



ABIA STATE OF NIGERIA

AUDIT REPORT 2014

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF ABIA STATE OF
NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2014**

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SECTION 1

1. Introduction:

The Accounts of the Government of Abia State of Nigeria for year ended 31st December, 2014 have been examined under my direction as required by section 6(1) of the Abia State Audit Law 1997 (Cap. 45) of the Laws of Abia State of Nigeria (1991-2000), and in accordance with section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999. I have certified the Accounts subject to the comments and observations contained in this report.

2. Submission of Accounts:

As provided in section 6(1) of the Abia State Audit Law 1997 (Cap. 45 of the Laws of Abia State of Nigeria 1991-2000 and section 24 of the Public Finance and Management Act 1958 as amended, the financial statement of the Government of Abia State for year ended 31st December, 2014 were submitted to me on 24th January, 2016.

3. Programme of Work:

The Audit Inspection Programmes for the year under review were drawn up to cover the Audit Inspection of all Government Ministries and Agencies operating in the State. The accounting books and records of Ministries and non-Ministerial Departments including their outstation offices, parastatals and post primary institutions were also audited and Inspection Reports thereon were issued to the appropriate authorities/Accounting Officers for their comments and necessary actions.

4. Financial Highlight:

Five (5) year financial summary

Revenue

Revenue Description	2014	2013	2012	2011	2010
	₦	₦	₦	₦	₦
Statutory Allocation	56,129,468,988.28	57,641,677,572.96	47,448,689,025.84	43,676,641,167.35	35,200,172,393.16
Internally Generated Revenue	12,376,291,754.17	12,871,640,249.73	14,012,842,175.47	11,763,510,585.86	11,124,643,033.22
Capital receipts	13,931,625,678.02	14,618,433,412.00	24,875,215,386.60	24,279,230,501.97	15,975,402,105.76
	82,437,386,420.47	85,131,751,234.69	86,336,746,587.91		62,300,217,532.14

Expenditure

Expenditure Description	2014	2013	2012	2011	2010
	₦	₦	₦	₦	₦
Personnel Cost	20,977,319,583.76	23,284,044,435.81	20,640,348,479.82	15,802,125,729.27	15,720,501,605.51
Overhead cost	23,641,276,246.12	28,619,377,813.60	28,962,773,261.28	34,209,434,254.07	20,196,152,208.46
Public debt charges	-	14,220,118,678.31	10,496,305,576.85	15,324,087,253.28	10,095,256,119.66
Consolidated Revenue Fund charges	8,560,591,723.12	5,331,951,092.43	3,324,903,186.68	4,838,249,615.63	2,260,382,110.45
Capital Expenditure	13,550,218,955.64	14,541,207,203.99	14,745,702,251.97	9,136,621,068.63	13,258,509,033.41
	66,729,406,508.64	85,996,699,224.14	78,170,032,756.60	79,310,517,920.88	61,530,801,077.49

SECTION II: ANNUAL FINANCIAL STATEMENT

Cash Flow Statement for the year ended 31/12/2014

5. **Receipts** – N68,505,760,741.45

The total sum of N68,505,760,742.45 represents current year receipts which is less than the last years figure of N81,293,368,537.16 by N12,787,607,794 or 15.73%. However, it is worthy of note to observe the contributions of the following items of the receipt:

Items	N	%
Statutory Allocations	48,240,356,717.95	70.00
Value Added Tax	7,889,112,270.33	12.00
Independent Revenue	12,376,291,754.17	18.00
	68,505,760,742.45	100.00

6. **Payments: Personnel & Overheads** – N53,179,187,553.00

The sum of N53,179,187,553 represents total payments on personnel and overheads for the year ended 31st Dec 2014 which when compared with the figure of the previous year is less by N4,167,182,739.53 or 7.84%. The make-up of the current year's figure is stated below:

	N	%
Compensation to employees	20,977,319,583.76	40
Social benefits	3,050,536,413.31	6
Overhead costs	23,641,276,246.12	44
Serviceable vote	5,510,055,309.81	10
	53,179,187,553.00	100

7. **Investment Activities** – N13,550,218,955.64

The sum of N13,550,218,955.64 represents cash outflows for investment activities for the year under review which is less than last year's figure of N14,540,267,203.99 by N991,048,248.35 or 6.82%. The breakdown of the items showing each contribution is stated below:

	N	%
Economic empowerment through Agriculture	756,203,543.46	5.58
Societal Re. Orientation	251,605,000.00	1.86
Poverty Alleviation	1,926,956,073.00	14.22
Improvement to Human health	60,998,300.00	0.45
Enhancing skill of knowledge	50,000,000.00	0.37
Housing & Urban Development	1,029,570,084.90	7.60
Youth	19,300,000.00	0.15
Environmental improvement	2,993,461,209.75	22.10
Water Resources & Rural Development	2,600,000.00	0.02
Information & Communication Tech.	7,000,000.00	0.06
Growing the primate sector	1,500,000.00	0.02
Reform of Govt. & Governance	5,398,588,376.23	39.80
Power	14,381,000.00	0.11
Road	1,038,055,368.30	7.66

8. **Cash flow from Financing Activities – N3,481,977,316.84**

The debit figure of N3,481,977,316.84 represents the total proceeds from the financing activities of the government in the year under review: This figure was an improvement over last year's negative figure of N6,449,268,898.11 by N9,931,246,214.95 or 153.99%.

Below is the breakdown:

	N	%
Proceeds from Aids & Grants	704,039,770.00	20
Proceeds from Internal Loans	7,766,142,263.17	223
Repayments of external loans	(155,401,744.79)	(4)
Repayments of internal loans	(11,796,757,605.22)	(339)
	(N3,481,977,316.84)	(100)

Cash balance for the year (N1,705,623,083.03)

The net cash inflow for the year ended 31st December 2014 was (N1,705,623,083.03) as against the balance for the same period of 2013 of N2,246,003,294.91. The difference of (N3,951,626,377.94) represents a shortfall or 175.94%.

Statement of Consolidated Revenue Fund (CRF)

9. **Recurrent Revenue:** The audit review of the consolidated fund of the state showed that the actual recurrent revenue collection during the 2014 fiscal year amounted to N72,309,352,374.97 and fall below the estimated revenue of N114,843,808,250.00 by N42,534,455,875.03 or 58.82%. It may be instructive to look at contribution of each revenue item to the total Internally Generated Revenue (IGR) of N12,376,291,754.17 achieved in that year. This shown below.

The contributions of Revenue items to the total Internally Generated Revenue 2014

S/No	Details	Actual Revenue N	Contribution %
1.	Direct Taxes	4,575,523,909.35	36.97
2.	Licenses	205,032,639.29	1.66
3.	Fees	5,357,964,033.60	43.29
4.	Fines	36,623,236.82	0.30
5.	Sales	107,455,191.40	0.87
6.	Earning	292,054,737.49	1.95
7.	Rent on Govt. property	15,960,093.00	0.13
8.	Rent on Govt. building	22,069,939.67	0.18
9.	Repayment	7,412,285.36	0.06
10.	Investment	1,289,962.37	0.01
11.	Interest earned	86,467,120.89	0.70
12.	Miscellaneous	1,718,438,604.87	13.88
		N12,376,291,754.17	100%

The above statement discloses that fees and direct taxes contributed 43.29% and 36.97% respectively of the Internally Generated Revenue of the State in 2014. While others showed abysmal performance ranging from 0.01%. Specifically, the other contributors to the Internally Generated Revenue of N12,376,291,754.17 achieved during the year included licenses (1.60%) fines (0.30%), sales (0.87%), earning (1.95%), rent on government property (0.13%) rent on govt. building (0.18%) repayment (0.06%) investment income (0.01%) interest earned (0.06) and miscellaneous (13.88%).

Arising from the information contained in the statement, the need for strong efforts at improving on the revenue generation capacity and overhaul of the revenue collection machinery of the state government must be emphasized. Revenue windows or sources are not just opened without marching actions to ensure their collection for improved economic growth of the state.

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

Tables A-J showing some establishments with significant negative variances from Recurrent Revenue

S/N	ESTABLISHMENT	REVISED BUDGET	ACTUAL	VARIANCE UNDER COLLECTION	% VARIANCE
		N	N	N	
Table A: Direct taxes					
1	Board of Internal Revenue	8,919,350,000.00	4,566,362,909.35	4,352,987,090.65	48.80
2	Abia Liaison Office -Lagos	414,980,000.00	-	414,980,000.00	100
3	Abia State Physical Planning and Infrastructural Dev.	1,645,954,861.00	31,000.00	1,645,923,861.00	99.99
Table B: Licenses					
1	Ministry of information	2,000,000.00	-	2,000,000.00	100
2	Ministry of Agriculture	5,250,000.00	-	5,250,000.00	100
3	Board of Internal Revenue	5,287,093,420.00	192,269,839.29	5,094,823,780.91	96.36
4	Ministry of Science and Tech.	1,300,000.00	-	1,300,000.00	100
5	Ministry of Transport	30,000,000.00	805,500.00	29,195,000.00	97.36
6	Abia State Water Board	1,386,000.00	142,250.00	1,243,750.00	89.73
7	Min. of Petroleum & Solid Mineral	2,998,800.00	-	2,998,800.00	100
Table C: Fees					
1	Deputy Governor's office	400,000.00	500.00	399,500.00	99.87
2	Bureau of special services	750,000.00	-	750,000.00	100
3	Abia State Liaison Office-Lagos	4,000,000.00	-	4,000,000.00	100
4	Abia State Liaison Office-Abuja	1,000,000.00	-	1,000,000.00	100
5	Abia Printing and publishing Company	14,800,000.00	-	14,800,000.00	100
6	Office of the Head of Service	14,700,000.00	200,050.00	14,499,950.00	98.63
7	Abia State Independent Electoral Comm.	383,500,000.00	8,500.00	383,491,500.00	99.99
8	Ministry of Agriculture	60,825,000.00	8,486,425.00	52,569,250.00	86.65
9	Ministry of Commerce & Industry	115,820,000.00	43,250,750.00	72,569,250.00	62.65
10	Ministry of Transport	728,300,000.00	14,257,300.00	714,042,700.00	98.04
11	Ministry of Petroleum & Solid Mineral	112,095,144.00	8,961,750.00	103,133,394.00	92.40
12	Ministry of Culture & Tourism	54,000,000.00	-	54,000,000.00	100
13	Abia State Council for Arts & Culture	2,898,000.00	-	2,898,000.00	100
14	Abia State Planning Commission	4,372,248.00	130,000.00	4,292,248.00	92.02
15	Ministry of Public Utilities & Water Resources	82,500,000.00	807,000.00	81,693,000.00	99.09
16	Abia State Water Board	28,500,650.00	3,658,000.00	25,142,650.00	87.29
17	Ministry of Housing	3,000,000.00	792,050.00	2,207,950.00	75.39
18	Umuahia Capital Development Authority	70,000,000.00	7,404,350.00	62,595,650.00	73.59
19	Ministry of Physical Planning & Urban Renewal	133,900,000.00	25,311,038.00	108,588,962.00	81.09
20	Ministry of Women Affairs	2,750,000.00	637,830.00	2,112,170.00	76.88
21	Universal Basic Education Board	3,186,668.00	-	3,186,668.00	100
22	Ministry of Health	90,230,000.00	5,449,550.00	84,780,450.00	93.96
23	Abia State University	4,828,829,000.00	722,639,942.91	4,106,189,057.09	85.03
24	Abia State University Teaching Hospital	221,969,479.00	51,628,532.00	170,340,947.10	76.03
25	Abia State Environment Protection Agency	950,000,000.00	62,760,572.63	887,239,427.37	93.39
Table D: Fines					
1	Ministry of Petroleum & Solid Minerals	3,498,600.00	630,500.00	2,868,100.00	81.97
2	Ministry of Public Utilities & Water Resources	9,500,000.00	-	9,500,000.00	100
3	Abia State Water Board	2,600,000.00	-	2,600,000.00	100
4	Ministry of Lands & Survey	2,600,000.00	344,812.60	2,255,187.40	86.17

5	Agency for mass Literacy Adult & Non formal	4,000,000.00	-	4,000,000.00	100
6	Abia State Environmental Sanitation Agency	50,000,000.00	-	50,000,000.00	100
Table E: Sales					
1	Bureau of Comm. Services & Service Monitoring	320,000.00	-	320,000.00	100
2	Bureau of Administration	8,505,500.00	-	8,505,500.00	100
3	Ministry of Agriculture	1,400,000.00	-	1,400,000.00	100
4	Board of Internal Revenue	17,212,500.00	1,295,000.00	15,917,500.00	92.47
5	Abia State Law Review & Reform Commission	30,000,000.00	100,000.00	29,900,000.00	99.60
6	Ministry of Education	914,000.00	-	914,000.00	100.00
7	Agency for Mass Literacy	950,000.00	-	950,000.00	100.00
8	Abia State University	7,880,996.00	-	7,880,996.00	100.00
9	Abia State University Teaching Hospital	80,049,692.00	-	80,049,692.00	100.00
10	Ministry of Environment	8,000,000.00	-	8,000,000.00	100.00
11	Abia Comets	2,655,000.00	-	2,665,000.00	100.00
Table F: Earnings					
1	Ministry of Information & Strategy	670,000.00	2,000.00	668,000.00	99.70
2	Broadcasting Corporation of Abia State	303,000,000.00	31,422,039.99	271,577,960.01	89.62
3	Abia Agricultural Development Programme	1,440,000.00	-	1,440,000.00	100
4	Ministry of Petroleum & Solid Minerals	2,399,040.00	190,000.00	2,209,040.00	92.08
5	Ministry of Culture and Tourism	6,550,000.00	3,560,500.00	2,989,500.00	44.11
6	Abia State Council for Arts & Culture	3,500,000.00	-	3,500,000.00	100
7	Tourism Board	250,000.00	-	250,000.00	100
8	Abia State Planning Commission	2,499,480.00	9,250.00	2,490,230.00	99.62
9	Abia State Sports Council	2,500,000.00	-	2,500,000.00	100
10	Abia Comets	1,020,000.00	-	1,020,000.00	100
11	Open Spaces Commission	720,000.00	-	720,000.00	100
12	Ministry of Sports	2,100,000.00	55,000.00	2,045,000.00	97.38
Table G: Rent on Govt. Property					
1	Ministry of Housing	125,773,000.00	15,950,093.00	109,812,907.00	87.31
Table H: Investment Income					
1	Ministry of Finance	94,500,000.00	1,289,952.37	93,210,037.63	98.63
Table I: Statutory Allocation					
1	Office of the Accountant-General	74,587,402,984.00	45,171,614,479.16	29,415,788,504.84	39.44

From the (9) nine tables above, it can be seen that most of the establishments with negative variances above 50%, are many, despite the fact that they are major holders of the State Assets. This scenario indicate that such Establishment may not have remitted all their revenue to the Consolidated Revenue Fund as required by the Appropriation Law or their methods of revenue generation have innumerable loopholes that make it quite easy for finances to leak out of their proper channel. There is also the need for a more pragmatic approach in forecasting expected revenue to be within attainable target.

However, unbudgeted receipts totaling – N1,634,754,545.62 were recorded under below the line receipts.

10. **Recurrent Expenditure**

During the year under review, the Financial Statements revealed that the actual re-current expenditure stood at N66,766,101,448.63 as against the budget figure of N94,318,889,380.00. This shows an overall positive variance of N27,552,787,931.37 or 41.2% from the budgetary provisions.

A comparative analysis of this figure of N66,766,101,448.63 with figure of N71,417,236,029.03 for 2013 showed a decrease of N4,651,134,580.40 or 6.96%. This picture is commendable as it indicates good control measures and management of public funds in the year under review.

However, it must be noted that unbudgeted expenses totalling N1,634,754,545.62 were incurred on the below the line payments. It is equally pertinent to observe that the notes to the accounts also disclosed that excess expenditure of N551,291,379.47 under over-head cost was made by Ministries and departments as shown below.

Excess Expenditure under over-head costs

S/n	Establishment	Revised Budget	Actual Expenditure	Excess Expenditure
1	Board of Internal Revenue	114,126,340.00	128,017,742.47	13,891,402.47
2	Abia State Gaming Commission	4,206,960.00	11,411,500.00	7,204,540.00
3	Abia Transport Corporation	57,417,600.00	254,122,391.00	196,704,791.00
4	Abia State Estate Dev. Agency	43,939,520.00	94,150,710.00	50,211,190.00
5	Ministry of Physical Planning & Urban Renewal	7,194,820.00	36,146,200.00	28,951,380.00
6	Abia State Polytechnic	961,900,000.00	1,216,228,076.00	254,328,076.00
		1,188,785,240	1,740,076,619.47	551,291,379.47

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

11. **Discrepancies between the records of Ministries/Departments and the Accountant-General**

Failure to reconcile with Accountant-General's Records:

All the Ministries/Departments as highlighted below failed to reconcile their expenditure records with those of Accountant-General before the later closed the State Account for 2014. This lead to discrepancies between the records of Ministries/Departments and of that of the Accountant General. These Ministries have failed in their responsibilities under the financial regulations which required them to reconcile their Accounts>Returns with monthly figure of the Accountant-General. It is imperative that the Ministries should be directed to comply to the policy of reconciling their records with that of the Accountant-General.

S/n	Ministry/Department	AG's Figure	Ministry's Figure	Short Fall	Excess	Remarks
1	Min. of Information & Strategy	134,600,084.37	179,566,559.00	44,966,474.63		P/E
2	Min. of Women Affairs	138,816,111.01	120,561,462.00			-
3	Min. of Petroleum and Solid Mineral	63,909,940.97	71,786,135.22	7,876,194.25		
4	Ministry of Culture and Tourism	47,316,199.92	55,299,627.99	7,983,428.07		
5	Judicial – High Court	793,404,752.74	807,852,859.22	14,448,106.48		
6	Min. of Environment	172,017,917.36	196,623,729.80	24,605,812.44		
7	Judicial Service Commission	55,186,953.23	71,187,714.76	16,000,761.53		
8	Min. of Commerce and Industry	144,274,055.66	185,788,649.37	41,514,593.71		
9	Abia State Planning Commission	175,038,837.03	162,108,123.71		12,930,713.32	
10	Ministry of Education	275,500,071.67	299,287,086.27	23,787,014.60		
11	Office of the Secretary to the State Govt.	82,589,140.68	67,975,318.87		14,613,821.81	
12	Ministry of Works	103,575,847.30	138,331,558.56	34,755,711.26		
13	Ministry of Science and Technology	72,522,850.11	69,728,525.63		2,794,324.48	
14	Civil Service Commission	106,813,618.89	110,592,320.72	3,778,701.83		
15	Ministry of Physical Planning & Urban Renewal	76,964,122.87	86,966,719.28	10,002,596.41		
16	Ministry of Lands and Survey	363,343,753.67	166,138,051.87		197,205,701.80	
17	Government House	393,598,609.54	358,808,945.65		34,789,663.89	
18	Ministry of Rural Devt. Co-operation & Poverty Reduction	170,835,147.00	168,305,891.40		2,529,282.60	
19	Judiciary- Customary Court of Appeal	816,403,034.93	806,100,700.00		10,302,334.23	
20	Ministry of Sports	66,995,837.99	71,060,094.33	4,064,256.34		
21	Ministry of Health	1,306,289,737.68	1,125,340,807.00		180,948,930.68	
22	Ministry of Housing	129,454,458.98	122,570,295.66		6,884,163.32	
23	Ministry of Youth Development	81,756,219.79	95,885,283.42	14,129,063.63		
24	Ministry of Justice	336,794,613.17	394,897,725.38	58,103,112.21		
25	Board of Internal Revenue	225,777,017.04	262,655,936.31	36,878,919.27		
26	Deputy Governor's Office	64,108,986.69	70,883,101.34	6,774,114.65		
27	Ministry of Local Govt. & Chieftaincy Affairs	93,738,069.14	91,408,840.42		2,329,228.72	-
28	Ministry of Agriculture	438,927,355.25	499,817,980.90	60,890,625.65		
29	Ministry of Public Utilities & Water Resources	128,391,973.98	117,531,711.16		10,850,262.82	*
30	Office of the Head of Service	29,727,094.14	40,214,868.49	10,487,774.35		-
31	Abia State Independent Electoral Comm.	193,357,863.76	220,760,787.63	27,402,923.87		

STATEMENT OF ASSETS AND LIABILITIES

12. **Assets:**
Treasuries and Bank balances: The figure of N721,995,149.66 represents the total cash balances held at the State Treasury Offices as well as at the various commercial bank accounts maintained by the treasury offices as at 31st December, 2014.
13. **Investments:**
The figure of N394,019,957.82 reflected in the financial statements under investment represented the amount of shares and stocks at cost price held by the State Government in thirty-four companies as shown in the schedule of Equity Investment maintained by Ministry of Finance Incorporated (MOFI), Umuahia.

This figure of N394,019,957.82 shows an increase of N31,945,940.06 over the figure of N362,070,017.76 held as investment in the previous year. However, the respective shares/stocks value should be reviewed with the market price in order to determine their viability.
14. **Liability over Assets:**
The figure of N9,497,112,621.62 represents the accounts that held the amount of internal and external loans raised to finance capital expenditures and investments of the state government during the year under review until they are fully paid.

Liabilities:
15. **Capital Development Fund**
Capital Development fund in the year 2014 stood at N381,406,722.38 as against the figure of N258,781,145.79 in the year 2014. This shows an increase of N122,625,576.59 while consolidated revenue fund is N340,588,427.28
16. **Internal Loans:**
The sum of N4,247,965,284.13 represents internal loans obtained from various commercial banks operating in the state as at 31st December, 2014. The loan agreements were not presented to me as at the time of writing this report. The Audit have always stated its opinion that caution should be employed on both loan generation and prudent management of the funds.
17. **Foreign Loans:**
The sum of N5,643,167,295.31 represents the aggregation of the balance of foreign loan portfolios as at 31st December, 2014. The details of these foreign loans are stated on the schedule/details of foreign loan attached to this statement in note 14 of the statement of assets and liabilities.

STATEMENT OF CAPITAL DEVELOPMENT FUND:

18 Capital Receipt

A total of thirteen billion, nine hundred and thirty-one million, six hundred and twenty-five thousand, six hundred and seventy-eight naira, two kobo (N13,931,625,678.02) stood as actual capital development fund for the year 2014. This figure was lower than that of 2013 which is N14,800,048,349.78 by N868,422,671.76 representing 5.87 percent reduction in total capital receipt available for the year under review. When compared with the authorized estimate of N54,390,916,830.00, it was observed that the capital development fund was under funded to the tune of N40,459,291,151.98 or 74.39 percent as shown below.

19 Capital Receipt

	Authorised Estimate	Actual Receipt	Variance	2013 Receipt
	₦	₦	₦	₦
Opening balance		258,781,145.79	258,781,145.79+	181,614,937.78
Add transfers from C.R.F.	24,816,079,670.00	5,202,662,499.06	19,613,417,170.94-	8,066,831,959.87
Aids and grants	18,474,837,160.00	704,039,770.00	17,770,797,390.00-	752,022,359.00
Internal loans	11,000,000,000.00	7,766,142,263.70	3,233,857,736.83-	5,799,579,093.13
Other capital receipts	100,000,000.00	-	100,000,000.00-	-
Total	54,390,916,830.00	13,931,625,678.55	40,459,291,151.94	14,800,048,349.78

Capital Expenditures

The capital expenditure for the year ended 31st December 2014 stood at thirteen billion, five hundred and fifty million, two hundred and eighteen thousand, nine hundred and fifty-five naira, sixty-four kobo (13,550,218,955.64). That of 2013 was N14,541,267,203.99, which showed a difference of N991,048,248.35 or 6.81 percent reduction in capital expenditure in 2014 from that of 2013. This is not a commendable trend in capital development of the state. On the budgetary performance of the capital expenditure, a total of N47,924,756,030.00 was budgeted in 2014, while actual expenditure was N13,550,218,955.64 showing a difference of N34,374,537,074.36 or 71.73 percent non performance of the budget estimate. Below is a table showing a rundown of the sectional performance of the capital expenditure for the year 2014.

Capital Development Expenditure for the year ended 31st December, 2014

Sector	Authorised Estimates	Actual Expenditure	Savings/Excess Expenditure	2013 Actual Expenditure
	₦	₦	₦	₦
General Public services	14,849,83444,770.00	7,051,804,933.38	7,798,029,836.62+	9,025,778,739.67
Public order and safety	168,250,500.00	5,000,000.00	163,250,500.00+	9,000,000.00
Economic Affairs	25,658,901,200.00	2,326,778,857.61	23,332,122,342.39-	2,365,805,914.99
Environmental Protection	2,062,695,010.00	2,982,961,209.75	920,266,199.75-	1,329,795,824.70
Housing and Community			1,593,498,045.10+	1,638,566,224.63

Amenities	2,649,523,700.00	1,213,364,950.00		
Health	1,213,364,950.00	348,300,000.00	1,155,016,650.00+	94,541,400.00
Recreation, culture and Religion	348,300,000.00	859,385,900.00	348,300,000.00+	11,263,800.00
Education	859,385,900.00	-	809,385,900.00+	
Social Protection	114,500,000.00	50,000,000.00	95,200,000.00+	66,515,300.00
Total	47,924,756,030.00	19,300,000.00	34,374,537,074.36	14,541,267,203.99

However, an excess capital expenditure of two billion, one hundred and eighty-seven million, three hundred and fifty-eight thousand, one hundred and ninety-five naira, fifty-seven kobo (N2,187,358,195.57) was observed in the following sub-sectors as shown below:

Sector/Sub-sector		Authorised Estimates	Actual Expenditure	Excess Expenditure
		N	N	N
Economic Affairs				
1	Agriculture	190,179,200.00	756,203,543.46	566,024,343.46
	Environment Protection			
2	Protection of Biodiversity and landscape	389,340,000.00	1,989,083,209.75	1,599,743,209.75
	Housing and community amenities			
3	R and D Housing and Community Amenities	59,400,000.00	76,890,642.36	17,490,642.36
	Education			
4	R and D Education	45,900,000.00	50,000,000.00	4,100,000.00
		684,819,200.00	2,872,177,395.57	2,187,358,195.57

Sectorial Breakdown of the capital Development expenditures for the year ended 31st December, 2014.

Sector	Authorised Estimates	Actual Expenditure	Savings	2013 Actual Expenditure
	N	N	N	N
General Public Services				
Executive and legislative organs	5,139,002,870.00	825,218,276.03	4,313,784,593.97	2,873,467,628.52
Financial and fiscal Affairs	370,813,500.00	-	370,813,500.00	3,480,000.00
General Personnel Services	405,000.00	-	405,000.00	-
Overall Planning and Statistical Services	6,712,540,000.00	4,039,225,584.35	2,673,314,415.65	5,959,482,111.15
Other General Services	2,624,373,400.00	2,187,361,073.00	437,012,327.00	189,349,000.00
Research and Development General Public Services	2,700,000.00	-	2,700,000.00	-
Total	14,849,834,770.00	7,051,804,933.38	7,798,029,836.62	9,025,778,739.67
Public Order and Safety				
Law Courts	142,600,500.00	5,000,000.00	137,600,500.00	9,000,000.00
Research and Development Public Order and Safety	25,650,000.00	-	25,650,000.00	-
Total	168,250,500.00	5,000,000.00	163,250,500.00	9,000,000.00

Economic Affairs				
General Economic and Commercial Affairs	1,381,670,000.00	516,038,945.85	865,631,054.15+	899,741,539.99
General Labour Affairs	4,000,000.00	-	4,000,000.00+	-
Agriculture	190,179,200.00	756,203,543.46	566,024,343.46-	66,922,375.00
Local and other Solid Minerals	62,920,000.00	1,500,000.00	61,420,000.00+	-
Petroleum and Natural Gas	4,050,000.00	-	4,050,000.00+	1,742,000.00
Electricity	56,700,000.00	5,381,000.00	51,319,000.00+	
Manufacturing	-	-	-	-
Construction	20,441,330,000.00	1,023,055,368.30	19,418,274,631.70+	1,371,400,000.00
Road Transport	3,333,052,000.00	15,000,000.00	3,318,052,000.00+	1,000,000.00
Water Transport	135,000,000.00	9,600,000.00	125,400,000.00+	25,000,000.00
Distributive trade storage and warehousing	-	-	-	-
Multipurpose Development Projects	50,000,000.00	-	50,000,000.00+	
R and G Gen. Economic, Commercial Labour Affairs	-	-	-	-
R. and D other Industries	-	-	-	-
Total	25,658,901,200.00	2,326,778,857.61	23,332,122,342.39	2,365,805,914.99
Environmental Protection				
Waste Management	1,600,000,000.00	969,878,000.00	630,122,000.00+	1,175,809,000.00
Waste Water Management	7,020,010.00	-	7,020,010.00+	-
Protection of Biodiversity and Landscape	389,340,000.00	1,989,083,209.75	1,599,743,209.75-	123,359,999.70
R and D Environmental Protection	66,335,000.00	24,000,000.00	24,000,000.00	30,626,825.00
Total	2,062,695,010.00	2,982,961,209.75	2,982,961,209.75	1,329,795,824.70
Health				
General Medical Services	256,512,161.00	58,348,300.00	198,163,861.00+	94,541,400.00
Specialized Medical Services	-	-	-	-
General Hospital Services	109,048,057.00	-	109,048,057.00+	-
Public Health Services	106,200,000.00	-	106,200,000.00-	-
R and D Health	1,025,934,950.00	-	1,025,934,950.00+	-
Total	1,497,695,168.00	58,348,300.00	1,439,346,868.00	94,541,400.00
Recreation, culture and Religion				
Recreation and Sporting Services	288,900,000.00	-	288,900,000.00+	11,263,800.00
Cultural Services	59,400,000.00	-	59,400,000.00+	-
Total	348,300,000.00		348,300,000.00+	11,263,800.00

Education				
Pre-Primary Education	96,678,900.00	-	96,678,900.00+	-
Primary Education	102,870,000.00	-	102,870,000.00+	-
Upper Secondary Education	255,447,000.00	-	255,447,000.00+	-
First stage of Tertiary Education	200,000,000.00	-	200,000,000.00+	-
Second stage of Tertiary Education	158,490,000.00	-	158,490,000.00+	-
Education not defined by level	45,900,000.00	50,000,000.00	4,100,000.00-	-
R and D Education				-
Total	859,385,900.00	50,000,000.00	809,385,900+	-
Social Protection				
Family and Children	4,050,000.00	-	4,050,000.00+	-
Unemployment	-	-	-	-
Social Exclusions	-	-	-	-
R and D Social Protection	110,450,000.00	19,300,000.00	91,150,000.00+	66,515,300.00
Total	114,500,000.00	19,300,000.00	95,200,000.00+	66,515,300.00

20. **Summary of capital Expenditure for the year ended 31st December 2014**

Sector/Sub-sector	Authorised Estimates	Actual Expenditure	Saving/Excess Expenditure	2013 Actual Expenditure
General Public Services	14,849,834,770.00	7,051,804,933.38	7,798,029,836.62-	9,025,778,739.67
Public Order and Safety	168,250,500.00	5,000,000.00	163,250,500.00+	9,000,000.00
Economic Affairs	25,658,901,200.00	2,326,778,857.61	23,332,122,342.39+	2,365,805,914.99
Environmental Protection	2,062,695,010.00	2,982,961,209.75	920,266,199.75-	1,329,795,824.70
Housing and Community Amenities	2,649,523,700.00	1,056,025,654.90	1,593,498,045.10+	1,638,566,224.63
Health	1,213,364,950.00	58,348,300.00	1,155,016,650.00+	94,541,400.00
Recreation, Culture and Religion	348,300,000.00	-	348,300,000.00+	11,263,800.00
Education	859,385,900.00	50,000,000.00	809,385,900.00	-
Social Protection	114,500,000.00	19,300,000.00	95,200,000.00	66,515,300.00
Total Capital Expenditure	47,924,756,030.00	13,550,218,955.14	34,374,537,074.36	14,541,267,203.99

SECTION III: ANNUAL REPORT PARAGRAPHS

21. **Ministries and Extra-Ministerial Departments**

Introduction:

This part of the report contains uncleared significant observations arising from the Audit of accounts and records kept at the ministries and Extra-Ministerial Department for the year under review. In these matters, the various accounting officers had failed to give satisfactory replies or has not yet replied. They are still answerable.

22. **Fraudulent Duplication of Payments**

In my various inspection reports issued to the underlisted Ministries/Departments, some retired staff of the Ministries/Departments were receiving double payments as salaries and pension.

S/no	Ministries/Departments	No of Staff	Ref. Letter
1	Judicial-High Court	3	Min.20/2/T/1/2 of 24 th Feb. 2016
2.	Ministry of Lands & Survey	1	Min.13/7/3/177 of 24 th Feb. 2016
3.	S.E.M.B	5	SCA.14/3/16 of 24 th Feb. 2016
4.	Min. & Youth Dev.	1	Min.33/II/53 of 24 th Feb. 2016
5.	Mini. Of Finance	2	Min. II/III/22 of 24 th Feb. 2016
6.	Ministry of Justice	2	Min.16/156 of 24 th Feb. 2016
7.	Abia State Liaison Office, Lagos	1	Min.3/2/57 of 24 th Feb. 2016
8.	Ministry of Health	4	Min. 15/t/150 of 24 th Feb. 2016
9.	Min. of Information & Strategy	2	Min.4/I/T/2 of 24 th Feb. 2016
10.	Ministry of Education	3	Min.12/T/15 of 24 th Feb. 2016
11.	Ministry of Environment	1	Min.25/II/242 of 24 th Feb. 2016

The Permanent Secretaries of the various Ministries were requested to comment and stop the anomaly. At the time of writing this report no recovery had been received.

METALLURGICAL COMPLEX NIG. LTD, ABA

23 **Abandonment of all Machinery and Equipment**

During the Audit inspection exercise, it was discovered that all machinery and equipments supplied by SKODA Experts was not been made use of due to lack of activities for over 30 years now. In my inspection report No. SCA.41/2 of 4/8/15, the Managing Director was requested to comment and ensure that these machines are put to economic use as at the time of writing this report, no reply has been received from him.

ABIA STATE COUNCIL FOR ARTS AND CULTURE:

24. **Insufficiently Vouched Payments:**

A total sum of N1,918,800.00 was shown to have been spent by the office for certain services rendered to her. But no details of these purported expenditures either in the form of relevant bills, receipts or invoices were made available for audit scrutiny. Consequently, the Ag. Director of State Council for Arts and Culture was requested in my inspection report No. SCA.7 of 20/5/15 to explain and furnish the details of the expenditure or recover the sum of N1,918,000.00 and inform me of the recovery particulars. His reply was still awaited at the time of writing this report.

TOWN PLANNING AUTHORITY- ISIALA NGWA NORTH

25. Insufficiently Vouched Payments:

A total sum of N674,000,000.00 was paid in various payment vouchers in purported settlement of certain services rendered to Government, but no details of the expenditure either in form of bills, invoices or sub-receipts or other support documents were made available for Audit scrutiny.

Consequently, in my Audit verification report No. SCA 5/6/11 of 3rd September 2015, I called for an explanation and full particulars of the relevant supplied documents but his reply is still being awaited at the time of writing this report.

MINISTRY OF RURAL DEVELOPMENT, CO-OPERATIVES AND POVERTY REDUCTION

26. Loan/IOUs Outstanding:

The sum of N9,827,000 represents loans/IOUs granted to various beneficiaries by the organization – RAMP, since 2013 was still outstanding against some staff. The details of these purported payments were sent to the Permanent Secretary, Ministry of Rural Development, Co-operative and Poverty Reduction for him to comment and recover the amount on my inspection report SCA:93/02 of 30th April, 2015. At the time of writing this report no reply had been brought to my attention.

ACCONTS OF SCHOOLS

Secondary Education Management Board Umuahia

Mary-Slessor Secondary Technical School Arochukwu

27. 24 stolen computers:

A total number of 24 computers were stolen by thieves on 17/4/2013, the culprits were caught by the police during investigation and was charged to Afugiri Magistrate Court Umuahia, the families of the concerned agreed to settle out of council. Consequently in my Audit verification report No. SCA.19/3/2K/3 of 2nd March 2015, I called for explanation and outcome of the case. That at the time of writing this report, his reply has not reached my office.

Records not produced during Audit Inspection:

The underlisted accounting records were not produced during the audit inspection exercise

- i. Control registers 2012/13 and 14 sessions
- ii. Expenditure cash book
- iii. Paid vouchers
- iv. Vote book
- v. P.T.A. Records
- vi. Project file

In my inspection report No. SCA/19/3/211/3 of 2nd March 2015 to the Executive Secretary, Secondary Education Management Board, Umuahia instructing him to produce these records, but at the time of writing this report, no reply has reached my office.

ELUAMA SECONDARY SCHOOL, ISUIKWUATO

28 **Unvouched Payments:**

A total of N464,780.00 represents various unvouched payments made by the school Principal. In my inspection report No. SCA.19/3/20/2 of 1st July 2015, the Executive Secretary, Secondary Education Management Board was requested to obtain explanation from Mrs. Nhorom Bridget Eberu. No reply had been received as at the time of this report.

29. **URUJI COMPREHENSIVE SECONDARY SCHOOL AMURU ABAM:
Unaccounted Fees:**

A total sum of N526,800.00 was collected as special centre registration fees during the 2013/14 May/June WASC Examination as detailed in my inspection report No. SCA.19/3/2^P/2 of 14th April 2015. However, the Executive Secretary, Secondary Education Management Board was requested to obtain explanations or recover this sum from the principal, but his reply has not been received as at the time of writing this report.

30 **Outstanding Levy:**

The sum of N1,526,810.00 represents outstanding levy for 2012/2013, and 2013/2014 sessions. In my inspection report No. SCA.19/3/2^P/2 of 14th April 2015, the Executive Secretary Secondary Education Management Board asking him to comment but his reply is still being awaited at the time of writing this report.

31 **Revenue Short Accounted:**

A total sum of N709,320.00 was revenue collected from the students by the School Authority but only the sum of N352,380.00 was accounted for leaving short accounted sum of N356,940.00. In my inspection report No. SCA.19/3/2^P/2 of 14th April 2015, the Executive Secretary, Secondary Education Management Board was given the details of the revenue short accounted with specific instruction for him to comment and recover the sum of N356,940.00 from the Principal and inform me with the recovery particulars. However, his reply is yet to be received in my office, at the time of writing this report.

ST. JOSEPH'S COLLEGE ABA

32 **Loss of Revenue in Government Quarters:**

The total sum of N3,614,904.00 stands for irregular rent allowances paid to some serving teachers of the above named school who are still occupying the teachers quarters between January 2012-December 2013. In my inspection report No. SCA.19/3/211 of 14/4/2015 to the Executive Secretary, Secondary Education Management Board, Umuahia instructing him to recover this money from the affected teachers, but at the time of writing this report, his reply has not been received in my office.

33 **WILCOX MEMORIAL COMPREHENSIVE SECONDARY SCHOOL, ABA
Loss of Revenue in Government Quarters/Payment of Housing Allowance**

The total sum of N4,361,760.00 were paid to some serving teachers of the Wilcox Memorial Comprehensive Secondary School, Aba as rent/housing allowances while

still occupying the teachers quarters between January 2012-December 2013 as detailed in my inspection report No. SCA.19/3/2 of April 2015.

The details of these observations was given with specific instruction to the Executive Secretary, Secondary Education Management Boards Headquarters to recover the amount from the affected staff. The reply is still being awaited at the time of writing this report.

34 Outstanding Levies:

In my various inspection reports issued to the underlisted Secondary Schools, the total sum of N4,812,170.00 stood as outstanding levies:-

School	Reference No. & Date	Amount
		₦
Ubibia High School	SCA.19/3/2 of 2/3/15	99,160.00
Ozuiem Secondary Sch.	SCA.19/21/2 of 30/3/15	2,429,460.00
Amuzukwu Girls Sec. Sch.	SCA.14/3 of 3/8/15	1,391,500.00
		4,812,170.00

The Executive Secretary Secondary Education Management Board was requested to comment and obtain explanation from the Principals of the affected school, ensure the collection of the outstanding levies from the students. At the time of this report no reply had been received from the board.

SECTION IV:

ACCOUNTS OF GOVERNMENT PARASTATALS

35. Accounts Not submitted:-

Further to paragraph 35 of my Annual Audit Report 2013, there was no improvement in 2014 as it was in 2013, the probable reason for this drop is nonpayment of Audit fees by parastatals to their external auditors.

However, the following governmental parastatals failed to have their accounts audited leading to a situation where these accounts have fallen into arrears of Audit as at 31st December, 2014 and consequently have not been submitted for my review and comments.

S/N	Names of Parastatals	Years of Account not submitted
1	Secondary Management Board	2013-2014
2	Broadcasting Corporation of Abia	2012, 2013, 2014
3	Abia State Tourism Board	2012-2014
4	Abia State Transport Corporation	2012-2014
5	Abia State Sports Council	2010-2014
6	Abia State Water Board	2012-2014
7	Abia State Staff Housing Loan	2009-2014
8	Abia State University, Uturu	2013-2014
9	Abia State Newspaper	2008-2014
10	Small Holder Oil Palm Project	2010-2014
11	Council for Arts & Culture	2012, 2014
12	SEMB, Aba Zonal Office	2010-2014

13	Abia State Polytechnic	2010-2014
14	Abia State University Teaching Hospital	2009-2014
15	Osisioma Planning Authority	2011-2014
16	Project Insurance Broker	2013-2014
17	Aba Shopping Centre	2013-2014
18	Open Spaces Dev. Commission	2012-2014
19	Abia State Library Board	2010-2014
20	Abia State Pilgrim Board	2013-2014
21	Abia State Oil Producing Areas (ASOPADEC)	2014
22	Arochukwu Town Planning	2013-2014

ABIA STATE OF NIGERIA

AUDIT REPORT 2014

SECTION V: GENERAL

36 **Staff Establishment:**

The staff strength of the office of the Auditor-General as at the end of Financial year 31st December, 2014 was 123 vide details below:

Auditors cadre	38
Executive Officers cadre	49
Clerical Staff	15
Ancillary staff	21

37 **Staff Training and Development:**

As in my previous Audit Report on this score, the training of staff of office of the Auditor-General needs to be highlighted. Adequate and commensurate training of staff enhances their effectiveness, efficiency, productivity and prompt service delivery in the discharge of assigned duties. But paucity of fund had continued to be a major constraint hindering the exposure of audit staff to training course, seminar and workshop. It is recommended that Government should make adequate fund available for the training and retraining of staff for efficient and optimum performance.

38 **Office Equipment and Transportation**

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

39 **Pensions and Gratuity**

In accordance with the Pension Act, the pension papers of retiring public servants were scrutinized and certified by the office. In the year under review a total of 720 files of retired officers were received, out of which 715 were treated and certified while 5 were still receiving attention at the time of issuing this report.


Acknowledgement

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

AUDIT CERTIFICATE

The Accounts and Financial Statement of the Government of Abia State of Nigeria for the financial year ended 31st December, 2014 have been examined in accordance with section 125 (20) of the 1999 Constitution of the Federal Republic of Nigeria and section 6(1) of the Abia State Audit Law 1997 (Cap. 45 of the Laws of Abia State of Nigeria 1991-2000). I have obtained all the information and explanations that I required and I certify, subject to the comments and observations contained in this Audit Report, that in my opinion and to the best of my knowledge and belief, the statements of Consolidated Revenue Fund, Capital Development Fund, together with the Cash Flow Statement, annexed thereto, reflect a true and fair view of the financial transactions of the Abia State Government for the year ended 31st December, 2014 while the Statement of Assets and Liabilities shows a true and fair view of the financial position of Abia State Government as at that date.

Office of the Auditor-General
State Audit Headquarters
P.M.B. 7040
December, 2014.


B.C. Mgbaramuko
Auditor-General
Abia State.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements have been prepared by the Accountant-General of Abia State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements complied with the general accepted accounting practice. To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly recorded the use of all public financial resources by the government. Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st 2014, and its operations for the year ended on the date.

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

SIR G.C. OYENDILEFU
ACCOUNTANT-GENERAL
ABIA STATE.

ABIA STATE GOVERNMENT
Consolidated Financial Summary

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Budget 2017
Opening Balance		181,614,937.78	2,427,618,232.69	74,749,725,710.00	86,749,725,710.00	2,427,618,232.69+	30,620,256,721.72-	66,500,000,000.00	51,699,498,244.00
RECEIPTS									
Statutory Allocation		68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72-	15,717,790,785.83-	25,459,433,342.00	21,153,459,000.00
Internally Generated Revenue		12,512,103,711.63	12,376,291,754.17	23,026,989,120.00	28,094,082,540.00	17,770,797,399.00-	17,770,797,399.00-	13,796,490,978.00	23,806,012,563.00
Grants & Miscellaneous		752,022,359.00	704,039,770.00	17,474,837,160.00	18,474,837,160.00	100,000,000.00-	100,000,000.00-	120,000,000.00	120,000,000.00
Miscellaneous Capital Receipts				100,000,000.00	100,000,000.00				
BTL Receipts		359,536,538.64	1,634,754,545.62			1,634,754,545.62+			
Total Current Year Receipts		82,404,927,434.80	70,844,555,058.07	115,351,551,990.00	133,418,645,410.00	62,574,090,351.93-	105,875,924,320.00	96,779,029,807.00	99,571,278,358.00
Total Projected Funds Available		82,586,542,372.58	73,272,173,290.76	115,351,551,990.00	133,418,645,410.00	60,146,472,119.24-	105,875,924,320.00	96,779,029,807.00	99,571,278,358.00
Expenditure: Economic Classification									
Employees Compensation		23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24+	29,555,602,900.00	32,374,864,144.00	30,067,265,987.00
Social Benefits		4,112,702,764.36	3,050,536,413.31	4,740,000,000.00	4,740,000,000.00	1,689,463,586.69+	3,003,901,060.00	5,394,500,000.00	3,006,905,719.00
Overhead Costs		28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88+	27,913,388,270.00	16,218,115,653.00	25,079,493,888.00
Repayment of External Loans		159,994,086.02	155,401,744.79	4,000,000,000.00	4,000,000,000.00	3,844,598,255.21+	2,000,000,000.00	200,000,000.00	200,200,048.00
Repayment of Internal Loans		12,840,876,284.22	11,796,757,605.22	3,000,000,000.00	14,000,000,000.00	2,203,242,394.78+	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
Sevice Wide Vote		1,219,248,328.07	5,510,055,309.81		3,500,000,000.00	2,010,055,309.81-	2,000,000,000.00	2,900,000,000.00	2,002,000,504.00
BT. Payments		1,069,995,386.26	1,634,754,545.62			1,634,754,545.62-			
Tot # Recurrent Expenditure		71,417,236,029.03	66,766,101,448.63	72,960,635,160.00	94,318,893,380.00	27,552,787,931.37+	64,672,892,230.00	58,987,479,807.00	62,357,856,560.00
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture		70,422,375.00	756,203,543.46	456,020,000.00	519,029,200.00	237,174,343.46-	274,000,000.00	1,900,000,000.00	267,267,078.00
02 Societal Re - Orientation		183,499,000.00	251,605,000.00	827,212,900.00	927,212,900.00	675,607,900.00+	1,490,000,000.00	1,146,000,000.00	1,491,490,397.00
03 Poverty Alleviation		217,930,873.80	1,926,956,073.00	1,362,300,000.00	1,362,300,000.00	564,656,073.00-	1,842,750,000.00	4,889,400,000.00	1,834,082,840.00
04 Improvement to Human Health			60,998,300.00	1,217,956,820.00	1,422,956,620.00	1,369,950,320.00+	1,491,500,010.00	4,016,000,000.00	1,428,927,892.00
05 Enhancing Skills and Knowledge			50,000,000.00	585,496,904.00	585,496,904.00	535,496,904.00+	1,491,500,010.00	2,739,000,000.00	3,215,476,846.00
06 - Housing and Urban Development		1,615,566,224.63	1,029,570,084.90	1,999,410,700.00	1,999,410,700.00	969,840,615.10+	3,221,265,680.00	10,000,000.00	2,54,254,094.00
07 Gender			19,300,000.00	6,700,000.00	6,700,000.00	6,700,000.00+	15,000,000.00	280,000,000.00	15,014,982.00
08 Youth		51,449,100.00		301,050,000.00	341,050,000.00	321,750,000.00+	259,000,000.00	1,274,000,000.00	1,556,056,932.00
09 Environmental Improvement		1,329,795,824.70	2,993,461,209.75	2,214,536,014.00	2,313,536,014.00	679,925,195.75-	1,556,500,000.00	346,000,000.00	648,648,187.00
10 Water Resources and Rural Development		3,000,000.00	2,600,000.00	426,135,000.00	466,135,000.00	463,535,000.00+	648,000,000.00	629,000,000.00	1,154,353,508.00
11 Information Communication & Technology		33,680,000.00	7,000,000.00	608,283,000.00	608,283,000.00	601,283,000.00+	1,153,200,000.00	1,630,000,000.00	1,96,196,084.00
12 Growing the Private Sector		45,850,000.00	1,500,000.00	192,560,000.00	192,560,000.00	191,060,000.00+	196,000,000.00	7,773,150,000.00	10,088,590,572.00
13 Reform of Government and Governance		8,044,031,564.56	5,398,588,376.23	7,745,775,692.00	12,907,605,692.00	7,509,017,315.77+	12,384,009,330.00	310,000,000.00	148,148,056.00
14 Power		26,742,000.00	14,381,000.00	197,100,000.00	197,100,000.00	182,719,000.00+	154,991,507,070.00	10,117,920,000.00	18,900,889,047.00
17 Road		1,372,400,000.00	1,038,055,368.30	23,439,750,000.00	23,439,750,000.00	22,401,694,631.70+	474,286,000.00	480,000,000.00	480,480,120.00
18 Airways				474,286,000.00	474,286,000.00				
19 Sea Ports				335,000,000.00	335,000,000.00				
21 Oil and Gas Infrastructure		1,546,900,241.30		1,350,000.00	1,350,000.00	335,000,000.00+	12,000,000.00	40,000,000.00	12,012,006.00
Total Capital Expenditure by Program		14,541,267,203.99	13,550,218,955.64	42,390,916,830.00	48,099,756,030.00	34,549,537,074.36+	41,203,032,090.00	37,791,550,000.00	40,219,716,216.00
Total Expenditure (Budget Size)		85,968,503,233.02	80,316,320,404.27	115,351,551,990.00	142,418,645,410.00	62,102,325,005.73+	105,875,924,320.00	96,779,029,807.00	102,577,572,776.00
Budget Surplus/(Deficit)		<-3,371,960,860.44>	<-7,044,147,113.51>	<-9,000,000,000.00>	<-9,000,000,000.00>	1,955,852,886.49+			<-3,006,294,418.00>
Financing of Deficit by Borrowing									
Internal Loans		5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Total Loans		5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Closing Balance		2,427,618,232.69	721,995,149.66	2,000,000,000.00	2,000,000,000.00	1,278,004,850.34-	2,000,000,000.00	3,001,000,000.00	<-1,004,293,914.00>



Sir, Gabriel Oyendilefu
Accountant General
Abia State

Closing Cash Balance
Opening Cash Balance
Net Surplus/(Deficit) for the Year

Actual	Note	Actual
2013		2014
60,917,288,999.68	1	48,240,356,717.95
7,863,975,825.85		7,889,112,270.33
12,512,103,711.63		12,376,291,754.17
81,293,368,537.16		68,505,760,742.45
23,395,041,386.50	2	20,977,319,583.76
4,112,702,764.36	3	3,050,536,413.31
28,619,377,813.60	4	23,641,276,246.12
1,219,248,328.07	5	5,510,056,309.81
57,346,370,292.53		53,179,187,553.00
23,946,988,244.63		15,326,573,189.45
70,422,375.00		756,203,543.46
183,499,000.00		251,605,000.00
217,930,873.80		1,926,956,073.00
1,615,566,224.63		60,998,300.00
51,449,100.00		50,000,000.00
1,329,795,824.70		19,300,000.00
3,000,000.00		1,029,570,084.90
33,680,000.00		2,600,000.00
45,650,000.00		7,000,000.00
8,044,031,564.56		1,500,000.00
26,742,000.00		5,398,588,376.23
1,372,400,000.00		14,381,000.00
1,546,900,241.30		1,038,055,968.30
14,541,267,203.99	6	13,550,218,955.64
752,022,359.00		704,039,770.00
5,799,579,093.13		7,766,142,263.17
159,994,086.02		155,401,744.79
12,840,876,264.22		11,796,757,605.22
6,449,268,898.11		3,481,977,316.84
359,536,538.64	7a	1,634,754,545.62
1,069,995,386.26	7b	1,634,754,545.62
710,458,847.62		<1,705,623,083.03>
2,246,003,294.91		2,427,618,232.69
181,614,937.78		721,995,149.66
2,427,618,232.69	8	721,995,149.66

Cash Flow From Operating Activities
 Statutory Allocation
 Value Added Tax Revenue
 Independent Revenue
 Total Receipts
 Payments
 Compensation of Employees
 Social Benefits
 Overhead Costs
 Service Wide Vote
 Total Payments
 Net Cash Flow from Operating Activities
 Cash Flow From Investment Activities
 Economic Empowerment Through Agriculture
 Social Re-Orientation
 Poverty Alleviation
 Improvement to Human Health
 Enhancing Skills and Knowledge
 Housing and Urban Development
 Youth
 Environmental Improvement
 Water Resources and Rural Development
 Information and Communication Technology
 Growing the Private Sector
 Reform of Government and Governance
 Power
 Road
 Oil and Gas Infrastructure
 Net Cash Flow from Investment Activities
 Cash Flow from Financing Activities
 Proceeds from Aids and Grants
 Proceeds from Internal Loans
 Repayment of External Loans
 Repayment of Internal Loans
 Net Cash Flow from Financing Activities
 Movement in Other Cash Equivalents
 BTL Receipts
 BTL Payments
 Total



ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/14

	Note	2014 Actual	2013 Actual
Liquid Assets			
Treasuries and Banks	8	721,995,149.66	2,427,618,232.69
Sub Total		721,995,149.66	2,427,618,232.69
Investments and Other Assets			
Investments	9	394,019,957.82	362,074,017.76
Liability Over Assets	10	9,497,112,621.62	13,115,039,256.26
Sub Total		9,891,132,579.44	13,477,113,274.02
Total Assets		10,613,127,729.10	15,904,731,506.71
Public Funds			
Consolidated Revenue Fund	11	340,588,427.28	2,168,837,086.90
Capital Development Fund	12	381,406,722.38	258,781,145.79
Sub Total - Public Funds		721,995,149.66	2,427,618,232.69
Liabilities			
Internal Loans	13	4,247,965,284.13	8,279,580,626.18
External Loans	14	5,643,167,295.31	5,197,532,647.84
Sub Total: Liabilities		9,891,132,579.44	13,477,113,274.02
Public Fund - Liabilities		10,613,127,729.10	15,904,731,506.71

Sir, Gabriel Onyenilefu
Accountant General
Abia State



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ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Budget 2015	Budget 2016	Bu
Opening Balance		2,168,837,086.90			2,168,837,086.90+			
Add: Revenue								
Statutory Allocation	57,641,677,572.96	45,171,614,479.16	62,587,402,984.00	74,587,402,984.00	29,415,788,504.84-	52,500,000,000.00	39,699,498,244.00	51,532,002.88
Value Added Tax Allocation	7,863,975,825.85	7,889,112,270.33	8,818,173,052.00	8,818,173,052.00	929,060,781.67-	10,500,000,000.00	12,000,000,000.00	10,510,502.62
SURE-P	3,275,611,426.72	3,068,742,238.79	3,344,149,674.00	3,344,149,674.00	275,407,435.21-	3,500,000,000.00		3,503,500.87
Sub Total: Statutory Allocation	68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72-	66,500,000,000.00	51,699,498,244.00	65,546,006.38
Direct Taxes	5,132,052,183.44	4,575,523,909.35	10,989,284,861.00	10,989,284,861.00	6,413,760,951.65-	12,473,386,002.00	9,720,720,000.00	12,485,862.50
Licenses	62,095,371.00	205,032,639.29	266,350,200.00	5,333,443,620.00	5,126,410,980.70-	627,085,000.00	365,164,207.00	675,359.82
Fees	5,387,686,133.93	5,357,964,033.60	10,759,363,911.00	10,759,363,911.00	5,401,399,877.40-	10,346,247,138.00	7,854,175,407.00	10,401,834.31
Fines	86,857,044.99	36,623,236.82	74,490,600.00	74,490,600.00	37,867,363.18-	214,381,500.00	94,190,950.00	210,591.97
Sales	733,859,337.18	107,455,191.46	291,958,028.00	291,958,028.00	184,502,836.54-	586,796,202.00	1,857,682,248.00	485,481.32
Earnings	494,424,796.24	242,054,737.49	400,868,520.00	400,868,520.00	158,813,782.51-	568,701,500.00	724,446,188.00	532,233.31
Rent of Government Property	16,932,614.10	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486.28
Rent on Government Building	2,269,458.35	7,412,285.36	24,000,000.00	24,000,000.00	1,930,060.33-	71,920,000.00	72,120,000.00	71,991.93
Repayments	392,103,003.13	86,467,120.89	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513.42
Investment Income	185,201,484.27	1,718,438,604.87	400,000.00	400,000.00	86,067,120.89+	200,000.00	1,260,000.00	200.16
Interest Earned					1,718,438,604.87+	169,700,000.00	100,066,000.00	169,869.74
Miscellaneous								
Sub Total: Independent Revenue (c)	12,512,103,711.63	12,376,291,754.17	23,026,989,120.00	28,094,082,540.00	15,717,790,785.83-	25,459,433,342.00	21,153,459,000.00	25,434,842.24
BTL Receipts (d)	359,536,538.64	1,634,754,545.62			1,634,754,545.62+			
Total Funds Available (a+b+c+d)	81,652,905,075.80	72,309,352,374.97	97,776,714,830.00	114,843,808,250.00	42,534,455,875.03-	91,959,433,342.00	72,852,957,244.00	90,980,848.63
Less: Recurrent Payments								
Personnel Cost	23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24+	29,555,602,900.00	32,374,864,144.00	30,067,255.86
Overhead Charges	28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88+	27,913,388,270.00	16,218,115,663.00	25,079,493.82
Consolidated Revenue Fund Charges	5,331,951,092.43	8,560,591,723.12	4,740,000,000.00	8,240,000,000.00	320,597,723.12-	5,003,901,060.00	8,194,500,000.00	5,008,906.22
BTL Payments	1,069,995,386.26	1,634,754,545.62			1,634,754,545.62-			
Sub Total: Recurrent Expenditure	58,416,365,678.79	54,813,942,098.62	65,960,635,160.00	76,318,889,380.00	21,504,947,281.38+	62,472,892,230.00	56,787,479,807.00	60,155,656.00
Repayment of External Loans	159,994,086.02	155,401,744.79	4,000,000,000.00	4,000,000,000.00	3,844,598,255.21+	200,000,000.00	200,000,000.00	200,200.04
Repayment of Internal Loans	12,840,875,264.22	11,796,757,605.22	3,000,000,000.00	14,000,000,000.00	2,203,242,394.78+	2,000,000,000.00	2,000,000,000.00	2,002,000.50
Sub Total: Loans Repayment	13,000,870,350.24	11,952,159,350.01	7,000,000,000.00	18,000,000,000.00	6,047,840,649.99+	2,200,000,000.00	2,200,000,000.00	2,202,200.55
Total Recurrent Payments	71,417,236,029.03	66,766,101,448.63	72,960,635,160.00	94,318,889,380.00	27,552,787,931.37+	64,672,892,230.00	58,987,479,807.00	62,357,856.56
Operating Balance	10,235,669,046.77	5,543,250,926.34	24,816,079,670.00	20,524,918,870.00	14,981,667,943.66-	27,286,541,112.00	13,865,477,437.00	28,622,992.07
Appropriation and Transfers:								
Transfer to Capital Development Fund	8,066,831,959.87	5,202,662,499.06			5,202,662,499.06-	29,598,679,972.00		39,728,225.05
Sub Total: Transfers	8,066,831,959.87	5,202,662,499.06			5,202,662,499.06-	29,598,679,972.00		39,728,225.05
Closing Balance	2,168,837,086.90	340,588,427.28	24,816,079,670.00	20,524,918,870.00	20,184,330,442.72-	<2,312,138,860.00>	13,865,477,437.00	<11,105,233.02

Sir Gabriel Oyemendikofu
Accountant General
Abia State

ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/14.

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Actual 2015	Budget 2016	Budget 2017
Opening Balance		181,614,937.78	258,781,145.79			258,781,145.79+			
Add Revenue:									
Transfer from Consolidated Revenue Fund		8,066,831,959.87	5,202,662,499.06	24,816,079,670.00	24,816,079,670.00	19,613,417,170.94-	29,598,679,972.00	23,806,012,563.00	39,728,225,098.00
Aids and Grants		752,022,359.00	704,039,770.00	17,474,837,160.00	18,474,837,160.00	17,770,797,390.00-	13,796,490,978.00	3,001,000,000.00	8,470,309,699.00
Internal Loans		5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Other Capital Receipts				100,000,000.00	100,000,000.00	100,000,000.00-	120,000,000.00	120,060,000.00	120,120,025.00
Sub Total: Capital Receipts		14,618,433,412.00	13,672,844,532.23	44,390,916,830.00	54,390,916,830.00	40,718,072,297.77-	45,515,170,950.00	26,927,072,563.00	50,320,655,326.00
Total Capital Revenue Available		14,800,048,349.78	13,931,625,678.02	44,390,916,830.00	54,390,916,830.00	40,459,291,151.98-	45,515,170,950.00	26,927,072,563.00	50,320,655,326.00
Less: Capital Expenditure									
General Public Services	37	9,025,778,739.67	7,051,804,933.38	9,926,004,770.00	14,849,834,170.00	7,798,029,836.62+	11,207,625,000.00	7,881,050,000.00	11,197,814,641.00
Public Order and Safety	39	9,000,000.00	5,000,000.00	168,250,500.00	168,250,500.00	163,250,500.00+	998,434,330.00	547,000,000.00	730,664,479.00
Economic Affairs	40	2,365,805,914.99	2,326,778,867.61	25,257,892,000.00	25,658,901,200.00	23,332,122,342.39+	19,788,907,070.00	15,814,000,000.00	18,675,061,979.00
Environmental Protection	41	1,329,795,824.70	2,982,961,209.75	1,963,695,010.00	2,062,695,010.00	920,266,199.75-	1,226,500,000.00	880,500,000.00	1,725,223,988.00
Housing and Community Amenities	42	1,638,566,224.63	1,056,025,654.90	2,609,523,700.00	2,649,523,700.00	1,593,498,045.10+	4,014,265,680.00	3,148,000,000.00	4,009,272,197.00
Health	43	94,541,400.00	58,348,300.00	1,183,364,950.00	1,213,364,950.00	1,155,016,650.00+	1,889,500,000.00	4,721,000,000.00	1,847,846,585.00
Recreation, Culture and Religion	44	11,253,800.00	50,000,000.00	348,300,000.00	348,300,000.00	348,300,000.00+	291,000,000.00	291,000,000.00	291,291,116.00
Education	45	66,515,300.00	19,300,000.00	74,500,000.00	859,385,900.00	809,385,900.00+	1,731,800,010.00	4,449,000,000.00	1,672,471,243.00
Social Protection	46				114,500,000.00	95,200,000.00+	75,000,000.00	80,000,000.00	70,069,988.00
Total Capital Expenditure by Main Functions		14,541,257,203.99	13,550,218,955.64	42,390,916,830.00	47,924,756,030.00	34,374,537,074.36+	41,203,032,090.00	37,791,550,000.00	40,219,716,216.00
Closing Balance		258,781,145.79	381,406,722.38	2,000,000,000.00	6,466,160,800.00	6,084,754,077.62-	4,312,138,860.00	<10,864,477,437.00	10,100,939,110.00

Sir, Gabriel Onyendilefu
Accountant General
Abia State



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570.9
490.9
0.00 R
230.1
170.9



Notes to Cashflow Statement

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ABIA STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/14

	Note	Actual 2014	Actual 2013
Note 1 - Independent Revenue			
Taxes		4,575,523,909.35	5,132,052,183.44
Licenses		205,032,639.29	62,095,371.00
Fees		5,357,964,033.60	5,387,686,133.93
Fines		36,623,236.82	86,857,044.99
Sales		107,455,191.46	733,859,337.18
Earnings		242,054,737.49	494,424,796.24
Rent on Government Property		15,960,093.00	18,622,285.00
Rent on Lands Other General		22,069,939.67	16,932,614.10
Repayments General		7,412,285.36	2,269,458.35
Investments General		1,289,962.37	392,103,003.13
Interest		86,467,120.89	185,201,484.27
Miscellaneous		1,718,438,604.87	12,512,103,711.63
Total		12,376,291,754.17	12,512,103,711.63
Note 2 - Compensation of Employees			
Salaries and Wages		20,857,727,430.65	23,569,769,537.98
Allowances		119,592,153.11	10,400,000.00
Total	2A	20,977,319,583.76	23,580,169,537.98
Note 2A - Salaries and Wages			
Basic Salary		20,321,709,035.29	23,282,544,435.81
Overtime Payments		5,407,247.18	
Consolidated Revenue Fund Charges - Salaries		530,611,148.18	110,996,950.69
Total		20,857,727,430.65	23,393,541,386.50
Note 2B - Social Contributions			
Note 3 - Social Benefits			
Gratuity		34,000,000.00	64,205,467.00
Pension		3,016,536,413.31	4,048,497,297.36
Total		3,050,536,413.31	4,112,702,764.36
Note 4 - Overhead Costs:			
Transport and Travelling		4,595,254,549.35	7,050,455,964.77
Utilities		48,380,320.00	70,539,213.09
Material and Supplies		785,656,178.65	80,704,035.00
Maintenance Services		973,280,581.41	907,535,840.41
Training		15,003,535.00	242,849,998.55
Other Services		8,078,487,440.00	7,035,328,000.00
Consulting & Professional Services		52,200,000.00	3,361,000.00
Fuel and Lubricants		208,555,333.00	29,769,147.41
Financial Charges		159,573,611.75	13,013,706,462.89
Miscellaneous Expenses		8,722,034,696.96	28,434,249,662.12
Total		23,638,426,246.12	28,434,249,662.12
Notes 5 - Service-wide Vote			
20007001/22060203	Recurrent Debts		
20007001/22060204	Contractors/Other Miscellaneous Debts	4,294,722,297.01	1,198,027,839.58
20007001/22060205	Cost of IGR Collection	51,369,571.20	
20007001/22060206	Refund to Other Government - Deductions	552,605,822.05	21,220,488.49
20007001/22060207	Deduction @ Source - Oil Theft	225,133,235.66	
20007001/22060208	Deduction @ Source - 1% Police Reform	63,138,994.24	
20007001/22060209	Deduction @ Source - VAT/WHT Liabilities	88,138,994.24	
20007001/22060210	Deduction @ Source - Judiciary	49,661,171.67	
1035001/22010101	Gratuity	185,285,223.74	64,205,467.00
1035001/22010102	Pension	34,000,000.00	4,048,497,297.36
Total		3,016,536,413.31	4,048,497,297.36
Note 6 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		3,003,779,349.03	3,062,816,628.52
Capital Expenditure by Economic Sector		7,430,830,096.86	9,967,334,250.77
Capital Expenditure by Law and Justice		5,000,000.00	9,000,000.00
Capital Expenditure by Social Sector		3,110,609,509.75	1,502,116,324.70
Total		13,550,218,955.64	14,541,267,203.99
Note 6A - Net Cash Flow From Investment Activities			
Purchase of Fixed Assets General		425,321,776.03	1,587,170,713.42
Instruction and Provision of Fixed Assets General		3,944,398,927.84	4,745,190,171.13

ABIA STATE GOVERNMENT
Cash Flow Statement for the year ended
31/12/14

	Note	Actual 2014	Actual 2013
Rehabilitation and Repairs of Fixed Assets General		1,118,953,526.00	306,881,694.80
Preservation of the Environment Genral		2,966,711,209.75	1,053,620,824.70
Acquisition of Non Tangible Assets		5,094,833,516.02	6,848,403,799.94
Total	6B	13,550,218,955.64	14,541,267,203.99
Note 6B - Analysis of Capital Expenditure by Geo Location			
Norther Senatorial Zone		1,537,951,938.65	1,746,855,339.99
Central Senatorial Zone		11,922,275,854.63	12,574,411,864.00
South Senatorial Zone		89,991,162.36	220,000,000.00
Total		13,550,218,955.64	14,541,267,203.99
Note 7a - BTL Reciepts			
20007001/22085005	Deposit		5,273,200.00
20007001/22080002	With Holding Taxes due to FIRS	324,404,906.46	163,536,114.44
20007001/22080003	VAT to FIRS	324,404,906.43	163,305,445.94
20007001/22080004	Union Deductions	985,944,732.73	26,945,230.60
20007001/22080005	Loan Deduction for Salary Other Deduction for Payroll		476,547.66
Total BTL Reciepts		1,634,754,545.62	359,536,538.64
Note 7b - BTL Payments			
20007001/22080001	Withholding Taxes due to FIRS	324,404,906.46	47,178,613.80
20007001/22080002	VAT to FIRS	324,404,906.43	428,406,076.25
20007001/22080003	Union Deductions	985,944,732.73	587,235,647.73
20007001/22080004	Loan Deduction from Salary/Other Deduction from Payroll		7,175,048.48
Total BTL Payments		1,634,754,545.62	1,069,995,386.26
Note 8 - Closing Balance			
20007001/31030107	GT Bank (VAT) - A/C - 5900956110		54,313.42
20007001/31030108	Access Bank A/C 0028705965	54,313.42	54,313.42
20007001/31030109	UBA Plc A/C - 0060000349	19,778,896.20	109,928,442.70
20007001/31010114	Oceanic Bank A/C- 1301008677		<145,919,406.30>
20007001/31030117	Diamond Bank A/C - 0392130000298	25,562,913.24	19,747,028.83
20007001/31010124	GTB 5959648110 - IGR	5,017,933.31	5,017,933.31
20007001/31010125	Bank PHB - Salary A/C - 131100007157	202,985.30	203,045.80
20007001/31010126	Bank PHB - Special A/C III - 131100007168	272,884.94	272,884.94
20007001/31010127	Oceanic Bank - 0781301008916	4,509,783.31	4,509,783.31
20007001/31030130	First Bank of Nigeria - A/C 1281(7691)	134,370.38	394,370.38
20007001/31030132	First Bank of Nigeria - A/C 1274(7684)	21,819.23	23,131.24
20007001/31010133	GTBank - A/C 5110	319,126,658.49	2,982,663,947.00
20007001/31010134	Skye Bank - A/C 475	86,490,208.20	86,490,208.20
20007001/31010135	Skye Bank - A/C 505	563,891.02	563,891.02
20007001/31030137	Diamond Bank (Special Account) 0021415767	132,177.19	132,177.19
20007001/31010138	Diamond Bank (Salary) 0021415743	773,157.38	<57,261,488.07>
20007001/31010139	Diamond Bank (Faac) Account 2150000048		<120,448,536.10>
20007001/31030140	UBA Bank (VAT)-Account 0053-005-00618		<595,643,507.50>
20007001/31010142	Diamond Bank A/C - 0024248740 (Absg Govt. Project)	15,413,765.42	405,281,045.20
20007001/31010430	Access - Acc8916 - Motor Vehicle Refund Account	27,952,501.57	27,952,501.57
20007001/31010444	Fidelity Bank - A/C 5030030596 ABSG IGR Account	2,414,658.64	2,414,653.64
20007001/31010450	MAINSTREET BANK - A/C 7100012705(Abia State Salary Advance)		<687,236,081.30>
20007001/31010460	First City Monument Bank A/C 2000765014 (SURE-P)		1,954,112.26
20007001/31010480	First Bank - FAAC 2015277701	50,118,861.31	224,828,644.40
20007001/31010150	Sterling Bank - 0017759497	1,299.97	1,339.97
20007001/31010151	Sterling Bank - 0021959955	138,026.91	138,026.91
20007001/31010152	Sterling Bank - 0023041416	7,074,164.20	5,271,093.70
20007001/31010153	FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554		9,749,357.29
20007001/31010154	FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	48,345,137.43	
20007001/31010201	Ecobank Domiciliary Account	57,370,361.49	
20007001/31010202	Fixed Depotis - Zenith Bank 1010832430 - MOFI	153,224.91	153,224.91
11001001/31030101	Remittance Control- Office of the Governor	26,000,000.00	
11035001/31030112	Remittance Control - Abia State Pension Board		<7,750,250.00>
20008001/31030100	Remittance Control - Board of Internal Revenue		5,533,425.00
20007023/31030100	Remittance Control - TPO- Umuahia		<83,750.00>
11013001/31020103	SSG Ecological Account		18,100,000.00
20007001/3101001	Pension Board - Ecobank		45,529,500.00
20007001/3101002	Pension Board - Diamond Bank	273,297.18	
20007002/31020101	ST Amaokwe Item - Consolidated Cash Bank	13,694,072.43	
20007003/31020101	ST Arochukwu - Consolidated Cash Book		3,441.52
20007004/31020101	ST. Bende - Consolidated Cash Book		39,149.26
20007005/31020101	ST. Ikwuano - Consolidated Cash Book	165.54	19,789.15
20007006/31020101	ST Isikwato - Consolidated Cash Book		33,987.02
			27,537.80

Account Name	Actual 2014	Actual 2013
ST. Isuochi - Consolidated Cash Book	1,989.10	22,407.10
ST. Nkwoegwu - Consolidated Cash Book	17,828.89	3,022.18
ST. Ohanze - Consolidated Cash Book	5,729.42	10,145.87
ST. Okpuala - Consolidated Cash Book	26,208.63	42,775.35
ST. Osioma - Consolidated Cash Book	24,682.14	1,003,796.85
ST Ukwu - Consolidated Cash Book	17,371.59	29,075.51
ST Umuahia - Zenith Bank Plc A/C 1010805234	245,518.33	1,091,976.50
ST Umuahia - Keystone Bank Plc A/C NO 1002819883	68,071.33	2,373.05
ST Umuahia - Consolidated Cash Book	29,156.14	70,875.38
ST Ugbere - Consolidated Cash Book	225.61	56,411.91
ST. Akanu Oha - Consolidated Cash Book	35,449.82	27,494.68
ST. Apumiri Ubakala - Consolidated Cash Book	2,931,904.36	42,680.69
ST. Aba - Consolidated Cash Book	1,712,488.32	42,734.44
ST. Abuja Consolidated Cash Book	1,630,956.40	2,071,939.24
TPO - Umuahia - Bank Keystone Bank	345,935.86	573,106.70
TPO Umuahia - Enterprise bank (Salary A/C)	3,330,000.00	497,106.52
TPO - Umuahia FCMB A/C 2219741018 (SALARY A/C)	<19,894.89>	1,320,355.90
TPO - Umuahia FCMB (2219741025)	721,995,149.66	78,020,000.00
TPO Umuahia - Diamond Bank A/C 0051621794		2,427,618,232.69
Sub-Total		

Note

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Notes to Statement of Assets and Liabilities

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/14

	Note	2014 Actual	2013 Actual
Note 8 - Treasuries and Banks			
20007001/31030107	GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108	Access Bank A/C 0028705965	19,778,896.20	19,778,896.20
20007001/31030109	UBA Plc A/C - 00600003949	25,562,913.24	25,562,913.24
20007001/31030114	Oceanic Bank A/C - 1301008677	5,017,933.31	5,017,933.31
20007001/31030117	Diamond Bank A/C - 0392130000298	202,985.30	202,985.30
20007001/31010124	GTB 5959648110 - IGR	272,884.94	272,884.94
20007001/31010125	Bank PHB - Salary A/C - 131100007157	4,509,783.31	4,509,783.31
20007001/31010126	Bank PHB - Special A/C III - 131100007168	134,370.38	134,370.38
20007001/31010127	Oceanic Bank - 0781301008916	21,819.23	21,819.23
20007001/31030130	First Bank of Nigeria - A/C 1281(7691)	319,126,658.49	319,126,658.49
20007001/31030132	First Bank of Nigeria - A/C 1274(7684)	86,490,208.20	86,490,208.20
20007001/31010133	GTBank - A/C 5110	563,891.02	563,891.02
20007001/31010134	Skye Bank - A/C 475	132,177.19	132,177.19
20007001/31010135	Skye Bank - A/C 505	773,157.38	773,157.38
20007001/3103013Z	Diamond Bank (Special Account) 0021415767		
20007001/31010138	Diamond Bank (Salary) 0021415743		
20007001/31010139	Diamond Bank (Faac) Account 2150000048		
20007001/31030140	UBA Bank (VAT) Account 0053-005-00618	15,413,765.42	15,413,765.42
20007001/31010142	Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430	Access - Acc8916 - Motor Vehicle Refund Account	2,414,658.64	2,414,658.64
20007001/31010444	Fidelity Bank - A/C 5030030596 ABSG IGR Account		
20007001/31010450	MAINSTREET BANK - A/C 7100012705(Abia State Salary Advance)	1,954,112.26	1,954,112.26
20007001/31010460	First City Monument Bank A/C 2000765014 (SURE-P)	50,118,861.31	50,118,861.31
20007001/31010480	First Bank - FAAC 2015277701	1,299.97	1,299.97
20007001/31010150	Sterling Bank - 0017759497	138,026.91	138,026.91
20007001/31010151	Sterling Bank - 0021959955	7,074,164.20	7,074,164.20
20007001/31010152	Sterling Bank - 0023041416		
20007001/31010153	FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	48,345,137.43	48,345,137.43
20007001/31010154	FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	57,370,361.49	57,370,361.49
20007001/31010201	Ecobank Domiciliary Account	153,224.91	153,224.91
20007001/31010202	Fixed Deposits - Zenith Bank 1010832430 - MOFI	26,000,000.00	26,000,000.00
11035001/31030112	Remittance Control - Office of the Governor		
20008001/31030100	Remittance Control - Abia State Pension Board		
20007023/31030100	Remittance Control - Board of Internal Revenue		
11013001/31020103	SSG Ecological Account		
20007001/31010001	Pension Board - Ecobank	273,297.18	273,297.18
20007001/31010002	Pension Board - Diamond Bank	13,694,072.43	13,694,072.43
20007002/31020101	ST Amaekwe Item - Consolidated Cash Bank		
20007003/31020101	ST - Arochukuwu - Consolidated Cash Book	165.54	165.54
20007004/31020101	ST. Benye - Consolidated Cash Book		
20007005/31020101	ST. Ikwilano - Consolidated Cash Book		
20007006/31020101	ST Isuikwato - Consolidated Cash Book		
20007007/31020101	ST. Isuochi - Consolidated Cash Book		
20007008/31020101	ST. Nkwoegwu - Consolidated Cash Book		
20007009/31020101	ST - Amaekpu Ohafia - Consolidated Cash Book	1,989.10	1,989.10
20007010/31020101	ST Ohanze - Consolidated Cash Book	17,828.89	17,828.89
20007011/31020100	ST. Okpuala - Consolidated Cash Book	5,729.42	5,729.42
20007012/31020101	ST Osiomsa - Consolidated Cash Book	26,208.63	26,208.63
20007013/31020101	ST Uwa - Consolidated Cash Book	24,682.14	24,682.14
20007014/31020102	ST Umuahia - Zenith Bank Plc A/C 1010805234	17,371.59	17,371.59
20007014/31020103	ST Umuahia - Keystone Bank Plc A/C NO 1002819883	245,518.33	245,518.33
		1,091,976.50	1,091,976.50

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/14

	Note	2014		2013	
		Actual	Actual	Actual	Actual
20007015/31020101	ST Uburu - Consolidated Cash Book				
20007016/31020101	ST Uzaukoli - Consolidated Cash Book	68,071.33	2,373.05		
20007017/31020101	ST Igberere - Consolidated Cash Book	29,156.14	70,875.38		
20007018/31020101	ST. Akamu Ohafia - Consolidated Cash Book	225.61	56,411.91		
20007019/31020101	ST. Apurri Ubakala - Consolidated Cash Book	35,449.82	27,494.68		
20007020/31020101	ST. Aba - Consolidated Cash Book		42,680.69		
20007021/31020101	ST. Abuja Consolidated Cash Book		42,734.44		
20007023/31020102	TPO - Umuahia - Bank Keystone Bank	2,931,904.36	2,071,939.24		
20007023/31020106	TPO Umuahia - Enterprise bank (Salary A/C)	1,712,488.32	573,106.70		
20007023/31020107	TPO - Umuahia FCMB A/C 2219741018 (SALARY A/C)	1,630,956.40	497,106.52		
20007023/31020108	TPO - Umuahia FCMB (2219741025)	345,935.86	1,320,355.90		
20007023/31020109	TPO Umuahia - Diamond Bank A/C 0051621794	3,330,000.00	78,020,000.00		
		<19,894.89>			
Total		721,995,149.66	2,427,618,232.69		
Note 9 - Investments					
20007001/31090110	Emrentie Company Limited	212,908,810.52	212,908,810.52		
20007001/31090120	Ashaka Cement	63,650.00	64,300.00		
20007001/31090150	Access Bank Plc	25,026,770.10	15,469,567.29		
20007001/31090160	FCMB	312,495.00	109,995.00		
20007001/31090170	First Inland Bank	19,000,000.00	1,360,000.00		
20007001/31090180	ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00		
20007001/31090190	GCM Ltd Oritisha	6,807,289.50	6,807,289.50		
20007001/31090110	Westminster Dredging Nig Ltd	364,579.00	364,579.00		
20007001/31090100	Golden Guinea Breweries Umuahia	8,477,841.00	8,477,841.00		
20007001/31090110	International Glass Industry Plc Aba	40,000,000.00	40,000,000.00		
20007001/31090120	Alex Inyishi Imo State	6,753,598.00	6,753,598.00		
20007001/31090140	UNIC Insurance (Nig) Ltd	293,651.00	293,651.00		
20007001/31090150	Nigerian Cement Co. Ltd Kkalagu	35,531,522.00	35,531,522.00		
20007001/31090160	Apa Textile Mill Plc Aba	2,664,375.00	2,664,375.00		
20007001/31090170	UAC of Nigeria Plc	48,262.50	3,664,375.00		
20007001/31090180	Urban Development Bank Wuse - Abuja	7,705,998.00	7,705,998.00		
20007001/31090190	Nigerian Sugar Company Bacia Kwara State	29,663.00	29,663.00		
20007001/31090120	MARKLINT Medical Comple Ltd Oji River	108,000.00	108,000.00		
20007001/31090200	Nigeria Starch Mill	288,000.00	288,000.00		
20007001/31090220	Aluminium Tch. Product	375,000.00	375,000.00		
20007001/31090230	Ihechowa Oil Palm	713,664.00	375,000.00		
20007001/31090240	Lion of Africa Insurance Co. Plc	9,043.00	9,043.00		
20007001/31090260	First Aluminium Co. Ltd	140,820.50	140,820.50		
200007001/31090260	Mother Cat	40,800.00	40,800.00		
20007001/31090280	Palm Oil Mill Ltd Urrunze	64,000.00	64,000.00		
20007001/31090290	GLAXO (Evans Medical)	111,343.50	5,176,942.65		
20007001/31090230	Imo Rubber Estate Ltd Nkeke Owerre	1,920,000.00	1,920,000.00		
20007001/31090300	Niger Construction Co. Ltd	1,020,000.00	1,020,000.00		
20007001/31090320	Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00		
20007001/31090330	Eco Bank Trans - National	690,000.00	690,000.00		
20007001/31090350	Sterling Bank	15,991.20	13,992.30		
20007001/31090360	Bank PHB	7,057,050.00	595,000.00		
20007001/31090370	Oceanic Bank	7,180,800.00	755,200.00		
20007001/31090380	NAL Bank Plc	8,441.00	8,441.00		
Total		394,019,957.82	362,074,017.76		

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ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/14

	Note	2014 Actual	2013 Actual
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Liabilities Over Assets			
Opening Balance	=N=		
Add/(Less) Net Movement		13,115,039,256.26	
Investments	(31,945,940.06)		
Internal Loans	(4,031,615,342.05)		
External Loans	445,634,647.17		
		<u>9,497,112,624.62</u>	

Note 11 - Consolidated Revenue Fund

Opening Balance	2,168,837,086.90	2,168,837,086.90
Add/(Less) Net Surplus/(Deficit)	<1,828,248,659.62>	
Closing Balance	<u>340,588,427.28</u>	<u>2,168,837,086.90</u>

Note 12 - Capital Development Fund

Opening Balance	258,781,145.79	181,614,937.78
Add/(Less) Net Capital Surplus/(Deficit)	122,625,576.59	77,166,208.01
Closing Balance	<u>381,406,722.38</u>	<u>258,781,145.79</u>

Note 13 - Internal Loans

20007001/42000040	Oceanic Bank/Ecobank	640,879,608.29
20007001/42000050	Access Bank (Intercontinental Bank)	1,036,615,399.07
20007001/42000080	Mainstreet Bank	100,000,000.00
20007001/42000120	UBA Loan	1,312,402,059.26
20007001/42000130	Diamond Bank	2,277,019,677.47
20007001/42000140	Fidelity Bank Loan	366,666,666.73
20007001/42000150	Diamond Bank	2,137,801,317.19
20007001/42000160	Diamond Bank (Enyl)	66,666,666.67
20007001/42000170	UBA Sinking Fund	124,990,000.00
20007001/41030101	UBA	216,539,231.50
20001001/31010101	Overdraft Account - Diamond Bank - Salary	539,805,439.51
20001001/31010102	Overdraft Account - Dimond Bank - FAAC	878,424,669.06
20001001/31010100	Overdraft Account - Mainstreet Bank	28,250,807.72
20001001/31010104	Overdraft Account - Zenith Bank	753,451,744.16
20001001/31010105	Overdraft Account - Sterling Bank	6,837,123.95
20001001/31010106	Overdraft Account Fidelity Bank	163,419.30
20001001/31010107	Overdraft Account - FCMB	1,864,292.17
20001001/31010108	Overdraft Account - UBA	17,207,244.50
Total		<u>8,279,580,626.18</u>

Note 14 - Schedule of Foreign Loans

Foreign Loans Schedule			
	=N=		
Comm. Based Pov. Reduction	1,976,410,956.93		
Health System, Dev. Project II	283,990,792.89		
HIV/AIDS	351,666,155.12		
Oil Pim Belt Rural Dev. Project II	36,506,224.98		
Health System Dev. Project IV	358,539,823.35		
Comm. Based Nation Res. Mgt	221,485,915.99		
Third National Fadama	1,165,466,313.40		
Health System Dev. - Add. Fin	561,678,249.27		
2nd HIV/AIDS	487,422,923.38		
	<u>5,643,167,295.31</u>		

Notes to Statement of Consolidated Revenue Fund

These notes are an integral part of the financial statements and should be read in conjunction with them.

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ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Bu
Note 15 - Statutory Allocation								
Office of the Accountant General								
Total	57,641,677,572.96	45,171,614,479.16	62,587,402,984.00	74,587,402,984.00	29,415,788,504.84-	52,500,000,000.00	39,699,498,244.00	51,532,002.88
Note 16 : Direct Taxes								
Board of Internal Revenue	5,119,103,363.44	4,566,362,909.35	8,919,350,000.00	8,919,350,000.00	4,352,987,090.65-	11,975,400,000.00	9,107,000,000.00	11,987,378.4C
Abia State Gaming Commission	12,948,820.00	9,130,000.00	9,000,000.00	9,000,000.00	130,000.00+	10,000.00	10,140,000.00	10.0C
Abia Liaison Office - Lagos		414,980,000.00	414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00	603,530,000.00	498,474.1C
Abia State Physical Planning & Infrastructural Dev.		31,000.00	1,645,954,861.00	1,645,954,861.00	1,645,923,861.00-		50,000.00	
Ministry of Local Government & Chieftaincy Matters								
Total	5,132,052,183.44	4,575,523,909.35	10,989,284,861.00	10,989,284,861.00	6,413,760,951.65-	12,473,386,002.00	9,720,720,000.00	12,485,862.5C
Note 17: Licenses								
Ministry of Information			2,000,000.00	2,000,000.00	2,000,000.00-	800,000.00	<300,145.00>	800.8C
Ministry of Agriculture			5,250,000.00	5,250,000.00	5,210,000.00-	265,000,000.00	350,125,000.00	255,255.0E
Board of Internal Revenue	57,073,225.00	192,269,639.29	220,000,000.00	5,287,093,420.00	5,094,833,780.71-	3,700,000.00	3,720,000.00	3,703.69
Abia State Gaming Commission	2,719,580.00	11,485,500.00	3,250,000.00	3,250,000.00	8,235,500.00+	200,000.00	100,000.00	200.15
Ministry of Commerce and Industry	26,500.00	29,000.00	80,000.00	80,000.00	51,000.00-	1,300,000.00	<1,300,648.00>	1,301.25
Ministry of Science and Technology			1,300,000.00	1,300,000.00	1,300,000.00-	315,000,000.00	2,050,000.00	315,315.07
Ministry of Transport		805,000.00	30,000,000.00	30,000,000.00	29,195,000.00-	500,000.00	700,000.00	500.5C
Ministry of Petroleum and Solid Minerals			2,998,800.00	2,998,800.00	2,998,800.00-	48,625,000.00	940,000.00	96,321.23
Ministry of public Utility			1,386,000.00	1,386,000.00	1,243,750.00-			
Abia State Water Board	82,500.00	142,250.00			10,000.00+			
Ministry of Lands and Urban Development	2,750.00	10,000.00			2,000.00+			
Ministry of Physical Planning and Urban Renewal	150,000.00	2,000.00						
College of Education Arochuku	3,300.00	1,900.00	5,400.00	5,400.00	3,500.00-			
Ministry of Health	2,966.00							
Ministry of Environment	2,023,550.00	287,350.00	75,000.00	75,000.00	212,350.00+	8,700,000.00	330,000.00	920.92
Ministry of Local Govt & Chieftaincy Affairs	11,000.00	5,000.00	5,000.00	5,000.00	5,000.00-	100,000.00	100,000.00	100.05
Total	62,085,371.00	205,032,639.29	266,350,200.00	5,333,443,620.00	5,128,410,980.71-	627,085,000.00	365,164,207.00	675,359.82
Note 20: Fees								
Office of the Governor			13,500,000.00	13,500,000.00	14,748,609.50+	59,650,000.00	8,000,000.00	59,709.67
Deputy Governor's Office	2,984,255.00	28,248,609.50	400,000.00	400,000.00	399,500.00-	2,000,000.00	258,000.00	2,001.95
Office of the Secretary to the State Government		500.00			4,006,976.63+	2,000,000.00	2,500,000.00	
Bureau of Special Services	936,735.00	4,006,976.63				2,000,000.00	5,800,000.00	2,001.95
Abia State Liaison Office - Lagos	2,050.00		750,000.00	750,000.00	750,000.00-	4,800,000.00	1,500,000.00	4,804.8C
Abia State Liaison Office Abuja			4,000,000.00	4,000,000.00	4,000,000.00-	1,200,000.00	1,500,000.00	1,201.2C
Abia State Pension Board			1,000,000.00	1,000,000.00	1,000,000.00-	350,000.00	700,000.00	350.3E
Abia State Infrastructural Development Board	261,500.00	345,999.99	450,000.00	450,000.00	104,000.01-	1,006,770,000.00	100,000.00	1,006,776.01
Abia State Oil Prod. Area Dev. Commission - ASOPADEC		80,152,427.00	5,600,000.00	5,600,000.00	5,600,000.00-	7,600,000.00	700,000.00	6,616.6C
Abia State House of Assembly	100,000.00	122,050.00	80,000.00	80,000.00	42,050.00+	35,000.00	35,000.00	35.02
Ministry of Information & Strategy	51,500.00	567,400.00	5,650,000.00	5,650,000.00	5,082,600.00-	420,000.00	9,390,000.00	420.4C
Abia Printing & Publishing Company	9,728.00		14,800,000.00	14,800,000.00	14,800,000.00-	10,600,000.00	6,000,000.00	10,610.6C
Office of the Head of Service	140,414,309.79		14,700,000.00	14,700,000.00	14,499,950.00-	5,050,000.00	3,580,000.00	5,055.05
Bureau of Training	264,000.00	200,050.00			37,000.00+			
Total	2,984,255.00	28,248,609.50	13,500,000.00	13,500,000.00	14,748,609.50+	59,650,000.00	8,000,000.00	59,709.67
	936,735.00	4,006,976.63	400,000.00	400,000.00	399,500.00-	2,000,000.00	258,000.00	2,001.95
	2,050.00		750,000.00	750,000.00	750,000.00-	2,000,000.00	5,800,000.00	2,001.95
			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	1,500,000.00	4,804.8C
			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201.2C
	261,500.00	345,999.99	450,000.00	450,000.00	104,000.01-	350,000.00	700,000.00	350.3E
	100,000.00	80,152,427.00	5,600,000.00	5,600,000.00	5,600,000.00-	1,006,770,000.00	100,000.00	1,006,776.01
	51,500.00	122,050.00	80,000.00	80,000.00	42,050.00+	35,000.00	35,000.00	35.02
	9,728.00	567,400.00	5,650,000.00	5,650,000.00	5,082,600.00-	420,000.00	9,390,000.00	420.4C
	140,414,309.79		14,800,000.00	14,800,000.00	14,800,000.00-	10,600,000.00	6,000,000.00	10,610.6C
	264,000.00	200,050.00			14,499,950.00-	5,050,000.00	3,580,000.00	5,055.05
		32,000.00			37,000.00+			

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ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Bu
Bureau of Service Welfare		144,100.00		220,000.00	220,000.00	220,000.00-	550,000.00	600,000.00	550.54
Local Government Pension Board		98,000.00							
Office of the Auditor General (State)		3,154,800.00	8,770,522.61	375,000.00	375,000.00	8,395,522.61+	258,000.00	309,900.00	258.28
Civil Service Commission			500.00	100,000.00	100,000.00	99,500.00-	1,000,000.00	400,000.00	1,001.00
Abia State Independent Electoral Commission		5,050.00	8,500.00	383,500,000.00	383,500,000.00	383,491,500.00-	460,200,000.00	383,500,000.00	460,660.31
Office of the Auditor General (Local Government)				80,000,000.00	80,000,000.00	80,000,000.00-	82,000,000.00	82,239,200.00	82,082.01
Local Government Service Commission		56,300.00	968,500.00	450,000.00	450,000.00	518,500.00+	2,550,000.00	3,580,000.00	2,552.54
Ministry of Agriculture		4,571,696.00	8,486,425.00	60,825,000.00	60,825,000.00	52,338,575.00-	29,650,000.00	29,664,801.00	29,679.60
Ministry of Finance		4,192,419.49	4,653,600.00			10,000.00+	97,000.00	100,000.00	56,156.12
Office of the Accountant General		61,845,827.37	10,000.00	264,237,000.00	264,237,000.00	1,501,356,274.28+	601,800,000.00	501,200,000.00	602,401.95
Board of Internal Revenue		487,635,833.06	43,250,750.00	115,820,000.00	115,820,000.00	72,569,250.00-	354,890,000.00	103,805,000.00	290,480.26
Ministry of Commerce & Industry		55,184,862.68	403,950.00	750,000.00	750,000.00	346,050.00-	17,880,000.00	3,051,308.00	17,897.84
Ministry of Science and Technology		327,843.17					250,000.00		
Abia State Investment & Property Development Company									
Ministry of Transport		15,699,100.00	14,257,300.00	728,300,000.00	728,300,000.00	714,042,700.00-	707,910,210.00	200,652,400.00	708,618.30
Abia Transport Corporation (Abia Line Network)		110,628,940.00	128,271,150.00	1,000.00	1,000.00	128,270,150.00+	163,043,000.00	163,043,000.00	54,254.20
Ministry of Petroleum & Solid Minerals		9,849,372.84	8,961,750.00	112,095,144.00	112,095,144.00	103,133,394.00-	9,402,008.00	11,248,000.00	9,411.14
Ministry of Works		16,853,130.00	13,953,100.00	7,835,000.00	7,835,000.00	6,118,100.00+	40,250,000.00	18,700,000.00	40,290.27
Ministry of Culture and Tourism		7,000.00	792,050.00	54,000,000.00	54,000,000.00	54,000,000.00-	200,000.00	370,000.00	200.15
Abia State Council for Arts & Culture		1,975,000.00		2,898,000.00	2,898,000.00	2,898,000.00-	300,000.00	370,000.00	300.30
Tourism Board				50,000.00	50,000.00	50,000.00-			
Abia State Planning Commission		1,884,500.00	130,000.00	4,372,248.00	4,372,248.00	4,242,248.00-	600,000.00	1,340,000.00	1,340.00
Ministry of Public Utilities & Water Resources		469,000.00	807,000.00	82,500,000.00	82,500,000.00	81,693,000.00-	1,948,000.00	4,250,000.00	29,289.54
Abia State Water Board		431,250.00	3,658,000.00	28,800,650.00	28,800,650.00	25,142,650.00-	29,240,250.00	30,700,200.00	3,303.50
Ministry of Housing		1,330,430.00	792,050.00	3,000,000.00	3,000,000.00	2,207,950.00-	3,500,000.00	4,000,000.00	55,684.61
Urmahia Capital Development Authority (UCDA)		18,704,196.00	7,404,350.00	70,000,000.00	70,000,000.00	62,556,650.00-	55,628,920.00	56,270,000.00	2,702.71
Min. of Poverty Reduction Co-operative & Rural Dev.		37,778,893.50	1,876,630.00	191,750,725.00	191,750,725.00	187,630.00+	2,700,000.00	2,690,200.00	647,156.65
Abia State Estate Development Agency		64,157,307.19	178,235,779.29	114,450,000.00	114,450,000.00	13,514,945.71-	83,904,500.00	83,904,500.00	48,498.47
Ministry of Physical Planning and Urban Renewal		98,220,360.00	94,150,710.00	133,900,000.00	133,900,000.00	20,299,290.00-	48,450,000.00	48,450,000.00	400.40
Ministry of Service Commission		28,733,100.00	25,311,038.00	400,000.00	400,000.00	449,750.00+	11,400,000.00	80,010,000.00	11,411.36
Judiciary - High Court		1,022,600.00	849,750.00	8,520,000.00	8,520,000.00	327,276.33-	94,500,000.00	67,600,000.00	94,594.52
Judiciary - Customary Court of Appeal		47,522,563.47	8,192,723.67	90,000,000.00	90,000,000.00	34,894,663.80-	7,100,000.00	12,050,000.00	7,107.10
Ministry of Youths Development		111,813,333.00	55,105,336.20	1,750,000.00	1,750,000.00	522,227.00-	2,020,000.00	2,020,000.00	2,022.00
Ministry of Women Affairs & Social Development		848,200.00	1,227,773.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	570,000.00	570.55
Ministry of Education		1,654,400.00	637,830.00	88,331,256.00	88,331,256.00	19,100,869.47-	152,490,818.00	92,965,500.00	152,643.37
Universal Basic Education Board		77,566,311.22	69,230,386.53	3,186,668.00	3,186,668.00	3,186,668.00-	6,224,001.00	3,500,000.00	6,230.24
Abia State Library Board		7,090,000.00							
Agency for Mass Literacy Adult and Non-Formal		1,174,360.00	759,640.00	1,140,000.00	1,140,000.00	380,360.00-	960,000.00	960,000.00	960.96
Abia State Polytechnic		465,000.00	465,000.00	3,240,000.00	3,240,000.00	2,775,000.00-	9,500,000.00	9,500,000.00	9,509.45
Abia State College of Education (Technical) Arochuku		1,435,995,888.00	1,184,015,368.00	1,177,853,825.00	1,177,853,825.00	6,161,571.00+	1,408,092,800.00	1,406,883,995.00	1,409,501.26
Abia State University		62,416,446.00	37,919,608.00	94,956,000.00	94,956,000.00	57,036,992.00-	62,277,000.00	89,843,995.00	62,339.24
Secondary Education Management Board (SEMB)		1,678,823,481.16	722,639,942.91	4,828,829,000.00	4,828,829,000.00	4,106,189,057.09-	2,295,910,000.00	1,917,650,000.00	2,298,206.45
Examination Development Center		27,503,187.78	25,432,700.00	21,091,000.00	21,091,000.00	4,341,700.00+	28,096,740.00	28,712,800.00	26,122.81
Ministry of Health		187,930,400.00	209,227,900.00	195,825,000.00	195,825,000.00	13,402,900.00+	250,000,000.00	231,000,000.00	250,250.06
Primary Health Care Development Mgt Agency		6,214,380.00	5,449,550.00	90,220,000.00	90,220,000.00	84,780,450.00-	99,350,000.00	81,330,000.00	99,449.36
Abia State University Teaching Hospital		180,628,854.00	51,628,532.00	221,969,479.00	221,969,479.00	170,340,947.00-	321,438,300.00	327,903,894.00	463,443.13
Abia Specialist Hospital and Diagnostic Centre		301,292,894.04	333,235,205.00	325,960,000.00	325,960,000.00	7,275,205.00+	185,300,000.00	301,868,000.00	185,485.57
Hospital Management Board		11,730,361.00	79,700,210.00	113,784,656.00	113,784,656.00	34,084,446.00-	113,333,592.00	119,438,000.00	113,446.95
Abia State Environment Protection Agency (ASEPA)		46,167,920.00	62,012,640.00	30,885,000.00	30,885,000.00	21,327,640.00+	39,230,000.00	57,059,200.00	33,260.22
Ministry of Sports		7,914,035.00	9,739,345.00	2,937,260.00	2,937,260.00	6,802,085.00+	9,660,000.00	7,271,560.00	9,669.64
Abia State Environment Protection Agency (ASEPA)		13,646,760.00	62,760,572.53	950,000,000.00	950,000,000.00	887,239,427.37-	911,136,999.00	762,442,200.00	912,048.36
Ministry of Sports		60,100.00	2,472,964.50	1,665,000.00	1,665,000.00	807,964.50+	1,463,000.00	100,000.00	556.55

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Bu
Abia State Law Review And Reform Commission		2,631,385.00	100,000.00	30,000,000.00	30,000,000.00	29,900,000.00-	28,000,000.00	15,000,000.00	28,028.00
Ministry Of Education		28,000.00		914,000.00	914,000.00	914,000.00-		400,000.00	
Agency for Mass Literacy				950,000.00	950,000.00	950,000.00-			
Abia State polytechnic		128,232,320.00	8,210,920.00	76,500.00	76,500.00	8,134,420.00+	156,000,000.00	1,534,716,600.00	156,156.03
Abia State College of Education (Technical) Arochuku		1,203,200.00	7,373,850.00	3,332,200.00	3,332,200.00	4,041,650.00+		1,751,000.00	
Abia State University		18,376,410.00		7,880,996.00	7,880,996.00	7,880,996.00-	30,000,000.00	7,000,000.00	30,030.01
Abia State Universal Basic Education Board		1,010,650.00	6,850,800.00			6,850,800.00+	6,307,200.00	7,000,000.00	6,313.51
Ministry of Health							9,600,000.00		9,609.60
Abia State University Teaching Hospital Ab		70,064,675.00		80,049,692.00	80,049,692.00	80,049,692.00-	93,800,000.00		
Abia State College of Health Technology		16,262,478.00	29,238,035.00	24,621,640.00	24,621,640.00	4,616,395.00+			
Abia Specialist Hospital and Diagnostic Centre		16,262,478.00	16,465,271.00	23,500,000.00	23,500,000.00	7,034,729.00-			
Hospital Management Board		25,536,630.00							
Ministry of Environment		169,000.00	240,750.00			240,750.00+			
Ministry of Sports				8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	35,850,000.00	200,000.00
Eryimba Football Club		68,700,000.00	14,895,000.00	2,500,000.00	2,500,000.00	14,895,000.00+	11,000,000.00	15,000,000.00	11,010.96
Abia Warriors				2,665,000.00	2,665,000.00	2,665,000.00-	2,500,000.00	2,500,000.00	2,502.45
Abia Comets							19,300,000.00	1,500,000.00	19,319.30
Total		733,859,337.18	107,455,191.46	291,958,028.00	291,958,028.00	184,502,836.54-	586,796,202.00	1,957,682,248.00	485,481.32

Note 23: Earnings

Government House	92,814,608.91	12,971.00	1,440,000.00	1,440,000.00	17,500.00+	3,000,000.00	3,000,000.00	<500,000.00>	3,003.00
Office of the Secretary to the State Government	166,136.85	2,000.00	50,000.00	50,000.00	50,000.00-	4,000,000.00	4,000,000.00	<4,001,994.00>	4,003.96
Ministry of Information & Strategy			1,300,000.00	1,300,000.00	1,932,800.00+	2,480,000.00	2,480,000.00	<1,644,000.00>	2,482.47
Government Printing Press	75,990.00		300,000.00	300,000.00	300,000.00-	400,000.00	400,000.00	20,000.00	40.04
Broadcasting Corporation of Abia State -Television	171,470,757.98	31,422,039.99	303,000,000.00	303,000,000.00	271,577,560.01-	308,600,000.00	308,600,000.00	204,400,000.00	308,908.68
Broadcasting Corporation of Abia State - Radio	4,757,393.50		1,440,000.00	1,440,000.00	1,440,000.00-	34,140,000.00	34,140,000.00	360,240,120.00	34,174.16
Office of the Head of Service	5,000.00		28,050,000.00	28,050,000.00	88,230,335.00+	30,000,000.00	30,000,000.00	17,100,000.00	400.40
Local Government Service Commission			2,399,040.00	2,399,040.00	2,209,040.00-	1,000,000.00	1,000,000.00	3,000,000.00	1,001.00
Ministry of Agriculture	18,200.00	17,500.00	6,550,000.00	6,550,000.00	2,989,500.00-	6,750,000.00	6,750,000.00	250,000.00	6,756.74
Abia Agricultural Development Program (AADP)	240,000.00		3,500,000.00	3,500,000.00	3,500,000.00-	195,000.00	195,000.00	5,200,000.00	195.15
Board of Internal Revenue	140,000.00		250,000.00	250,000.00	250,000.00-			230,000.00	
Ministry of Commerce & Industry		3,282,800.00	2,499,480.00	2,499,480.00	2,499,480.00	2,490,230.00-	1,800,000.00	1,151,542.00	1,801.80
Ministry of Science and Technology			2,500,000.00	2,500,000.00	2,500,000.00-	1,020,000.00	2,300,000.00	2,300,000.00	3,000,000.00
Abia Transport Corporation (Abia Line Network)	171,189,459.00	116,280,335.00	1,020,000.00	1,020,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	8,900,000.00	5,830.81
Ministry of Petroleum & Solid Minerals	227,000.00	190,000.00	7,100,000.00	7,100,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	6,200,000.00	8,908.90
Ministry of Works									
Ministry of Culture and Tourism		3,560,500.00	6,550,000.00	6,550,000.00	6,550,000.00	2,989,500.00-	2,700,000.00	2,700,000.00	2,700,000.00
Abia State Council For Arts & Culture									
Tourism Board			9,250.00	2,499,480.00	2,499,480.00	2,490,230.00-	1,800,000.00	2,300,000.00	1,801.80
Abia State Planning Commission				2,500,000.00	2,500,000.00	1,020,000.00-	2,300,000.00	2,300,000.00	3,000,000.00
Abia State Sport Council				1,020,000.00	1,020,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	5,830.81
Abia Comets				7,100,000.00	7,100,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	8,908.90
Abia Warriors Football Club									
Min of Poverty Reduction Co-operative &Rural Dev		6,505,750.00	7,647,000.00	10,000,000.00	10,000,000.00	2,353,000.00-	22,000,000.00	2,720,000.00	22,022.00
Ministry of Lands and Survey		388,900.00		720,000.00	720,000.00	720,000.00-	864,000.00	6,490,000.00	864.86
Open Spaces Commission									
Ministry of Women Affairs			2,000.00			2,000.00+			
Ministry of Education			1,104,997.00	1,120,000.00	1,120,000.00	15,003.00-	1,110,000.00	1,265,000.00	1,111.05
Abia State Library Board		720,340.00	21,343,760.00	26,000,000.00	26,000,000.00	4,656,240.00-	31,200,000.00	37,126,600.00	31,231.21
Abia Polytechnic		35,117,040.00							
Abia College of Education Technical		29,000.00							

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ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Budget 2015	Budget 2016	Bu 2016
Abia State University								
Abia State University Teaching Hospital	3,845,070.00		200,000.00	200,000.00	200,000.00-	20,000,000.00		20,020.00
Hospital Management Board		13,100.00			86,900.00-		2,500,000.00	
Abia State College Of Health Sciences & Mgt Tech	270,750.00	2,448,450.00	100,000.00	100,000.00	2,448,450.00+		3,500,000.00	
Ministry of Environment	10,000.00							
Ministry of Sports		55,000.00						
Enyimba Football Club		45,222,687.50	2,100,000.00	2,100,000.00	2,045,000.00-	50,000,000.00	31,600,000.00	50,050.02
Abia State Passenger Insurance Manifest Scheme (A)		7,763,896.00			45,222,687.50+	27,766,000.00		27,793.76
Ministry Of Commerce & Industry	4,251,200.00				7,763,896.00+	5,000,000.00		
Total	494,424,796.24	242,054,737.49	400,868,520.00	400,868,520.00	158,813,782.51-	568,701,500.00	724,446,189.00	532,233.31
Note 24: Rent on Gov't Property								
Ministry of Housing								
Abia State Housing & Proper. Dev Corp	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486.28
A Office Of The Head Of Service		81,000.00			81,000.00+			
Ministry Of Lands And Survey		81,000.00			81,000.00+			
Abia State Estate Dev. Agency	16,932,614.10	21,988,939.67	24,000,000.00	24,000,000.00	2,011,060.33-	71,920,000.00	72,120,000.00	71,991.92
Total	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486.28
Note 25: Rent on Gov't Lands								
Ministry of Lands and Survey								
Abia State Estate Development	16,932,614.10	21,988,939.67	24,000,000.00	24,000,000.00	2,011,060.33-	71,920,000.00	72,120,000.00	71,991.92
Total	16,932,614.10	22,069,939.67	24,000,000.00	24,000,000.00	1,930,060.33-	71,920,000.00	72,120,000.00	71,991.92
Notes 26 : Repayments								
Ministry of Finance	1,040,604.35	7,412,285.36			7,412,285.36+		90,000.00	
Abia Polytechnic	1,228,854.00							
Abia State Transport Loan And Artisan						17,400,000.00	90,000,000.00	17,417.40
Total	2,269,458.35	7,412,285.36			7,412,285.36+	17,400,000.00	90,090,000.00	17,417.40
Note 27: Investment Income								
Ministry of Finance								
Ministry Of Finance	392,103,003.13	1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513.42
Board Of Internal Revenue		86,467,120.89	400,000.00	400,000.00	86,467,120.89+	200,000.00	1,260,000.00	200.15
Total		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513.42
Note 28: Interest								
Ministry of Finance								
Board of Internal Revenue	392,103,003.13	86,467,120.89	400,000.00	400,000.00	86,467,120.89+	200,000.00	1,260,000.00	200.15
Total	392,103,003.13	86,467,120.89	400,000.00	400,000.00	86,467,120.89+	200,000.00	1,260,000.00	200.15
Note 29: Re-Imbursement								

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ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Bu
Abia State Health Insurance Agency	1,831,156,233.00	816,000,000.00	1,560,177,130.00	1,560,177,130.00	744,177,330.00+	1,141,334,410.00	1,870,462,240.00	1,135,068.63
Ministry of Environment	157,364,278.48	1,720,017,917.36	192,850,000.00	192,850,000.00	20,832,082.64+	199,454,400.00	232,079,900.00	199,653.92
Abia State Environmental Protection Agency (ASEPA)	105,744,013.40	135,673,635.73	115,782,490.00	115,782,490.00	19,891,145.73-	109,205,220.00	198,658,170.00	109,314.45
Ministry of Sports	66,257,014.22	66,995,837.99	79,752,460.00	79,752,460.00	12,766,622.01+	77,307,910.00	77,091,420.00	74,783.55
Eyinba Football Club	257,580,000.00	484,320,500.00	577,202,530.00	577,202,530.00	92,882,030.00+	999,407,310.00	1,000,000,000.00	2,892,890.75
Abia Warriors Football Club	130,335,689.40	275,000,000.00	69,300,640.00	69,300,640.00	205,699,360.00+	600,000,000.00	400,000,000.00	70,070.02
Abia State Sports Council	5,120,688.40	89,737,584.83	40,000,000.00	45,000,000.00	44,737,584.83-	45,000,000.00	40,000,000.00	45,045.00
Abia Comets	186,010,136.73	152,190,111.87	112,466,469.00	228,472,019.00	76,281,907.13+	240,000,000.00	238,337,920.00	220,220.07
Youths Sports Federation of Nigeria (YSFON)	6,000,000.00	4,500,000.00	69,570,990.00	69,570,990.00	4,500,000.00-	79,579,370.00	89,748,550.00	73,052.37
Ministry of Local Govt & Chieftancy Affairs	81,028,347.11	93,738,069.14	29,828,590,670.00	30,655,827,480.00	24,167,179.14-	29,555,602,900.00	32,374,864,144.00	30,067,255.85
Total	23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24+	29,555,602,900.00	32,374,864,144.00	30,067,255.85

Notes	Total	Budget 2015	Budget 2016	Bu
Note 33 - Contri. to Pension	17,389,658,553.61	17,183,215.45	17,183,215.45	
Government House	628,753,935.00	560,200,000.00	560,200,000.00	
Deputy Governor's Office	300,000.00			
State Emergency Management Agency (SEMA)	330,911,150.00	150,500,000.00	150,500,000.00	
Office of the Secretary to the State Govt	16,025,000.00	9,050,000.00	9,050,000.00	
Bureau of Political Affairs	1,675,000.00	4,950,000.00	4,950,000.00	
Bureau of Economic Affairs	11,650,000.00	223,250,000.00	223,250,000.00	
Exco Secretariat	221,640,000.00	14,100,000.00	14,100,000.00	
Bureau of Special Services	13,571,184.55	40,000,000.00	40,000,000.00	
Abia State Liaison Office Lagos	61,264,980.57	5,000,000.00	3,910,000.00	3,983.55
Abia State Liaison Office - Abuja	498,000.00	2,708,660.00	2,400,000.00	
Abia State Agency for the Control of AIDS	10,000,000.00	350,000,000.00	24,000,000.00	
Muslim Pilgrim Welfare Board	407,331,920.00	11,330,100.00+	30,300,000.00	30,030.00
Christian Pilgrim Welfare Board	124,279,249.79	34,114,000.00	30,000,000.00	801,360.65
Abia State Infrastructural Dev. Board	100,000.00	50,000,000.00	1,028,850,000.00	20,020.01
Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	1,011,722,000.00	1,700,000,000.00	6,100,000.00	300,300.07
Abia State House of Assembly	15,303,000.00	29,753,240.00	22,000,000.00	
Ministry of Information and Strategy	176,528,151.48	100,000,000.00	300,000,000.00	
Broadcasting Corporation of Abia State - Radio	70,387,450.00	32,725,440.00	5,600,000.00	25,275.27
Abia Printing & Publishing Company	12,920,300.00	65,522,940.00	55,700,000.00	50,750.71
Office of the Head of Civil Service	12,650,000.00	100,199,490.00	55,210,000.00	56,766.66
Bureau of Training	1,450,000.00	9,957,720.00	10,000,000.00	10,009.97
Bureau of Common-Services & Service Monitoring	4,399,100.00	11,500,000.00	12,000,000.00	4,990,000.00
Bureau of Service Welfare	850,000.00	11,523,070.00	12,000,000.00	11,711.71
Bureau of Administration	300,000.00	45,750,000.00	18,950,000.00	10,960.92
Computer Training School	50,000.00	12,500,000.00	20,000,000.00	20,019.97
Bureau of Establishment and Pensions	98,000.00	12,500,000.00	20,000,000.00	3,150,000.00
Local Government Staff Pension Board	8,025,600.00	31,308,980.00	25,548,980.00	34,034.08
Office of the Auditor General (State)	3,520,000.00	39,456,000.00	36,808,211.00+	28,528.45
Civil Service Commission	4,950,000.00	18,675,360.00	29,200,000.00	5,800,000.00
Abia State Independence, Electrical Commission	1,750,000.00	6,207,340.00	6,500,000.00	4,000,000.00
Office of the Auditor General - Local Government	1,800,000.00	17,456,000.00	12,800,000.00	4,050,000.00
Local Government Service Commission	10,516,344.03	12,809,990.00	10,530,000.00	7,690,000.00
Ministry of Agriculture	240,000.00	11,624,680.00	11,000,000.00	7,700,090.00
Abia State Agric Devt Programme (AADP)				11,011.02

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/14

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Budget 2015	Budget 2016	Bu
Abia State University/ Teaching Hospital Aba		256,686,349.00	51,628,532.00	68,365,010.00	68,365,010.00	16,736,478.00+	150,000,000.00	57,660,000.00	150,149.95
Abia State College of Health Science & Technology		346,223,294.04	335,683,655.00	30,697,970.00	130,440,770.00	205,242,885.00-	70,858,250.00	55,050,000.00	60,919.06
Abia Specialist Hosp & Diagnostic Centre Umu		39,726,809.00	108,938,245.00	20,343,170.00	20,343,170.00	88,595,075.00-	60,000,000.00	24,000,000.00	60,060.00
Abia State Health Insurance Agency				258,329,440.00	258,329,440.00	258,329,440.00+	10,000,000.00	4,400,000.00	10,009.95
Ministry of Environment		29,327,600.00	13,928,905.20	11,822,110.00	60,822,110.00	46,883,204.80+	8,500,000.00	6,350,252.00	8,007.97
Abia State Environmental Protection Agency (ASEPA)		5,704,000.00	104,864,412.63	220,000,000.00	220,000,000.00	115,195,587.37+	50,000,000.00	34,800,000.00	50,049.97
Youth Sports Federation of Nigeria (YSFON)		500,000.00		3,385,800.00	3,385,800.00	3,385,800.00+	20,000,000.00	3,000,000.00	20,019.95
Ministry of Sports		13,965,000.00	14,027,100.00	33,886,310.00	33,886,310.00	19,859,210.00+	60,000,000.00	6,165,000.00	600,600.14
Eyimba Football Club		78,400,000.00	110,117,687.50	526,520,150.00	526,520,150.00	416,402,462.50+	200,000,000.00	348,000,000.00	120,250,000.00
Abia Warriors Football Club				22,500,000.00	244,107,130.00	271,607,130.00+	10,000,000.00	36,000,000.00	5,720,000.00
Abia Cornets		12,120,688.40	500,000.00	5,643,000.00	5,643,000.00	5,143,000.00+	10,000,000.00	6,200,000.00	6,005.97
Abia State Sports Council		11,500,000.00	4,500,000.00	14,925,820.00	4,000,000.00	10,425,820.00+	6,000,000.00	14,500,000.00	20,020.00
Youths Sports Federation of Nigeria (YSFON)			1,000,000.00			3,000,000.00+			6,005.97
Ministry of Local Govt & Chieftancy Affairs		5,967,070.00	3,072,900.00	25,338,690.00	25,338,690.00	22,285,790.00+	28,250,000.00	14,500,000.00	19,769.65
Total		28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88+	27,913,388,270.00	16,218,115,663.00	25,079,493.88
Note 35- Consolidated Revenue Fund Charges									
Gratuity		64,205,467.00	34,000,000.00	1,500,000,000.00	1,500,000,000.00	1,466,000,000.00+	570,901,060.00	1,000,000,000.00	600,600.14
Pension		4,048,497,297.36	3,016,536,413.31	3,000,000,000.00	3,000,000,000.00	16,536,413.31-	2,000,000,000.00	4,000,000,000.00	1,922,822.45
Recurrent Debts		1,198,027,839.58	4,294,722,297.01		3,500,000,000.00	794,722,297.01-	2,000,000,000.00	2,000,000,000.00	2,002,000.50
Contractors/Other Miscellaneous Debts			- 51,369,571.20			51,369,571.20-		800,000,000.00	
Cost of IGR Collection		21,220,488.49	552,605,822.05			552,605,822.05-			
Refund to Other Government - Deductions			225,133,235.66			225,133,235.66-			
Deduction @ Source - Oil Theft			63,138,994.24			63,138,994.24-			
Deduction @ Source - 1% Police Reform			88,138,994.24			88,138,994.24-			
Deduction @ Source - VAT/WHT Liabilities			49,661,171.67			49,661,171.67-			
Deduction @ Source - Judiciary			185,285,223.74			185,285,223.74-			
Total		5,331,951,092.43	8,560,591,723.12	4,500,000,000.00	8,000,000,000.00	560,591,723.12-	4,570,901,060.00	7,800,000,000.00	4,525,423.10
Note 36 - BTL Payments									
20007001/22080001	Withholding Taxes due to FIRS	47,178,613.80	324,404,906.46			324,404,906.46-			
20007001/22080002	VAT to FIRS	428,406,076.25	324,404,906.43			324,404,906.43-			
20007001/22080003	Union Deductions	587,235,647.73	985,944,732.73			985,944,732.73-			
20007001/22080004	Loan Deduction from Salary/Other	7,175,048.48							
Deduction from Payroll									
Total		1,069,995,386.26	1,634,754,545.62						
Note 37 - Transfers to Other Funds									
Transfer to Capital Development Fund		8,066,831,959.87	5,202,662,499.06			29,598,679.972.00			39,728,225.05
Total		8,066,831,959.87	5,202,662,499.06			29,598,679.972.00			39,728,225.05

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Notes to Statement of Capital Development Fund

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ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/14

Note	Actual		Budget		Revised		Variance		Actual		Budget		Budget	
	2013	2014	2014	2014	Budget2014	2014	2014	2015	2016	2017				
Note 37- General Public Services														
70111 - Executive and Legislative Organs	2,873,467,628.52	825,218,276.03	4,939,002,870.00	5,139,002,870.00	4,313,784,593.97+	4,344,265,000.00	2,809,000,000.00	4,348,610,515.00						
70112 - Financial and Fiscal Affairs	3,480,000.00		370,813,500.00	370,813,500.00	405,000.00	87,550,000.00	80,050,000.00	85,635,607.00						
70131 - General Personnel Services			405,000.00	405,000.00	405,000.00	1,000,000.00	1,000,000.00	1,001,008.00						
70132 - Overall Planning and Statistical Services	5,959,482,111.15	4,039,225,584.35	2,088,710,000.00	6,712,540,000.00	2,673,314,415.65+	4,096,700,000.00	3,305,400,000.00	4,109,806,694.00						
70133 - Other General Services	189,349,000.00	2,187,361,073.00	2,524,373,400.00	2,624,373,400.00	437,012,327.00+	2,678,110,000.00	1,685,600,000.00	2,652,760,817.00						
70150 - Research and Development General Public Services			2,700,000.00	2,700,000.00	2,700,000.00+									
Total	9,025,778,739.67	7,051,804,933.38	9,926,004,770.00	14,849,834,770.00	7,798,029,836.62+	11,207,625,000.00	7,881,050,000.00	11,197,814,641.00						
Note 38- Defense														
Note 39- Public Order and Safety														
70330 - Law Courts	9,000,000.00	5,000,000.00	142,600,500.00	142,600,500.00	137,600,500.00+	698,434,330.00	484,000,000.00	700,634,491.00						
70350 - Research and Development Public Order and Safety			25,650,000.00	25,650,000.00	25,650,000.00+	300,000,000.00	63,000,000.00	30,029,998.00						
Total	9,000,000.00	5,000,000.00	168,250,500.00	168,250,500.00	163,250,500.00+	998,434,330.00	547,000,000.00	730,664,479.00						
Note 40- Economic Affairs														
70411 - General Economic and Commercial Affairs	899,741,539.99	516,038,945.85	1,043,670,000.00	1,381,670,000.00	865,631,054.15+	693,400,000.00	1,580,000,000.00	694,093,647.00						
70412 - Agricultural Labour Affairs			4,000,000.00	4,000,000.00	4,000,000.00+	40,000,000.00	20,000,000.00	40,040,024.00						
70421 - Agriculture	66,922,375.00	756,203,543.48	127,170,000.00	190,179,200.00	566,024,343.46-	167,000,000.00	1,880,000,000.00	160,160,044.00						
70431 - Coal and Other Solid Minerals		1,500,000.00	4,050,000.00	4,050,000.00	62,920,000.00	55,000,000.00	40,000,000.00	55,055,054.00						
70432 - Petroleum and Natural Gas	1,742,000.00		56,700,000.00	56,700,000.00	51,319,000.00+	43,000,000.00	50,000,000.00	43,043,014.00						
70435 - Electricity														
70442 - Manufacturing														
70443 - Construction	1,371,400,000.00	1,023,055,368.30	20,441,330,000.00	20,441,330,000.00	19,418,274,631.70+	12,500,000,900.00	9,650,000,000.00	13,956,439,732.00						
70451 - Road Transport	1,000,000.00	15,000,000.00	3,333,052,000.00	3,333,052,000.00	3,318,052,000.00+	3,463,507,070.00	1,020,000,000.00	3,398,903,455.00						
70452 - Water Transport	25,000,000.00	9,600,000.00	135,000,000.00	135,000,000.00	125,400,000.00+	160,000,000.00	140,000,000.00	160,160,037.00						
70471 - Distributive Trade Storage and Warehousing														
70474 - Multipurpose Development Projects			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	54,000,000.00	50,050,024.00						
70481 - R & D Gen Economic, Commercial and Labour Affairs														
70487 - R & D/Other Industries														
Total	2,365,805,914.99	2,326,778,857.61	25,257,892,000.00	25,658,901,200.00	23,332,122,342.39+	19,788,907,070.00	15,814,000,000.00	18,675,061,979.00						
Note 41- Environmental Protection														
70510 - Waste Management	1,175,809,000.00	969,878,000.00	1,600,000,000.00	1,600,000,000.00	630,122,000.00+	850,000,000.00	440,000,000.00	850,850,264.00						
70520 - Waste Water Management	123,359,999.70	1,989,083,209.75	340,340,000.00	7,020,010.00	389,340,000.00	19,000,000.00	14,000,000.00	19,019,014.00						
70540 - Protection of Biodiversity and Landscape	30,626,825.00	24,000,000.00	16,335,000.00	66,335,000.00	42,335,000.00+	20,000,000.00	16,500,000.00	599,086,620.00						
70550 - R & D Environmental Protection								20,020,000.00						
70560 - Environmental Protection														
Total	1,329,795,824.70	2,982,961,209.75	1,963,695,010.00	2,062,695,010.00	920,266,199.75-	1,226,500,000.00	860,500,000.00	1,725,223,988.00						

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ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/14

Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Actual 2015	Budget 2015	Budget 2017
Note 42- Housing and Community Amenities								
70610 - Housing Development	1,621,517,024.63	2,468,229,442.54	1,665,898,700.00	1,665,898,700.00	719,069,257.46+	2,890,265,680.00	2,385,000,000.00	2,888,151,873.00
70620 - Community Development	14,049,203.00	19,000,000.00	441,890,000.00	441,890,000.00	422,890,000.00+	376,000,000.00	307,000,000.00	372,372,090.00
70630 - Water Supply	3,000,000.00	13,305,570.00	442,335,000.00	482,335,000.00	469,029,430.00+	578,000,000.00	426,000,000.00	578,578,186.00
70650 - R & D Housing and Community Amenities		76,890,642.36	59,400,000.00	59,400,000.00	17,490,642.36-	170,000,000.00	30,000,000.00	170,170,048.00
Total	1,638,566,224.63	1,056,025,654.90	2,609,523,700.00	2,649,523,700.00	1,593,498,045.10+	4,014,265,680.00	3,148,000,000.00	4,009,272,197.00
Note 43- Health								
70721 - General Medical Services		58,348,300.00	256,512,161.00	256,512,161.00	198,163,861.00+	1,240,200,000.00	3,700,150,000.00	1,231,430,552.00
70722 - Specialized Medical Services						660,000.00		660,661.00
70731 - General Hospital Services			109,048,057.00	109,048,057.00	109,048,057.00+	250,000.00		250,240.00
70740 - Public Health Services			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00
70750 - R & D Health			820,934,950.00	1,025,934,950.00	1,025,934,950.00+	429,500,000.00	821,000,000.00	416,416,153.00
Total	94,541,400.00	58,348,300.00	1,292,695,168.00	1,457,695,168.00	1,439,346,868.00+	1,870,610,000.00	4,721,150,000.00	1,848,957,678.00
Note 44- Recreation, Culture and Religion								
70810 - Recreation and Sporting Services	11,263,800.00		288,900,000.00	288,900,000.00	288,900,000.00+	239,000,000.00	265,000,000.00	239,239,088.00
70820 - Cultural Services			59,400,000.00	59,400,000.00	59,400,000.00+	52,000,000.00	26,000,000.00	52,052,028.00
Total	11,263,800.00		348,300,000.00	348,300,000.00	348,300,000.00+	291,000,000.00	291,000,000.00	291,291,116.00
Note 45- Education								
70911 - Pre-Primary Education			96,678,900.00	96,678,900.00	96,678,900.00+	10,000,000.00	100,000,000.00	9,008,984.00
70912 - Primary Education			102,870,000.00	102,870,000.00	102,870,000.00+	544,000,000.00	19,000,000.00	19,000,000.00
70922 - Upper Secondary Education			255,447,000.00	255,447,000.00	255,447,000.00+	776,500,010.00	1,450,000,000.00	494,494,130.00
70941 - First Stage of Tertiary Education			200,000,000.00	200,000,000.00	200,000,000.00+	310,000,000.00	1,330,000,000.00	777,276,726.00
70942 - Second Stage of Tertiary Education			158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	600,000,000.00	310,310,084.00
70950 - Education Not Defined by Level			45,900,000.00	45,900,000.00	4,100,000.00-	30,000,000.00	920,000,000.00	81,381,319.00
70970 - R & D Education								
Total	50,000,000.00	50,000,000.00	859,385,900.00	859,385,900.00	809,385,900.00+	1,731,800,010.00	4,449,000,000.00	1,672,471,243.00
Note 46- Social Protection								
71040 - Family and Children			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
71050 - Unemployment						5,000,000.00	30,000,000.00	5,000,000.00
71070 - Social Exclusions						55,000,000.00	5,000,000.00	5,004,994.00
71080 - R & D Social Protection			70,450,000.00	110,450,000.00	91,150,000.00+	55,000,000.00	40,000,000.00	50,049,988.00
Total	66,515,300.00	19,300,000.00	74,500,000.00	114,500,000.00	95,200,000.00+	75,000,000.00	80,000,000.00	70,069,988.00

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ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/14

Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Total 015	Budget 2016	Budget 2017	
Note 42- Housing and Community Amenities									
70610 - Housing Development	1,621,517,024.63	1,665,829,442.54	1,665,898,700.00	1,665,898,700.00	719,069,257.46+	2,890,265,689.00	2,385,000,000.00	2,888,151,873.00	
70620 - Community Development	14,049,200.00	19,000,000.00	441,890,000.00	441,890,000.00	422,890,000.00+	376,000,000.00	307,000,000.00	372,372,090.00	
70630 - Water Supply	3,000,000.00	13,305,570.00	442,335,000.00	482,335,000.00	469,029,430.00+	578,000,000.00	426,000,000.00	578,578,186.00	
70650 - R & D Housing and Community Amenities		76,890,642.36	59,400,000.00	59,400,000.00	17,490,642.36-	170,000,000.00	30,000,000.00	170,170,048.00	
Total	1,638,566,224.63	1,056,025,654.90	2,609,523,700.00	2,649,523,700.00	1,593,498,045.10+	4,014,265,689.00	3,148,000,000.00	4,009,272,197.00	
Note 43- Health									
70721 - General Medical Services	94,541,400.00	58,348,300.00	256,512,161.00	256,512,161.00	198,163,861.00+	1,240,200,000.00	3,700,150,000.00	1,231,430,552.00	
70722 - Specialized Medical Services			109,048,057.00	109,048,057.00	109,048,057.00+	660,000.00	200,000,000.00	660,661.00	
70731 - General Hospital Services			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00	
70740 - Public Health Services			820,934,950.00	1,025,934,950.00	1,025,934,950.00+	429,500,000.00	821,000,000.00	416,416,153.00	
70750 - R & D Health									
Total	94,541,400.00	58,348,300.00	1,292,695,168.00	1,497,695,168.00	1,439,346,868.00+	1,870,610,000.00	4,721,150,000.00	1,848,957,678.00	
Note 44- Recreation, Culture and Religion									
70810 - Recreation and Sporting Services	11,263,800.00	288,900,000.00	288,900,000.00	288,900,000.00	288,900,000.00+	239,000,000.00	285,000,000.00	239,239,088.00	
70820 - Cultural Services		59,400,000.00	59,400,000.00	59,400,000.00	59,400,000.00+	52,000,000.00	25,000,000.00	52,052,028.00	
Total	11,263,800.00	348,300,000.00	348,300,000.00	348,300,000.00	348,300,000.00+	291,000,000.00	291,000,000.00	291,291,116.00	
Note 45- Education									
70911 - Pre-Primary Education		96,678,900.00	96,678,900.00	96,678,900.00	96,678,900.00+	10,000,000.00	100,000,000.00	9,008,984.00	
70912 - Primary Education		102,870,000.00	102,870,000.00	102,870,000.00	102,870,000.00+	544,000,000.00	1,450,000,000.00	494,494,130.00	
70922 - Upper Secondary Education		255,447,000.00	255,447,000.00	255,447,000.00	255,447,000.00+	776,500,010.00	1,330,000,000.00	777,276,726.00	
70941 - First Stage of Tertiary Education		200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00+	310,000,000.00	600,000,000.00	310,310,084.00	
70942 - Second Stage of Tertiary Education		158,490,000.00	158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	920,000,000.00	81,381,319.00	
70950 - Education Not Defined by Level		45,900,000.00	45,900,000.00	45,900,000.00	4,100,000.00-		30,000,000.00		
70970 - R & D Education		50,000,000.00							
Total	50,000,000.00	859,385,900.00	859,385,900.00	859,385,900.00	809,385,900.00+	1,731,800,010.00	4,449,000,000.00	1,672,471,243.00	
Note 46- Social Protection									
71040 - Family and Children		4,050,000.00	4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	5,000,000.00	15,015,006.00	
71050 - Unemployment		19,300,000.00	70,450,000.00	110,450,000.00	91,150,000.00+	5,000,000.00	5,000,000.00	5,004,994.00	
71070 - Social Exclusions		66,515,300.00	19,300,000.00	70,450,000.00	91,150,000.00+	55,000,000.00	40,000,000.00	50,049,988.00	
71080 - R & D Social Protection		19,300,000.00	74,500,000.00	114,500,000.00	95,200,000.00+	75,000,000.00	80,000,000.00	70,069,988.00	
Total	66,515,300.00	19,300,000.00	74,500,000.00	114,500,000.00	95,200,000.00+	75,000,000.00	80,000,000.00	70,069,988.00	

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**Schedule of Detailed Recurrent Revenue
by Organization**



ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

RECURRENT REVENUE	STATUTORY ALLOCATION FROM FAAC OFFICE OF THE ACCOUNTANT GENERAL Organization/Economic Code 20007001/1010000									
	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017		

20007001/1010001	Statutory Allocation from Federation	41,474,258.519.57	36,009,802.891.55	40,466,430,216.00	52,466,430,216.00	16,456,627,324.45	41,000,000,000.00	30,563,092,912.00	40,020,500,000.00
20007001/1010002	VAT from Federation Accounts	7,863,975,825.85	7,889,112,270.33	8,818,173,052.00	8,818,173,052.00	929,060,781.67-	10,500,000,000.00	12,000,000,000.00	10,510,502,629.00
20007001/1010003	Excess Crude Allocation from FAAC		1,522,418,522.72	1,203,170,408.00	1,203,170,408.00	319,248,114.72+	1,000,000,000.00	256,924,787.00	1,001,000,232.00
20007001/1010004	Statutory Allocation for Ecological Problem			700,000,000.00	700,000,000.00	700,000,000.00-			
20007001/1010005	Budget Augmentation	14,938,807,180.48	726,032,237.43	8,520,674,905.00	8,520,674,905.00	7,794,642,667.57-	1,500,000,000.00	3,430,625,215.00	1,501,500,372.00
20007001/1010006	NNPC Refunds	1,228,611,872.91	406,181,591.04	1,347,781,789.00	1,347,781,789.00	941,600,197.96-		240,616,475.00	
20007001/1010007	Special Reserve			3,045,370,007.00	3,045,370,007.00	3,045,370,007.00-			
20007001/1010010	SURE - P	3,275,611,426.72	3,068,742,238.79	3,344,149,674.00	3,344,149,674.00	275,407,435.21-	3,500,000,000.00	5,208,238,855.00	4,504,501,128.00
20007001/1010011	13% Denatation		6,507,179,236.42	7,303,975,659.00	7,303,975,659.00	796,796,422.58-	4,500,000,000.00		4,504,501,128.00
20007001/1010015	Other Non Oil Excess								
Total		68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,296,721.72	66,500,000,000.00	51,699,498,244.00	65,546,006,385.00

TAXES	BOARD OF INTERNAL REVENUE Organization/Economic Code 20008001/12010000									
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20008001/12010001	Capital Gains Tax	190,475,891.85	131,515,249.43	500,000,000.00	500,000,000.00	368,484,750.57-	772,000,000.00	200,000,000.00	772,772,196.00
20008001/12010002	Direct Assessment Tax (Current)	78,970,409.91	83,129,214.94	2,000,000,000.00	2,000,000,000.00	1,916,870,785.06-	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
20008001/12010003	Direct Assessment Tax (Arrears/late)	69,594,631.94	175,909,959.11	100,000.00	100,000.00	175,809,959.11+	120,000,000.00	150,000,000.00	120,120,025.00
20008001/12010004	Pay As You Earn (PAYE) - Federal	438,743,884.25	2,640,193,707.65	1,200,000,000.00	1,200,000,000.00	1,000,000,000.00-	1,500,000,000.00	960,000,000.00	1,501,500,372.00
20008001/12010005	Pay As You Earn (PAYE) - State	2,278,050,617.94	2,640,193,707.65	1,200,000,000.00	1,200,000,000.00	1,440,193,707.65+	1,200,000,000.00	1,240,000,000.00	1,201,200,300.00
20008001/12010006	Pay As You Earn (PAYE) - Local Government			400,000,000.00	400,000,000.00	400,000,000.00-	400,000,000.00	200,000,000.00	400,400,096.00
20008001/12010007	Pay As You Earn (PAYE) - Companies		9,900.00	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00-	2,600,000,000.00	1,600,000,000.00	2,602,600,648.00
20008001/12010008	Pool Betting Tax Current)		6,324,529.99			6,324,529.99+			
20008001/12010010	5% Withholding Tax on Payment to Contractors	519,705,419.94	346,241,432.22	226,250,000.00	226,250,000.00	119,991,432.22+	730,000,000.00	300,000,000.00	730,730,192.00
20008001/12010011	10% Withholding Tax on Dividends	113,412,289.72	78,544,867.75	120,000,000.00	120,000,000.00	41,455,132.25-	150,000,000.00	200,000,000.00	150,150,048.00
20008001/12010012	10% Withholding Tax on Bank Interests	302,270,840.74	371,155,797.11	250,000,000.00	250,000,000.00	121,155,797.11+	880,000,000.00	500,000,000.00	860,860,216.00
20008001/12010013	10% Withholding Tax on Bank Interests	64,728,219.40	20,730,457.06	20,000,000.00	20,000,000.00	730,457.06+	35,000,000.00	6,000,000.00	35,035,006.00
20008001/12010014	10% Withholding Tax on Royalties	804,229.54	3,847,210.59	1,000,000.00	1,000,000.00	2,847,210.59+	6,000,000.00	1,000,000.00	6,006,002.00
20008001/12010015	10% Withholding Tax on Directors Fees	2,162,566.12	2,011,796.20	2,000,000.00	2,000,000.00	11,796.20+	2,400,000.00	50,000,000.00	2,402,400.00
20008001/12010016	10% Withholding Tax on Hire of Movable/Immovable Plant/Equip	131,758.55							
20008001/12010017	Development Levy	15,088,632.75	66,976,210.18	100,000,000.00	100,000,000.00	33,023,789.82-	100,000,000.00	100,000,000.00	100,100,024.00
20008001/12010018	Stamp	12,773,887.00	30,529,500.00			30,529,500.00+			
20008001/12010019	Advertisement Tax	86,796,493.90	113,341,888.66			113,341,888.66+			
20008001/12010020	Pay As You Earn (PAYE) - (Arrears)	945,383,709.89	495,911,088.46	1,500,000,000.00	1,500,000,000.00	1,004,088,911.54-	1,500,000,000.00	1,500,000,000.00	1,501,500,372.00
Total		5,119,103,363.44	4,566,362,909.35	8,919,350,000.00	8,919,350,000.00	4,352,987,090.65-	11,975,400,000.00	9,107,000,000.00	11,987,378,401.00

Abia State Gamini and Control Board



ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2011
20069001/12010008	12,948,820.00	9,130,000.00	9,000,000.00	9,000,000.00	130,000.00+	10,000.00	10,140,000.00	10,000.00

ABIA STATE LIAISON OFFICE LAGOS
 Organization/Economic Code
 11421001/12010000

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2011
11021001/12010010			414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00		498,474,105.00
Total			414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00		498,474,105.00

ABIA STATE PHYSIC PLANNING & INFRASTRUCTURAL DEV
 Organization/Economic Code
 11039001/12010000

11039001/12010017			50,000,000.00	50,000,000.00	50,000,000.00-		159,250,000.00	
11039001/12010021			163,850,000.00	163,850,000.00	163,850,000.00-		23,500,000.00	
11039001/12010022			110,500,000.00	110,500,000.00	110,500,000.00-		3,150,000.00	
11039001/12010023			169,440,584.00	169,440,584.00	169,440,584.00-		4,980,000.00	
11039001/12010024			190,000,000.00	190,000,000.00	190,000,000.00-		41,100,000.00	
11039001/12010025			80,000,000.00	80,000,000.00	80,000,000.00-		15,950,000.00	
11039001/12010026			95,500,000.00	95,500,000.00	95,500,000.00-		5,350,000.00	
11039001/12010027			450,250,000.00	450,250,000.00	450,250,000.00-		160,066,000.00	
11039001/12010028			275,794,277.00	275,794,277.00	275,794,277.00-		173,470,000.00	
11039001/12010029			10,520,000.00	10,520,000.00	10,520,000.00-		3,184,000.00	
11039001/12010030			5,750,000.00	5,750,000.00	5,750,000.00-		5,000,000.00	
11039001/12010031			15,000,000.00	15,000,000.00	15,000,000.00-		3,500,000.00	
11039001/12010032			25,450,000.00	25,450,000.00	25,450,000.00-		2,030,000.00	
11039001/12010033			3,900,000.00	3,900,000.00	3,900,000.00-		3,000,000.00	
Total			31,000.00	1,645,954,861.00	1,645,954,861.00-		603,530,000.00	

MINISTRY OF TRANSPORT
 Organization/Economic Code
 29001001/12010000

Total	5,132,052,183.44	4,578,523,909.35	10,989,294,861.00	10,989,294,861.00	6,413,760,951.65-	12,473,386,002.00	9,720,720,000.00	12,485,962,506.00
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MINISTRY OF LOCAL GOVERNMENT & CHIEFYANCY MATTERS
 Organization/Economic Code
 51001001/12010000





ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Propos Budget 2016
Total	26,500.00	29,000.00	80,000.00	80,000.00	51,000.00-	200,000.00	100,000.00	200,192
LICENSES								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12020000								
28001001/12020041								
Centres								
Licensing of Computer Based Business								
Total			1,300,000.00	1,300,000.00	1,300,000.00-	1,300,000.00	<1,300,648.00>	1,301,296
LICENSES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12020000								
29001001/12020037								
Trade Permit License								
29001001/12020048								
Rider's Permit								
29001001/12020056								
Mass Transit Operators Licenses								
29001001/12020057								
Renewal of Mass Transit Operators Licenses								
Total		805,000.00	30,000,000.00	30,000,000.00	30,000,000.00-	315,000,000.00	2,050,000.00	315,315,078
LICENSES								
MINISTRY OF PETROLEUM & SOLID MINERAL								
Organization/Economic Code								
32001001/12020000								
32001001/12020047								
Permit for Oil Service Company								
Total			2,998,800.00	2,998,800.00	2,998,800.00-	500,000.00		500,504
LICENSES								
MINISTRY OF PUBLIC UTILITIES								
Organization/Economic Code								
52001001/12020000								
52001001/12020025								
Renewal of fisher Licenses								
52001001/12020028								
Drilling Permit								
52001001/12020070								
Excavation Permit								
Total						48,625,000.00	700,000.00	96,321,232.1
LICENSES								
ABIA STATE WATER BOARD								
Organization/Economic Code								
52102001/12020000								
52102001/12020028								
Borehole Drilling Permit/Licence								
Total	82,500.00	142,250.00	1,386,000.00	1,386,000.00	1,243,750.00-	940,000.00	940,000.00	940,936.6
LICENSES								
MINISTRY OF LANDS AND URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12020000								
60001001/12020055								
Temporary Occupational Licences								
Total	2,750.00	10,000.00			10,000.00+			

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Total								
LICENSES	2,750.00	10,000.00			10,000.00+			
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL								
Organization/Economic Code								
62001001/12020000								
62001001/12020079								
Development Permit								
Total	150,000.00	2,000.00			2,000.00+			
LICENSES	150,000.00	2,000.00			2,000.00+			
COLLEGE OF EDUCATION AROCHUKWU								
Organization/Economic Code								
17019001/12020000								
17019001/12020020								
Hawkers Permits								
Total	3,300.00	1,900.00	5,400.00	5,400.00	3,500.00-			
LICENSES	3,300.00	1,900.00	5,400.00	5,400.00	3,500.00-			
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12020000								
Total	2,420.00					200,000.00		
LICENSES	2,420.00					200,000.00		
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12020000								
21001001/12020034								
Patent & Proprietary Vendors Licences								
21001001/12020039								
Renewal of Patent & Proprietary Vendors Licences								
Total	546.00					8,500,000.00		
LICENSES	546.00					8,500,000.00		
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12020000								
35001001/12020028								
Borehole Drilling Licences								
35001001/12020038								
Forestry Licences Roller Saws Saw Mills	1,885,450.00	108,750.00			108,750.00+	300,000.00	330,000.00	300,301.00
Hammer Licence	88,100.00	178,600.00	75,000.00	75,000.00	103,600.00+			
35001001/12020066								
Manufacturer	50,000.00							
35001001/12020625								
Power Saw Registration Fee						20,000.00		20,024.00
35001001/12050009						600,000.00		600,600.00
Conservation Offences								
Total	2,023,550.00	287,350.00	75,000.00	75,000.00	212,350.00+	920,000.00	330,000.00	920,925.00
LICENSES	2,023,550.00	287,350.00	75,000.00	75,000.00	212,350.00+	920,000.00	330,000.00	920,925.00
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFR								
Organization/Economic Code								
51001001/12020000								
51001001/12020040								
License Plates								
Total	11,000.00		5,000.00	5,000.00	5,000.00-	100,000.00	100,000.00	100,096.00
LICENSES	11,000.00		5,000.00	5,000.00	5,000.00-	100,000.00	100,000.00	100,096.00
FEEES								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
OFFICE OF THE EXECUTIVE GOVERNOR								
11001001/12040000								
11001001/12040027								
11001001/12040057								
11001001/12040090								
11001001/12040217								
11001001/12040636								
Total	571,000.00	1,920,000.00	5,000,000.00	5,000,000.00	3,080,000.00-	4,000,000.00	3,500,000.00	4,004,008.00
	2,413,255.00	214,200.00	5,500,000.00	5,500,000.00	5,285,800.00-	5,500,000.00	3,000,000.00	5,505,498.00
	2,984,255.00	4,257,600.00	2,500,000.00	2,500,000.00	1,757,600.00+	50,150,000.00	1,500,000.00	50,200,168.00
		21,856,809.50	13,500,000.00	13,500,000.00	14,748,609.50+	59,650,000.00	8,000,000.00	59,709,674.00
FEEES								
OFFICE OF THE DEPUTY GOVERNOR								
11001002/12040000								
11001002/12040027								
Total	500.00	500.00	400,000.00	400,000.00	399,400.00-	2,000,000.00	258,000.00	2,001,994.00
		500.00	400,000.00	400,000.00	395,500.00-	2,000,000.00	258,000.00	2,001,994.00
FEEES								
OFFICE OF THE SECRETARY TO THE STATE GOVT								
11013001/12040000								
11013001/12040027								
11013001/12040069								
11013001/12040057								
11013001/12040443								
Total	49,525.00	3,927,676.63			3,927,676.63+		2,500,000.00	
	887,210.00	67,300.00			67,300.00+			
	986,735.00	4,006,976.63			4,006,976.63+		2,500,000.00	
FEEES								
LIAISON OFFICE - LAGOS								
11021001/12040000								
11021001/12040217								
Total			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	5,800,000.00	4,804,802.00
			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	5,800,000.00	4,804,802.00
FEEES								
ABUJA LIAISON OFFICE								
11021002/12040000								
11021002/12040217								
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
FEEES								
BUREAU OF SPECIAL SERVICES								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
11021001/12040000								
11021002/12040057								
11018001/12040089								
11018001/12040217								
Total	2,050.00	500,000.00	250,000.00	250,000.00	500,000.00-	750,000.00	750,744.01	750,744.01
FEEES								
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD								
Organization/Economic Code								
11039001/12040000								
11039001/12040027								
11039001/12040048								
11039001/12040273								
11039001/12040520								
11039001/12040520								
Total	2,050.00	750,000.00	750,000.00	750,000.00	750,000.00-	2,000,000.00	1,251,248.01	2,001,992.01
FEEES								
ABIA STATE OIL PRODUCTION AREAS DEV. COMMUNITY								
ASOPADEC								
Organization/Economic Code								
11101001/12040000								
11101001/12040017								
11101001/12040027								
Total	100,000.00	80,152,427.00	5,500,000.00	5,500,000.00	100,000.00-	6,800,000.00	500,000.00	6,806,602.01
FEEES								
ABIA STATE PENSION BOARD								
Organization/Economic Code								
11035001/12040000								
11035001/12040649								
Total	100,000.00	100,000.00	5,600,000.00	5,600,000.00	5,600,000.00-	7,600,000.00	700,000.00	6,616,602.01
FEEES								
ABIA STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12003001/12040000								
12003001/12040027								
Total	51,500.00	51,500.00	345,999.99	345,999.99	450,000.00-	350,000.00	750,000.00	350,360.01
FEEES								
MINISTRY OF INFORMATION AND STRATEGY								
Organization/Economic Code								
12003001/12040000								
12003001/12040027								
Total	51,500.00	122,050.00	80,000.00	80,000.00	80,000.00	42,050.00+	35,000.00	35,024.01

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
23001001/12040000								
23001001/12040017								
Stationery/Mate			300,000.00	300,000.00	300,000.00-	120,000.00	1,000,000.00	120,120.00
23001001/12040027								
Tenders Fees			5,000,000.00	5,000,000.00	4,432,600.00-	150,000.00	7,200,000.00	150,144.00
23001001/12040059	7,000.00	567,400.00	50,000.00	50,000.00	50,000.00-	50,000.00	40,000.00	50,048.00
Repairs of Office Equipment			300,000.00	300,000.00	300,000.00-	100,000.00	450,000.00	100,098.00
23001001/12040060								
Registration of Magazine								
23001001/12040336	2,728.00							
Registration of Private Printers								
23001001/12040607								
Annual Renewal Fee of Private Printers								
Total	9,728.00	567,400.00	5,650,000.00	5,650,000.00	5,082,600.00-	420,000.00	9,390,000.00	420,408.00
FEES								
ABIA STATE PRINTING AND PUBLISHING CORPORATION								
23055001/12040000								
23055001/12040027								
Tender Fees			500,000.00	500,000.00	500,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
23055001/12040036	140,414,309.79		14,300,000.00	14,300,000.00	14,300,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
Advertisement Fees								
Total	140,414,309.79		14,800,000.00	14,800,000.00	14,800,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
FEES								
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12040000								
25001001/12040015								
Proficiency Train. Course for C/Motr Driver	15,000.00		4,000,000.00	4,000,000.00	4,000,000.00-			
25001001/12040027	500.00	128,600.00	100,000.00	100,000.00	28,600.00+			
Tender Fees			8,000,000.00	8,000,000.00	8,000,000.00-			
25001001/12040036								
Advertisement Fees (Service Monitor			100,000.00	100,000.00	94,500.00-			
25001001/12040040								
Card Fee (and Service Clinic)	5,500.00		1,000,000.00	1,000,000.00	1,000,000.00-			
25001001/12040052								
Medical Examination Certificate Fees								
25001001/12040062								
Issuance of Statement of Result for Compro	1,000.00							
25001001/12040316								
Comprad/Examination Fees/Tuition fees	179,500.00		500,000.00	500,000.00	466,750.00-			
25001001/12040316								
(Computer Training) Sch	3,250.00							
25001001/12040608								
Fees for Pensioners ID Card	27,500.00	61,700.00	1,000,000.00	1,000,000.00	61,700.00+			
25001001/12040810								
Fees for Publication of Change of Name in	41,500.00							
25001001/12040889								
Monitor Newspaper								
Total	284,000.00	200,050.00	14,700,000.00	14,700,000.00	14,499,950.00-			
FEES								
BUREAU OF TRAINING								
Organization/Economic Code								
25005001/12040000								
25005001/12040015								
Trade Testing Fees								
25005001/12040052								
Tuition Fee	32,000.00							
25005001/12040062								
Issuance of Statement of Result for Compro								
25005001/12040316								
Examination Fees								
25005001/12040889								
Fee for Computer Training School								
Total	32,000.00				32,000.00+	2,500,000.00	1,000,000.00	2,502,498.00
						1,500,000.00	80,000.00	1,501,501.00
						50,000.00	2,000,000.00	50,048.00
						1,000,000.00	500,000.00	1,001,008.00

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ABA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 3/1/2/14

Total 5 Actual 2013 Actual 2014 Budget 2011 Revised Budget 2014 Variance 2014 Approved Budget 2015 Proposed Budget 2016 Proposed Budget 2017

FEEES
 BUREAU OF SERVICE WELFARE
 Organization/Economic Code 25005001/12040000

25005003/12040312 Card Fees (CSC) 50,400.00 100,000.00 100,000.00 100,000.00 100,000.00- 250,000.00 400,000.00 250,240.00
 25005003/12040316 Medical Examination Fees 93,700.00 120,000.00 120,000.00 120,000.00 120,000.00- 300,000.00 200,000.00 300,301.00
 Total 144,100.00 220,000.00 220,000.00 220,000.00 220,000.00- 550,000.00 600,000.00 550,541.00

FEEES
 LOCAL GOVERNMENT STAFF PENSION BOARD
 Organization/Economic Code 25007001/12040000
 25007001/12040649 Local Government Pensioners' Identity Cards Fees 98,000.00
 Total 98,000.00

FEEES
 OFFICE OF THE AUDITOR GENERAL (STATE)
 Organization/Economic Code 40001001/12040000
 40001001/12040017 Registration of Firms of Chartered Accountants 65,000.00 15,000.00 50,000.00 50,000.00 35,000.00- 60,000.00 72,100.00 60,061.00
 40001001/12040027 Tenders Fees 10,000.00 95,000.00 40,000.00 40,000.00 40,000.00- 180,000.00 216,200.00 180,181.00
 40001001/12040151 Renewal of Registration of Chartered Accountants 2,824,400.00 7,865,016.55 80,000.00 80,000.00 7,785,016.55+ 180,000.00 216,200.00 180,181.00
 40001001/12040233 Audit Fees and Boards 250,000.00 795,506.06 40,000.00 40,000.00 755,506.06+ 18,000.00 21,600.00 18,024.00
 40001001/12040533 Unservicable Stores 5,400.00 15,000.00 15,000.00 15,000.00 15,000.00- 18,000.00 21,600.00 18,024.00
 Total 3,154,800.00 8,770,522.61 375,000.00 375,000.00 8,395,522.61+ 258,000.00 309,900.00 258,266.00

FEEES
 CIVIL SERVICE COMMISSION
 Organization/Economic Code 47001001/12040000
 47001001/12040027 Tenders Fees 500.00
 47001001/12040052 Civil Service Examination Fees 100,000.00
 47001001/12040225 Examination Fees for Appointments 100,000.00
 Total 500.00 100,000.00 100,000.00 100,000.00 500.00+ 1,000,000.00 100,000.00 1,001,008.00

FEEES
 ABA STATE INDEPENDENCE ELECTORAL COMMISSION
 Organization/Economic Code

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
48001001/12040000								
Councillorship Elections		8,500.00	42,500,000.00	42,500,000.00	42,500,000.00-	409,200,000.00	341,000,000.00	409,609,304.00
Chairmanship Elections			341,000,000.00	341,000,000.00	340,991,500.00-	51,000,000.00	42,500,000.00	51,051,008.00
Total	5,050.00	8,500.00	383,500,000.00	383,500,000.00	383,491,500.00-	460,200,000.00	383,500,000.00	460,660,312.00
FEEES								
AUDITOR GENERAL-LOCAL GOVERNMENT								
Organization/Economic Code								
63001001/12040000			400,000.00	400,000.00	400,000.00-	500,000.00	500,000.00	500,504.00
Tenders Fees								
Audit Fees								
Areas of Audit Fees			40,000,000.00	40,000,000.00	40,000,000.00-	1,300,000.00	1,500,000.00	1,301,296.00
Audit Fees (Local Government)			20,000,000.00	20,000,000.00	20,000,000.00-	40,000,000.00	40,020,000.00	40,040,012.00
Audit Fees for Local Gov't Education			17,000,000.00	17,000,000.00	17,000,000.00-	20,100,000.00	20,110,000.00	20,120,108.00
Authority			800,000.00	800,000.00	800,000.00-	17,300,000.00	17,308,600.00	17,317,310.00
63001001/12040612			800,000.00	800,000.00	800,000.00-	800,000.00	800,300.00	800,792.00
63001001/12040613			800,000.00	800,000.00	800,000.00-	800,000.00	800,300.00	800,792.00
Board			1,000,000.00	1,000,000.00	1,000,000.00-	1,208,000.00	1,200,000.00	1,201,200.00
Committee								
63001001/12040614								
Audit Fees for Joint Allocation Account			80,000,000.00	80,000,000.00	80,000,000.00-	82,000,000.00	82,239,200.00	82,082,014.00
Total			80,000,000.00	80,000,000.00	80,000,000.00-	82,000,000.00	82,239,200.00	82,082,014.00
FEEES								
LOCAL GOVERNMENT SERVICE COMMISSION								
Organization/Economic Code								
64001001/12040000								
Registration of Consultants			200,000.00	200,000.00	200,000.00-	100,000.00	100,000.00	100,096.00
Tenders Fee			50,000.00	50,000.00	347,000.00+	50,000.00	30,000.00	50,048.00
Promotion Examination Fees	53,300.00	397,000.00						
Renewal of Registration of Consultants		493,500.00			493,500.00+			
Renewal of Consultants	3,000.00	27,000.00	200,000.00	200,000.00	173,000.00-	100,000.00	3,300,000.00	2,202,208.00
64001001/12040377		25,000.00						
64001001/12040614		26,000.00						
Committee								
Audit Fees for Joint Allocation Account								
Total	56,300.00	968,500.00	450,000.00	450,000.00	518,500.00+	2,550,000.00	3,580,000.00	2,552,544.00
FEEES								
MINISTRY OF AGRICULTURE & NATURAL RESOURCES								
Organization/Economic Code								
15001001/12040000								
Fumigation Spraying Pest Control Service			500,000.00	500,000.00	500,000.00-	100,000.00	100,048.00	100,096.00
Tender Fees	27,450.00	53,700.00	200,000.00	200,000.00	146,300.00-	240,000.00	240,120.00	240,240.00
Laboratory Fees	60,646.00							
Veterinary/Agricultural Services Fees			18,000,000.00	18,000,000.00	17,974,500.00-	240,000.00	240,120.00	10,000.00
Trade Animal Control	85,500.00	25,500.00	200,000.00	200,000.00	200,000.00-	21,600,000.00	21,621,608.00	21,621,608.00
Prophylactic Treatment Fees	29,600.00	26,100.00	4,200,000.00	4,200,000.00	4,173,900.00-	500,000.00	500,252.00	500,504.00
Slaughter House Fee			2,275,000.00	2,275,000.00	2,275,000.00-	200,000.00	200,096.00	200,192.00
Butcher Registration Fees			500,000.00	500,000.00	500,000.00-	150,000.00	150,072.00	150,144.00
Fish Pond Inspection Fees			500,000.00	500,000.00	500,000.00-	150,000.00	150,072.00	150,144.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
15001001/12040112								
Livestock Farm Site Inspection Fees	5,000.00	500.00	6,000,000.00	6,000,000.00	5,999,500.00-	200,000.00	200,096.00	200,192.00
Meat Inspection Fees	2,800,000.00	4,812,000.00	100,000.00	100,000.00	4,712,000.00+	6,000,000.00	6,003,001.00	6,006,002.00
Land Inspection Fees	2,000.00		18,000,000.00	18,000,000.00	18,000,000.00-	10,000.00	10,000.00	10,000.00
Haulage Fees for Livestock/Fisheries			10,000,000.00	10,000,000.00	10,000,000.00-			
Palm Oil: Produce Inspection Fees			300,000.00	300,000.00	300,000.00-			
Registration of Poultry Fees			50,000.00	50,000.00	50,000.00-	100,000.00	100,048.00	100,096.00
Registration of Commercial Farmers								
Pest Control Service Equipment Fees								
Clinic Charge Fees								
Farmers Registration Fee	1,561,500.00	16,300.00			3,552,325.00+	150,000.00	150,072.00	150,144.00
Total	4,571,696.00	8,486,425.00	60,825,000.00	60,825,000.00	52,338,575.00-	29,650,000.00	29,664,801.00	29,679,602.00

FEES
 MINISTRY OF FINANCE
 Organization/Economic Code

20001001/12040027	Tenders Fees	4,192,419.49	4,653,600.00		4,653,600.00+	97,000.00	100,000.00	56,156,122.00
Total		4,192,419.49	4,653,600.00		4,653,600.00+	97,000.00	100,000.00	56,156,122.00

FEES
 OFFICE OF THE ACCOUNTANT GENERAL STATE
 Organization/Economic Code

20007001/12040027	Tenders Fees	61,841,177.37	10,000.00		10,000,000+			
20007001/12040095	Directorship Fees Paid to Public Officers	4,650.00						
Total		61,841,177.37	10,000.00		10,000,000+			

FEES
 ABIA STATE BOARD OF INTERNAL REVENUE
 Organization/Economic Code

20008001/12040027	Tender Fees	12,050,769.86	25,909,415.18	9,000,000.00	9,000,000.00	15,909,415.18+	5,000,000.00	200,000.00
20008001/12040045	Change of Ownership (Vehicle Test & Drivers Test)	2,271,645.84					18,000,000.00	18,018,007.00
20008001/12040055	Identification of Motor Vehicles Fees	40,000.00	19,681,500.00	53,000,000.00	53,000,000.00	70,318,500.00-	150,000,000.00	150,000,000.00
20008001/12040056	Road Traffic Exam Fees/MOT			98,000,000.00	98,000,000.00	64,471,930.09-	80,000,000.00	80,000,000.00
20008001/12040057	Motor Vehicle New Number Plates	30,857,500.00	33,528,069.91	98,000,000.00	98,000,000.00	71,757,582.44+	250,000,000.00	250,000,000.00
20008001/12040058	Stamp Duty	429,114,067.50	76,994,582.44	5,237,000.00	5,237,000.00	1,000,000.00-	200,000.00	200,000.00
20008001/12040090	Administrative Fees	13,301,849.86	1,609,479,706.75	1,000,000.00	1,000,000.00	1,608,479,706.75+	10,500,000.00	10,500,000.00
20008001/12040116	Proof of Ownership			8,000,000.00	8,000,000.00	8,000,000.00-	15,000,000.00	15,015,006.00
Total		487,635,833.06	1,765,593,274.28	264,237,000.00	264,237,000.00	1,501,356,274.28+	601,800,000.00	501,200,000.00

FEES
 MINISTRY OF COMMERCE & INDUSTRY
 Organization/Economic Code

22001001/12040000								
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ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Pest Control & Fumigation/Spray of Tender Fees	635,000.00	200,000.00	3,750,000.00	3,750,000.00	3,550,000.00-	10,000,000.00	150,000.00	10,010,012.00
Application for Industrial Plots	1,329,700.00	1,532,200.00	500,000.00	500,000.00	1,532,200.00+	50,000.00	50,000.00	50,048.00
Loan Application Forms (FUSS)	400.00				500,000.00-	100,000.00	120,000.00	100,096.00
Registration of Stores (Produce)	23,500.00					200,000.00		200,192.00
Cashew nut Inspection Fees	9,231,600.00	10,000.00	50,000.00	50,000.00	47,250.00+	10,000,000.00	20,000.00	10,010,012.00
Palm Oil Inspection Fees	5,261,586.30	8,907,200.00	100,000.00	100,000.00	590,000.00-	15,000,000.00	50,000.00	15,015,006.00
Rubber Produce Inspection Fees	17,895,750.00	103,000.00	20,000,000.00	20,000,000.00	11,092,800.00-	24,000,000.00	10,000,000.00	24,024,009.00
Fees on Haulage of Industrial Goods/Products	10,500.00	5,300,000.00	45,000,000.00	45,000,000.00	9,897,000.00-	12,000,000.00	300,000.00	12,012,004.00
Registration of SMES/MSME	661,500.00		100,000.00	100,000.00	39,700,000.00-	154,000,000.00		154,154,034.00
Business Plan Preparation (MSME)	4,692,125.00	119,000.00	10,000,000.00	10,000,000.00	100,000.00-	120,000.00	120,000.00	120,120.00
Registration of Business Premises (Current)	128,000.00	547,800.00	10,000,000.00	10,000,000.00	119,000.00+	22,000,000.00	50,000.00	22,022,005.00
Renewal of Business Premises	4,120,830.00	124,000.00	3,000,000.00	3,000,000.00	9,452,200.00-	3,600,000.00	22,100,000.00	3,603,602.00
Stallage Fees (Ekecha Shopping Centre Ltd Aba)	1,236,400.00	2,303,800.00	2,100,000.00	2,100,000.00	2,876,000.00+	12,520,000.00	12,800,000.00	12,532,521.00
Haulage Fees	5,021,000.00	1,200,000.00	5,000,000.00	5,000,000.00	1,196,200.00-	64,700,000.00	24,000,000.00	
Other Markets Fees	3,773,500.00	9,783,400.00	2,000,000.00	2,000,000.00	3,800,000.00-			
Renewal of Produce Stores	35,000.00	3,465,000.00			7,783,400.00+			
Registration of Produce Merchant	2,128,471.38	249,000.00	120,000.00	120,000.00	3,465,000.00+	100,000.00	5,000.00	100,096.00
Cocoa: Produce Inspection Fee		3,310,000.00	10,000,000.00	10,000,000.00	129,000.00+	500,000.00	18,000,000.00	500,504.00
Production Inspection		10,000.00			6,690,000.00-	26,000,000.00		26,026,003.00

FEEES
MINISTRY OF SCIENCE & TECHNOLOGY
Organization/Economic Code

28001001/12040000								
28001001/12040027	45,818.17							
28001001/12040081	193,525.00	1,450.00						
28001001/12040227					1,450.00+			
28001001/12040228			150,000.00	150,000.00	150,000.00-	150,000.00	150,072.00	150,144.00
28001001/12040229			100,000.00	100,000.00	100,000.00-	100,000.00	100,048.00	100,096.00
28001001/12040230			250,000.00	250,000.00	250,000.00-	250,000.00	250,120.00	250,240.00
28001001/12040235			150,000.00	150,000.00	150,000.00-	150,000.00	150,072.00	150,144.00
28001001/12040617		402,000.00	100,000.00	100,000.00	15,030,000.00	100,000.00	100,000.00	15,045,030.00
28001001/12040637	88,500.00	500.00			302,000.00+	200,000.00	200,000.00	200,192.00
28001001/12040637					500.00+			
Total	327,843.17	403,950.00	750,000.00	750,000.00	346,050.00-	17,880,000.00	3,051,308.00	17,897,840.00

FEEES
ABIA STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY
Organization/Economic Code

22018001/12040027

Tender Fees
250,000.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
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FEES
 MINISTRY OF TRANSPORT
 Organization/Economic Code
 29001001/12040000

29001001/12040015	27,000.00		1,200,000.00	1,200,000.00	1,200,000.00-		2,000,000.00	
29001001/12040021			4,000,000.00	4,000,000.00	4,000,000.00-			
29001001/12040022	803,000.00	488,800.00	200,000,000.00	200,000,000.00	199,920,000.00-	210,000,000.00	50,000.00	302,400.00
29001001/12040027	232,500.00	80,000.00	200,000,000.00	200,000,000.00	199,920,000.00-			210,210,060.00
29001001/12040028	44,000.00	225,500.00	23,000,000.00	23,000,000.00	23,000,000.00+			
29001001/12040054			100,000.00	100,000.00	100,000.00-	110,250.00		110,370.00
29001001/12040056	7,600.00		100,794,530.00	100,794,530.00	100,794,530.00-	120,953,400.00	50,000,000.00	121,074,384.00
29001001/12040097	20,000.00	71,000.00	100,000,000.00	100,000,000.00	99,929,000.00-	120,000,000.00	300,000.00	120,120,025.00
29001001/12040115	12,073,400.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00	3,000,000.00	4,004,008.00
29001001/12040122			23,205,470.00	23,205,470.00	17,205,470.00-	27,846,560.00	88,000,000.00	27,874,411.00
29001001/12040129	50,000.00	6,000,000.00	107,800,000.00	107,800,000.00	107,794,000.00-	105,000,000.00	1,500,000.00	105,105,018.00
29001001/12040132			6,000,000.00	6,000,000.00		120,000,000.00	200,000.00	120,120,025.00
29001001/12040133	25,000.00	111,000.00	100,000,000.00	100,000,000.00	99,889,000.00-		200,000.00	
29001001/12040134	350,000.00	1,025,000.00	68,200,000.00	68,200,000.00	67,175,000.00-		50,000,000.00	
29001001/12040136	1,911,600.00		100,000,000.00	100,000,000.00	100,000,000.00-		200,000.00	
29001001/12040139	80,000.00		68,200,000.00	68,200,000.00	67,175,000.00-		50,000,000.00	
29001001/12040140	75,000.00							
29001001/12040391								
29001001/12040453								
29001001/12040454								
Total	15,699,100.00	14,257,300.00	728,300,000.00	728,300,000.00	714,042,700.00-	707,910,210.00	200,652,400.00	708,618,301.00

FEES
 ABIA TRANSPORT CONFEDERATION (ABIA LINE)
 Organization/Economic Code
 29053001/12040000

29053001/12040000		95,650,811.00			95,650,811.00+		130,123,000.00	
29053001/120400274	1,926,400.00	1,180,330.00			1,180,330.00+		1,377,000.00	
29053001/12040393	240,800.00	8,370,639.00			8,370,639.00+		12,000,000.00	
29053001/120400411	4,919,675.00	5,677,485.00			11,918,758.00		8,540,000.00	
29053001/120400412	97,632,980.00	10,731,112.00	1,000.00	1,000.00	10,730,112.00+		11,003,000.00	
29053001/120400413	231,500.00	419,500.00			419,500.00+			
29053001/120400452								
Total	110,628,940.00	128,271,150.00	1,000.00	1,000.00	128,270,150.00+		163,043,000.00	

FEES
 MINISTRY OF PETROLEUM & SOLID MINERAL

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Fees								
from EIA and EAR	405,997.84	49,500.00	999,600.00	999,600.00	950,100.00-	2,500,000.00	1,200,000.00	2,502,498.00
atory Analysis Fees	10,000.00		999,600.00	999,600.00	999,600.00-		1,000,000.00	
neral Development Fees	7,963,000.00	715,000.00	199,920.00	199,920.00	199,920.00-			
tion Fee for Mining Companies	9,375.00		21,991,200.00	21,991,200.00	21,276,200.00-			
ation of Minings Sites		100,000.00	44,982,000.00	44,982,000.00	44,982,000.00-		2,000,000.00	
il of Registration Filling Station	100,000.00	70,000.00	499,800.00	499,800.00	399,800.00-		3,000,000.00	
ation of Surface Tanks			3,998,400.00	3,998,400.00	3,928,400.00-		1,500,000.00	
l and Offloading Permit to Tanker	100,000.00		16,993,200.00	16,993,200.00	16,993,200.00-	20,000,000.00	10,000,000.00	20,020,000.00
ation of Drilling Companies in the	37,000.00		999,600.00	999,600.00	999,600.00-	1,200,000.00	1,000,000.00	1,201,200.00
l of Drilling Companies in the State			11,995,200.00	11,995,200.00	11,995,200.00-	10,000,000.00	10,000,000.00	10,010,012.00
ition Fees of Mining Companies		6,250.00	4,998,000.00	4,998,000.00	4,991,750.00-	5,000,000.00	200,000.00	5,004,994.00
Approval of Plan for Petrol Filling			1,499,400.00	1,499,400.00	1,499,400.00-	1,500,000.00	1,000,000.00	2,001,994.00
ition Fees for Dredging						2,000,000.00	230,000.00	2,001,994.00
l of Industrial Waste Discharge	1,224,000.00	7,320,000.00			7,320,000.00+			
l of Registration of Surface Tanks								
neral/Waste Treatment Inspection								
Scrap Metal Dealers								
	9,849,372.84	701,000.00	1,439,424.00	1,439,424.00	738,424.00-	500,000.00		
	8,961,750.00	112,095,144.00	112,095,144.00	112,095,144.00	103,133,394.00-	54,200,000.00	37,700,000.00	54,254,205.00
tion of Contractors	6,114,000.00	922,000.00	2,000,000.00	2,000,000.00	1,078,000.00-	2,400,000.00	2,600,000.00	2,402,400.00
ees	5,410,530.00	2,337,185.00	1,800,000.00	1,800,000.00	537,185.00+	2,160,000.00	4,613,000.00	2,162,160.00
ion Fees for Auctioneers	15,000.00	6,250.00	25,000.00	25,000.00	18,750.00-	30,004.00	30,000.00	30,028.00
Ticket		26,875.00			26,875.00+			
Approval or plan for Petrol Filling		35,000.00	2,000,000.00	2,000,000.00	1,965,000.00-	2,400,000.00	1,500,000.00	2,402,400.00
of Contractors Registration	275,500.00	10,615,790.00	2,000,000.00	2,000,000.00	8,615,790.00+	2,400,000.00	2,500,000.00	2,402,400.00
Fees for Auctioneers.	5,038,100.00	10,000.00	10,000.00	10,000.00		12,004.00	5,000.00	12,028.00
	16,853,130.00	13,953,100.00	7,835,000.00	7,835,000.00	6,118,100.00+	9,402,008.00	11,248,000.00	9,411,415.00
ees								
on of Hotels and Other Tourism	7,000.00		100,000.00	100,000.00	100,000.00-	100,000.00	80,000.00	100,096.00
on/Accreditation of Cultural Groups			25,000,000.00	25,000,000.00	25,000,000.00-	6,750,000.00	15,000,000.00	6,756,747.00
			600,000.00	600,000.00	600,000.00-	10,000,000.00	3,000,000.00	10,010,012.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
36001001/12040335			300,000.00	300,000.00	300,000.00-	500,000.00		500,504.00
36001001/12040399			-15,000,000.00	15,000,000.00	15,000,000.00-	12,400,000.00		12,412,401.00
36001001/12040400			12,000,000.00	12,000,000.00	12,000,000.00-	500,000.00		500,504.00
36001001/12040401								
36001001/12040402								
36001001/12040543			1,000,000.00	1,000,000.00	1,000,000.00-	10,000,000.00		10,010,012.00
Total	7,000.00		54,000,000.00	54,000,000.00	54,000,000.00-	40,250,000.00	18,700,000.00	40,290,276.00

FEEES
 COUNCIL FOR ARTS AND CULTURE
 Organization/Economic Code
 36004001/12040000

36004001/12040264			200,000.00	200,000.00	200,000.00-	100,000.00		100,096.00
36004001/12040265			198,000.00	198,000.00	198,000.00-	100,000.00		20,000.00
36004001/12040334								150,000.00
36004001/12040414			2,500,000.00	2,500,000.00	2,500,000.00-	100,000.00		200,000.00
Total	1,975,000.00		2,898,000.00	2,898,000.00	2,898,000.00-	200,000.00	370,000.00	200,192.00

FEEES
 TOURISM BOARD
 Organization/Economic Code
 36052001/12040000

36052001/12040415			50,000.00	50,000.00	50,000.00-	300,000.00		350,000.00
Total			50,000.00	50,000.00	50,000.00-	300,000.00		300,301.00

FEEES
 ABIA STATE PLANNING COMMISSION
 Organization/Economic Code
 38001001/12040000

38001001/12040017			2,998,800.00	2,998,800.00	2,998,800.00-	600,000.00		840,000.00
38001001/12040027			99,960.00	99,960.00	99,960.00-			
38001001/12040151			149,940.00	149,940.00	149,940.00-			
38001001/12040153			29,988.00	29,988.00	29,988.00-			
38001001/12040154			99,960.00	99,960.00	99,960.00-			
38001001/12040155								300,000.00
Total	1,884,500.00		4,372,248.00	4,372,248.00	4,242,248.00-	600,000.00	1,440,000.00	

FEEES
 MINISTRY OF PUBLIC UTILITIES & WATER SUPPLY
 Organization/Economic Code
 52001001/12040000

52101001/12040027			7,500.00	671,000.00	1,000,000.00-	329,000.00-		1,201,200.00
52001001/12040036			339,000.00	10,000.00	40,000,000.00	10,000.00+		250,000.00
52001001/12040374					40,000,000.00	40,000,000.00-		250,240.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
52001001/12040392	81,000.00	125,000.00	41,500,000.00	41,500,000.00	41,374,000.00-	498,000.00	1,000,000.00	498,504.00
52001001/12040419	5,500.00							
52001001/12040655	36,000.00						1,500,000.00	
Contracts								
Total	469,000.00	807,000.00	82,500,000.00	82,500,000.00	81,693,000.00-	1,948,000.00	4,250,000.00	1,949,944.00
FEEES								
ABIA STATE WATER BOARD								
Organization/Economic Code								
52102001/12040000								
Tender Fees								
52102001/12040027	1,500.00	991,000.00	1,300,000.00	1,300,000.00	309,000.00-	1,500,000.00	1,700,000.00	1,501,501.00
52102001/12040260			4,000,000.00	4,000,000.00	4,000,000.00-	4,001,250.00	4,093,200.00	4,005,259.00
52102001/12040263			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,600,000.00	2,502,498.00
52102001/12040416			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	1,100,000.00	
52102001/12040417			500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00	500,504.00
52102001/12040418	254,500.00	2,220,250.00	11,700,000.00	11,700,000.00	9,479,750.00-	12,720,000.00	12,700,000.00	12,732,725.00
52102001/12040419	175,250.00	446,750.00	7,800,650.00	7,800,650.00	7,353,900.00-	8,019,000.00	8,200,000.00	8,027,020.00
Total	431,250.00	3,658,000.00	28,800,650.00	28,800,650.00	25,142,650.00-	29,240,250.00	30,703,200.00	29,269,507.00
FEEES								
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12040000								
Tenders Fees								
53001001/12040027	334,430.00	160,360.00	3,000,000.00	3,000,000.00	2,839,640.00-	3,500,000.00	4,000,000.00	3,503,505.00
53001001/12040181	996,000.00							
53001001/12040463		631,690.00			631,690.00+			
Total	1,330,430.00	792,050.00	3,000,000.00	3,000,000.00	2,207,950.00-	3,500,000.00	4,000,000.00	3,503,505.00
FEEES								
ABIA STATE HOUSING & PROPERTY DEV.CORP								
Organization/Economic Code								
53001001/12040000								
Charge of Ownership								
53001001/12040045		25,000.00			25,000.00+			
53001001/12040090		12,000,000.00			12,000,000.00+			
53001001/12040270		20,000.00			20,000.00+			
Total		12,045,000.00			12,045,000.00+			
FEEES								
MINISTRY OF POVERTY REDUCT. COOPERATIVE & RURAL DEV.								
Organization/Economic Code								
54001001/12040000								
Tender Fees								
54001001/12040027		58,400.00			58,400.00+			
54001001/12040030								
Total		58,400.00			58,400.00+			
18,926,500.00								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
54001001/12040031 Application Environmental Impact Assessment (EIA)	1,785,000.00							
54001001/12040038 Survey Fees	735,100.00							
54001001/12040169 Computer Fee	2,133,750.00							
54001001/12040170 Deed of Mortgage on Certificate of Occupancy	6,850.00							
54001001/12040171 Change of Use	457,500.00							
54001001/12040172 Renewal of Leases	1,071,275.00							
54001001/12040176 Site Analysis Form Application	20,000.00							
54001001/12040181 Plot Development Charges	11,380,739.50							
54001001/12040215 Registration of Town Unions	122,500.00							
54001001/12040218 Annual Supervision Fees (Current)	24,300.00	47,000.00			47,000.00+	500,000.00	200,000.00	500,504.00
54001001/12040219 Annual Supervision Fees (Arrears)	53,604.00	28,800.00			28,800.00+	100,000.00	100,200.00	100,096.00
54001001/12040220 Registration Fees for Cooperative Societies	599,900.00	1,100,300.00			1,100,300.00+	90,000.00	90,000.00	90,000.00
54001001/12040221 Renewal of Registration of Town Unions	8,000.00	380,500.00			380,500.00+	1,000,000.00	1,050,000.00	1,001,008.00
54001001/12040228 Registration Fees for Artisans	138,675.00	239,630.00			239,630.00+	10,000.00	1,250,000.00	1,001,008.00
54001001/12040363 Arrears of Cooperative Audit & Supervision Fees		10,400.00			10,400.00+			10,000.00
54001001/12040000 Application for Processing Fees	125,000.00							
Total	37,778,893.50	1,876,630.00	2,700,000.00	2,690,200.00	2,702,712.00			

FEEES
 MINISTRY OF LANDS URBAN DEVELOPMENT
 Organization/Economic Code
 60001001/12040000

60001001/12040027 Tender Fees	87,575.00	23,001,554.33			23,001,554.33+			
60001001/12040030 Registration of Professionals		339,000.00			339,000.00+			
60001001/12040031 Environmental Impact Assessment (EIA) Application								
60001001/12040037 Deed Fees	13,753,488.35	14,967,125.00	60,000,000.00	60,000,000.00	45,032,875.00-	30,000,000.00	40,000,000.00	30,030,012.00
60001001/12040038 Survey/Planning/Building Fees	9,182,375.00	290,000.00	20,000,000.00	20,000,000.00	19,710,000.00-	19,000,000.00		119,119,028.00
60001001/12040047 Land Use Fees		100,000.00	25,594,725.00	25,594,725.00	25,494,725.00-			
60001001/12040050 Inspection Fees		823,440.76			823,440.76+			
60001001/12040058 Fees for Stamp Dated Document	3,379,335.00	3,562,877.00	2,000,000.00	2,000,000.00	3,562,877.00+	14,000,000.00	14,000,000.00	14,013,998.00
60001001/12040090 Administrative Fees	2,276,000.00	2,353,101.00			3,125.00+	12,400,000.00	12,420,000.00	12,412,401.00
60001001/12040143 Renewal Fees		3,125.00			3,125.00+	10,800,000.00		10,810,804.00
60001001/12040156 Application Fee for Certification of Occupancy	1,371,630.00	1,650,750.00	30,500,000.00	30,500,000.00	28,849,250.00-	26,600,000.00		26,628,603.00
60001001/12040157 Searching Fees	1,171,200.00	426,675.00	400,000.00	400,000.00	26,675.00+	480,000.00		480,480.00
60001001/12040158 Fees for Plans Deposited by Licenced Surveyors	3,852,080.00	1,876,789.00	20,400,000.00	20,400,000.00	18,523,211.00-	14,480,000.00		14,494,478.00
60001001/12040160 Fee for Valuation of Property	22,000.00	160,500.00	2,500,000.00	2,500,000.00	2,500,000.00-	13,000,000.00		13,013,001.00
60001001/12040162 Consent Fees on Mortgage	5,992,841.64	4,250,515.00	2,100,000.00	2,100,000.00	1,939,500.00-	12,520,000.00		12,532,521.00
60001001/12040163 Special Fees for Certificate of Occupancy	2,044,500.00	5,112,123.00	6,500,000.00	6,500,000.00	2,249,485.00-	10,800,000.00		10,810,804.00
60001001/12040164 Certified True Copy for Registration	1,577,800.00	1,815,625.00	1,500,000.00	1,500,000.00	1,612,125.00+	14,200,000.00		14,214,202.00
60001001/12040165 Inspection fee for C of O	879,305.00	762,400.00	900,000.00	900,000.00	315,625.00+	11,800,000.00		11,811,801.00
60001001/12040167 Survey Description Fees		4,689,975.00	1,000,000.00	1,000,000.00	137,600.00-	11,080,000.00		11,091,081.00
60001001/12040169 Computer Fee		4,321,500.00	2,600,000.00	2,600,000.00	1,700,000.00+	3,669,975.00+	2,19,590,000.00	
60001001/12040171 Change of Use		4,792,623.03	7,000,000.00	7,000,000.00	1,721,500.00+	10,810,000.00		10,810,000.00
60001001/12040172 Renewal of Leases		1,648,450.00	1,500,000.00	1,500,000.00	2,207,376.97-	148,450.00+		10,445.00
60001001/12040173 Verification Fee for C of O	4,814,670.20	492,250.00	1,000.00	1,000.00	491,250.00+	10,200,000.00		10,210,204.00

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
60001001/12040174								
60001001/12040177	592,750.00	2,575,848.00	1,400,000.00	1,400,000.00	1,175,848.00+	10,680,000.00	2,100,000.00	10,690,684.00
60001001/12040180	9,289,539.00	1,016,875.00	1,200,000.00	1,200,000.00	183,125.00-	10,440,000.00	1,728,000.00	10,456,444.00
60001001/12040181			1,155,000.00	1,155,000.00	1,155,000.00-			
60001001/12040255	197,120.00	82,527,873.00			82,527,873.00+	280,710,000.00	83,860,000.00	280,990,781.00
60001001/12040275	3,673,098.00	13,106,115.00			13,106,115.00+	10,200,000.00		10,210,204.00
60001001/12040468		1,588,668.17			1,588,668.17+			
Total	64,157,307.19	178,235,779.29	191,750,725.00	191,750,725.00	13,514,945.71-	646,510,000.00	515,978,445.00	647,156,653.00

FEEES
 ABIA STATE ESTATE DEVELOPMENT AGENCY
 Organization/Economic Code
 60001001/12040000

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
60001002/12040045								
60001002/12040158			2,250,000.00	2,250,000.00	2,250,000.00-	2,500,000.00		
60001002/12040161			2,500,000.00	2,500,000.00	2,500,000.00-			
60001002/12040166			1,300,000.00	1,300,000.00	1,300,000.00-	1,000,000.00		
60001002/12040167			3,500,000.00	3,500,000.00	3,500,000.00-	2,500,000.00		
60001002/12040181			2,500,000.00	2,500,000.00	2,500,000.00-	4,000,000.00		
60001002/12040266	99,220,360.00		900,000.00	900,000.00	900,000.00-	900,000.00		
60001002/12040268		94,150,710.00	6,000,000.00	6,000,000.00	6,000,000.00-	4,500.00		
60001002/12040269			92,000,000.00	92,000,000.00	2,150,710.00+	70,000,000.00		
Total	99,220,360.00	94,150,710.00	114,450,000.00	114,450,000.00	20,299,290.00-	83,904,500.00		

FEEES
 MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL
 Organization/Economic Code
 62001001/12040000

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
62001001/12040038								
62001001/12040048	1,317,780.00	7,500.00	5,000,000.00	5,000,000.00	4,992,500.00-	2,000,000.00		
62001001/12040090	16,652,100.00	950,500.00			950,500.00+			
62001001/12040150	62,500.00	23,564,700.00			23,564,700.00+			
62001001/12040165								
62001001/12040166	95,000.00	80,000.00	500,000.00	500,000.00	420,000.00-	15,000,000.00		4,004,008.00
62001001/12040171						1,000,000.00		1,001,008.00
62001001/12040178						10,000,000.00		10,010,012.00
62001001/12040179	20,000.00		500,000.00	500,000.00	500,000.00-	50,000.00		50,048.00
62001001/12040180						7,500,000.00		7,507,503.00
62001001/12040181	9,463,220.00	270,838.00	500,000.00	500,000.00	500,000.00-	80,000.00		200,192.00
62001001/12040619			400,000.00	400,000.00	129,162.00-	1,500,000.00		1,501,501.00
62001001/12040620	1,122,500.00	437,500.00	25,000,000.00	25,000,000.00	25,000,000.00-	18,000,000.00		18,018,007.00
62001001/12040621			2,000,000.00	2,000,000.00	1,562,500.00-	1,200,000.00		1,201,200.00
Total	28,733,100.00	25,311,038.00	133,900,000.00	133,900,000.00	108,588,962.00-	63,650,000.00	48,498,473.00	48,498,473.00

FEEES

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ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18011001/12040000								
18011001/12040090	727,956.00	71,150.00	220,000.00	220,000.00	71,150.00+	400,000.00	400,204.00	400,408.00
18011001/12040226	50,000.00	24,000.00	180,000.00	180,000.00	196,000.00-	600,300.00		
18011001/12040622	204,550.00	754,500.00	180,000.00	574,500.00+				
Customary Court of Appeal								
Total	1,022,500.00	849,750.00	400,000.00	449,750.00+	400,000.00+	1,000,504.00		400,408.00
FEES								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12040000								
26001001/12040027	5,121,824.80	3,118,550.00	420,000.00	420,000.00	420,000.00-	100,000.00	100,000.00	100,000.00
26001001/12040089	4,060,751.78	938,873.84	5,000,000.00	5,000,000.00	4,061,126.16-	6,000,000.00	12,500,000.00	6,008,002.00
26001001/12040091	100,000.00	105,515.00	2,500,000.00	2,500,000.00	2,500,000.00-	100,000.00	100,000.00	100,000.00
26001001/12040192	38,134,471.89	4,135,199.83	500,000.00	500,000.00	3,635,199.83+	200,000.00	300,000.00	200,192.00
26001001/12040595							67,000,000.00	5,004,994.00
26001001/12040900								
Total	47,522,563.47	8,192,723.67	8,520,000.00	8,520,000.00	327,276.33-	11,400,000.00	80,010,000.00	11,411,360.00
FEES								
JUDICIARY HIGH COURT								
Organization/Economic Code								
26051001/12040000								
26051001/12040026	10,832,258.00	15,438,773.00	20,000,000.00	20,000,000.00	3,561,227.00-	50,000,000.00	30,000,000.00	50,050,024.00
26051001/12040027	2,339,775.00	859,480.00	20,000,000.00	20,000,000.00	859,480.00+	2,500,000.00	2,500,000.00	2,502,498.00
26051001/12040089		498,625.00	30,000,000.00	30,000,000.00	498,625.00+	40,000,000.00	35,000,000.00	40,040,012.00
26051001/12040181	98,641,300.00	37,288,358.20	40,000,000.00	40,000,000.00	7,288,358.20+	2,000,000.00	100,000.00	2,001,954.00
26051001/12040283		10,100.00	90,000,000.00	90,000,000.00	39,989,900.00-	94,500,000.00	67,600,000.00	94,594,538.00
26051001/12040284								
Total	111,813,333.00	55,105,336.20	90,000,000.00	90,000,000.00	34,894,663.80-	94,500,000.00	67,600,000.00	94,594,538.00
FEES								
JUDICIARY CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12040000								
26052001/12040026	7,630,890.17	8,262,950.86	7,000,000.00	7,000,000.00	8,262,950.86+	7,000,000.00	7,000,000.00	7,007,010.00
26052001/12040027	73,000.00	64,255.00	100,000.00	100,000.00	64,255.00+	50,000.00	50,000.00	100,086.00
26052001/12040182	1,359,460.00	859,530.00	5,000,000.00	5,000,000.00	859,530.00+	5,000,000.00	5,000,000.00	5,000,000.00
Total	9,063,350.17	9,186,735.86	7,100,000.00	7,100,000.00	9,186,735.86+	7,100,000.00	12,050,000.00	7,107,106.00

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ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
FEEES								
UMUJAHIA CAPITAL DEVELOPMENT AUTHORITY								
53056001/12040017	4,506,500.00	320,500.00	1,850,000.00	1,850,000.00	1,529,500.00-	858,000.00	1,000,000.00	858,864.00
53056001/12040038	4,143,921.00	1,252,350.00	10,500,000.00	10,500,000.00	9,247,650.00-	10,385,700.00	10,400,000.00	10,396,096.00
53056001/12040048	5,839,575.00	2,923,150.00	2,460,000.00	2,460,000.00	2,460,000.00-	16,195,610.00	1,100,000.00	16,211,816.00
53056001/12040050			20,190,000.00	20,190,000.00	17,266,850.00-		16,720,000.00	
53056001/12040100			3,390,000.00	3,390,000.00	3,390,000.00-			
53056001/12040157	565,700.00	232,500.00	5,200,000.00	5,200,000.00	4,967,500.00-	3,397,680.00	3,500,000.00	3,401,088.00
53056001/12040181	1,318,000.00	968,700.00	6,280,000.00	6,280,000.00	5,311,300.00-	1,287,000.00	1,288,296.00	1,288,296.00
53056001/12040270	1,586,000.00	447,650.00	8,500,000.00	8,500,000.00	8,052,350.00-	6,263,210.00	7,000,000.00	6,269,476.00
53056001/12040000	744,500.00	287,500.00	2,630,000.00	2,630,000.00	2,362,500.00-	1,944,040.00	1,950,000.00	1,945,984.00
53056001/12040317		731,000.00	3,450,000.00	3,450,000.00	2,719,000.00-	11,900,000.00	7,800,000.00	11,911,908.00
53056001/12040441		261,000.00	5,550,000.00	5,550,000.00	5,289,000.00-	3,397,680.00	2,000,000.00	3,401,088.00
53056001/12040555							3,500,000.00	
53056001/12040619							1,300,000.00	
Total	18,704,196.00	7,404,350.00	70,000,000.00	70,000,000.00	62,595,650.00-	55,628,920.00	56,270,000.00	55,684,616.00

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
FEEES								
YOUTH DEVELOPMENT								
13001001/12040000								
13001001/12040027	6,000.00	47,400.00			47,400.00+			
13001001/12040000			150,000.00	150,000.00	150,000.00-	180,000.00	200,000.00	180,181.00
13001001/12040183	273,000.00	856,373.00	1,000,000.00	1,000,000.00	143,627.00-	1,200,000.00	1,200,000.00	1,201,200.00
13001001/12040184	15,000.00	99,000.00	300,000.00	300,000.00	201,000.00-	320,000.00	350,000.00	320,312.00
13001001/12040000	8,000.00	225,000.00	300,000.00	300,000.00	75,000.00-	320,000.00	320,000.00	320,312.00
13001001/12040186	1,000.00							
13001001/12040187	545,200.00							
Total	6,000.00	47,400.00	150,000.00	150,000.00	47,400.00+	180,000.00	200,000.00	180,181.00

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
FEEES								
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
14001001/12040000								
14001001/12040027			50,000.00	50,000.00	65,000.00+	20,000.00	50,000.00	20,024.00
14001001/12040188			200,000.00	200,000.00	200,000.00-	50,000.00	50,000.00	50,048.00
14001001/12040189	5,000.00		200,000.00	200,000.00	200,000.00-	100,000.00	100,000.00	100,096.00
14001001/12040190			200,000.00	200,000.00	200,000.00-	100,000.00	100,000.00	100,096.00
14001001/12040191	238,000.00		100,000.00	100,000.00	100,000.00-	120,000.00	120,000.00	120,120.00
14001001/12040192	32,500.00	522,830.00	1,500,000.00	1,500,000.00	977,170.00-	80,000.00	500,000.00	80,072.00
14001001/12040449	1,378,900.00		500,000.00	500,000.00	500,000.00-	100,000.00	100,000.00	100,096.00
Total	1,654,400.00	637,830.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	550,000.00	570,552.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

MINISTRY OF EDUCATION
 Organization/Economic Code
 17001001/12040000

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Bdgt 2015	Proposed Budget 2016	Proposer Budget 2015
17001001/12040027 Tender Fees	4,849,830.00	8,707,437.00			8,707,437.00+			
17001001/12040050 Inspection Fee for Remedial Studies						2,500,000.00	100,000.00	2,502,498.00
17001001/12040064 Application Fee for Inspection of Comm/Private Vocational Sch	203,125.00	50,000.00			50,000.00+		100,000.00	
17001001/12040065 Application form Fees (Vocational School)	1,435,000.00	2,550,000.00	560,000.00	560,000.00	1,990,000.00+	350,000.00	2,202,000.00	350,360.00
17001001/12040066 Application Fees for Inspection of New Nursery Schools	3,636,000.00	3,476,000.00	720,000.00	720,000.00	2,756,000.00+	588,000.00	3,230,000.00	588,599.00
17001001/12040067 Application Fees for Inspection of New Primary Schools	1,985,000.00	1,630,000.00	2,000,000.00	2,000,000.00	370,000.00-	755,000.00	3,586,000.00	755,746.00
17001001/12040068 Application Fees for Inspection of New Secondary Schools	160,000.00	120,000.00	200,000.00	200,000.00	80,000.00-	210,000.00	210,000.00	210,216.00
17001001/12040069 Registration of New Private Nursery Schools	970,000.00	1,385,000.00	2,240,000.00	2,240,000.00	885,000.00-	2,352,000.00	4,480,000.00	2,354,352.00
17001001/12040070 Registration of New Private Primary Schools	2,660,000.00	2,908,000.00	3,000,000.00	3,000,000.00	92,000.00-	3,150,000.00	6,000,000.00	3,153,146.00
17001001/12040071 Registration of New Private Secondary Schools	3,489,815.00	2,566,000.00	4,400,000.00	4,400,000.00	1,834,000.00-	4,620,000.00	8,800,000.00	4,624,621.00
17001001/12040072 Registration of New Private Professional Institutions	34,500.00	510,000.00	300,000.00	300,000.00	210,000.00+	315,000.00	315,000.00	315,312.00
17001001/12040073 Registration of New Vocational Computer Training Centres	1.00	8,000.00	4,792,500.00	4,792,500.00	4,792,500.00-	5,032,125.00	5,032,000.00	5,037,167.00
17001001/12040075 Refresher Course for Private Nursery/Primary School Teachers	15,000.00	9,110.00	20,000.00	20,000.00	9,110.00+	21,000.00	56,000.00	21,024.00
17001001/12040078 Enumeration of Private Schools Transfer & Late JSS1 Admission			19,992.00	19,992.00	20,000.00-	20,991.00	230,000.00	21,015.00
17001001/12040079 Processing Fees for Certificate Evaluation	55,000.00	421,000.00	449,820.00	449,820.00	28,820.00-	472,311.00	450,000.00	472,791.00
17001001/12040080 Site Inspection of Private Vocational Centres	31,332,097.22	766,000.00	99,960.00	99,960.00	666,040.00+	104,958.00	620,000.00	105,054.00
17001001/12040082 SSC & JSC Exams	1,065,000.00	1,153,000.00	539,784.00	539,784.00	613,216.00+	566,773.00	1,150,000.00	567,349.00
17001001/12040083 School Sport Development Fee (Private Schools)		5,000.00			5,000.00+			
17001001/12040087 Registration for New Best Centres	3,722,000.00	3,303,500.00	15,520,000.00	15,520,000.00	12,216,500.00-	43,018,500.00	3,260,000.00	43,061,536.00
17001001/12040099 Renewal of Registration of Private Nursery Schools	6,917,000.00	6,485,000.00	25,450,000.00	25,450,000.00	18,965,000.00-	43,566,500.00	10,720,000.00	43,612,088.00
17001001/12040101 Renewal of Registration of Private Secondary Schools	5,887,000.00	8,097,500.00	25,620,000.00	25,620,000.00	17,522,500.00-	26,901,500.00	24,560,000.00	26,928,403.00
17001001/12040102 Renewal of Registration of Private Professional Institutions	120,000.00	750,000.00	300,000.00	300,000.00	450,000.00+	315,000.00	300,000.00	315,312.00
17001001/12040103 Renewal of Registration of Vocational Computer Training Cent		6,000.00	100,000.00	100,000.00	94,000.00-	105,000.00	100,000.00	105,096.00
17001001/12040193 Private Institutes								
17001001/12040194 Fees for Approval of New Nursery School	280,000.00					550,000.00	1,900,500.00	550,552.00
17001001/12040195 Fees for Approval of New Primary School	4,134,342.00					1,100,000.00	1,751,200.00	1,101,104.00
17001001/12040196 Fees for Approval of New Secondary School						500,000.00	4,312,800.00	1,101,104.00
17001001/12040197 Fees for Approval of Schools Science Laboratory						5,000,000.00	500,000.00	500,504.00
17001001/12040198 Inter-State Transfer and Reval. Of Common Entrance Slips	4,615,601.00	24,303,839.53	1,999,200.00	1,999,200.00	22,304,639.53+	6,824,160.00	2,000,000.00	6,830,980.00
17001001/12040209 Approval Inspection of Private School forJSC/E/BECE		30,000.00						
17001001/12040474 Renewal of Registration Fee of Vocation Center								
17001001/12040477 Application form Fees (Private School)						350,000.00	2,500,000.00	350,360.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Total	1,654,400.00	637,830.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	550,000.00	570,552.00
FEEES								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
1700100/1/12040000								
1700800/1/12040027								
Registration of New Health Institutions			50,000.00	50,000.00	50,000.00-			
1700800/1/12040313	1,122,360.00		1,000,000.00	1,000,000.00	1,000,000.00-			
'Public Health Entrance Examination Fees			50,000.00	50,000.00	50,000.00-			
1700800/1/12040413			40,000.00	40,000.00	40,000.00-			
Application Fee for Trade-Medical Health								
Institutions								
1700800/1/12040602	52,000.00	712,140.00			672,140.00+	910,000.00		910,912.00
Reader Registration Fees								
1700800/1/12040640		47,500.00			47,500.00+	50,000.00		50,048.00
Reference Fees for Researchers								
Total	1,174,360.00	759,640.00	1,140,000.00	1,140,000.00	380,360.00-	960,000.00		960,960.00
FEEES								
AGENCY FOR MASS LITERACY								
Organization/Economic Code								
1701000/1/12040000								
1701000/1/12040064								
Application Fees								
1701000/1/12040065	80,000.00		1,200,000.00	1,200,000.00	80,000.00+	1,000,000.00	400,000.00	1,001,008.00
Vocational Computer								
1701000/1/12040073			2,040,000.00	2,040,000.00	1,940,000.00-	2,500,000.00	800,000.00	2,001,994.00
Approval Inspection of Private School								
for JSC/BECE								
1701000/1/12040081	100,000.00	105,000.00			105,000.00+	1,500,000.00	800,000.00	1,501,501.00
Site Inspection Fees								
1701000/1/12040102								
Renewal of Registration of Professional								
Institute								
1701000/1/12040254								
Guideline Fees								
1701000/1/12040264								
Education Center								
1701000/1/12040265	120,000.00							
Renewal of Registration Fees For Non								
Formal Education								
1701000/1/12040276	60,000.00							
Approval Inspection Fees								
Total	465,000.00	324,000.00	3,240,000.00	3,240,000.00	2,775,000.00-	9,500,000.00	3,850,000.00	2,502,498.00
FEEES								
COLLEGE OF EDUCATION AROCHUKWU								
Organization/Economic Code								
1701900/1/12040000								
1701900/1/12040017	20,000.00							
Contractor Registration Fees								
1701900/1/12040024	162,500.00							
Accreditation Fees								
1701900/1/12040027	48,140,046.00	157,000.00	3,375,000.00	3,375,000.00	3,218,000.00-	3,655,000.00	4,880,400.00	3,658,650.00
Tender Fees								
1701900/1/12040048	335,300.00		500,000.00	500,000.00	500,000.00-			
Development Levy								
1701900/1/12040049	42,000.00	237,000.00	3,375,000.00	3,375,000.00	3,138,000.00-	4,386,000.00		
Computer Literacy/ICTC Fees								
1701900/1/12040052			1,200,000.00	1,200,000.00	1,200,000.00-			
School/Tuition/Examination Fees								
1701900/1/12040062								
Fees for Issuance of Certificate								
1701900/1/12040161	780,000.00	33,631,408.00			33,631,408.00+	1,000,000.00	7,200,000.00	1,001,008.00
Beacon Replacement Fees & Service								
Stations								
1701900/1/12040169								
Computer Literacy/ICTC Fees								
1701900/1/12040217								
Fees for Issuance of Certificate								
1701900/1/12040274		975,000.00	975,000.00	975,000.00	975,000.00-	296,000.00	350,300.00	296,288.00
Registration/Late Registration Fees								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
17021001/12040554						5,000,000.00		5,004,994.00
17021001/12040631	14,408,095.00		30,900,000.00	30,900,000.00	30,900,000.00-	1,000,000.00	1,000,000.00	1,001,008.00
17021001/12040650	56,707,514.00	113,931,825.91	110,470,000.00	110,470,000.00	3,461,825.91+	25,000,000.00		25,025,006.00
17021001/12040651						108,000,000.00		108,108,020.00
Total	1,678,823,481.16	722,639,942.91	4,828,829,000.00	4,828,829,000.00	4,106,189,057.09-	2,295,910,000.00	1,917,680,000.00	2,298,206,495.00
FESS								
SECONDARY EDUCATION MANAGEMENT BOARD								
Organization/Economic Code								
17051001/12040000								
Teaches Inter State Transfer								
17051001/12040199								
17051001/12040325	1,000.00	45,000.00	30,000.00	30,000.00	15,000.00+	33,000.00	36,000.00	33,024.00
17051001/12040505	2,251,000.00	1,178,000.00	1,094,000.00	1,094,000.00	84,000.00+	1,203,740.00	1,320,700.00	1,204,940.00
17051001/12040506		28,500.00	5,000.00	5,000.00	23,500.00+	178,200.00	12,100.00	178,368.00
17051001/12040507	19,816,300.00	24,000,000.00	19,800,000.00	19,800,000.00	4,200,000.00+	24,670,800.00	27,137,800.00	24,695,481.00
17051001/12040508	32,400.00	181,200.00	162,000.00	162,000.00	19,200.00+	11,000.00	-196,200.00	11,000.00
17051001/12040610	500.00							
17051001/12040641	5,400,987.78							
17051001/12040642	1,000.00							
Total	27,503,187.78	25,432,700.00	21,091,000.00	21,091,000.00	4,341,700.00+	26,098,740.00	28,712,800.00	26,122,813.00
FESS								
ABIA STATE POLY								
Organization/Economic Code								
17018001/12040000								
Contractor Registration Fees								
17018001/12040017	37,999,000.00	36,147,500.00	75,000.00	75,000.00	36,072,500.00+	90,000.00	1,084,300.00	80,096.00
17018001/12040027	885,610.00	785,150.00	100,000.00	100,000.00	685,150.00+	250,000.00	60,350,000.00	250,240.00
17018001/12040041	58,201,000.00	57,553,700.00	26,000,000.00	26,000,000.00	31,553,700.00+	36,703,609.00	707,850,000.00	36,740,320.00
17018001/12040052	623,225,028.00	674,439,388.00	719,055,825.00	719,055,825.00	44,616,437.00-	946,273,631.00	43,100,000.00	947,220,138.00
17018001/12040080	50,628,000.00	175,000.00			175,000.00+	29,592,285.00		29,621,888.00
17018001/12040173								
17018001/12040209								
17018001/12040274								
17018001/12040279								
17018001/12040316	47,619,000.00	46,975,500.00	22,000,000.00	22,000,000.00	24,975,500.00+	32,918,510.00	49,400,000.00	32,951,439.00
17018001/12040322	36,556,000.00	64,498,350.00	16,500,000.00	16,500,000.00	47,998,350.00+	27,527,707.00	37,900,000.00	27,555,246.00
17018001/12040420	310,850,650.00	88,705,000.00	175,000,000.00	175,000,000.00	86,295,000.00-	36,900,000.00	57,000,000.00	36,900,000.00
17018001/12040422		7,886,927.00			7,886,927.00+	250,000,000.00		250,250,072.00
17018001/12040425	5,797,600.00	12,429,350.00			12,429,350.00+	7,183,200.00	59,900,000.00	7,183,200.00
17018001/12040426	19,795,050.00	4,150,000.00	18,600,000.00	18,600,000.00	14,450,000.00-	20,300,000.00	20,300,000.00	20,300,000.00
17018001/12040509								
17018001/12040522	74,727,500.00	51,847,240.00	16,200,000.00	16,200,000.00	16,200,000.00-	15,000,000.00	73,400,000.00	15,015,006.00
17018001/12040569	37,999,000.00	42,159,250.00	28,000,000.00	28,000,000.00	23,847,240.00+	38,788,188.00	42,140,000.00	38,806,974.00
17018001/12040570	28,379,000.00	27,995,500.00	40,000,000.00	40,000,000.00	22,159,250.00-	30,968,870.00	29,400,000.00	30,999,843.00
17018001/12040609								
17018001/12040631	5,120,000.00	9,490,000.00	600,000.00	600,000.00	8,890,000.00+	4,415,670.00	9,970,000.00	4,415,670.00
17018001/12040641	2,628,800.00	4,113,075.00	60,000.00	60,000.00	4,053,075.00+	1,820,000.00	1,820,000.00	1,820,000.00
17018001/12040643	1,336,000.00	15,759,850.00	35,000,000.00	35,000,000.00	19,240,150.00-	1,075,700.00	1,075,700.00	1,075,700.00
17018001/12040644	1,380,650.00	1,792,116.00	363,000.00	363,000.00	1,429,116.00-	1,670,000.00	1,670,000.00	1,670,000.00
17018001/12040645	38,480,000.00	36,409,500.00	28,000,000.00	28,000,000.00	28,000,000.00-	39,900,000.00	39,900,000.00	39,900,000.00
17018001/12040646	51,761,000.00		30,000,000.00	30,000,000.00	6,409,500.00+	40,400,000.00	40,400,000.00	40,400,000.00

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
17018001/12040647	1,127,000.00	703,000.00	800,000.00	800,000.00	97,000.00-	972,900.00		
17018001/12040648	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00-			
Total	1,435,495,888.00	1,184,015,396.00	1,177,853,825.00	1,177,853,825.00	6,161,571.00+	1,408,092,800.00	1,406,883,995.00	1,409,501,262.00

FEES
ABIA STATE UNIVERSAL BASIC EDUCATION
Organization/Economic Code

17003001/12040017	Contractor Registration Fees	7,090,000.00	2,033,334.00	2,033,334.00	2,033,334.00-	2,439,996.00	1,500,000.00	2,442,444.00
17003001/12040027	Tender Fees	7,090,000.00	1,153,334.00	1,153,334.00	1,153,334.00-	3,784,005.00	2,000,000.00	3,787,797.00
Total		7,090,000.00	3,186,668.00	3,186,668.00	3,186,668.00-	6,224,001.00	3,500,000.00	6,230,241.00

FEES
EXAMINATION DEVELOPMENT CENTRE
Organization/Economic Code

17064001/12040080	Confirmation of PSLAT (FSLC)	121,500.00	107,000.00	120,000.00	13,000.00-	250,000.00	150,000.00	250,240.00
17064001/12040301	J.S.CE - Result	39,147,000.00	110,291,000.00	120,000.00	110,291,000.00+	137,100,000.00	133,000,000.00	137,237,132.00
17064001/12040316	Basic Education Certificate Examination	9,041,200.00	98,000.00	35,000,000.00	98,000.00+	350,000.00	300,000.00	350,360.00
17064001/12040426	Common Entrance Exam Forms Fees (TTC)	1,398,500.00	35,000,000.00	35,000,000.00	35,000,000.00-	60,000,000.00	55,200,000.00	60,060,012.00
17064001/12040479	Exam Fees - Teachers Grade II Certificate	106,003,200.00	63,535,900.00	45,000,000.00	18,535,900.00+	300,000.00	42,000,000.00	300,000.00
17064001/12040480	Primary School Leaving Assessment Test	32,105,000.00	14,000,000.00	114,000,000.00	114,000,000.00-	300,000.00	300,000.00	300,301.00
17064001/12040481	Exam Fees - Transition Exam	114,000.00	200,000.00	200,000.00	200,000.00-	52,000,000.00	52,052,016.00	52,052,016.00
17064001/12040482	Exam Fees - Junior Sec. Sch (Main)	901,000.00	34,200,000.00	95,000.00	34,200,000.00+			
17064001/12040483	Exam Fees - Special Science School (CEE)							
17064001/12040484	Exam Fees - Others (Re-issue of Lost							
17064001/12040485	UBEG/PT							
17064001/12040487	Senior Secondary School							
17064001/12040489								

FEES
MINISTRY OF HEALTH
Organization/Economic Code

21001001/12040027	Tender Fees	400.00	675,000.00	500,000.00	175,000.00+	320,000.00	320,000.00	320,312.00
21001001/12040049	Registration Fee for Trad/Medical Health Institution	80,000.00	108,000.00	500,000.00	392,000.00-	3,100,000.00	3,200,000.00	3,103,098.00
21001001/12040000	Fees for Application forms for Establishments of Health Inst	534,500.00	3,329,600.00	150,000.00	150,000.00-	3,500,000.00	3,500,000.00	3,503,505.00
21001001/12040199	Fees for Transfer of Student Nurses	1,382,000.00	2,550.00	20,000,000.00	19,997,450.00-	18,000,000.00	18,250,000.00	18,218,200.00
21001001/12040200	Fees for Renewal of Health Institution	488,880.00	229,800.00	13,580,000.00	13,350,200.00-	12,000,000.00	12,200,000.00	12,018,007.00
21001001/12040201	Hostel Fees for Accommodation of Trainees	356,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	20,000,000.00	20,000,000.00	20,020,000.00
21001001/12040202	Arrangements of Private Health Institution	385,400.00	110,000.00	500,000.00	390,000.00-	330,000.00	360,000.00	330,336.00
21001001/12040204	Application Fee for Trade Medical Health Institution	2,727,800.00	992,400.00	500,000.00	992,400.00+	3,600,000.00	3,600,000.00	3,603,602.00
21001001/12040205	Fees for Trade Fair for Trade Registration Fees of Hospital			500,000.00	500,000.00-	20,320,000.00	20,320,301.00	20,320,301.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 3/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
21001001/12040488			28,000,000.00	28,000,000.00	28,000,000.00-			
21001001/12040489	175,000.00	1,500.00			1,500.00+			
21001001/12040490	84,400.00	700.00			700.00+			
Renewal Registration Fees of Hospital Exams/Entrance Fees for the School of Health Technology								
International Immunization Fees								
FEES								
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY								
Organization/Economic Code								
21003001/12040022			200,000.00	200,000.00	200,000.00-			900,901.01
21003001/12040638			1,800,000.00	1,800,000.00	1,800,000.00-	900,000.00		
Pioneer certificate fees								
Certificate of Completion on Immunization								
Total			2,000,000.00	2,000,000.00	2,000,000.00-	900,000.00		900,901.01
FEES								
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA								
Organization/Economic Code								
21026001/12040027			6,136,330.00	6,136,330.00	6,136,330.00-	1,800,000.00	1,294,000.00	1,801,800.01
21026001/12040040			30,700,122.00	30,700,122.00	30,700,122.00-	18,458,300.00	21,798,509.00	
21026001/12040041			29,808,900.00	29,808,900.00	21,879,100.00-	100,000,000.00	40,989,800.00	100,100,024.01
21026001/12040000	42,729,020.00	7,929,800.00	20,046,980.00	20,046,980.00	15,534,280.00-			
21026001/12040302	10,708,950.00	4,512,700.00			2,883,310.00+			
21026001/12040303		2,883,310.00						
21026001/12040310			28,928,402.00	28,928,402.00	23,961,337.00-	4,000,000.00	18,601,540.00	4,004,008.01
21026001/12040311	28,730,432.00	4,967,065.00						
21026001/12040317	7,971,470.00	24,631,037.00			4,397,407.00+			
21026001/12040427	2,401,000.00	364,950.00			2,269,990.00-			
21026001/12040410	4,656,760.00	1,029,670.00			13,815,250.00-			
21026001/12040425			14,844,920.00	14,844,920.00	13,815,250.00-	23,000,000.00	6,700,000.00	23,023,002.01
21026001/12040427			4,630,054.00	4,630,054.00	4,630,054.00-	3,600,000.00	3,300,000.00	3,603,602.01
21026001/12040428			3,110,500.00	3,110,500.00	3,110,500.00-	3,500,000.00	3,380,000.00	3,503,505.01
21026001/12040428			18,948,401.00	18,948,401.00	18,948,401.00-	16,000,000.00	14,500,000.00	16,016,003.01
21026001/12040429			821,940.00	821,940.00	821,940.00-	780,000.00	6,200,000.00	780,781.01
21026001/12040432						25,200,000.00	29,900,000.00	25,223,210.01
21026001/12040433						50,000,000.00	2,000,000.00	50,050,024.01
21026001/12040435							500,000.00	
21026001/12040438	57,166,310.00		34,718,975.00	34,718,975.00	34,718,975.00-	3,600,000.00	3,210,300.00	3,603,602.01
21026001/12040440			2,635,935.00	2,635,935.00	2,635,935.00-	2,300,000.00	2,900,000.00	2,302,304.01
21026001/12040491	4,158,000.00	5,310,000.00	2,329,800.00	2,329,800.00	2,980,200.00+	2,300,000.00	2,850,000.00	7,007,010.01
21026001/12040492	3,071,000.00		1,439,650.00	1,439,650.00	1,439,650.00-			
21026001/12040527	19,035,912.00							
21026001/12040668							30,170,845.00	
21026001/12040669							1,365,400.00	
Total	180,628,854.00	51,628,532.00	221,969,479.00	221,969,479.00	170,340,947.00-	321,438,300.00	327,903,894.00	463,443,132.01
FEES								
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY								
Organization/Economic Code								
21026002/12040000								
21026002/12040017		60,000.00	1,960,000.00	1,960,000.00	1,900,000.00-		260,000.00	
21026002/12040027	2,147,750.00		800,000.00	800,000.00	800,000.00-	300,000.00	828,000.00	300,301.01
Contractors Registration Fees								
Tenders Fees								

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Propose Budget 2017
21026002/12040048	2,417,900.00	39,989,950.00	65,200,000.00	65,200,000.00	25,210,050.00-	30,000,000.00	78,000,000.00	30,030,012.00
21026002/12040052	283,884,144.04	127,099,170.00	140,000,000.00	140,000,000.00	12,900,830.00-	80,000,000.00	98,000,000.00	80,080,024.00
21026002/12040420	7,384,600.00	55,543,450.00	22,300,000.00	22,300,000.00	33,243,450.00+	12,000,000.00	95,000,000.00	12,012,004.00
21026002/12040424	3,558,600.00	33,045,029.00	60,200,000.00	60,200,000.00	27,154,971.00-	30,000,000.00	8,580,000.00	30,030,012.00
21026002/12040425	1,899,900.00	14,919,100.00	20,300,000.00	20,300,000.00	5,380,900.00-	10,000,000.00	14,700,000.00	10,010,012.00
21026002/12040426		26,175,936.00	15,200,000.00	15,200,000.00	10,975,936.00+	10,000,000.00	6,500,000.00	10,010,012.00
21026002/12040489		36,402,570.00			36,402,570.00+	13,000,000.00		13,013,001.00
Health Technology								
Total	301,292,894.04	333,235,205.00	325,960,000.00	325,960,000.00	7,275,205.00+	185,300,000.00	301,868,000.00	185,485,378.00
FEEES								
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE								
Organization/Economic Code								
21027010/12040000								
21027010/12040041	5,641,010.00	8,606,960.00	57,535,006.00	57,535,006.00	48,928,046.00-	82,490,256.00	12,550,000.00	82,572,766.00
21027010/12040090	77,800.00	50,000.00	156,000.00	156,000.00	106,000.00-	187,200.00	120,000.00	187,392.00
21027010/12040108		9,155,500.00			9,155,500.00+		13,200,000.00	
21027010/12040213			600,000.00	600,000.00	600,000.00-	720,000.00	500,000.00	720,720.00
21027010/12040303	192,000.00	563,450.00	10,000,000.00	10,000,000.00	9,436,550.00-	6,000,000.00	550,000.00	6,006,002.00
21027010/12040310								
21027010/12040312	4,436,451.00	6,169,390.00	13,275,350.00	13,275,350.00	7,105,960.00-	17,545,968.00	21,950,000.00	17,563,519.00
21027010/12040425			1,000,000.00	1,000,000.00	1,000,000.00-	3,960,420.00	8,000,000.00	3,954,382.00
21027010/12040428			19,800,000.00	19,800,000.00	19,800,000.00-	1,200,000.00	7,000,000.00	1,201,200.00
21027010/12040429						1,229,748.00		1,230,972.00
21027010/12040435	1,383,100.00	10,643,460.00	11,418,300.00	11,418,300.00	10,643,460.00+	22,800,000.00	22,800,000.00	
21027010/12040440		17,524,420.00			17,524,420.00+		2,128,000.00	
21027010/12040569		3,144,750.00			3,144,750.00+		7,500,000.00	
21027010/12040670		23,842,280.00			23,842,280.00+		17,650,000.00	
Total	11,730,361.00	79,700,210.00	113,784,656.00	113,784,656.00	34,084,446.00-	113,333,592.00	119,438,000.00	113,446,962.00
FEEES								
ABIA STATE HOSPITAL MGT BOARD								
Organization/Economic Code								
21102001/12040000								
21102001/12040017								
21102001/12040038			250,000.00	250,000.00	250,000.00-	250,000.00	500,000.00	
21102001/12040041			650,000.00	650,000.00	650,000.00-	3,500,000.00	15,000,000.00	3,503,505.00
21102001/12040151	5,324,400.00	2,501,100.00	50,000.00	50,000.00	2,451,100.00+	500,000.00	150,000.00	500,594.00
21102001/12040310								
21102001/12040311								
21102001/12040312	231,350.00	205,600.00	200,000.00	200,000.00	5,600.00+	250,000.00	5,000,000.00	250,210.00
21102001/12040314	4,329,000.00	4,675,500.00	3,600,000.00	3,600,000.00	1,075,500.00+	4,000,000.00	5,000,000.00	4,004,068.00
21102001/12040315	238,150.00	196,500.00	300,000.00	300,000.00	103,500.00-	300,000.00	300,000.00	300,301.00
21102001/12040316	303,400.00	300,000.00	300,000.00	300,000.00	300,000.00-	350,000.00	400,000.00	350,360.00
21102001/12040317	1,216,000.00	1,429,550.00	850,000.00	850,000.00	579,550.00+	6,000,000.00	8,000,000.00	6,006,002.00
21102001/12040410	5,008,590.00	5,274,280.00	5,500,000.00	5,500,000.00	225,720.00-	50,000.00	3,500,000.00	50,048.00
21102001/12040425	34,000.00	8,000.00	50,000.00	50,000.00	42,000.00-	8,000,000.00	8,000,000.00	1,001,008.00
21102001/12040427			400,000.00	400,000.00	8,700.00-	1,000,000.00	500,000.00	450,456.00
21102001/12040428	540,330.00	391,300.00	1,000,000.00	1,000,000.00	326,200.00-	1,000,000.00	1,000,000.00	1,201,200.00
21102001/12040429	3,152,950.00	673,800.00	2,000,000.00	2,000,000.00	299,700.00+	2,500,000.00	2,000,000.00	2,502,498.00
21102001/12040429	2,058,900.00	2,289,700.00						

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
21102001/12040430	391,400.00	23,400.00	40,000.00	40,000.00	16,600.00-	30,000.00	30,000.00	30,024.00
21102001/12040431	10,956,300.00	10,032,540.00	11,000,000.00	11,000,000.00	967,460.00-	13,000,000.00	10,000,000.00	13,013,001.00
21102001/12040432	211,450.00	25,000.00	150,000.00	150,000.00	25,000.00-	200,000.00	200,000.00	200,192.00
21102001/12040433	1,562,900.00	00,350.00	45,000.00	45,000.00	800,350.00+	1,700,000.00	1,700,000.00	1,701,704.00
21102001/12040434	56,600.00	44,100.00	45,000.00	45,000.00	900.00-	50,000.00	70,000.00	50,046.00
21102001/12040435	1,273,800.00	727,650.00	45,000.00	45,000.00	727,650.00+	800,000.00	1,000,000.00	800,792.00
21102001/12040436	695,750.00	495,100.00	50,000.00	50,000.00	435,100.00+	650,000.00	600,000.00	650,648.00
21102001/12040437	64,050.00	89,650.00	100,000.00	100,000.00	50,000.00-	100,000.00	100,000.00	100,096.00
21102001/12040438	134,700.00	869,540.00	1,500,000.00	1,500,000.00	10,350.00-	2,000,000.00	600,000.00	2,001,994.00
21102001/12040439	7,608,350.00	889,980.00	500,000.00	500,000.00	630,460.00-	600,000.00	600,000.00	600,600.00
21102001/12040440	775,550.00	20,321,000.00	1,700,000.00	1,700,000.00	388,980.00+	600,000.00	600,000.00	600,600.00
21102001/12040493			450,000.00	450,000.00	18,621,000.00+			
21102001/12040574			450,000.00	450,000.00	450,000.00-			
Total	46,167,920.00	52,012,640.00	30,685,000.00	30,685,000.00	21,327,640.00+	39,230,000.00	57,050,000.00	39,269,229.00

FEEES
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12040000

35001001/12020028		84,000.00			84,000.00+	100,000.00	150,000.00	100,096.00
35001001/12040017		4,847,301.00	350,000.00	350,000.00	4,497,301.00+	250,000.00	250,120.00	250,240.00
35001001/12040027		75,000.00			1,142,304.00+	250,000.00	250,120.00	250,240.00
35001001/12040031		100,000.00			233,840.00+	1,040,000.00	1,040,520.00	1,041,034.00
35001001/12040036		3,781,500.00	200,000.00	200,000.00	2,095,000.00+	300,000.00	300,200.00	300,301.00
35001001/12040051		40,500.00	802,780.00	802,780.00	762,280.00-	240,000.00	180,100.00	240,240.00
35001001/12040136		240,000.00	500,000.00	500,000.00	270,400.00-	180,000.00	100,500.00	180,181.00
35001001/12040206		229,600.00	500,000.00	500,000.00	455,000.00+	300,000.00	300,000.00	300,301.00
35001001/12040207		16,800.00	85,300.00	85,300.00	53,620.00+	2,500,000.00	2,500,000.00	2,502,498.00
35001001/12040208		2,000.00	8,800.00	8,800.00	8,800.00-	2,000,000.00	2,000,000.00	2,001,994.00
35001001/12040209		185,000.00	154,000.00	154,000.00	84,000.00-	350,000.00	350,000.00	350,360.00
35001001/12040210		70,000.00	70,000.00	70,000.00	67,500.00+	1,000,000.00	1,000,000.00	1,001,008.00
35001001/12040211		67,500.00	240,000.00	240,000.00	240,000.00-	550,552.00	550,552.00	550,552.00
35001001/12040212		185,000.00	300,000.00	300,000.00	300,000.00-	100,000.00	100,000.00	100,096.00
35001001/12040213		634,900.00	350,000.00	350,000.00	350,000.00-	500,000.00	500,000.00	500,504.00
35001001/12040223		1,875.00			185,000.00+	100,000.00	100,000.00	100,096.00
35001001/12040241					300,000.00-			
35001001/12040243								
35001001/12040504								
35001001/12040623								
35001001/12040629								
35001001/12040630								
Total	7,914,035.00	9,739,345.00	2,937,260.00	2,937,260.00	6,802,085.00+	9,660,000.00	7,271,560.00	9,669,645.00

FEEES
 ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)
 Organization/Economic Code
 35016001/12040000

35016001/12040027		2,022,600.00	650,000.00	650,000.00	1,372,600.00+	14,830,000.00	6,530,000.00	14,844,838.00
35016001/12040031		2,605,000.00	140,350,000.00	140,350,000.00	114,038,940.00-			
Total	2,605,000.00	2,627,600.00	140,350,000.00	140,350,000.00	114,038,940.00-	14,830,000.00	6,530,000.00	14,844,838.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2015
35016001/12040131								
Sanitation Fees								
35016001/12040318	7,837,780.00	34,426,912.63	154,000,000.00	154,000,000.00	405,939,600.00-	357,108,000.00	408,345,639.00	
35016001/12040374	1,160,000.00		200,250,000.00	200,250,000.00	37,908,000.00-	39,096,000.00	37,945,522.00	
35016001/12040497			28,600,000.00	28,600,000.00	21,789,000.00-	151,580,400.00	21,810,600.00	
35016001/12040499			119,650,000.00	119,650,000.00	3,432,000.00-	16,880,400.00	3,435,434.00	
35016001/12040500			56,570,000.00	56,570,000.00	18,864,000.00-	17,172,000.00	18,882,871.00	
35016001/12040501			31,370,000.00	31,370,000.00	95,882,401.00-	84,994,400.00	95,976,308.00	
35016001/12040502						10,280,000.00		
Sanitation Fees								
35016001/12040503			185,200,000.00	185,200,000.00	269,628,000.00-	2,500,000.00	259,897,700.00	
35016001/12040528			33,360,000.00	33,360,000.00	42,893,998.00-	45,036,000.00	42,906,868.00	
35016001/12040529								
35016001/12040531								
Total	2,044,000.00							
MINISTRY OF SPORTS	13,646,780.00	62,760,572.63	950,000,000.00	950,000,000.00	887,239,427.37-	911,136,999.00	762,442,200.00	912,048,380.00
Organization/Economic Code								
39001001/12040000								
39001001/12040027								
Tender Fees								
39001001/12040214	59,600.00	2,087,014.50	225,000.00	225,000.00	1,862,014.50+	270,000.00	270,261.00	
39001001/12040264		100,000.00	120,000.00	120,000.00	20,000.00-	450,000.00	100,000.00	
39001001/12040313	500.00		1,200,000.00	1,200,000.00	1,200,000.00-	143,000.00	143,144.00	
39001001/12040331		285,950.00	120,000.00	120,000.00	165,950.00+	600,000.00		
Total	60,100.00	2,472,964.50	1,665,000.00	1,665,000.00	807,964.50+	1,463,000.00	100,000.00	556,552.00
ABIA WARRIORS FOOTBALL CLUB								
Organization/Economic Code								
39002002/12040000								
39002002/12040036								
Advertisement/Pitch Panel			1,000,000.00	1,000,000.00	1,000,000.00-			
Total			1,000,000.00	1,000,000.00	1,000,000.00-			
MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS								
Organization/Economic Code								
51001001/12040000								
51001001/12040024								
Registration of Titles								
51001001/12040027	80,000.00		100,000.00	100,000.00	100,000.00+	50,000.00	50,000.00	
51001001/12040215	60,000.00		100,000.00	100,000.00	100,000.00+	800,000.00	800,000.00	
51001001/12040216	2,400.00	277,400.00	100,000.00	100,000.00	177,400.00+	500,000.00	500,504.00	
51001001/12040222						50,000.00	50,048.00	
51001001/12040631	1,500.00	21,000.00			21,000.00+		100,000.00	
Total	143,900.00	398,400.00	100,000.00	100,000.00	298,400.00+	550,000.00	950,000.00	550,552.00

FINES

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
ABIASTATE INFRASTRUCTURAL DEV.BOARD								
Organization/Economic Code 11039001/12050000								
11039001/12050022	54,790.30							
Fee								
Total	54,790.30							
FINES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code 2008001/12050000								
2008001/12050018			200,000.00	200,000.00	200,000.00-	250,000.00	260,000.00	250,240.00
Deductions								
2008001/12050019			200,000.00	200,000.00	200,000.00-	300,000.00	350,000.00	300,301.00
Deductions								
2008001/12050020	59,477,550.00	26,585,989.22	250,000.00	250,000.00	26,335,989.22+	300,000.00	350,000.00	300,301.00
Penalty on Stamp Duties								
2008001/12050021			300,000.00	300,000.00	300,000.00-	600,000.00	640,000.00	600,600.00
Fine for Failure to Deduct Taxes								
2008001/12050022			50,000.00	50,000.00	50,000.00-		20,000.00	
Penalty for late payment of Development fees								
Total	59,477,550.00	26,585,989.22	1,000,000.00	1,000,000.00	25,585,989.22+	1,450,000.00	1,620,000.00	1,451,442.00
FINES								
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code 18011001/12050000								
FINES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code 35001001/12050000								
FINES								
MINISTRY OF HEALTH								
Organization/Economic Code 21001001/12050000								
21001001/12050015							20,000,000.00	
Health Institut								
21001001/12050016							6,000,000.00	
Medicine Stores								
Total							26,000,000.00	
FINES								
MINISTRY OF TRANSPORT								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017	
29001001/12050000									
29001001/12050013	12,872,050.00	3,070,000.00	1,000,000.00	1,000,000.00	2,070,000.00+	3,000,000.00	500,000.00	3,003,002.00	
Total	12,872,050.00	3,070,000.00	1,000,000.00	1,000,000.00	2,070,000.00+	3,000,000.00	500,000.00	3,003,002.00	
FINES									
MINISTRY OF PETROLEUM AND SOLID MINERALS									
32001001/12050010									
32001001/12050011	20,000.00	500.00	150,000.00	150,000.00	500.00+	2,500,000.00	2,000,000.00	2,502,498.00	
32001001/12050012	1,085,000.00	480,000.00	3,498,600.00	3,498,600.00	3,018,600.00-	10,000,000.00	2,000,000.00	10,010,012.00	
Total	1,105,000.00	630,500.00	3,498,600.00	3,498,600.00	2,868,100.00-	12,500,000.00	2,000,000.00	12,512,510.00	
FINES									
MINISTRY OF WORKS									
34001001/12050002	957,000.00	113,135.00			113,135.00+				
34001001/12050004	491,000.00								
Total	1,448,000.00	113,135.00			113,135.00+				
FINES									
ABIA WATER BOARD									
52001001/12050000									
52102001/12050000			2,600,000.00	2,600,000.00	2,600,000.00-	3,000,000.00	3,000,000.00	3,003,002.00	
Total			2,600,000.00	2,600,000.00	2,600,000.00-	3,000,000.00	3,000,000.00	3,003,002.00	
FINES									
MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES									
52001001/12050006			500,000.00	500,000.00	500,000.00-	60,000,000.00	20,000,000.00	60,060,012.00	
52001001/12050007			9,000,000.00	9,000,000.00	9,000,000.00-	10,000,000.00	10,000,000.00	10,010,012.00	
Total			9,500,000.00	9,500,000.00	9,500,000.00-	70,000,000.00	30,000,000.00	70,070,024.00	

FINES
 MINISTRY OF LANDS AND SURVEY
 Organization/Economic Code

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposer Budget 2017
60001001/12050000								
60001001/12050023								
Penalty on Late Payment of Rent	688,884.59	344,812.60	2,600,000.00	2,600,000.00	2,255,187.40-			
Total	688,884.59	344,812.60	2,600,000.00	2,600,000.00	2,255,187.40-			
FINES								
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18001001/12050000								
FINES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
26051001/12050000								
FINES								
Court Fines								
26051001/12050001								
Total	9,282,260.00	2,261,220.00			2,261,220.00+	5,500,000.00	2,000,000.00	5,505,498.00
	9,282,260.00	2,261,220.00			2,261,220.00+	5,500,000.00	2,000,000.00	5,505,498.00
FINES								
CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12050000								
FINES								
Court Fines								
26052001/12050001								
Sanitation Court Fines								
26052001/12050005								
Total	984,260.00	1,004,230.00			1,004,230.00+	4,000,000.00	5,000,000.00	4,004,008.00
	613,850.00	2,129,150.00			2,129,150.00+	15,000,000.00	10,000,000.00	15,015,006.00
	1,608,110.00	3,133,380.00			3,133,380.00+	19,000,000.00	15,000,000.00	19,019,014.00
FINES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12050000								
FINES								
Fines for Illegal Operation of Schools								
17001001/12050014								
Fines on Overused Books								
17008001/12050029								
Total						1,500.00	1,500,000.00	1,500.00
							1,500,000.00	
FINES								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
17008001/12050000								
FINES								
Court Fines								
26052001/12050001								
Sanitation Court Fines								
26052001/12050005								
Total	994,260.00	1,004,230.00			1,004,230.00+	4,000,000.00	5,000,000.00	4,004,008.00
	613,850.00	2,129,150.00			2,129,150.00+	15,000,000.00	10,000,000.00	15,015,006.00
	1,608,110.00	3,133,380.00			3,133,380.00+	19,000,000.00	15,000,000.00	19,019,014.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2015	Proposed Budget 2015
FINES								
AGENCY FOR MASS LITERACY								
Organization/Economic Code								
17010001/12050000								

FINES								
ABIA STATE UNIVERSITY								
Organization/Economic Code								
17021001/12050000								
17021001/12050003								
17021001/12050022								
Total								

FINES								
MINISTRY OF HEALTH								
Organization/Economic Code								
17008001/12050000								
Total								

FINES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12050000								
35001001/12050004								
35001001/12050005								
35001001/12050007								
35001001/12050008								
35001001/12050009								
35001001/12050027								
35001001/12050033								
Total								

FINES								
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY								
Organization/Economic Code								
35016001/12050000								
350016001/12050027								
Total								

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2015	Proposed Budget 2015
35001001/12050004		78,000.00	22,000.00	22,000.00	56,000.00+	220,000.00	220,100.00	220,216.00
35001001/12050005		369,200.00			369,200.00+	50,000.00	50,200.00	50,048.00
35001001/12050007	35,500.00		220,000.00	220,000.00	25,000.00+	400,000.00	400,300.00	400,408.00
35001001/12050008		25,000.00	50,000.00	50,000.00	12,000.00+	100,000.00	300,150.00	100,096.00
35001001/12050009		12,000.00				300,000.00	300,301.00	300,301.00
35001001/12050027	284,900.00					1,070,000.00	1,570,950.00	1,071,069.00
35001001/12050033								
Total	320,400.00	484,200.00	292,000.00	292,000.00	192,200.00+	1,070,000.00	1,570,950.00	1,071,069.00
35016001/12050000								
Sanitation Offences Fines								
Total	86,857,044.99	38,623,236.82	74,490,600.00	74,490,600.00	37,867,363.18-	214,381,500.00	94,190,950.00	210,591,970.00
50,000,000.00								
50,000,000.00								
50,000,000.00								
83,860,000.00								
10,500,000.00								
83,943,889.00								

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ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES								
OFFICE OF THE EXECUTIVE GOVERNOR								
Organization/Economic Code								
11001001/12060000								
11001001/12060004								
11001001/12060017	1,587,500.00				1,500,000.00	2,000,000.00	1,501,501.00	
						500,000.00		
Total	1,587,500.00				1,500,000.00	2,500,000.00	1,501,501.00	
SALES								
OFFICE OF THE DEPUTY GOVERNOR								
Organization/Economic Code								
11001002/12060000								
11001002/12060016								
11001002/12060017	11,800.00					5,000.00		
						15,000.00		
Total	11,800.00					20,000.00		
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code								
11001001/12060000								
11013001/12060004			30,000.00	30,000.00	30,000.00-			
11013001/12060016			5,000.00	5,000.00	5,000.00-			
11013001/12060029			10,000.00	10,000.00	10,000.00-			
Total			45,000.00	45,000.00	45,000.00-			
LIASON OFFICE ABUJA								
Organization/Economic Code								
11021002/12060000								
11021002/12060016			5,000.00	5,000.00	5,000.00-	5,000.00	5,000.00	5,000.00
Total			5,000.00	5,000.00	5,000.00-	5,000.00	5,000.00	5,000.00
ABIA STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12013001/12060000								
23013001/12060004			100,000.00	100,000.00	100,000.00-	120,000.00	120,120.00	
23013001/12060016						4,400,000.00	4,404,394.00	
23013001/12060022			240,000.00	240,000.00	240,000.00-	260,000.00	260,264.00	
23013001/12060123						217,000.00	217,216.00	
Total			340,000.00	340,000.00	340,000.00-	4,997,000.00	5,001,994.00	
SALES								
MINISTRY OF INFORMATION AND STRATEGY								

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

Organization/Economic Code	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017	
23001001/12060001									
23001001/12060018	33,000.00	105,580.00	20,000.00	20,000.00	85,580.00+	126,002.00	28,000.00	126,122.00	
23001001/12060019			50,000.00	50,000.00	50,000.00-	500,000.00	60,000.00	500,504.00	
23001001/12060020			20,000.00	20,000.00	20,000.00-	200,000.00	35,000.00	200,192.00	
23001001/12060020			50,000.00	50,000.00	50,000.00-		70,000.00		
Total	33,000.00	105,580.00	140,000.00	140,000.00	34,420.00-	826,002.00	193,000.00	826,818.00	
SALES GOVERNMENT PRINTING PRESS Organization/Economic Code									
23013001/12060001									
Total		65,000.00			65,000.00+				
SALES ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER Organization/Economic Code									
23001301/12060001									
23013001/12060016	20,000.00	3,237,000.00	200,000.00	200,000.00	3,037,000.00+		450,000.00		
Total	20,000.00	3,237,000.00	200,000.00	200,000.00	3,037,000.00+		450,000.00		
SALES LOCAL GOVERNMENT SERVICE COMMISSION Organization/Economic Code									
64001001/12060000									
Total		177,000.00			177,000.00+				
SALES OFFICE OF THE HEAD OF SERVICE Organization/Economic Code									
25001001/12060000									
25001001/12060020		160,700.00					200,000.00		
25001001/12060023									
25001001/12060025	2,000.00	8,000.00			8,000.00+				
25001001/12060029	871,070.00								
25001001/12060031	389,100.00								
Confirmation									
Total	1,422,870.00	8,000.00			8,000.00+		200,000.00		
SALES BUREAU OF TRAINING Organization/Economic Code									

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2011
25005001/12060000								
25005001/12060027	7,555,800.00	372,000.00			372,000.00+			
Total	7,555,800.00	372,000.00			372,000.00+			
SALES								
BUREAU OF COMMON SERVICES & SERVICE MONITORING								
Organization/Economic Code								
23001001/12060000								
25005002/12060001			300,000.00	300,000.00	300,000.00-			
25005002/12060016			20,000.00	20,000.00	20,000.00-			
Total			320,000.00	320,000.00	320,000.00-			
SALES								
BUREAU OF SERVICE WELFARE								
Organization/Economic Code								
25005003/12060000								
25005003/12060012			150,000.00	150,000.00	150,000.00-	10,000.00		10,000.00
25005003/12060053	21,170.00							
Total	21,170.00		150,000.00	150,000.00	150,000.00-	10,000.00		10,000.00
SALES								
BUREAU OF ADMINISTRATION								
Organization/Economic Code								
25005004/12060000								
25005004/12060004			87,000.00	87,000.00	87,000.00-			
25005004/12060006			100,000.00	100,000.00	100,000.00-			
25005004/12060026			5,500.00	5,500.00	5,500.00-			
25005004/12060027			213,000.00	213,000.00	213,000.00-			
25005004/12060028			7,950,000.00	7,950,000.00	7,950,000.00-			
25005004/12060031			150,000.00	150,000.00	150,000.00-			
Total			8,505,500.00	8,505,500.00	8,505,500.00-			
SALES								
BUREAU OF ESTABLISHMENTS AND PENSION								
Organization/Economic Code								
25005007/12060000								
25005007/12060016						100,000.00		100,096.00
25005007/12060026						453,000.00		453,456.00
25005007/12060027						50,000.00		50,048.00
25005007/12060028							300,000.00	
25005007/12060029						87,000.00		87,096.00
25005007/12060031						1,310,000.00		1,311,320.00
Total						2,000,000.00	3,770,000.00	2,002,016.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES								
LOCAL GOVT SERVICE COMMISSION								
Organization/Economic Code								
64001001/12060000								
64001001/12060005	5,710.00		1,000,000.00	1,000,000.00	1,000,000.00-	300,000.00	100,000.00	300,301.00
64001001/12060007			200,000.00	200,000.00	200,000.00-	10,000.00	200,000.00	10,000.00
64001001/12060009			200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,192.00
64001001/12060070			200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,192.00
Total	5,710.00		1,400,000.00	1,400,000.00	1,400,000.00-	710,000.00	500,000.00	710,685.00
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT								
Organization/Economic Code								
20001001/12060000								
Total								

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12060000								
20008001/12060049			16,000,000.00	16,000,000.00	16,000,000.00-	18,000,000.00	18,000,000.00	18,000,000.00
20008001/12060050	800,000.00		550,000.00	550,000.00	550,000.00-	550,000.00	550,000.00	350,000.00
20008001/12060051	98,235,291.71		62,500.00	62,500.00	932,500.00+	932,500.00	932,500.00	932,500.00
20008001/12060052	3,996,500.00		600,000.00	600,000.00	600,000.00-	600,000.00	600,000.00	600,000.00
20008001/12060053	111,161,444.77		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	1,000,000.00
Total	214,193,236.48	1,295,000.00	17,212,500.00	17,212,500.00	15,917,500.00-	19,350,000.00	19,350,000.00	19,350,000.00
ABIA STATE GAMING AND CONTROL BOARD								
Organization/Economic Code								
20009001/12060000								
Total								

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES								
MINISTRY OF PETROLEUM & SOLID MINERALS								
Organization/Economic Code								
32053001/12060000								
32001001/12060004			500,000.00	600,000.00	500,000.00-	600,000.00	600,000.00	500,504.00
Total			500,000.00	600,000.00	500,000.00-	600,000.00	600,000.00	500,504.00

SALES
 ABIA STATE TRANSPORT CORPORATION
 Organization/Economic Code
 29053001/12060000

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ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/14

	Actual 2013	Actual 2014	Budget 2014	Revised Budget2014	Variance 2014	Approved Budget 2015	Proposed Budget 2016	Proposed Budget 2017
29053001/12060029								
Sales of Scaps	3,077,800.00	923,500.00			923,500.00+		1,800,000.00	
Promo Raffle	1,957,810.00	883,510.00			883,510.00+		2,000,000.00	
Total	5,035,610.00	1,807,010.00			1,807,010.00+		3,800,000.00	
SALES								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12060000								
SALES								
ABIA STATE PLANNING COMMISSION								
Organization/Economic Code								
38001001/12060000								
SALES of Unserviceable Items								
38001001/12060004	534,870.00							
Total	534,870.00							
SALES								
ABIA STATE BUREAU OF STATISTICS								
Organization/Economic Code								
38004001/12060000								
Sale of Statistical Year Book								
38004001/12060058						50,000.00	50,000.00	50,048.00
Total						50,000.00	50,000.00	50,048.00
SALES								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12060000								
Sale of Maps								
60001001/12060059	6,000.00							
Total	6,000.00							
SALES								
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18011001/12060000								
Sales of Bills of Entries/Application Forms								
18011001/12060006	378,000.00							
Total	378,000.00							
SALES								