosion/Flood Control Work Gener	1		320,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00
Forest Development Protection	2		40,000,000.00	20,000,000.00	20,000,000.00+	
Development of Disposal Sites	3		30,000,000.00	130,000,000.00	130,000,000.00+	
Acquisition of Capital Assets	4		20,000,000.00	5,000,000.00	5,000,000.00+	12,310,925.53
Urban Beautification and Green B	5			450,000,000.00	450,000,000.00+	
Total			410,000,000.00	992,867,500.00	992,867,500.00+	22,310,925.53
TOTAL: HEAD451 - ENVIRONMENT			410,000,000.00	992,867,500.00	992,867,500.00+	22,310,925.53
HEAD: 451 - FISHERY						
HEAD: 453090201						
MINISTRY OF AGRICULTURE						
TOTAL HEAD:451 - FISHERIES						
HEAD: 453090201- MANUFAC. &COM						
HEAD: 453090201						
MIN OF COMMERCE/INDUSTRY						
Metallurgical Complex Project A	1		100,000,000.00	100,000,000.00	100,000,000.00+	1,740,283.00
Capacity Building (Acquisition. of Cap.	2		21,000,000.00	21,000,000.00	21,000,000.00+	6,500,000.00
Industrial Development Project	4		8,000,000.00	8,000,000.00	8,000,000.00+	
Fund for Small Scale Industries	5		5,000,000.00	5,000,000.00	5,000,000.00+	
Business Support/Information Centre	6		7,000,000.00	7,000,000.00	7,000,000.00+	
MSME (World Bank Assisted) Micro	7		7,000,000.00	7,000,000.00	7,000,000.00+	
Industrial Layout Ovom	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Leather Carment Closter at Umuka	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			163,000,000.00	163,000,000.00	163,000,000.00+	8,240,283.00
HEAD:453 SCIENCE & TECH.						
HEAD:453090201						
MIN. OF SCIENCE & TECH.						
Abia ICT Empowerment Project	1	100,924,450.00	200,000,000.00	200,000,000.00	99,075,550.00+	1,000,000.00
Construction & Equipping of R & D La	2		34,000,000.00	34,000,000.00	34,000,000.00+	
Up-grading & Modernization of Te	3		25,000,000.00	25,000,000.00	25,000,000.00+	
Acquisition of Capital Assets	4		4,000,000.00	4,000,000.00	4,000,000.00+	950,000.00

	SII	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
W. MAX Centre Project	5		100,000,000.00	100,000,000.00	100,000,000.00+	
Total		100,924,450.00	363,000,000.00	363,000,000.00	262,075,550.00+	1,950,000.00
TOTAL HEAD 454 MAN.& COMM		100,924,450.00	526,000,000.00	526,000,000.00	425,075,550.00+	160,190,813.00
HEAD: 454 -ENERGY AND POWER						
HEAD: 454090201						
MIN. OF PUBLIC UTILITIES & W/R						
Improvement of Elec. Supply & Distribution	1	500,000.00	8,000,000.00	8,000,000.00	7,500,000.00+	769,391,514.50
Extension of Elec. to (Communities)	2	60,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00-	81,491,442.20
Street Lightening/Fueling	3	285,758,625.00	300,000,000.00	300,000,000.00	14,241,375.00+	71,027,188.40
Connection of Water Scheme to PH	4		10,000,000.00	10,000,000.00	10,000,000.00+	174,124,550.00
Purchase of Major Electrical Equipment	5		2,000,000.00	2,000,000.00	2,000,000.00+	6,500,000.00
Purchase of HIAB Crane Vehicle/Equipment	6		9,000,000.00	9,000,000.00	9,000,000.00+	85,597,739.60
Purchase of Transformers Conduction	7	93,000,000.00			93,000,000.00-	42,183,187.50
Total		439,258,625.00	379,000,000.00	379,000,000.00	60,258,625.00-	1,234,556,472.30
HEAD:454 ENERGY AND POWER						
HEAD:454090201						
MIN OF PETROL & SOLID MIN. DEV						
Building & Equipping of Laboratories	1		3,000,000.00	3,000,000.00	3,000,000.00+	
Geological Survey & Prod. of Geo	2		19,000,000.00	19,000,000.00	19,000,000.00+	3,087,500.00
Purchase of (2in No0 HiLux Van	3		4,000,000.00	4,000,000.00	4,000,000.00+	
Provision of Generating Pant	4		3,000,000.00	3,000,000.00	3,000,000.00+	
Total			29,000,000.00	29,000,000.00	29,000,000.00+	3,087,500.00
HEAD:454 ENERGY AND POWER						
HEAD: 454090201						
MIN OF RURAL DEV.						
Rural Electrification	1	1,000,000.00			1,000,000.00-	41,219,534.50
Total		1,000,000.00			1,000,000.00-	41,219,534.50
TOTAL : HEAD 454 - POWER		440,258,625.00	408,000,000.00	408,000,000.00	32,258,625.00-	1,278,863,506.80
HEAD:455 HOUSING & URBAN DEV.						
HEAD: 455090201						
MIN OF HOUSING & URBAN DEV.						
Construction of Abia State Liaison Off	1	12,296,110.74	50,000,000.00	50,000,000.00	37,703,889.26+	22,602,821.00
Construction of Staff Quarters	2	130,000,000.00	100,000,000.00	10,000,000.00	120,000,000.00-	1,365,532,058.00
Abia State Secretariat Complex	3	69,366,832.80	1,000,000,000.00	10,000,000.00	59,366,832.80-	57,169,773.00
Construction of Addit. Commissioners	4	26,255,245.67	25,000,000.00	25,000,000.00	1,255,245.67-	58,989,761.00
Construction of 1000 Housing Units	5	24,668,216.50	50,000,000.00	50,000,000.00	25,331,783.50+	
Construction of Legislative Quarters	6	96,161,722.70	280,000,000.00	80,000,000.00	16,161,722.70-	21,699,983.00
Renovation/Construction of Public Bui	7	363,823,010.17		257,850,000.00	105,973,010.17-	1,000,000.00
Abia State Housing & Property De	8	360,000,000.00	410,000,000.00	410,000,000.00	50,000,000.00+	22,998,000.00
Construction of Abia State Liaison Off	9					67,695,545.00
Construction of Police Post & Court Cm	10	17,596,780.30			17,596,780.30-	35,000,000.00
Establishment of Town Planning Authority	11		3,000,000.00	3,000,000.00	3,000,000.00+	20,000,000.00

Abia State Government of Nigeria

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Construction of (18 in No) one Bedroom	12	32,752,361.64			32,752,361.64-	60,851,120.00
Open Spaces Commission	13					44,961,371.20
Land Scapping for New Commission	14	21,003,896.38			21,003,896.38-	
U. C. D. A.	15	12,145,000.00			12,145,000.00-	2,630,312.00
Completion of Legislative Quarte	17					21,600,000.00
Constru.of Office Block for Min.	18					63,424,500.00
Exten. of Gov's Residential Bloc	19			34,812,000.00	34,812,000.00+	
Renov. of Re-moddling of 2no Sta	20			38,740,000.00	38,740,000.00+	
Constr. of New Guest House at No.	21			270,250,000.00	270,250,000.00+	
Renov.of 3no Duplx at Blk C&d G/	23			120,000,000.00	120,000,000.00+	
Renovatn of Fire Service Station	24			41,468,000.00	41,468,000.00+	
Constr. of Chief Staff Lodge wt	25			82,720,000.00	82,720,000.00+	
Contruction of Canopy to Sec. Entran	26			20,340,180.00	20,340,180.00+	
Fencing of Ministry of Works Pre	27			10,000,000.00	10,000,000.00+	
Constr.of Deputy Gov's Lodge& La	28			50,998,000.00	50,998,000.00+	
Contruction & Tilling of Main Entran	29			19,480,200.00	19,480,200.00+	
Comple. Renov. of Governor's Lod	30			44,992,500.00	44,992,500.00+	
Constr. of the new Secretariat C	31			400,000,000.00	400,000,000.00+	
Comple./Renov.of Guest Block at	32			40,081,300.00	40,081,300.00+	
Construction of Complex for ABSU	33			151,338,820.00	151,338,820.00+	
Constr. of Medical Complex for C	34			276,336,000.00	276,336,000.00+	
Comple of Boys Qtrs for Legislat	36			354,100,570.00	354,100,570.00+	
Constr of House for Low Income W	38			20,000,000.00	20,000,000.00+	
Abia State Housing & Property De	40			210,000,000.00	210,000,000.00+	
Total		1,166,069,176.90	1,918,000,000.00	3,686,507,570.00	2,520,438,393.10+	1,866,155,246.77
TOTAL: HEAD 456 - HOUSING		1,166,069,176.90	1,918,000,000.00	3,686,507,570.00	2,520,438,393.10+	1,866,155,246.77
HEAD: 457 ROAD'S AND BRIDGE'S						
HEAD: 457090202						
MIN. OF WORKS AND TRANSPORT						
Construction of Ozuabam Ndi Okereke A	1		200,000,000.00	200,000,000.00	200,000,000.00+	4,796,291,370.40
Rehab. of Uratta /Crystal Park R	2	119,013,956.59	100,000,000.00	100,000,000.00	19,013,956.59-	38,500,000.00
Flood Control At Uratta Cystal P	3	203,000,000.00	100,000,000.00	100,000,000.00	103,000,000.00-	30,000,000.00
Rehab.of Aba Obohia Road Aba	4	180,000,000.00	50,000,000.00	50,000,000.00	130,000,000.00-	1,547,901,754.90
Aba Drainage System	5	464,009,996.31	800,000,000.00	800,000,000.00	335,990,003.69+	180,000,000.00
Construction of Umuode Road Exte	6		20,000,000.00	20,000,000.00	20,000,000.00+	10,613,000.00
Construction of Nwachukwu St. Aba	7	40,300,000.00	20,000,000.00	20,000,000.00	20,300,000.00-	59,427,973.00
Construction of St Eugene S/Heart & U	8		20,000,000.00	20,000,000.00	20,000,000.00+	100,000,000.00
Construction of Eronwu Ukonu Robins	9	619,257,503.54	10,000,000.00	10,000,000.00	609,257,503.54-	12,439,750.00
Construction of Ukwu Mango/Faulks Roa	10		50,000,000.00	50,000,000.00	50,000,000.00+	2,572,027.00
Construction of Aloze Medicine Line Ar	11		50,000,000.00	50,000,000.00	50,000,000.00+	112,105,763.80
Rehabilitation of Portharcourt	12	259,672,100.00	100,000,000.00	100,000,000.00	159,672,100.00-	
Rehabilitation of Umule-Umuocham	13		30,000,000.00	30,000,000.00	30,000,000.00+	
Eke Ezianya-Osisankita Umuada Roa	14		170,000,000.00	170,000,000.00	170,000,000.00+	
Cont.of Leru-Lomara Nneato Rd wi	15		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Nkwoagu-Umuaku Road	16		80,000,000.00	80,000,000.00	80,000,000.00+	

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Constr of Leru-Ndiawa-Nwoagu Roa	17		100,000,000.00	100,000,000.00	100,000,000.00+	
Rehab. of Umuchieze Old Road	18		100,000,000.00	100,000,000.00	100,000,000.00+	
Cont. of Alayi Bende Ugwueke Roa	19		30,000,000.00	30,000,000.00	30,000,000.00+	50,000,000.00
Pitching /Erosion Control Bende	20		22,000,000.00	22,000,000.00	22,000,000.00+	
Constr of Igbere-Umuhu Ezechi Ug	21		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Lohum Nkpa Enugu P/H E	22		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Igere Township Road	23		170,000,000.00	170,000,000.00	170,000,000.00+	
Construction of Igbere-Ozuiem Bende	24		6,000,000.00	6,000,000.00	6,000,000.00+	
Amankalu - Alayi Road	25		40,000,000.00	40,000,000.00	40,000,000.00+	16,656,775.00
Construction of Amankalu-Alayi Akoli I	26		200,000,000.00	200,000,000.00	200,000,000.00+	5,000,000.00
Construction of Deputy Gov. Lodge and	28		80,000,000.00	80,000,000.00	80,000,000.00+	
Cont. of Eketa-Eziata Road	29		70,000,000.00	70,000,000.00	70,000,000.00+	200,000,000.00
Construction of Amangwu-Achara Ihechi	30		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Ngwaiyiekwe-Owo Asa Ow	31		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Mgboko - Itukpa	32	70,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00-	
Construction of Ukwunwangwu/Achara Ro	33		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuokchi-Umuokoro-Ulon	34		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Abiriba Junction Etit	35		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Okagwe-Ohafia Road	36		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Asaga-Amuke Amangwu R	37		130,000,000.00	130,000,000.00	130,000,000.00+	
Construction of Amaekpu Okagwe Road O	38		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of 2No. Roads in Abiriba	39		100,000,000.00	100,000,000.00	100,000,000.00+	
Umuokpara Ring Road	40	45,000,000.00	80,000,000.00	80,000,000.00	35,000,000.00+	2,557,687.36
Construction of Ukpakiri Umuoru Umuog	41		80,000,000.00	80,000,000.00	80,000,000.00+	10,500,000.00
Costr of Ndi Iro Junc. Otodo-Awu	42		80,000,000.00	80,000,000.00	80,000,000.00+	
Constr of Mgboko Union Bark Rd (43		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Umuire Udide Agbo Eme	44		80,000,000.00	80,000,000.00	80,000,000.00+	
Amaelu - Elughu Road Mkporo Road	45		50,000,000.00	50,000,000.00	50,000,000.00+	
Osaa Ogwezi (HollHill)	46		50,000,000.00	50,000,000.00	50,000,000.00+	
Ofeme Ring Road	47		100,000,000.00	100,000,000.00	100,000,000.00+	
Umueke Egbeluowo Egbede Umuiyoro	48		50,000,000.00	50,000,000.00	50,000,000.00+	25,000,000.00
Umudike Amaoba-Ndoro Market	49	108,086,533.16	80,000,000.00	80,000,000.00	28,086,533.16-	10,000,000.00
Arungw-Osokva Road	50		50,000,000.00	50,000,000.00	50,000,000.00+	
Orieagalaba-Iferife-Umuogele	51		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Umuola Road Oghor Hil	52		50,000,000.00	50,000,000.00	50,000,000.00+	
Orieugba-amuzukwu Road	53		50,000,000.00	50,000,000.00	50,000,000.00+	
Obum Ugwu Nkpa-Amaegbuato	54		80,000,000.00	80,000,000.00	80,000,000.00+	
Amauhe Umuokehi Abogiri Road	55		60,000,000.00	60,000,000.00	60,000,000.00+	
Amuda - Mbala Mman River Road	56		50,000,000.00	50,000,000.00	50,000,000.00+	
Okwe Obuoha Umumenike Iyiala	57		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of 3no Roads in Arodukw	58		200,000,000.00	200,000,000.00	200,000,000.00+	
Construction of Road N/wk at Naval Sch	59		40,000,000.00	40,000,000.00	40,000,000.00+	
Construction of Abi Obikabia Road	60		160,000,000.00	160,000,000.00	160,000,000.00+	
Erosion Control at Oguduasa Isui	61		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Nunya-Ehiana Isuikwat	62		80,000,000.00	80,000,000.00	80,000,000.00+	

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Construction of of Ilanza-Ntigha Abala	63		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Umuaro Umunkiri Umuan	64	525,351,361.90	80,000,000.00	80,000,000.00	445,351,361.90-	
Construction of Aba Umuojima	65		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Umule Road Aba	66		41,000,000.00	41,000,000.00	41,000,000.00+	
Construction of Ehimiri Road	67		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Nkata Amaeke Ibeku Ro	68		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of 5 No. Umuahia Townshi	69		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Afarukwu Road	70	97,315,517.99	40,000,000.00	40,000,000.00	57,315,517.99-	
Construction of Umuogba-Ekeoba	71		70,000,000.00	70,000,000.00	70,000,000.00+	
Construction of Median/R. C. Lane Div	72		100,000,000.00	100,000,000.00	100,000,000.00+	
Supply & Installa of Interlocki	73		10,000,000.00	10,000,000.00	10,000,000.00+	
Road Reflective Signs & Road M	74		16,000,000.00	16,000,000.00	16,000,000.00+	
Rehabilitation of Ubakala Expres	75	25,853,776.00	20,000,000.00	20,000,000.00	5,853,776.00-	
Construction of Aba Ohauku Road	76		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Unity Gadrdery	77		100,000,000.00	100,000,000.00	100,000,000.00+	
Constr of Umuwoma Ndiakata Oloel	78		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Amazi Ekbedi Road	79		40,000,000.00	40,000,000.00	40,000,000.00+	
Constr of Ariam-Usaka Ring Road	80		40,000,000.00	40,000,000.00	40,000,000.00+	
Construction of Amawon Okporoeriyi Roa	81		40,000,000.00	40,000,000.00	40,000,000.00+	
Dualization of Assah Umuahia	82	200,000,000.00	200,000,000.00	200,000,000.00		
Construction of Uratta Obokwe Ogwe Ro	83		100,000,000.00	100,000,000.00	100,000,000.00+	
Construction of Umuaro-Nenu Amachi Um	84		80,000,000.00	80,000,000.00	80,000,000.00+	
Construction of Umugo-Ugwunagbo HQ	85		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Elder Mrs Uzor Kalu R	86		80,000,000.00	80,000,000.00	80,000,000.00+	
Waste Recycling Plant Road. Akpa	87		50,000,000.00	50,000,000.00	50,000,000.00+	
Construction of Link Rd Frm Golden Gui	88		30,000,000.00	30,000,000.00	30,000,000.00+	
Rehab of A Line Ariaria Market	89		80,000,000.00	80,000,000.00	80,000,000.00+	
Road Maintenance in Umuahia	90	60,306,788.30	50,000,000.00	50,000,000.00	10,306,788.30-	
Erosion Ctrl on State Highway Pr	91	13,375,000.00	50,000,000.00	50,000,000.00	36,625,000.00+	
Procurement of Fire Fighting Equi	92		150,000,000.00	150,000,000.00	150,000,000.00+	
Construction of Governors Parking Lot	93		8,000,000.00	8,000,000.00	8,000,000.00+	
Construction of Internal Roads in Hbus	94		156,000,000.00	156,000,000.00	156,000,000.00+	
Humphrey Azubuike	95		51,000,000.00	51,000,000.00	51,000,000.00+	
Obomime Isu-Obicze Isu-Aba Isu R	96		50,000,000.00	50,000,000.00	50,000,000.00+	
Agbolori - Ugwuakuma Road	97		50,000,000.00	50,000,000.00	50,000,000.00+	
Total		3,651,535,211.09	7,990,000,000.00	11,218,135,224.00	7,566,600,012.91+	7,209,566,101.46
TOTAL : HEAD 457 ROAD & BRIDGES		3,651,535,211.09	7,990,000,000.00	11,218,135,224.00	7,566,600,012.91+	7,209,566,101.46
HEAD: 457 EDUCATION						
HEAD: 457090201						
MIN. OF EDUCATION						
Const. of (3No.) Science Lab Blo	1	30,000,000.00	15,000,000.00	9,000,000.00	21,000,000.00-	
Relo. of G.T.C. Aba to Umula Pri	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Renov. of 3 Model Schools for the	3	26,000,000.00	30,000,000.00	24,000,000.00	2,000,000.00-	7,500,000.00
Renovation of Senior Sec. Schls i	4		34,000,000.00	30,000,000.00	30,000,000.00+	

	SI	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Construction of Dormitory Blks & Perimet	5		4,000,000.00	4,000,000.00	4,000,000.00+	
Procure. & Supply of Sci. Eqpt &	6		15,000,000.00	12,000,000.00	12,000,000.00+	
Establ. of 2in No. Schl Block-Dea	7		10,000,000.00	25,207,575.00	25,207,575.00+	
Provision of Chemicals WAEC & NE	8		4,000,000.00	2,000,000.00	2,000,000.00+	
Computerization of Education Dat	9	2,000,000.00	5,000,000.00	4,000,000.00	2,000,000.00+	
Dev. & Accreditation of Technical	10		6,000,000.00	3,000,000.00	3,000,000.00+	
Establishment of Gifted Children	11	5,000,000.00	150,000,000.00	50,000,000.00	45,000,000.00+	
Purch. of 2no Hillux Van for Moni	12		15,000,000.00	10,000,000.00	10,000,000.00+	
Abia Polytechnic Aba	13		190,500,000.00	190,500,000.00	190,500,000.00+	
Abia State University	14	200,000,000.00	600,000,000.00	600,000,000.00	400,000,000.00+	5,000,000.00
Abia State College of Edu. Tech A	15		50,000,000.00	50,000,000.00	50,000,000.00+	
Abia State University Basic Edu.	16	552,606,200.00	1,000,000,000.00	1,000,000,000.00	447,393,800.00+	
Secondary School Management Boar	17		24,500,000.00	24,000,000.00	24,000,000.00+	
Abia State Library Board	18		150,000,000.00	150,000,000.00	150,000,000.00+	
Adult & Non Formal Education	19		5,000,000.00	5,000,000.00	5,000,000.00+	
Feeding of Primary School Pupil	20		50,000,000.00	50,000,000.00	50,000,000.00+	
National School Census	21	1,000,000.00			1,000,000.00-	
Total		816,606,200.00	2,368,000,000.00	2,542,859,575.00	1,726,253,375.00	12,500,000.00
TOTAL : HEAD 457 - EDUCATION		816,606,200.00	2,368,000,000.00	2,542,859,575.00	1,726,253,375.00	12,500,000.00
HEAD:458 . HEALTH						
HEAD: 458090204						
MINISTRY OF HEALTH						
Procurement of Fumigation Equip	1		500,000.00	500,000.00	500,000.00+	3,500,000.00
Consr. of an Auditorium at the S	2	9,396,000.00	50,000,000.00	50,000,000.00	40,604,000.00+	
HIV/AIDS Control Laboatory	3	1,707,000.00	50,000,000.00	50,000,000.00	48,293,000.00+	
Construction of 12 3 B/room Bungalows	4		30,000,000.00	30,000,000.00	30,000,000.00+	
Equipt. of General Hospital & Fu	5	79,396,000.00	100,000,000.00	100,000,000.00	20,604,000.00+	
Renov./Construction of Classroom/Admi	6		100,000,000.00	100,000,000.00	100,000,000.00+	25,000,000.00
Reh./Construction of Classrm/Admin Blk	7		100,000,000.00	100,000,000.00	100,000,000.00+	
Purch. of Solar Freezer for 6 Com	8		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State University Teaching H	9	726,147,265.44	1,000,000,000.00	1,000,000,000.00	273,852,734.56+	6,000,000.00
Reh. & Equipment of Medical Lab. i	10		10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00
Feasibility Study- Estab. on Canc	11		10,000,000.00	10,000,000.00	10,000,000.00+	
Constr of Pub. Hlth Lab in Sch. of	12		10,000,000.00	10,000,000.00	10,000,000.00+	
Revov. & Reh. of Leprosy Ward -	13	2,145,000.00	10,000,000.00	10,000,000.00	7,855,000.00+	200,000.00
Oncheocerciasis	14		5,000,000.00	5,000,000.00	5,000,000.00+	12,000,000.00
Malaria Control	15		20,000,000.00	20,000,000.00	20,000,000.00+	
Rehabilitation of General Hospit	16	300,000,000.00	640,000,000.00	440,000,000.00	140,000,000.00+	
CDD/ORT	17		10,000,000.00	10,000,000.00	10,000,000.00+	
Abia State Health System Fund (A	18		156,500,000.00	156,500,000.00	156,500,000.00+	
Reproductive Health	19		10,000,000.00	10,000,000.00	10,000,000.00+	
Immunization (Routine & Suppleme	20	34,232,603.00	30,000,000.00	30,000,000.00	4,232,603.00-	
Anti Retroviral Therapy (HIV Tr	21		100,000,000.00	100,000,000.00	100,000,000.00+	

	SII	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Total		1,161,064,555.44	2,452,000,000.00	2,452,000,000.00	1,290,935,444.56	71,700,000.00
TOTAL HEAD 459 - HEALTH		1,161,064,555.44	2,452,000,000.00	2,452,000,000.00	1,290,935,444.56	71,700,000.00
HEAD 459 SOCIAL SERV. INFOR.						
HEAD: 459090201						
MIN OF INFOR. CULT. & TOURISM						
Azummini Blue River	1	14,493,046.00	28,625,000.00	28,625,000.00	14,131,954.00+	
Developm. of Tourism Long Juju A	2	119,013,956.59	100,000,000.00	100,000,000.00	19,013,956.59-	38,500,000.00
Construction of Tourist Resort at Ama	3		8,000,000.00	8,000,000.00	8,000,000.00+	
Construction of Archival Complex at U	4		15,000,000.00	15,000,000.00	15,000,000.00+	
Construction of Abia State Cultural C	5	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	5,200,000.00
Internet (V-sat) Services	6		5,000,000.00	5,000,000.00	5,000,000.00+	1,650,433.40
Government Publicity	7	119,294,640.00	2,000,000.00	2,000,000.00	117,294,640.00-	
Aquisition of Capital Assets	8		3,000,000.00	3,000,000.00	3,000,000.00+	
Procur.of Digital Cameras/Printe	9	10,750,000.00	2,000,000.00	2,000,000.00	8,750,000.00-	
Procure. of Publ Enlightenment E	10	6,500,000.00			6,500,000.00-	
Broadcasting Corporatiuon of Abi	12	12,500,000.00			12,500,000.00-	
Abia State Council for Arts & Cu	13	5,000,000.00			5,000,000.00-	
Abia Newspapers & Publishing Cor	14	2,400,000.00			2,400,000.00-	
Photo Lab Equipment	18	500,000.00			500,000.00-	
Total		196,387,686.00	83,625,000.00	83,625,000.00	112,762,686.00-	6,850,433.40
TOTAL : HEAD 460-INFORMANTION		196,387,686.00	83,625,000.00	83,625,000.00	112,762,686.00-	6,850,433.40
HEAD: 460 SPORT & SOCIAL DEV.						
HEAD: 460090201						
Rehab. of Remand/Destitute Home	1	15,000,000.00	17,000,000.00	17,000,000.00	2,000,000.00+	
Construc. of State Morden Rehab.	2					10,214,506.00
Aquisition of Capital Assests	3		30,000,000.00	30,000,000.00	30,000,000.00+	57,368,220.00
Renovation of Genotaph	4		50,000,000.00	30,000,000.00	30,000,000.00+	
Spectator Pavilion	5	40,000,000.00	15,000,000.00	35,000,000.00	5,000,000.00-	
Construction of Press Gallary @ Dr. Or	6		15,000,000.00	13,000,000.00	13,000,000.00+	5,854,947.00
Construction & Inst.of Flood Light @ S	7		20,000,000.00	20,000,000.00	20,000,000.00+	
Purchase of 3 Buses	8		20,000,000.00	10,000,000.00	10,000,000.00+	
Construction of B/hole Provision of Ta	9	10,579,985.00	3,000,000.00	3,000,000.00	7,579,985.00-	
Contstr.of Handball' Volleyball	10		20,000,000.00	20,000,000.00	20,000,000.00+	
Sport Council (Sports Equipment	12	8,630,000.00	10,000,000.00	10,000,000.00	1,370,000.00+	
Upgrading of Umuagia Township St	14	4,801,500.00			4,801,500.00-	
Total		79,011,485.00	200,000,000.00	233,000,000.00	153,988,515.00+	73,437,673.00
HEAD: 460 SOCIAL SERV. YTH DEV						
HEAD:460090202						
MIN OF YOUTH DEVELOPMENT						
Const. of Youth Centre (3 in No)	1		100,000,000.00	10,000,000.00	10,000,000.00+	928,666.80
Purch. of 1 No. Coaster Bus	2		5,000,000.00			1,345,779.00
Equip. of Youth Skill Acquisitio	3		2,000,000.00			

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Estab. of MOYD Agro Farm in 3 Sc	4		3,000,000.00			
Youth Micro Credit Loan	5		400,000.00			
Purch.of Mobility & (Wheel Chair	7		1,000,000.00			
Total			111,400,000.00	10,000,000.00	10,000,000.00+	2,274,445.80
HEAD:460 SOCIAL SERV. WOMEN AF						
HEAD: 460090203						
MIN. OF WOMEN AFFAIRS						
Women Development Centre	1		100,000,000.00	100,000,000.00	100,000,000.00+	2,720,000.00
Modern BEE Keeping	2		2,000,000.00	2,000,000.00	2,000,000.00+	
Micro Credit Loans for Woman	3		10,000,000.00	10,000,000.00	10,000,000.00+	1,335,000.00
Amusement Park (Day Care Center	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Rehab.of State children Center U	5		15,000,000.00	15,000,000.00	15,000,000.00+	
Purch. of I No. Double Cabin Pic	6		3,000,000.00	3,000,000.00	3,000,000.00+	
Perimeter Fencing Amusement Cent	7		2,000,000.00	2,000,000.00	2,000,000.00+	
Strengthen the Women Dev.Offices	8		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			139,000,000.00	139,000,000.00	139,000,000.00+	4,055,000.00
TOTAL : HEAD 461- SOC.DEV		79,011,485.00	450,400,000.00	382,000,000.00	302,988,515.00+	79,767,118.80
HEAD: 461 WTER RESOUR. & SPPLY						
HEAD: 461090201						
MN. OF PUBLIC/U. & WTER/RESOU.						
Prov. of WtrScheme in Selected	1	7,453,329.73			7,453,329.73-	97,509,376.00
Prov.of Water to the New Interna	2	2,775,000.00			2,775,000.00-	38,867,517.40
Prov.of Water to Small Town in t	3	13,750,000.00			13,750,000.00-	8,600,000.00
Redesign & Expan. of Existing Su	4	5,100,000.00	20,000,000.00	20,000,000.00	14,900,000.00+	47,736,863.59
Construction of 150 mm B/hole & Access	5					6,666,000.00
Completion of Umuahia Old W/Sch	6	1,000,000.00			1,000,000.00-	10,000,000.00
Compl. of New Water Scheme of Nk	7		1,000,000.00	1,000,000.00	1,000,000.00+	
Procurement of Water Tanker	8		20,000,000.00	20,000,000.00	20,000,000.00+	
Paymt of Counterpart Funding & (9	12,000,000.00	60,000,000.00	60,000,000.00	48,000,000.00+	
Standardization Workshop/Inspect	10		500,000.00	500,000.00	500,000.00+	21,227,360.00
Prov. of Water Scheme to Housing	11	14,000,000.00	40,000,000.00	40,000,000.00	26,000,000.00+	
Redesign & Expan.of Existing B/h	12		35,000,000.00	35,000,000.00	35,000,000.00+	
Total		56,078,329.73	1,044,500,000.00	1,044,500,000.00	988,421,670.27+	246,357,116.99
TOTAL HEAD 461 WATER RES.&SUPP		56,078,329.73	1,044,500,000.00	1,044,500,000.00	988,421,670.27+	246,357,116.99
HEAD: 461 WTER RESOUR. & SPPLY						
HEAD: 461090202						
WATER BOARD						
Procurement of Water Treatment Ch	1	18,000,000.00			18,000,000.00-	
Provision of Diesel & Lubricant	2	2,189,460.00			2,189,460.00-	
Procurement of Generating Set	3	15,317,330.00			15,317,330.00-	
Procurement of Various Sizes Pi	5	1,000,000.00			1,000,000.00-	
Construction of New Year Water Scheme	12	4,000,000.00			4,000,000.00-	
TOTAL		40,506,790.00			40,506,790.00-	

	SH	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
HEAD: 461 WATER RESOUR. & SPLY						
HEAD: 461090203						
BUREAU OF ECONOMIC AFFAIRS						
UNICEF	1	21,500,000.00	45,000,000.00	45,000,000.00	23,500,000.00+	
TOTAL		21,500,000.00	45,000,000.00	45,000,000.00	23,500,000.00+	
TOTAL HEAD 461 WATER RES.&SUPP						
HEAD:463 SOCIAL S.SURVEY & MAP						
HEAD: 463090204						
MIN OF LANDS & SURVEY						
Land Acquisition for Public Purp	1		25,000,000.00	25,000,000.00	25,000,000.00+	103,750,000.00
Payment of Land Compensation	2		200,000,000.00	200,000,000.00	200,000,000.00+	195,000,000.00
Payment of Valuers Fees	3		20,000,000.00	20,000,000.00	20,000,000.00+	7,000,000.00
Purch.of Survey Instru. G I's Un	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Inter State Boundary Demarcation	5		30,000,000.00	30,000,000.00	30,000,000.00+	
Dev.of 5 State/Lite Layout in th	6		12,000,000.00	12,000,000.00	12,000,000.00+	
Estab.of Zonal Lands Survey & To	7	642,735.00	15,000,000.00	15,000,000.00	14,357,265.00+	1,850,000.00
Opening of Access Road Rds. in I	8		30,000,000.00	30,000,000.00	30,000,000.00+	
Survey of Layout: Isiamia Ohafia I	9		5,000,000.00	5,000,000.00	5,000,000.00+	
Master Plan for Umuahia & Aba	11		800,000,000.00	800,000,000.00	800,000,000.00+	
Earth Moving Equipment (2 in Nos	12		100,000,000.00	100,000,000.00	100,000,000.00+	
Demolition Structures	13		5,000,000.00	5,000,000.00	5,000,000.00+	
UCDA	14		21,500,000.00	21,500,000.00	21,500,000.00+	
Open Spaces Development Commissi	15	509,694.75	30,000,000.00	30,000,000.00	29,490,305.25+	
World Bank Urban Dev. Proj .Impl	16		18,500,000.00	18,500,000.00	18,500,000.00+	
Total		1,152,429.75	1,322,000,000.00	1,322,000,000.00	1,320,847,570.25+	307,600,000.00
TOTAL: HEAD 463 - SUV&MAPP		1,152,429.75	1,322,000,000.00	1,322,000,000.00	1,320,847,570.25+	307,600,000.00
HEAD: 464 ABIA STATE LEGISLATU						
HEAD: 464090201						
ABIA STATE HOUSE OF ASSEMBLY						
Construction & Furn. of 40 Rooms Offi	1		50,000,000.00	50,000,000.00	50,000,000.00+	28,000,000.00
Construction of 4 No. Roofed Wakway A	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Landscaping of the Assembly Comp	3		4,000,000.00	4,000,000.00	4,000,000.00+	
Purch.of 3 POOL Cars for the Abi	4		10,000,000.00	10,000,000.00	10,000,000.00+	
Prov. of Mini Press for the Prod	5		10,000,000.00	10,000,000.00	10,000,000.00+	
Library Development: Const.of con	6	50,000,000.00	12,000,000.00	12,000,000.00	38,000,000.00-	
Construction of Conference Hall & the	7		130,000,000.00	130,000,000.00	130,000,000.00+	
Hooking up the Transformer PHCN H	11		10,000,000.00	10,000,000.00	10,000,000.00+	30,000,000.00
Estab.of the Abia St. House Serv	12					136,500,000.00
Construction of Fuel Dump	13		10,000,000.00	10,000,000.00	10,000,000.00+	
Constituency Proj. in the 24 Con	15		480,000,000.00	480,000,000.00	480,000,000.00+	
Construction of House of Assembly Memb	16		225,000,000.00	225,000,000.00	225,000,000.00+	
Acquisition of Capital Assets	18	20,000,000.00	200,000,000.00	200,000,000.00	180,000,000.00+	
Total		70,000,000.00	1,146,000,000.00	1,146,000,000.00	1,076,000,000.00+	194,500,000.00
TOTAL : HEAD464 - LEGISLATURE						

	SII	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
HEAD:465 GENERAL ADMIN.						
HEAD: 465090201						
OFFICE OF THE EXECUTIVE GOVERN						
Acquisition of Capital Assets	1	482,683,453.82	130,000,000.00	107,032,000.00	375,651,453.82-	458,367,673.00
Abia State Enviro. Protec. Agenc	2	1,328,709,662.12	250,000,000.00	250,000,000.00	1,078,709,662.12-	559,885,592.00
Total		1,811,393,115.94	380,000,000.00	314,532,000.00	1,496,861,115.94-	1,018,253,265.00
HEAD: 465 GENERAL ADMIN						
HEAD: 465090202						
DEPUTY GOVERNOR'S OFFICE						
Acquisition of Capital Assets		15,377,000.00	40,000,000.00	40,000,000.00	24,623,000.00+	92,572,322.00
Total		15,377,000.00	40,000,000.00	40,000,000.00	24,623,000.00+	92,572,322.00
HEAD:465 GENERAL ADMIN.						
HEAD: 465090204						
ABIA STATE PLANNING COMM.						
Prep. & Publication of SEED Docu	1	7,500,000.00	3,500,000.00	3,500,000.00	4,000,000.00-	8,847,000.00
Aquis.of Capital Asset (Purch. o	2	352,045,660.00	9,000,000.00	9,000,000.00	343,045,660.00-	20,000,000.00
Landscaping of New Office Comple	3	1,290,000.00	500,000.00	500,000.00	790,000.00-	20,000,000.00
Prod./Dessem.of 2007 Editon of A	4		600,000.00	600,000.00	600,000.00+	
Conduct of State Economic Summit	5	18,054,300.00	2,000,000.00	2,000,000.00	16,054,300.00-	
Procur.of 2No. Comp. System & 2N	6		2,000,000.00	2,000,000.00	2,000,000.00+	
Purc.of 10 New Comp. & Accessori	7		2,000,000.00	2,000,000.00	2,000,000.00+	
Establishment of Abia State Data	8		3,000,000.00	3,000,000.00	3,000,000.00+	
Payment of Govt. Counterpart Fun	9	76,943,750.00	240,000,000.00	240,000,000.00	163,056,250.00+	
Estab\Instal.of Internet Facilit	10		3,500,000.00	3,500,000.00	3,500,000.00+	
ABCPRP Counterpart Cash Contribu	11		280,000,000.00	700,000,000.00	700,000,000.00+	
Comm.Social Dev.Prog.UNFPA Govt	12		50,000,000.00	50,000,000.00	50,000,000.00+	
UNFPA Govt. Counterpart Cash Con	13	12,803,089.17			12,803,089.17-	12,803,089.17
Unicef Ass. Prog. Govt Counterpa	14	1,047,400.00			1,047,400.00-	1,047,400.00
UNDP Counterpart Cash Contributi	15					50,000,000.00
HIV/AIDS Programme Dev. Project	16					55,545,539.00
IFAD Abia ADP Comm.Based Nat.Res	17	20,800,000.00			20,800,000.00-	
Total		490,484,199.17	596,100,000.00	1,016,100,000.00	525,615,800.83+	154,392,539.00
HEAD: 465 GENERAL ADMIN						
HEAD: 465090						
OFFICE OF THE S.S.G						
Completion of SSG's Office Compl	1					63,725,000.00
Purchase of Bulletine Proof Jeep	2					177,962,672.00
Total						241,687,672.00
HEAD: 465 GENERAL ADMIN.						
HEAD:465090205						
OFFICE OF THE HEAD OF SERVICE						
Acquisition Capital Assets	1		10,000,000.00	10,000,000.00	10,000,000.00+	1,709,000.00
Public Service Accademy Block	2		200,000,000.00	200,000,000.00	200,000,000.00+	21,317,525.00
Construction of HOS Office Compl	3					23,026,525.00
Total			210,000,000.00	210,000,000.00	210,000,000.00+	23,026,525.00

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
HEAD: 465 GENERAL ADMIN						
HEAD: 465090206		=N=	=N=	=N=	=N=	=N=
SPECIAL SERVICES BUREAU						
Acquisition of Capital Assets	1	3,132,000.00	6,600,000.00	6,600,000.00	3,468,000.00+	
Purchase of (5 in No. Air Condit	2		200,000.00	200,000.00	200,000.00+	
Total		3,132,000.00	6,800,000.00	6,800,000.00	3,668,000.00+	
HEAD:465 GENERAL ADMIN.						
HEAD:465090207						
BUREAU OF SERVICE WELFARE						
Housing Loan for Abia State Civi	1		50,000,000.00	50,000,000.00	50,000,000.00+	
Car Advance to Civil Servants	2		50,000,000.00	50,000,000.00	50,000,000.00+	3,255,000.00
House-hold Equip. Loan to Civil	3		50,000,000.00	50,000,000.00	50,000,000.00+	
Medical Treatment Loan to Civil	4		2,000,000.00	2,000,000.00	2,000,000.00+	
Loan for Invest.of Stock/Shares	5		50,000,000.00	50,000,000.00	50,000,000.00+	
Exten. of Telephone Line to Govt	6		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			212,000,000.00	212,000,000.00	212,000,000.00+	3,255,000.00
HEAD: 465 GENERAL ADMIN						
HEAD: 465090208						
OFFICE OF THE ACCOUNTANT- GEN.						
Reconstruction of 4 Sub-Treasury	1		36,000,000.00	36,000,000.00	36,000,000.00+	55,800,000.00
Public Debt Charges	2	419,100,028.00	430,000,000.00	430,000,000.00	10,899,972.00+	75,633,672.00
Furnishing of the Computer Room	4		2,400,000.00	2,400,000.00	2,400,000.00+	
Construction of Office Blocks	3		30,000,000.00	30,000,000.00	30,000,000.00+	
Total		419,100,028.00	498,400,000.00	498,400,000.00	79,299,972.00+	131,433,672.00
HEAD: 465 GENERAL ADMIN						
HEAD: 465090209						
MINISTRY OF JUSTICE						
Construction of Public Prosecution Bui	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Purchase of Bus (2 in No.)	2		8,000,000.00	8,000,000.00	8,000,000.00+	
Acquisition of Capital Assets	3		3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00
Procurement of Gen. Set 100 KVA	4		3,000,000.00	3,000,000.00	3,000,000.00+	
Law Review Commission	5		34,500,000.00	34,500,000.00	34,500,000.00+	
Construction of Office Blocks	6		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of Law Books	7		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			68,500,000.00	68,500,000.00	68,500,000.00+	10,000,000.00
HEAD:465 GENERAL ADMIN						
HEAD: 465090210						
MIN. OF WORKS AND TRANSPORT						
Acqu.of Capital Assets(Sinking o	1		6,000,000.00	6,000,000.00	6,000,000.00+	17,277,728.00
Ident./Uniform Security I.D.Card	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Procur.of 2No. Tow Vans & 2 Patr	3		7,000,000.00	7,000,000.00	7,000,000.00+	2,300,000.00
Requisition of Office Furniture	4		1,500,000.00	1,500,000.00	1,500,000.00+	5,072,225.26
Procurement of Comm. Gagets for	7					2,974,300.00
Total			15,500,000.00	15,500,000.00	15,500,000.00+	27,624,253.26

	SII	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
HEAD:465 GENERAL ADMIN						
HEAD:465090211		=N=	=N=	=N=	=N=	=N=
JUDICIAL SERVICE COMMISSION						
Computerization of the Commissio	1		6,500,000.00	6,500,000.00	6,500,000.00+	
Procurement of Gen. Set 50KVA	2		2,500,000.00	2,500,000.00	2,500,000.00+	
Purchase of Bus (1 in No.)	3		4,000,000.00	4,000,000.00	4,000,000.00+	
Acquisition of Capital Assets	4		500,000.00	500,000.00	500,000.00+	
Total			13,000,000.00	13,000,000.00	13,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD: 465090012						
JUDICIAL HIGH COURT						
Construction of Court Hall Aba High c	1		90,000,000.00	90,000,000.00	90,000,000.00+	
Construction of Court Hall Osisi	2		60,000,000.00	60,000,000.00	60,000,000.00+	
Purch.of Computers for 14 Judici	3		1,600,000.00	1,600,000.00	1,600,000.00+	
Purchase of Cmpters for Judicial	5		1,100,000.00	1,100,000.00	1,100,000.00+	
Purchase of 105KVA for High cour	6		3,500,000.00	3,500,000.00	3,500,000.00+	
Purch.of 105KVA for Judicial Hqt	7		3,500,000.00	3,500,000.00	3,500,000.00+	3,888,000.00
Purch.of 25KVA for 12 Judicial D	8		1,000,000.00	1,000,000.00	1,000,000.00+	
Purchase of Coaster Bus (1 in No	9		4,000,000.00	4,000,000.00	4,000,000.00+	
Requisition of Capital Assets	10		1,000,000.00	1,000,000.00	1,000,000.00+	
Total			165,700,000.00	187,700,000.00	187,700,000.00+	3,888,000.00
HEAD:465 GENERAL ADMIN						
HEAD:465090213						
JUDICIAL-CUSTOMARY COURT OF AP						
Renov. of Cust. Cts Registry Ogh	1		1,800,000.00	1,800,000.00	1,800,000.00+	2,018,084.00
Expan.of Cust. Cts of Appeal Hqt	2	678,000.00	30,000,000.00	30,000,000.00	29,322,000.00+	
Purch.of 10KV Gen Set for Cust.C	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Total		678,000.00	36,800,000.00	51,800,000.00	51,122,000.00+	2,018,084.00
HEAD: 465 GENERAL ADMIN						
HEAD:465090214						
BOARD OF INTERNAL REVENUE						
Const.of Sub-Tax Offices/Licensi	1		57,600,000.00	57,600,000.00	57,600,000.00+	12,183,841.40
Purchase of Motor Cycles (15 in	2		1,275,000.00	1,275,000.00	1,275,000.00+	
Fencing of Tax/Motor Licensing O	3		1,200,000.00	1,200,000.00	1,200,000.00+	
Purch.of 15KVA Gen set @ Zonal T	4		900,000.00	900,000.00	900,000.00+	
Purch.of Furn.& Equip. of New Ta	5		1,500,000.00	1,500,000.00	1,500,000.00+	
Total			62,475,000.00	62,475,000.00	62,475,000.00+	12,183,841.40
HEAD:465 GENERAL ADMIN						
HEAD: 465090215						
CIVIL SERVICE COMMISSION						
Purchase (2 in No. Utility Buses	1		10,000,000.00	10,000,000.00	10,000,000.00+	
Acquisition of Capital Assets	2		4,740,000.00	4,740,000.00	4,740,000.00+	
Purch. of Computer Set (6 in Nos	3		1,800,000.00	1,800,000.00	1,800,000.00+	
Total			16,540,000.00	16,540,000.00	16,540,000.00+	

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
HEAD:465 GENERAL ADMIN						
HEAD:46509		=N=	=N=	=N=	=N=	=N=
MIN. OF LANDS AND SURVEY						
HEAD: 465 GENERAL ADMIN						
HEAD:465090216						
MIN. OF L.G. & CHIEFTENCY AFF.						
Demarcation of Boundries with con	1		20,000,000.00	20,000,000.00	20,000,000.00+	
Purch.(2 in Nos) Hillux Buses	2		7,500,000.00	7,500,000.00	7,500,000.00+	
Docum. of Autonomus comm. in Abi	3		2,500,000.00	2,500,000.00	2,500,000.00+	
Construction of Secretariate fot JAAC	4		20,000,000.00	20,000,000.00	20,000,000.00+	
Total			50,000,000.00	50,000,000.00	50,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090217						
MINISTRY OF FINANCE						
Micro-Finance Loan Scheme	1		200,000,000.00	200,000,000.00	200,000,000.00+	
Acquisition of Capital Assets	2	651,000.00	16,000,000.00	16,000,000.00	15,349,000.00+	
Acquisition of Shares & Bond	3		100,000,000.00	100,000,000.00	100,000,000.00+	
Abia State Pool Betting & Contro	4		2,800,000.00	2,800,000.00	2,800,000.00+	11,000,000.00
Cmpterization of 14 Sub-Treasure	5		50,000,000.00	50,000,000.00	50,000,000.00+	
Acqu. of 5 Cmpter Unit & rainbow	6		1,200,000.00	1,200,000.00	1,200,000.00+	
Landscaping of Ministry of Finan	7		3,000,000.00	3,000,000.00	3,000,000.00+	50,000,000.00
Sinking of B/Hole & Overhead Tan	8	2,880,000.00	3,000,000.00	3,000,000.00	120,000.00+	
Furnishing of the Office Storey	9		3,000,000.00	3,000,000.00	3,000,000.00+	
Total		3,531,000.00	379,000,000.00	379,000,000.00	375,469,000.00+	61,000,000.00
HEAD:465 - GENERAL ADMIN.						
HEAD:465090						
MINISTRY OF INFORMATION						
HEAD:465						
HEAD:465090218						
OFFICE OF THE STATE A.G						
Purchase of Vehicle (1 in No.) B	1		4,600,000.00	4,600,000.00	4,600,000.00+	
Purch.1 No. Hillux Van for Proje	2		4,500,000.00	4,500,000.00	4,500,000.00+	
Construction of Office Building	4	4,500,000.00			4,500,000.00-	
Total		4,500,000.00	9,100,000.00	9,100,000.00	4,600,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090219						
L.G. SERVICE COMMISSION						
Construction of Office Block	1		5,000,000.00	5,000,000.00	5,000,000.00+	
Purchase of 18 Scaters Bus	2		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			10,000,000.00	10,000,000.00	10,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090220						

	SH	Actual 2008	Approved Budget 2008	Revised Budget 2008	Variance Amount	Actual 2007
ABIA STATE INDEPEN.ELEC. COMM.		=N=	=N=	=N=	=N=	=N=
Acquisition of Capital Assets	1		9,000,000.00	9,000,000.00	9,000,000.00+	4,477,500.00
Construction of Office Complex	2		10,000,000.00	10,000,000.00	10,000,000.00+	
Total			19,000,000.00	19,000,000.00	19,000,000.00+	4,477,500.00
HEAD:465 GENERAL ADMIN						
HEAD: 465090221						
OFFICE OF THE A.G LOCAL GOVT.						
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 ADMIN						
HEAD:465090222						
MIN. OF PETROL. & SOLID MINERA						
Building & Equip. of Laboratory	1		4,000,000.00	4,000,000.00	4,000,000.00+	
Geological Survey & Prod.of Geol	2		19,000,000.00	19,000,000.00	19,000,000.00+	
Purchase of 2No. Hilux Van	3		8,000,000.00	8,000,000.00	8,000,000.00+	
Purchase of Gen. Set	4		3,000,000.00	3,000,000.00	3,000,000.00+	
Total			34,000,000.00	34,000,000.00	34,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090224						
MIN. OF SCIENCE & TECHNOLOGY						
Skill Acquisition Centre TESAC A	1					2,000,000.00
Total						2,000,000.00
HEAD: 465 GENERAL ADMIN						
HEAD: 465090223						
BUREAU OF ESTAB. TRAINING & PEN						
Purch.of Office Furniture & Equi	1		660,000.00	660,000.00	660,000.00+	
Acquisition of Capital Assets	2		4,000,000.00	4,000,000.00	4,000,000.00+	
Acqui.of 6 in No.Computers & Acc	3		1,500,000.00	1,500,000.00	1,500,000.00+	
Computerization of Central Reco	4		5,000,000.00	5,000,000.00	5,000,000.00+	
Total			11,160,000.00	11,160,000.00	11,160,000.00+	
HEAD: 465 GENERAL ADMIN						
HEAD:465090224						
BUREAU OF ADMIN						
Acquisition of Capital Assets	1		4,000,000.00	4,000,000.00	4,000,000.00+	
Total			4,000,000.00	4,000,000.00	4,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090225						
MIN. OF RURAL DEVELOPMENT						
Grants in Aids to 10) Comm.Self	1		34,000,000.00	34,000,000.00	34,000,000.00+	2,000,000.00

	SI	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Micro Credit to Co-operatives So	2		30,000,000.00	30,000,000.00	30,000,000.00+	
Construction of 32Nos. B/Holes Mini-Wa	3		64,000,000.00	64,000,000.00	64,000,000.00+	18,732,900.00
Poverty Reduc.for Facilities for	4		510,000,000.00	510,000,000.00	510,000,000.00+	
Government Counterpart Contribut	5		100,000,000.00	100,000,000.00	100,000,000.00+	3,367,100.00
Procu.of 3 in No.Four Wheel Driv	6		25,000,000.00	25,000,000.00	25,000,000.00+	
Total			763,000,000.00	763,000,000.00	763,000,000.00+	24,100,000.00
HEAD:465 GENERAL ADMIN						
HEAD: 465090226						
BUREAU OF ECONOMIC AFFAIRS						
Purchase of 2 Sets of Furnitures	1		600,000.00	600,000.00	600,000.00+	
Purch.of 2 Complete Computer Set	2		1,000,000.00	1,000,000.00	1,000,000.00+	
Acquisition of Capital Assets	3		1,000,000.00	1,000,000.00	1,000,000.00+	
Total			2,600,000.00	2,600,000.00	2,600,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090227						
BUREAU OF COM. SERV. & SERV.MO						
Acquisition of Capital Assets	1		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase (1 in No.) Bus	2		4,000,000.00	4,000,000.00	4,000,000.00+	
Total			6,000,000.00	6,000,000.00	6,000,000.00+	
HEAD: 465 GENERAL ADMIN						
HEAD: 465090228						
MINISTRY OF ENVIRONMENT						
Acquisition of Capital Assets	1	19,000,000.00			19,000,000.00-	
Total		19,000,000.00			19,000,000.00-	15,500,000.00
HEAD:465 GENERAL ADMIN						
HEAD:465090229						
MIN. OF YOUTH DEVELOPMENT						
Acquisition of Capital Assets	1	10,000,000.00			10,000,000.00-	
Total		10,000,000.00			10,000,000.00-	
HEAD:465 GENERAL ADMIN						
HEAD:465090231						
BUREAU OF BUDGET						
Purch.of Vehicle 2No. Hillux 4 W	1		9,000,000.00	9,000,000.00	9,000,000.00+	
Purchase of vehicle 1 No. Bus	2		2,500,000.00	2,500,000.00	2,500,000.00+	
Computerization of the Budget pr	3		5,000,000.00	5,000,000.00	5,000,000.00+	
Establishment Internet connectio	4	900,000.00	3,000,000.00	3,000,000.00	2,100,000.00+	
Electronic Equipment for Budget	5		2,000,000.00	2,000,000.00	2,000,000.00+	
Purchase of Gen. Set	6		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Office Equipment	7		10,000,000.00	10,000,000.00	10,000,000.00+	

	SI	Actual 2008 =N=	Approved Budget 2008 =N=	Revised Budget 2008 =N=	Variance Amount =N=	Actual 2007 =N=
Purchase of 10 Computers	8		3,000,000.00	3,000,000.00	3,000,000.00+	
Purchase of Primars/Digital Came	9		2,000,000.00	2,000,000.00	2,000,000.00+	
Total		900,000.00	39,500,000.00	39,500,000.00	38,600,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090230						
BUREAU OF EXCO SECRETARIAT						
Construction of New Exco Secretariate	1					
Total			33,000,000.00	33,000,000.00	33,000,000.00+	
HEAD:465 GENERAL ADMIN						
HEAD:465090231						
BUREAU OF TRAINING OFF. OF HOS						
Bureau of Training Serv.Capacity	1		4,500,000.00	4,500,000.00	4,500,000.00+	
Purchase of Bus (1 in No.)	2		1,500,000.00	1,500,000.00	1,500,000.00+	
Acquisition of Capital Assets	3		3,000,000.00	3,000,000.00	3,000,000.00+	
Website	4		600,000.00	600,000.00	600,000.00+	
Purch.of New 25 Unit computer &	5		3,000,000.00	3,000,000.00	3,000,000.00+	
VSAT & Monthly Bandwidth Charge	6		2,500,000.00	2,500,000.00	2,500,000.00+	
Total						
TOTAL HEAD 467 - GEN. ADMIN		2,848,260,983.11	4,848,775,000.00	5,506,791,000.00	2,658,530,016.89+	2,021,912,675.27
Grand Total Capital Expenditure		10,775,169,860.02	25,315,794,330.00	31,269,821,870.00	20,494,652,009.98+	13,304,843,938.09

