



ABIA STATE OF NIGERIA

AUDIT REPORT 2018

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF ABIA STATE OF
NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

TABLE OF CONTENTS

	SECTIONS	PAGES
I.	INTRODUCTION	1
II	ANNUAL FINANCIAL STATEMENTS:	
-	CASH FLOW STATEMENT	2-3
-	STATEMENT OF CONSOLIDATED REVENUE FUND	4-10
-	STATEMENT OF ASSETS AND LIABILITIES	11
-	STATEMENT OF CAPITAL DEVELOPMENT FUND	12-16
III	ANNUAL REPORT PARAGRAPHS	17-22
IV	ACCOUNTS OF GOVERNMENT PARASTATALS	23-26
V.	GENERAL	27
	ACKNOWLEDGEMENT	28
	AUDIT CERTIFICATE	29
	RESPONSIBILITY FOR THE FINANCIAL STATEMENT	30
	FINANCIAL STATEMENTS, NOTES AND SCHEDULE TO THE ACCOUNTS	31-281

SECTION 1

1. Introduction:

The accounts of the Government of Abia State of Nigeria for the year ended **31st December, 2018** 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 subjects 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 Statements of the Government of Abia State for the year ended 31st December, 2018 were submitted to me on 19th June, 2019.

3. Programme of Work:

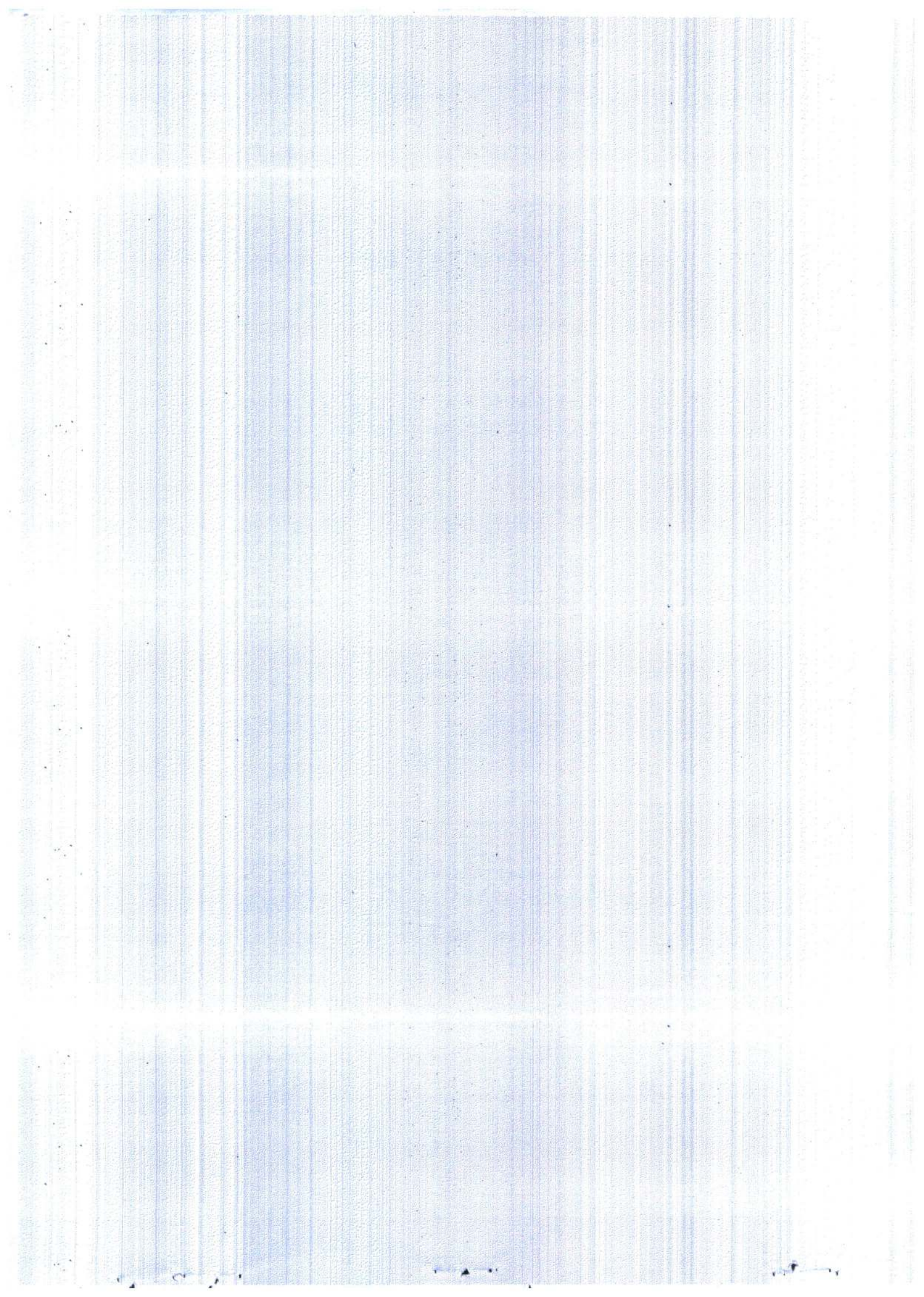
The Audit Inspection Programmes for the year under review were drawn up to cover the Audit Inspection of all Government's Parastatals, Ministries and Agencies operating in the State. The accounting books and records of Ministries and Non-Ministerial Department including their out-station offices, parastatals and post-primary institutions were also audited and inspection reports thereon were issued to the appropriate authorities/accounting officers for their comments and necessary action.

4. Financial Highlights:

Five (5) year financial summary

Revenue 2018

Revenue Description	2018	2017	2016	2015	2014	REMARKS
	N	N	N	N	N	N
Statutory Allocation	63,598,112,907.35	61,493,180,568.90	80,768,152,170.73	40848398633.70	56,129,468,988.28	
Internally Generated Revenue (IGR)	15,830,928,367.24	15,462,346,085.23	12,540,140,261.80	11840705013.17	12,376,291,754.17	
Capital Receipts	17,358,080,975.18	21,261,531,329.72	16,868,287,701.59	1646655804.62	2,338,794,315.62	
BLT	4,560,371,562.88	1,884,077,819.40	1,763,099,092.57	-	-	
Total	101,347,493,812.65	100,101,135,803.25	111,939,679,226.74	54,335,759,451.49	70,844,555,058.07	
Expenditure Description	2018	2017	2016	2015	2014	REMARKS
	N	N	N	N	N	N
Personnel Cost	31,968,514,536.94	30,723,487,469.46	20,646,457,258.78	31,169,081,190.56	20,977,319,583.76	
Overhead cost	20,942,972,835.93	22,337,013,766.21	20,888,721,376.86	24,103,194,893.75	23,641,276,246.12	
Consolidated Revenue fund charges	9,278,171,024.42	12,924,936,067.17	7,737,390,093.58	12,998,818,661.31	8,560,591,723.12	
Capital Expenditure	25,154,401,338.97	21,725,845,780.48	12,083,655,017.91	11,897,576,145.99	13,586,913,895.63	
BTL Expenditure	2,054,930,281.11	2,030,196,450.02	1,763,099,092.57	-	-	
	89,398,990,017.37	89,780,901,792.89	63,119,822,839.70	80,168,670,891.61	66,766,101,448.63	



Statements of Consolidated Revenue Fund (CRF)

8. **Recurrent Revenue:** The actual recurrent revenue collection during the 2018 Fiscal year amounted to N84,549,413,218.18 which is less than the estimated revenue of N91,982,454,625.00 by N7,433,041,406.82 or 8.79%. It may be instructive to look at the contribution of each revenue item to the total Internally Generated Revenue (IGR) of N15,830,928,367.24 achieved in that year. This is shown below.

The Contribution of Revenue Item To The total Internally Generated Revenue, 2018

Details	Actual Revenue ₦	Contribution %
Direct Taxes	6,278,655,689.65	39.66
Licenses	323,286,825.00	2.04
Fees	8,590,800,370.02	54.27
Fines	59,125,255.51	0.37
Sales	313,692,185.80	1.98
Earnings	87,68,259.57	0.55
Rent on Govt. Property	518,751.00	0.01
Rent on Govt. building	15,933,103.70	0.10
Repayments	-	0.00
Investment Income	7,787,507.20	0.05
Interest Earned	111,447,300.25	0.70
Miscellaneous	42,000,119.54	0.27
	15,830,928,367.24	100%

The above statement discloses that fees and Direct Taxes contributed 54.27% and 39.66% respectively of the Internally Generated Revenue of the State in 2018, while others showed abysmal performance ranging from 0.00% to 2.04%.

Specifically, the contributions to the Internally Generated Revenue of N15,830,928,367.24 achieved during the year included licences (2.04%), Fines (0.37%), sales (1.98%), earnings (0.55%), rent on government property (0.01%), rent on government building (0.10%), repayments (0.00%), investment income (0.05%), Interest Earned (0.70%) and miscellaneous (0.27%).

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 collections for improved economic growth of the state.

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

TABLES A–I SHOWING SOME ESTABLISHMENTS WITH SIGNIFICANT NEGATIVE VARIANCES FOR RECURRENT REVENUE

S/N	ESTABLISHMENT	REVISED BUDGET	ACTUAL	VARIANCE UNDER COLLECTION	% VARIANCE
Table A: Direct Taxes					
1	Board of Internal Revenue	16,059,522,600.00	6,265,352,885.65	9,794,169,714.35	60.99
2	Abia State Gaming Commission	10,000,000.00	1,598,900.00	8,401,100.00	84.01
3**	Abia State Physical & Infrastructure dev.	400,338,000.00	11,703,904.00	388,634,096.00	97.08
Table B: Licenses					
1	Board of Internal Revenue	380,245,000.00	301,270,875.00	78,974,125.00	20.77
2	Ministry of Commerce and Industry	200,000.00	70,000.00	130,000.00	65
3	Ministry of Transport	700,000.00	-	700,000.00	100
4	Min. of Petroleum & Solid Minerals	1,800,000.00	-	1,800,000.00	100
5	Ministry of Public Utilities	1,000,000.00	50,500.00	949,500.00	94.95
6	Abia State Water Board	9,600,000.00	214,750.00	9,385,250.00	97.76
7	Ministry of Lands & Urban Development	8,000.00	2,000.00	6,000.00	75
8	Ministry of Environment	1,670,000.00	251,700.00	1,418,300.00	84.93
Table C: Fees					
1	Office of the Governor (Government House)	16,000,000.00	1,005,000.00	14,995,000.00	93.72
2	Deputy Governor's Office	5,000,000.00	75,970.00	4,924,030.00	98.49
3	Bureau of Special Services	450,000.00	-	450,000.00	100
4	Abia State Liaison Office – Lagos	5,500,000.00	-	5,500,000.00	100
5	Abia State Liaison Office – Abuja	1,600,000.00	230,000.00	1,370,000.00	85.63
6	Abia State Pension Board	350,000.00	215,000.00	135,000.00	38.57
7	Abia State Market Agency & Mgt Agency Quality	6,700,000.00	-	6,700,000.00	100
8	Ministry of Information & Strategy	200,000.00	-	200,000.00	100
9	Bureau of Training	3,000,000.00	-	3,000,000.00	100
10	Bureau of Service Welfare	600,000.00	-	600,000.00	100
11	Abia State Independent Electoral Commission	70,000,000.00	4,000.00	69,996,000.00	99.99
12	Ministry of Agriculture	24,675,000.00	4,100,100.00	20,574,900.00	83.38
13	Min. of Commerce & Industry	111,697,500.00	31,489,134.00	80,208,366.00	71.81
14	Ministry of Science & Technology	5,252,000.00	105,000.00	5,147,000.00	98.00
15	Traffic & Indiscipline Mgt. Agency of Abia State	1,000,000.00	19,000.00	981,000.00	98.10
16	Ministry of Petroleum & Solid Minerals	31,260,000.00	110,000.00	31,150,000.00	99.65
17	Ministry of Works	25,100,000.00	21,680,400.00	3,419,600.00	13.62
18	Abia State Planning Commission	1,470,000.00	183,000.00	1,287,000.00	87.55
19	Ministry of Public Utilities & Water Resources	6,400,000.00	199,000.00	6,201,000.00	96.89
20	Abia State Water Board	24,130,000.00	929,950.00	23,200,050.00	96.15
21	Ministry of Housing	1,500,000.00	1,149,124.00	350,876.00	23.39
22	Umuahia Capital Dev. Authority (UCDA)	83,693,500.00	66,385,405.00	17,308,095.00	20.68
23	Min. of Poverty Reduction, Co-operative & Rural Dev.	2,050,000.00	263,000.00	1,787,000.00	87.17
24	Min. of Lands & Urban Renewal	385,430,500.00	179,601,684.77	205,828,815.23	53.40
25	Abia State Estate Development Agency	124,400,000.00	38,551,500.00	85,848,500.00	69.01
26	Ministry of Physical Planning & Urban Renewal	200,823,210.00	7,188,950.00	193,634,260.00	96.42

27	Ministry of Justice	60,240,000.00	8,547,996.85	51,692,000.15	85.81
28	Judicial – High Court	81,550,500.00	72,858,206.45	8,692,293.55	10.66
29	Judiciary- Customary Court of Appeal	10,100,000.00	6,697,529.91	3,402,470.09	33.69
30	Min. of Women Affairs & Social Dev.	16,470,000.00	45,000.00	16,425,000.00	99.73
31	Min. of Youth Development	1,010,000.00	269,400.00	740,600.00	73.33
32	Universal Basic Education Board	12,000,000.00	80,000.00	11,920,000.00	99.33
33	Abia State Library Board	900,000.00	469,310.00	430,690.00	47.85
34	Agency for Mass Literacy Adult & Non Formal	515,000.00	40,000.00	475,000.00	92.23
35	Abia State College of Education (Tech.) Arochukwu	133,510,200.00	650.00	133,509,550.00	99.99
36	Secondary Education Management Board (SEMB)	16,897,000.00	494,600.00	16,402,400.00	97.07
37	Ministry of Health	200,116,800.00	12,270,545.00	187,846,255.00	93.86
38	Abia State University Teaching Hospital, Aba	329,680,000.00	193,431,300.60	136,248,699.40	41.33
39	Abia State College of Health Technology	401,042,950.00	191,616,795.00	209,426,155.00	52.22
40	Abia Specialist Hospital & Diagnostic Centre	160,050,000.00	66,014,335.00	94,035,665.00	58.75
41	Hospital Management Board	56,875,000.00	48,661,820.00	8,213,180.00	14.44
42	Abia State Environment Protection Agency (ASEPA)	586,170,000.00	12,031,180.00	574,138,820.00	92.95
43	Ministry of Environment	50,717,500.00	7,830,500.00	42,887,000.00	84.56
44	Min. of Sports	1,000,000.00	210,000.00	790,000.00	79
45	Ministry of Local Govt. & Chieftaincy Affairs	5,040,500.00	3,362,000.00	1,678,500.00	33.30

Table D: Fines

1	Board of Internal Revenue	190,000,000.00	31,997,473.51	158,002,526.49	83.16
2	Ministry of Transport	5,500,000.00	40,000.00	5,460,000.00	99.27
3	Traffic & Indiscipline Mgt. Agency of Abia State	32,890,000.00	1,003,500.00	31,886,500.00	96.95
4	Ministry of Petroleum & Solid Mineral	2,200,000.00	-	2,200,000.00	100
5	Min of Public Utilities & Water Resources	13,800,000.00	-	13,800,000.00	100
6	Abia State Water Board	3,630,000.00	-	3,630,000.00	100
7	Judiciary- High Court	8,200,000.00	3,463,205.00	4,736,795.00	57.77
8	Judiciary – Customary Court of Appeal	7,000,000.00	385,490.00	6,614,510.00	94.49
9	Agency for Mass Literacy Adult & Non- Formal	500,000.00	-	500,000.00	100
10	Ministry of Environment	2,450,700.00	89,100.00	2,361,600.00	96.36
11	Abia State Environmental Protection Agency (ASEPA)	1,100,000.00	-	1,100,000.00	100

Table E: Sales

1	Government House	2,100,000.00	-	2,100,000.00	100
2	Ministry of Agriculture	12,850,000.00	1,000.00	12,849,000.00	99.99
3	Agricultural Development Programme	32,050,000.00	-	32,050,000.00	100
4	Board of Internal Revenue	90,400,000.00	-	90,400,000.00	100
5	Metallurgical Complex	47,000,000.00	-	47,000,000.00	100
6	Ministry of Culture & Tourism	600,000.00	-	600,000.00	100
7	Tourism Board	1,500,000.00	-	1,500,000.00	100
8	Abia State Water Board	3,620,000.00	30,000.00	3,590,000.00	99.12



9	Judiciary Service Commission	600,000.00	-	600,000.00	100
10	Abia State Law Review & Reform Commission	15,040,000.00	400,000.00	14,640,000.00	97.34
11	Abia State College of Education (Tech.) Arochukwu	1,500,000.00	-	1,500,000.00	100
12	Abia State Universal Basic Education Board	5,000,000.00	-	5,000,000.00	100
13	Abia State University Teaching Hospital, Aba	172,150,000.00	65,600,915.00	106,549,085.00	61.89
14	Abia Warriors	16,000,000.00	-	16,000,000.00	100
Table F: Earnings					
1	Abia State Signage & Advertisement Agency (ABSAA)	133,000,000.00	-	133,000,000.00	100
2	Broadcasting Corporation of Abia State	150,000,000.00	-	150,000,000.00	100
3	Ministry of Agriculture	7,700,000.00	12,000.00	7,688,000.00	99.84
4	Abia Agricultural Dev. Programme (AADP)	2,350,000.00	-	2,350,000.00	100
5	Ministry of Commerce & Industry	142,867,500.00	10,083,649.00	132,783,851.00	92.94
6	Abia State Council for Arts & Culture	600,000.00	-	600,000.00	100
7	Tourism Board	1,140,000.00	20,000.00	1,120,000.00	98.25
8	Abia State Planning Commission	2,500,000.00	210,000.00	2,290,000.00	91.6
9	Abia State Sports Council	2,500,000.00	-	2,500,000.00	100
10	Abia Warriors Football Club	2,500,000.00	-	2,500,000.00	100
11	Open Spaces Commission	2,770,000.00	785,200.00	1,984,800	71.65
12	Abia State College of Health Sciences & Mgt. Tech.	4,600,000.00	-	4,600,000.00	100
13	Ministry of Environment	1,000,000.00	-	1,000,000.00	100
14	Ministry of Sports	20,000,000.00	-	20,000,000.00	100
Table G: Rent on Govt. Property					
1	Ministry of Housing	121,192,000.00	518,751.00	120,673,249.00	99.57
Table H: Rent on Govt. Lands					
1	Ministry of Lands & Survey	63,500,000.00	15,469,743.70	48,030,256.30	75.64
Table I: Repayments					
1	Bureau of Service Welfare	1,500,000.00	-	1,500,000.00	100
2	Abia State Transport Loan & Artisan	3,000,000.00	-	3,000,000.00	100

From the (9) nine tables above, it can be seen that most of the establishments with negative variances above 40%, 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.

It is also worthy to note that unbudgeted receipt totaling N4,560,371,562.88 were recorded under below the line receipts.

9. **Recurrent Expenditure:** During the year under review, the financial statements revealed that the actual re-current expenditure stood at N77,200,281,543.55 as against the budget figure of N78,269,960,420.00. This shows an overall positive variance of N1,069,678,876.45 or 1.39% from the budgetary provisions.

A comparative analysis of this figure of N77,200,281,543.55 with figure of N77,278,719,773.36 for 2017 showed a decrease of N78,438,229.81 or 0.10%. This picture is commendable as it indicates good control measures and management of public funds in the year under review, inflationary notwithstanding.

However, it must be noted that unbudgeted expenses totaling N2,054,930,281.11 were incurred on the below the line payments. It is equally pertinent to observe that the notes to the accounts also disclosed that the excess expenditure of N2,321,742,819.00 and N5,169,556,392.34 were incurred by Ministries and Departments to under Personnel Costs and Overhead Costs respectively as shown below:

Excess Expenditure Under Personnel Costs

S/N	ESTABLISHMENT	REVISED BUDGET	ACTUAL EXPENDITURE	EXCESS EXPENDITURE
		N	N	N
1	Government House	2,411,939,620.00	2,661,257,577.34	249,317,957.34
2	Abia State Liaison Office – Abuja	35,853,230.00	44,984,452.99	9,131,222.99
3	Ministry of Information and Strategy	113,022,010.00	233,268,729.36	120,246,719.36
4	Abia Printing & Publishing Company	72,899,800.00	98,463,758.92	25,563,758.92
5	Bureau of Common Services & Service Monitoring	29,866,570.00	47,291,269.03	17,424,699.03
6	Bureau of Service Welfare	63,470,750.00	81,220,508.07	17,749,758.07
7	Board of Internal Revenue	238,246,400.00	243,134,339.85	4,887,939.85
8	Ministry of Commerce & Industry	181,774,530.00	203,271,620.76	21,497,090.76
9	Ministry of Science & Technology	20,000,000.00	101,957,504.72	81,957,504.72
10	Umuahia Capital Development Authority (UCDA)	46,483,150.00	63,740,105.45	17,256,955.45
11	Ministry of Lands & Survey	210,313,070.00	215,222,814.84	4,909,744.84
12	Ministry of Physical Planning & Urban Renewal	-	25,418,018.60	25,418,018.60
13	Judicial Service Commission	113,271,450.00	121,955,471.18	8,684,021.18
14	Ministry of Justice	386,663,500.00	546,771,757.07	160,108,257.07
15	Judiciary- High Court	983,225,000.00	1,343,575,839.58	360,350,839.58
16	Judiciary- Customary Court of Appeal	1,316,493,900.00	1,324,843,542.93	8,349,642.93
17	Ministry of Education	367,327,430.00	469,637,315.55	102,309,885.55
18	Abia State University	3,306,785,230.00	4,226,914,893.04	920,129,663.04
19	Abia State College of Health Science & Mgt. Technology	308,207,990.00	343,442,845.00	53,234,855.00
20	Abia Specialist Hosp. & Diagnostic Centre, Umuahia	176,705,470.00	260,296,297.66	83,540,827.66
21	Ministry of Sports	58,989,460.00	106,662,717.06	47,673,257.06
		10,441,538,560	12,763,281,378.97	2,321,742,819.00

Excess Expenditure Under Overhead Costs

S/N	ESTABLISHMENT	REVISED BUDGET N	ACTUAL EXPENDITURE N	EXCESS EXPENDITURE N
1	Government House	10,834,000,000.00	15,924,978,302.34	5,090,978,302.34
2	Abia State Liaison Office – Lagos	14,650,000.00	17,423,050.00	2,773,050.00
3	Abia State Independence Electoral Comm.	4,000,000.00	4,450,000.00	450,000.00
4	Ministry of Physical Planning & Urban Renewal	-	600,000.00	600,000.00
5	Ministry of Youth Development	5,000,000.00	7,955,040.00	2,955,040.00
6	Ministry of Sports	6,350,000.00	68,150,000.00	61,800,000.00
7	Abia State Sports Council	5,000,000.00	15,000,000.00	10,000,000.00
		10,914,000,000.00	16,038,556,392.34	5,169,556,392.34

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.

10. **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 2018. This led to discrepancies between the records of Ministries/Departments and 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/DEPARTMENTS	AG'S FIGURE	MINISTRY'S FIGURE	SHORTFALL	EXCESS	REMARKS
1	Board of Internal Revenue	243,134,339.63	241,044,177.52		2,090,162.11	P.E.
2	Office of the Deputy Governor	118,484,503.21	115,242,640.81		3,241,862.42	P.E.
3	Judicial Service Commission	116,224,426.12	107,672,287.45		8,552,138.67	P.E.
4	Local Govt. & Chieftaincy Affairs	9,398,303.00	90,137,781.70		1,260,521.30	P.E.
5	Ministry of Justice	562,659,448.67	48,988,995.00		513,676,453.67	P.E.
6	Ministry of Trade & Investment	203,271,620.76	211,826,685.72	8,555,064.96		P.E.
7	Ministry of Housing	117,425,560.36	105,968,454.46		11,457,105.90	P.E.
8	Ministry of Health	1,282,574,797.55	238,845,180.00		1,043,729,617.55	P.E.
9	Ministry of Works	136,513,753.66	140,261,156.96	3,747,402.90		P.E.
10	Ministry of Education	469,637,315.55	400,836,317.00		68,800,998.55	P.E.
11	Office of the Secretary to the State Govt.	235,617,691.93	300,985,570.00	65,367,878.07		P.E.
12	Ministry of Agriculture	449,563,933.35	470,300,589.00	20,736,655.65		P.E.
13	Ministry of Environment	148,944,183.25	151,344,622.80	2,400,439.55		P.E.
14	Ministry of Public Utilities & Water Resources	125,906,899.02	124,514,615.57		1,392,283.45	P.E.
15	Abia State Independent Electoral Commission	204,194,820.75	198,774,333.16		5,420,487.59	P.E.
16	Ministry of Transport	101,957,504.72	99,794,009.00		2,163,495.72	P.E.
17	Ministry of Youth Development	92,084,184.90	84,915,017.05		7,169,167.85	P.E.
18	Ministry of Lands & Survey	215,222,544.77	214,768,192.13		454,352,.64	P.E.
19	Ministry of Sports	106,390,775.75	67,894,502.17		38,496,273.58	P.E.
20	Judiciary- High Courts	1,343,575,521.39	1,271,346,837.28		72,228,684.11	P.E.
21	Ministry of Science & Technology	101,957,504.72	12,199,266.18		89,758,238.54	P.E.
22	Ministry of Tourism & Culture	7,578,261.47	4,923,656.78		2,654,604.69	P.E.
23	Ministry of Petroleum	61,321,437.67	57,717,516.36		3,603,921.31	P.E.
24	Ministry of Women Affairs	119,837,464.55	108,647,302.35		11,190,162.20	P.E.
25	Ministry of Information & Strategy	233,268,729.36	215,400,609.00		17,868,120.36	P.E.
26	Judiciary- Customary Court of Appeal	1,324,750,835.05	1,316,419,227.32		8,331,607.73	P.E.

STATEMENT OF ASSETS AND LIABILITIES

11. **Assets:**

Treasuries and Bank Balances: The figure of N3,389,649,105.62 represents the total cash balances held at the State Treasury Offices as well as the total balances of various banks accounts maintained by the Treasury Offices as at **31st December, 2018.**

As a result of non-submission of the Annual Board of Survey reports to me, it was not possible to confirm the amount.

12. **Investment:** The sum of N360,547,685.26 represents investment by Abia State Government as at 31st December, 2018. This figure when compared with the total investment of N360,547,685.26 in the year 2017 shows there was no movement in the investment portfolio of the state in the year under view. There should have been an update of the Book value of investment in the shares acquired by the State Government.

13. **Liability Over Assets:** The figure of N90,847,229,197.03 was presented as liability over Assets as at 31st December, 2018. This represents the Account of the State that held the amount of both the Internal and External loans sourced to achieve some Capital Expenditures and other Investments by the State Government.

Liability:

14. **Capital Development Fund**

Capital Development fund in the year 2018 stood at N145,433,999.19 as against the figure of N7,941,754,362.98 in the year 2017. This shows a decrease of N7,796,320,363.79.

15. **Internal Loans:** The sum of N61,041,440,415.83 represents Internal Loans in the year 2018. This amount when compared with the Internal Loans of N55,030,918,674.04 in 2017 fiscal year reveals that there was an increase on Internally sourced funds mainly from Commercial Banks. The implication is that the cost of these loans would leave so much negative impact on interest on loan and other financial cost implication. The Audit is still of the opinion that caution should be employed on both loan generation and prudent management of the funds

16. **Foreign Loans:** The sum of N30,166,336,466.46 represents the balance of foreign loans owed by the State Government as at 31st December, 2018. This amount shows a decrease of N630,650,970.04 when compared with 2017 figure of N30,796,987,436.50. The details of this foreign loan is attached to the Financial Statement.

STATEMENT OF CAPITAL DEVELOPMENT FUND

17 Capital Receipt 2018

The sum of Twenty-five Billion Two hundred and Ninety-Nine Million, Eight Hundred and Thirty-Five Thousand, Three Hundred and Thirty-Eight Naira, Sixteen kobo (N25,299,835,338.16) was actually made available for Capital Development for the year 2018. This amount shows a reduction from that of 2017 figure, which was N29,667,600,143.46 by N4,367,764,805.30 representing 14.72 percent reduction on funds that was made available for Capital Development in the year 2018. When compared to the Budgetary Provision for Capital Expenditure for the year under review, N80,390,864,367.00 was provided, while N25,299,835,338.16 were actually made available. These two figures shows an under receipt to the tune of N55,091,029,028.84 or 68.53 percent under funding of the 2018 Capital Development Provisions.

18. Capital Receipt for the year ended 31st December, 2018

	AUTHORIZED ESTIMATE	ACTUAL RECEIPT	VARIANCE	2017 RECEIPT
	N	N	N	N
Opening Balance	7,941,754,362	7,941,754,362.98	0.98+	8,406,068,813.74
Add: Transfers from CRF	11,618,986,089.00	4,115,494,308.65	7,503,491,780.35	1,000,000,000.00
Aids and Grants	17,607,123,916.00	95,353,980.00	17,511,769,936.00	1,847,731,873.97
External Loans	-	-	-	-
Internal Loans	43,000,000,000.00	13,147,232,686.53	29,852,767,313.47	18,413,799,455.75
Other Capital Receipts	223,000,000.00	-	223,000,000.00	-
	80,390,864,367	25,299,835,338.16	55,091,029,029.82	29,667,600,143.46

19. Capital Expenditure 2018

A total of Twenty-Five Billion, One Hundred and Fifty-Four Million, Four Hundred and One Thousand, Three Hundred and Thirty-Eight Naira Ninety-Seven Kobo (N25,154,401,338.97) was actually spent on capital projects for the year ended 31st December, 2018. In comparism to 2017 figure of N21,725,845,780.48 this shows a difference of N3,428,555,558.49 or 12.78 percent reduction in Capital Development spending from that of 2017. However, when related to the budgetary provision for capital expenditure for the year under review, a total of N73,971,860,000.00 was provided for capital expenditure, while actual expenditure stood at N25,154,401,338.97. This shows a difference of N48,817,458,661.03 or 66 percent of non performance of the capital expenditure provision for the year under review.

Worthy of mention at this point is an over budgetary expenditure in one of the sectors/subsectors totaling N665,971,000.00 as shown below.

Sector/Sub-sector	Authorised Estimate	Actual Expenditure	Over Budgetary Expenditure
	N	N	N
Environmental Protection			
Waste Management	415,000,000.00	1,080,971,000.00	665,971,000.00
	415,000,000.00	1,080,971,000.00	665,971,000.00

**SECTORIAL BREAKDOWN OF THE CAPITAL DEVELOPMENT EXPENDITURE FOR
YEAR ENDED 31ST DECEMBER, 2018**

SECTOR/SUB-SECTOR	AUTHORIZED ESTIMATES	ACTUAL EXPENDITURE	SAVINGS	2017 ACTUAL EXPENDITURE
	N	N	N	N
General Public Services				
Executive and Legislative organs	2,830,050,000.00	1,635,298,500.00	1,194,751,500.00	1,896,298,408.13
Financial and fiscal affairs	254,800,000.00	24,055,000.00	230,745,000.00	10,315,000.00
General Personnel Services	30,000,000.00	-	30,000,000.00	-
Overall Planning and Statistical Service	3,410,112,000.00	124,353,980.00	3,285,758,020.00	1,579,498,258.97
Other General Services	8,833,950,000.00	2,874,553,183.95	5,959,396,816.00	2,550,783,630.31
Research & Dev. General Public Services	16,000,000.00	-	16,000,000.00	-
Total	15,374,912,000.00	4,658,260,663.95	10,716,651,336.05	6,036,895,297.41
Defense				
PUBLIC ORDER AND SAFETY				
Fire Protection Services	262,000,000.00	-	262,000,000.00	-
Law Courts	309,000,000.00	78,000,000.00	231,000,000.00	20,285,000.00
Research & Dev. Public Order & Safety	15,000,000.00	-	15,000,000.00	-
Total	586,000,000.00	78,000,000.00	508,000,000.00	20,285,000.00
Economic Affairs				
General Economic & Commercial Affairs	984,000,000.00	144,802,670.00	839,197,330.00	-
General Labour Affairs	35,000,000.00	-	35,000,000.00	-
Agriculture	2,417,610,000.00	4,000,000.00	2,413,610,000.00	-
Coal and other Solid Minerals	68,500,000.00	-	68,500,000.00	-
Petroleum and Natural Gas	24,000,000.00	1,500,000.00	22,500,000.00	-
Electricity	606,750,000.00	-	606,750,000.00	55,500,000.00
Manufacturing	-	-	-	-
Construction	26,076,650,000.00	16,857,232,874.90	9,219,417,125.10	12,808,237,559.16
Road Transport	837,000,000.00	158,816,076.12	678,183,923.88	12,000,000.00
Water Transport	416,500,000.00	-	416,500,000.00	43,290,790.00
Communication	10,000,000.00	10,000,000.00	-	-
Distributive trade storage & warehousing	120,000,000.00	17,000,000.00	103,000,000.00	3,500,000.00
Multipurpose Development Projects	93,000,000.00	8,000,000.00	85,000,000.00	7,500,000.00
R&D Gen Eco. Commercial & Labour Affairs	3,585,000,000.00	5,000,000.00	3,580,000,000.00	-
R&D Other Industries	41,238,000.00	1,600,000.00	39,638,000.00	-
Total	35,315,248,000.00	17,207,951,621.02	18,107,296,378.98	13,227,199,011.30
Environmental Protection				
Waste Management	415,000,000.00	1,080,971,000.00	665,971,000.00	956,445,940.00

Waste Water Management	521,000,000.00	-	521,000,000.00	-
Protection of Biodiversity & Landscape	787,000,000.00	1,266,500,000.00	520,500,000.00	318,503,479.67
R&D Environment Protection	444,000,000.00	29,960,000.00	414,040,000.00	25,974,700.00
Environmental Protection	630,000,000.00	-	630,000,000.00	-
Total	3,797,000,000.00	2,377,431,000.00	1,419,569,000.00	1,300,924,119.67
Housing and Community Amenities				
Housing Development	5,260,000,000.00	339,274,054.00	4,920,725,946.00	270,872,352.10
Community Development	692,000,000.00	17,000,000.00	675,000,000.00	138,000,000.00
Water Supply	1,236,500,000.00	32,100,000.00	1,204,400,000.00	132,500,000.00
Street Lighting	150,000,000.00	-	150,000,000.00	-
R&D Housing & Community Amenities	40,000,000.00	-	40,000,000.00	10,000,000.00
Total	7,378,500,000.00	388,374,054.00	6,990,125,946.00	551,372,352.10
Health				
General Medical Services	2,900,000,000.00	81,884,000.00	2,818,116,000.00	333,872,000.00
Medical and Maternity Centre Services	-	-	-	-
Public Health Services	450,000,000.00	-	450,000,000.00	-
R&D Health	2,073,000,000.00	-	2,073,000,000.00	5,000,000.00
Total	5,423,000,000.00	81,884,000.00	5,341,116,000.00	338,872,000.00
Recreation, Culture and Religion				
Recreation and sporting Services	285,500,000.00	43,000,000.00	242,500,000.00	16,448,000.00
Cultural Services	160,000,000.00	3,000,000.00	17,000,000.00	-
Total	445,500,000.00	46,000,000.00	399,500,000.00	16,448,000.00
Education				
Primary Education	825,200,000.00	1,250,000.00	823,950,000.00	1,000,000.00
Upper Secondary Education	576,000,000.00	31,500,000.00	544,500,000.00	96,700,000.00
Post Secondary Education	-	-	-	-
First stage of Tertiary Education	1,904,000,000.00	85,500,000.00	1,818,500,000.00	70,000,000.00
Second stage of Tertiary Education	500,000,000.00	-	500,000,000.00	-
Education not defined by level	1,570,000,000.00	143,500,000.00	1,426,500,000.00	17,000,000.00
R&D Education	60,000,000.00	20,000,000.00	40,000,000.00	-
Total	5,435,200,000.00	281,750,000.00	5,153,450,000.00	184,700,000.00
Social Protection				
Family and Children	200,000,000.00	11,000,000.00	9,000,000.00	5,000,000.00
Social Exclusions	10,000,000.00	-	10,000,000.00	-
R&D Social Protection	186,500,000.00	23,750,000.00	162,750,000.00	44,150,000.00
Total	216,500,000.00	34,750,000.00	181,750,000.00	49,150,000.00

20. **Summary of Capital Expenditure For the period ended 31st December, 2018**

SECTOR	AUTHORIZED ESTIMATES	ACTUAL EXPENDITURES	SAVINGS	2017 ACTUAL EXPENDITURE
	N	N	N	N
General Public Sector	15,374,912,000.00	4,658,260,663.95	10, 716,651,336.05	6,036,895,297.41
Public Order and safety	586,000,000.00	78,000,000.00	508,000,000	20,285,000.00
Economic Affairs	35,315,248,000.00	17,207,951,621.02	18,107,296,378.98	13,227,199,011.30
Environmental Protection	3,797,000,000.00	2,377,431,000.00	1,419,569,000.00	1,300,924,119.67
Housing and Community Amenities	7,378,500,000.00	388,374,054.00	6,990,125,946.00	551,372,352.10
Health	5,423,000,000.00	81,884,000.00	5,341,116,000.00	338,872,000.00
Recreation, Culture & Religion	445,500,000.00	46,000,000.00	399,500,000.00	16,448,000.00
Education	5,435,200,000.00	281,750,000.00	5,152,450,000.00	184,700,000.00
Social Protection	216,500,000.00	34,750,000.00	181,750,000.00	49,150,000.00
Total Capital Exp. by Main Function	73,971,860,000.00	25,154,401,338.97	48,817,458,661.03	21,725,845,780.48

21. Summary of Capital Expenditure by Geo-location

It is imperative to show how the capital expenditure were reflected or distributed to the three (3) senatorial Zones of the State, showing the gains or benefits of each local governments received from the State Government for the year under review. This is highlighted below:

Abia North Senatorial Zone

Arochukwu	-	804,855,000.00
Bende	-	16,000,000.00
Isuikwuato	-	173,780,150.00
Umunneochi	-	15,000,000.00
Ohafia	-	240,000,000.00
		N1,249,635,150.00

Abia Central Senatorial Zone

Ikwuano	-	15,000,000.00
Isiala Ngwa North	-	16,250,000.00
Isiala Ngwa South	-	50,000,000.00
Osisioma	-	560,000,000.00
Umuahia North	-	15,464,195,188.97
Umuahia South	-	50,000,000.00
		N16,255,445,188.97

Aba South Senatorial Zone

Aba North	-	920,730,000.00
Aba South	-	6,030,000,000.00
Obingwa	-	-
Ukwa	-	-
Ugwunagbo	-	-
Ukwa West	-	-
		N7,649,321,000.00

From the above scenario, one can deduce that the State Government under our amiable Governor, His Excellency, Okezie Victor Ikpeazu (Ph.D) was magnanimous enough in evenly distribution of capital projects to the grass roots of the State. This has shown that the Government was transparent, accountable and open to the citizens or stakeholders

SECTION III: ANNUAL REPORT PARAGRAPHS

22 **Ministries and Extra-Ministerial Departments**

Introduction

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

23. **Leru Secondary School, Isuochi:-** Non lodgement of fees and levies into the School Bank Account. The sum of N593,400 amounts to total revenue generated in the school which was not lodged into the school account as instructed by the Ministry of Education via circular Nos: MPSM/S/106/101 of 12th January, 2016 and MOE/PSI/SEC. 8/111/253 of 25TH August, 2016 respectively.

The details of these levies and fees were communicated to the Executives Secretary, Secondary Education Management Board (SEMB) Umuahia, however, as at the time of writing this report, his response is being awaited.

24. **Abam High School, Abam:** Revenue unaccounted for: The sum of N121,500 amounted to the total revenue not accounted for by the Principal Mr. B.A. Kalu as at the time of the Audit Inspection.

The details of these has been communicated to the Executive Secretary, Education Management Board (SEMB) Umuahia in my inspection report SEMB/ARO.7/4 of 5th March, 2018.

However, as at the time of writing this report, his response is yet awaited.

25. **Spurious Expenditure/forgery of Invoices:** The sum of N521,750 represent various spurious expenditures incurred by the Management of the above school. The details of these spurious expenditures were duly communicated to the Executive Secretary, Secondary Education Management Board, Umuahia in my inspection report SEMB/ARO.7/4 of 5th March, 2018.

However, as at the time of writing this report, his response is yet awaited

26. **Bende Secondary Grammer School:** Insufficiently vouched Expenditure. The sum of N232,156 represent the amount paid on various payment vouchers in purported settlement of certain services rendered to the Abia State Government.

However, no details of these expenditures either in form of bills, invoice or sub-receipts or any other support documents were made available for audit scrutiny. In my inspection report SEMB/BND7/5 of 1st March, 2018, the details of these expenditures were communicated to the Executive Secretary, Secondary Education Management Board Umuahia, however, his reply is yet awaited at the time of writing this report.

27. **Ihechiowa High School, Obinto:** Insufficiently vouched expenditure: The total of N456,498 represent the amount paid on various payment vouchers in purported settlement of certain services rendered to the government.

However, no details of these expenditures inform of bills, invoice or sub-receipts or any other support documents were made available for Audit scrutiny. In my inspection report SEMB/ARO.12/2 of 1st March, 2018, these expenditures were duely communicated to the Executive Secretary, Secondary Education Management Board, Umuahia, however as at the time of writing this report, his response is yet awaited.

28. **Afugiri Girls Model School, Umuahia:**
Revenue not accounted for: The sum of N134,455 accounted for the total revenue collected by the Bursar, Mrs. Uzukwe Patience Eziukwu but could not account for it during the period of the audit inspection. The details of these fees was communicated to the Executive Secretary, Secondary Education Management Board, Umuahia in my inspection report No. SEMB/UMN.6/2 of 5th March, 2018, however as at the time of writing this report, his reply is yet awaited.

29. **Insufficiently vouched Expenditures:** The sum of N471,200 represent the amount paid on various payment vouchers in purported settlement of certain services rendered to the government. However, no details of the expenditure either in form of bills, invoice or sub-receipts or other support documents were made available for audit scrutiny. In my inspection report SEMB/UMN.6/2 of 5th March, 2018, the details were communicated to the Executive Secretary, Secondary Education Management Board, Umuahia,

However, as at the time of writing this report, his reply is yet to reach my office

30. **Secondary Commercial School, Alayi**
Illegal/forged expenditures: The sum of N221,000 represent illegal expenses made by the Principal of the above school. The details of these expenditures was communicated to the Executive Secretary, Secondary Education Management Board, Umuahia, however, as at the time of writing this report, his reply is yet to reach my office.

31. **Non Lodgement of fees into School Account:**
The sum of N2,309,000 fees collected for the period under review was not lodged into the school account. Evidence of such lodgement was not shown to the Auditors during the inspection. However, details of these fees was communicated to the Executive Secretary, Secondary Education Management Board, Umuahia. However, as at the time of writing this report, his reply has not reached my office.
32. **Central Oguduasa Secondary School, Isuikwuato:**
Spurious Expenditure: The sum of N292,600 represent various spurious expenditures incurred by the School Management, the details were communicated to Executive Secretary Umuahia in my inspection report SEMB/ISU.5/ of 1st March 2018. However, as at the time of writing this report, he is yet to respond to my audit query.
33. **Revenue Short Accounted:** The sum of N72,700 represents revenue short accounted for by the above school Principal, Mr. Akabunwa, the details of this was communicated to the Executive Secretary, Education Management Board, Umuahia in my inspection report SEMB/ISU.5/ of 1st March 2018. However, as at the time of writing this report, his report has not reached this office.
34. **Ututu Secondary Commercial School:**
Spurious Expenditure: The sum of N564,000 accounts for various expenditures incurred by the Management of the above school, the details were communicated to the Executive Secretary, Education Management Board Umuahia, in my inspection report No. SEMB/ARO.13/2 of 1st March, 2018, however, as at the time of writing this report, his reply was not reached my office.
35. **Ministry of Health, Umuahia**
Salary Overpayments:
The sum of N1,814,535 stands for salaries overpaid to various staff of the Ministry of Health. The details of these overpayment was communicated to the Permanent Secretary Ministry of Health in my letter No. Min.15T./48 of 30th April, 2019. However as at the time of writing this report, his response is yet expected.
36. **Ministry of Education, Umuahia**
Unexecuted Project: The sum of N2,000,000 represent the amount given to the Ag. Executive Secretary, Secondary Education Management Board, Umuahia for the production of student identity Cards (ID). However, this project was not executed and the money was not

returned to the Account of the Ministry. The details was communicated to the Permanent Secretary Ministry of Education, Umuahia in my report No. Min.12/2/250 of 30TH April, 2019, but the reply is yet to reach my office as at the time of writing this report.

37. **Unretired Imprest:** The sum of N6,700,000 Accounts for unretired imprest in the Ministry for the year under review. The details was communicated to the Permanent Secretary, Ministry of Education, Umuahia in my inspection No. Min.12/2/250 of 30th April, 2019, however as at the time of writing this report, her reply is yet to reach my office.

38. **Unvouched Payments made from the Education Development Fund:** The sum of N70,888,806 accounts payments made without vouching from the Education Development Fund. The details of these payments have been communicated to the Permanent Secretary, Ministry of Education, however as at the time of writing this report, her reply is yet to reach my office.

39. **Unauthorized Payment:** The sum of N1,070,000 accounts for an authorized expenditure made from the Education Development Fund to the then Permanent Secretary, Mrs. Patricia Amuta. The details of these payment has been communicated to the Permanent Secretary, Ministry of Education.

However, in my inspection report No. MIN.12/2/250 of 30th April, 2019 as at the time of writing this report, her reply is yet to reach this office.

40. **Printed Materials paid for but not supplied to the Ministry.** The sum of N25,100,000 accounts for educational materials claimed to have been printed and supplied to the Ministry, however, there is no evidence of this being produced and supplied to the Ministry. However, the details of these payments had been communicated to the Permanent Secretary, Ministry of Education in my inspection report No. MIN.12/2/250 of April as at the time of writing this report, her report is yet to reach my office.

41. **Toyota Siena Car Not accounted for in the Ministry's vehicle Ledger/Records:**

A new Toyota siena car worth N3,000,000 purchase for use by Mr. Ahuruonye G.C., the Abia State Director for Primary School Lunch Programme was not anywhere in the Ministry's vehicle ledger/records and neither was there a site maintained for this vehicle.

This was communicated to the Permanent Secretary, Ministry of Education, Umuahia in my inspection report No. MIN.12/2/250 of April 2019. However as at the time of writing this report, the reply is yet to reach my office.

42. **Contracts on School Renovation/Rehabilitation not tendered:** The sum of N395,672,900 accounts for the contracts on the rehabilitation on renovation of Secondary Schools, however, these contracts were not tendered and yet were not executed through direct labour. The details of these contracts had been communicated to the Permanent Secretary, Ministry of Education, Umuahia in my inspection report No. Min.12/2/250 of 30th April, 2019. However, the reply is yet awaited.
43. **Project for First Aid Boxes for selected secondary schools across the state not executed:** The sum of N20,000,000 accounts for an unexecuted project of First Aid Boxes for selected Secondary Schools across the state. This was communicated to the Permanent Secretary, Ministry of Education Umuahia in my inspection report No. MIN.12/2/250 of 30th April, 2019, however, as at the time of writing this report, the reply is yet awaited.
44. **Unauthorized Expenditure:** Sitting allowances to the tune of N1,640,000 was made from the Education Development Fund to the Board Members of Secondary Education Management Board and Examination Development Centre. This was communicated to the Permanent Secretary, Ministry of Education, Umuahia, in my report No. MIN.12/2/250 of 30th April, 2019. However, as at the time of writing this report, the reply is yet to reach my office.
45. **Irregular/Excessive Expenditure:** The Executive Governor approved and funded the Abia State Education summit to the tune of N30,00,000, however, the Permanent Secretary still went ahead to spend an extra N4,000,000 from the Education Development Fund. This was communicated to the Permanent Secretary, Umuahia, in my report No. MIN.12/2/250 of 30th April, 2019. However, as at the time of writing this report, the reply has not reached my office.
46. **Insufficiently Vouched Expenditure:** The total of N11,269,050 accounts for payments insufficiently vouched. These are various payments made in purported settlement of certain services rendered to the government in which the details had been communicated to the Permanent Secretary, Umuahia, in my report No. 12/2/250 of 30th April, 2019. However, as at the time of writing this report, the reply has not reached my office.
47. **Inappropriate Records kept for the renovation and rehabilitation of schools in Abia State system:** We observed that the ministry does not



keep appropriate records for the rehabilitation of schools across the state. The DPRS confirmed that there's no such records as are requested by Audit. We, in our report to the Permanent Secretary, Ministry of Education, communicated in my report No. MIN.12/2/250 of April 2019 requesting that relevant and appropriate records be kept for such important transactions as the renovation and rehabilitation of Secondary schools across the State. However, as at the time of writing this report, the reply is yet to reach my office.

- 48 **Accounting Records not provided for Audit:** Our inspection showed that the Ministry of Education lags behind in keeping good accounting records.

Consequently, the office could not present the following documents/records for audit inspection because they could not find or trace them anywhere.

- i. Revenue cash book/register
- ii. Cheque stumps used for 2016, 2017 in transacting the businesses of Eco Bank 911
- iii. Payment vouchers- Eco bank 2016 period
- iv. Main cash book- 2016 to date (Eco bank)
- v. Expenditure ledger/register- 2016 to date

Even though I have communicated this to the Permanent Secretary, Ministry of Education, as at the time of writing this report, her reply is yet awaited.

Section Iv:

Accounts of Government Parastatals

49. **Accounts not Submitted:** As at 31st December, 2018, the following Annual Accounts from the different parastatals have not been received in my office for review and comments.

S/NO	NAMES OF PARASTATALS	YEARS OF ACCOUNT NOT SUBMITTED
1	Secondary Education Management Board	2013-2018
2	Broadcasting Corporation of Abia State	2015-2018
3	Abia State Universal Basic Education Board	2016-2018
4	Abia State Tourism Board	2017-2018
5	Abia Golden Chicken	2017-2018
6	Abia State Council for Arts & Culture	2014-2018
7	Project Implementation Unit (PIU)	2013-2018
8	Abia State Pilgrims Welfare Board	2013-2018
9	Abia State Sports Council	2010-2018
10	Abia State Water Board	2014-2018
11	Abia State Agric Dev. Project (ADP)	2017-2018
12	Umuahia Capital Dev. Authority (UCDA)	2016-2018
13	Abia State University, Uturu	2014-2018
14	Abia State Teaching Hospital (ABSUTH)	2008-2018
15	Abia State Pensions Board	2014-2018
16	Abia State Environmental Protection Agency	2013-2018
17	Abia State College of Education Tech., Arochukwu	2010-2018
18	Abia Shopping Centre Ltd.	2013-2018
19	Abia State Library Board	2010-2018
20	Abia State Independent Electoral Commission	2010-2018
21	Abia State Pools Betting Gaming & Casino Board	2015-2018

Section Iv:

Accounts of Government Parastatals

49. **Accounts not Submitted:** As at 31st December, 2018, the following Annual Accounts from the different parastatals have not been received in my office for review and comments.

S/NO	NAMES OF PARASTATALS	YEARS OF ACCOUNT NOT SUBMITTED
1	Secondary Education Management Board	2013-2018
2	Broadcasting Corporation of Abia State	2015-2018
3	Abia State Universal Basic Education Board	2016-2018
4	Abia State Tourism Board	2017-2018
5	Abia Golden Chicken	2017-2018
6	Abia State Council for Arts & Culture	2014-2018
7	Project Implementation Unit (PIU)	2013-2018
8	Abia State Pilgrims Welfare Board	2013-2018
9	Abia State Sports Council	2010-2018
10	Abia State Water Board	2014-2018
11	Abia State Agric Dev. Project (ADP)	2017-2018
12	Umuahia Capital Dev. Authority (UCDA)	2016-2018
13	Abia State University, Uturu	2014-2018
14	Abia State Teaching Hospital (ABSUTH)	2008-2018
15	Abia State Pensions Board	2014-2018
16	Abia State Environmental Protection Agency	2013-2018
17	Abia State College of Education Tech., Arochukwu	2010-2018
18	Abia Shopping Centre Ltd.	2013-2018
19	Abia State Library Board	2010-2018
20	Abia State Independent Electoral Commission	2010-2018
21	Abia State Pools Betting Gaming & Casino Board	2015-2018

50 **Audit of Town Planning Authorities**

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

S/NO	NAMES OF TOWN PLANNING AUTHORITIES	YEARS OF ACCOUNT NOT SUBMITTED
1	Aba South Town Planning Authority	2012-2018
2	Aba North Town Planning Authority	2012-2018
3	Arochukwu Town Planning Authority	2012-2018
4	Bende Town Planning Authority	2012-2018
5	Isiala Ngwa North Town Planning Authority	2012-2018
6	Ikwuano Town Planning Authority	2012-2018
7	Isiala Ngwa South Town Planning Authority	2012-2018
8	Obingwa Town Planning Authority	2012-2018
9	Ohafia Town Planning Authority	2012-2018
10	Ukwa West Town Planning Authority	2012-2018
11	Ukwa East Town Planning Authority	2012-2018
12	Umunneochi Town Planning Authority	2012-2018
13	Ugwunagbo Town Planning Authority	2012-2018
14	Osisioma Town Planning Authority	2012-2018
15	Isuikwuato Town Planning Authority	2012-2018

51. Revenue Returns from Parastatals

All the Parastatals highlighted below failed to render detailed returns of their monthly revenue and expenditure in 2018 fiscal year to the Office of the Accountant-General.

Obviously this has a serious effect on the report of the State internally Generated Revenue and by extension on the State Monthly allocation from Federation Account Allocation Committee. It is imperative therefore, that the parastatals should be prevailed upon to comply with the policy of regular monthly returns of their revenue to the Office of Accountant-General.

S/NO	NAMES OF PARASTATALS	SUPERVISING MINISTRY
1	Abia State Newspaper Corporation	Min. of Information
2	Abia State Sports Council	Ministry of Sports
3	Abia State Passenger Insurance Manifest & Safety Scheme	Min. of Transport
4	Abia Specialist Hospital & Diagnostic Centre	Ministry of Health
5	Examination Development Centre	Ministry of Education
6	Aba Shopping Centre Ltd.	Min. of Commerce & Industry
7	Metallurgical Complex Aba	Min. of Commerce & Industry
8	Abia Cashew Company	Min. of Agriculture
9	Agro Input Supply Company	Min. of Agriculture
10	Abia State Infrastructural Dev. Fund	Ministry of Finance
11	Abia State Security Fund	Ministry of Finance
12	Project Insurance Brokers Ltd.	Ministry of Finance
13	Abia State Independent Electoral Commission	Office of SSG

52. Value for Money Audit (VFMA)

As part of our value for Money Audit for 2018 various sites were visited by the audit teams constituted for the verification of projects whose contracts were awarded during the year under audit; and as was the case in 2017, the majority of projects verified were observed to be either uncompleted or abandoned long after the expected date of completion. Because it was not possible to establish the status of payments for these projects, it was difficult to ascertain the actual cause of default in performance, which in all likelihood may be attributed to one or more of the following:

1. Lack of funding
2. Unrealistic completion time, or
3. Negligence/inability to perform on the part of the contractors.

A lax attitude towards the enhancement of contract deadlines invariably gives rise over time to the need for request by contractors for upward reviews of contract sums, thus making the government to pay more for services than was originally envisaged.

In order to stem these avoidable increases in the cost of executing projects, as well as avoid a situation where the landscape is littered with uncompleted/abandoned projects, it is recommended that efforts should be intensified by Government to cut down on the number of contracts awarded annually and to concentrate attention on completing the ones already awarded. It is also recommended that the practice of awarding contracts simply because they have been provided for in the annual budget should be discouraged, as it has trended to increase the number of abandoned and uncompleted projects, and also helped to increase the burden of contractual obligations of the State Government.

SECTION V: GENERAL SECTION OF 2018 AUDIT REPORT

53. **Staff and Establishment**

The Staff strength of the office of the State Auditor-General as at the end of the financial year 31st December, 2018 was 117 as summarized below:

Auditor Cadre	41
Executive Cadre	46
Clerical staff	17
Ancillary staff	13

Considering the ever increasing audit responsibilities and the broadening base of the office's statutory roles, the office requires additional 50 auditing staff to enable it cope with its enormous responsibilities.

54. **Staff Training and Development:** Training and re-training of Audit staff to improve their performance at work and enhance their productivity and conduct need to be emphasized. But lack of fund encumbered in house to citing of Audit staff, attending of enough workshops and seminars within and outside the state.

It is therefore recommended that government should timely make funds available for professional training and retraining of the staff for efficient and effective service delivery.

55. **Transportation**

This office had one Hilux van and one hummer bus donated to it by the World Bank under its PSGR&DPS. But given the enormity of the Audit work and supervisions thereto which are basically field oriented, there is the urgent need for Government to procure additional three Hummer buses and five hilux vans for effective audit and supervision by the Audit Staff and the five heads of departments in the office and two branch offices; Aba and Ohafia.

56. **Pension and Gratuity Audit:** In Accordance with the 1979 Abia State Pension Act in force in the State, the Pension papers of retiring public servants were scrutinized and certified by my office. A total number of 530 files made up of 261 and 225 for Civil Servants and Teachers, 32 for recalculation of pensions and 12 files brought forward into 2018 were treated and returned to ASPB in the year 2018.

Acknowledgement

May I use this opportunity to express my profound appreciation to the Executive Governor of Abia State, Okezie Victor Ikpeazu, Ph.D for his relentless financial assistance to the office and his immeasurable support towards the auditing of the accounts of the State Government. 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 State Head of Service, the Honourable Commissioners, Heads of Extra-Ministerial Departments, the Permanent Secretaries, Chief Executives of Government Parastatas and their staff, have been quite supportive, to our onerous work during the period under review. At this point, I would like to draw the attention of all Accounting Officers to have a careful look into the various observations highlighted in this report as it concerns their offices with a view to improving and safe-guarding against future occurrence.

I received the full co-operation of the Accountant General and members of his staff during the process of producing the report, I wish to thank them. May I therefore, assure the administration of my continued preparedness to promptly discharge the statutory responsibilities of this office as enshrined in the 1999 Constitution so long as the Office of the Accountant-General performs her expected role promptly.

AUDIT CERTIFICATE

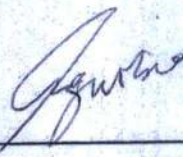
The Accounts and Financial Statement of the Government of Abia State of Nigeria for the financial year ended 31st December, 2018 have been examined in accordance with section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria and section 6(1) of the Abia State Audit Law 1997 (Cap. 45 of the Laws of Abia State of Nigeria 1991-2000). I have obtained all the information and explanations that I required and I certify, subject to the comments and observations contained in this Audit Report, that in my opinion and to the best of my knowledge and belief, the statements of Consolidated Revenue Fund, Capital Development Fund, together with the Cash Flow Statement, annexed thereto, reflect a true and fair view of the financial transactions of the Abia State Government for the year ended 31st December, 2018 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, 2017.



Elder O.U. Ngwobia, CPA, CNA

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 December 2018, and its operations for the year ended on the date.

The effort of all Officers of the 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.



IMEORIA KELECHI C, CNA
ACCOUNTANT-GENERAL
ABIA STATE.

NOTES TO STATEMENT OF CASHFLOW STATEMENT

ABA STATE GOVERNMENT
Consolidated Financial Summary

	Note	Actual 2017	Actual 2018	Budget 2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Opening Balance									
RECEIPTS									
Statutory Allocation		61,493,180,568.90	63,598,112,907.35	50,921,036,694.00	62,234,555,544.00	1,363,557,363.35+	70,146,078,154.00	69,446,653,328.30	69,460,542,695.00
Internally Generated Revenue		15,462,346,085.23	15,830,928,367.24	29,177,320,960.00	29,177,320,960.00	13,346,392,592.76-	24,379,112,743.56	24,379,112,743.56	24,383,971,850.00
Grants & Miscellaneous		1,847,731,873.97	95,353,980.00	17,607,123,916.00	17,607,123,916.00	17,511,789,936.00-	33,688,055,240.00	33,694,782,850.94	33,701,531,843.00
Miscellaneous Capital Receipts				223,000,000.00	223,000,000.00	223,000,000.00-	200,000,000.00	200,000,000.00	200,080,012.00
Total Current Year Receipts		78,803,258,528.10	79,524,395,254.59	97,928,481,770.00	109,242,000,420.00	29,717,605,165.41-	128,411,921,290.00	127,720,598,922.80	127,746,146,400.00
Total Projected Funds Available		87,219,020,762.83	88,026,149,996.28	106,440,814,253.00	117,754,332,903.00	29,728,162,904.72-	131,801,570,395.00	131,110,248,027.80	131,083,845,027.00
Expenditure: Economic Classification									
Employees Compensation		30,712,909,729.01	31,979,092,277.19	32,274,827,780.00	34,982,672,510.00	3,003,580,232.81+	32,580,892,320.00	32,577,406,446.40	32,583,916,819.00
Social Benefits		3,623,006,179.96	5,495,394,499.01	7,175,300,000.00	7,175,300,000.00	1,679,905,500.99+	6,365,827,000.00	6,367,100,165.42	6,368,373,545.00
Overhead Costs		22,337,013,766.21	20,942,972,835.93	17,711,957,990.00	20,066,361,410.00	876,611,425.93-	18,801,881,970.00	17,851,451,538.84	17,855,004,798.00
Payment of External Loans		351,762,673.16	463,057,636.33	300,000,000.00	460,000,000.00	3,057,636.33-	300,000,000.00	300,000,000.00	300,120,012.00
Repayment of Internal Loans		8,921,901,087.79	12,482,057,488.57	4,500,000,000.00	9,065,026,500.00	3,417,030,988.57-	6,000,000,000.00	6,000,000,000.00	6,002,400,240.00
CRFC - Excluding Social Benefit and Public Debt)		9,301,929,887.21	3,762,776,525.41	6,520,600,000.00	6,520,600,000.00	2,731,832,474.59+	4,728,500,000.00	4,729,445,700.00	4,730,391,573.00
Total Recurrent Expenditure		75,248,523,323.34	75,145,351,262.44	68,482,685,770.00	78,269,960,420.00	3,124,609,157.56+	68,777,101,290.00	67,826,663,850.66	67,840,206,987.00
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture		213,150,000.00	4,000,000.00	2,474,700,000.00	2,497,610,000.00	2,493,610,000.00+	1,711,500,000.00	1,711,842,300.00	1,712,184,414.00
02 Social Re - Orientation		84,067,500.00	35,400,000.00	1,046,550,000.00	1,049,550,000.00	1,014,150,000.00+	463,400,000.00	458,491,679.96	458,583,136.00
03 Poverty Alleviation		1,072,607,086.83	1,719,725,000.00	1,536,000,000.00	1,764,350,000.00	44,652,000.00+	2,574,000,000.00	2,084,416,800.00	2,084,833,611.00
04 Improvement to Human Health		338,872,000.00	95,864,000.00	5,438,750,000.00	5,438,750,000.00	5,342,866,000.00+	4,569,000,000.00	4,370,747,347.00	4,370,747,347.00
05 Enhancing Skills and Knowledge		168,700,000.00	281,750,000.00	4,802,000,000.00	4,602,000,000.00	7,035,000,000.00+	3,535,707,000.00	3,536,413,793.00	3,536,413,793.00
06 - Housing and Urban Development		446,872,352.10	386,274,054.00	5,566,000,000.00	5,566,000,000.00	5,199,725,946.00+	4,377,500,000.00	4,378,250,824.00	4,379,250,824.00
07 Gender		5,850,000.00		34,500,000.00	34,500,000.00	34,500,000.00+	10,000,000.00	20,004,000.00	20,007,995.00
08 Youth		46,748,000.00	66,750,000.00	437,500,000.00	437,500,000.00	370,750,000.00+	3,510,000,000.00	3,000,050,000.00	3,000,119,911.00
09 Environmental Improvement		1,300,924,119.67	2,377,431,000.00	4,216,000,000.00	4,216,000,000.00	1,838,568,000.00+	4,561,912,200.00	4,562,824,435.00	4,563,737,545.00
10 Water Resources and Rural Development		80,000,000.00	17,100,000.00	1,323,000,000.00	1,323,000,000.00	1,305,900,000.00+	4,527,000,000.00	518,085,840.00	518,085,840.00
11 Information Communication & Technology		179,000,000.00	75,500,000.00	782,500,000.00	782,500,000.00	707,000,000.00+	454,990,960.02	454,991,896.00	454,991,896.00
12 Growing the Private Sector		129,000,000.00	140,672,520.00	862,000,000.00	911,000,000.00	770,322,480.00+	835,300,000.00	835,467,060.02	835,633,960.00
13 Reform of Government and Governance		4,702,526,372.72	2,926,365,813.95	17,589,700,000.00	17,653,700,000.00	14,727,334,186.05+	18,251,020,000.00	17,337,486,804.07	17,340,952,324.00
14 Power		151,290,790.00	13,500,000.00	734,000,000.00	1,140,750,000.00	1,127,250,000.00+	708,000,000.00	628,251,165.00	628,251,165.00
17 Road		12,810,237,559.16	17,014,048,951.02	25,592,000,000.00	26,528,650,000.00	9,514,601,048.98+	20,650,500,000.00	20,654,630,100.00	20,658,760,650.00
19 Sea Ports							400,000,000.00	400,000,000.00	400,160,012.00
21 Oil and Gas Infrastructure				6,000,000.00	6,000,000.00	6,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Total Capital Expenditure by Program		21,725,845,780.48	25,154,401,338.97	72,464,200,000.00	73,971,860,000.00	48,817,458,661.03+	71,430,020,000.00	62,251,346,548.82	62,263,792,105.00
Total Expenditure (Budget Size)		96,974,369,103.82	100,299,752,601.41	140,946,885,770.00	152,241,820,420.00	51,942,067,818.59+	140,207,121,290.00	130,078,010,400.48	130,103,999,092.00
Budget Surplus/(Deficit)		<9,755,348,340.99>	<12,273,602,603.13	<34,506,071,517.00	<34,487,487,517.00	22,213,884,913.87+	<8,405,550,995.00>	1,032,237,627.32	979,845,935.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	35	1,884,077,819.40	4,560,371,562.88			4,560,371,562.88+			
Below the Line Payments	36	2,030,196,450.02	2,054,930,281.11			2,054,930,281.11-			
Sub-Total: Movement in Other Cash Equivalents		<146,118,630.62>	2,505,441,281.77			2,505,441,281.77+			
Financing of Deficit by Borrowing		18,413,799,455.75	13,147,232,686.53	43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
Internal Loans									
External Loans							9,490,000,000.00		

21

Note	Actual 2017	Actual 2018	Budget 2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
------	----------------	----------------	----------------	---------------------	------------------	----------------	----------------	----------------

Total Loans	18,413,799,455.75	13,147,232,686.53	43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	11,795,000,000.00	2,305,461,000.00	2,305,922,101.00
Closing Balance	8,512,332,484.14	3,379,071,365.17	8,493,928,483.00	8,512,512,483.00	5,133,441,117.83-	3,389,449,105.00	3,337,698,627.32	3,285,768,036.00

20

ABIA STATE GOVERNMENT
Cash Flow Statement for the period ended
for the year ended 31/12/18

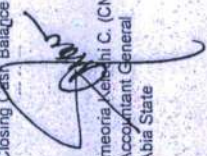
	Note	Actual 2018	Actual 2017
Cash Flow From Operating Activities			
Statutory Allocation		52,780,320,966.03	51,940,944,692.76
Value Added Tax Allocation		10,817,791,941.32	9,552,235,876.14
Independent Revenue	1	15,830,928,367.24	15,462,346,085.23
Total Receipts		79,429,041,274.59	76,955,526,654.13
Payments			
Employees Compensation	2	31,979,092,277.19	30,712,909,729.01
Social Benefits	3	5,495,394,499.01	3,623,006,179.96
Overhead Costs	4	20,942,972,835.93	22,337,013,766.21
CRFC(Excluding Social Benefit and Public Debt)	5	3,782,776,525.41	9,301,929,887.21
Total Payments		62,200,236,137.54	65,974,859,562.39
Net Cash Flow from Operating Activities		17,228,805,137.05	10,980,667,091.74
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture		4,000,000.00	213,150,000.00
Societal Re-Orientaton		35,400,000.00	84,067,500.00
Poverty Alleviation		1,719,725,000.00	1,072,607,086.83
Improvement to Human Health		95,884,000.00	338,872,000.00
Enhancing Skills and Knowledge		281,750,000.00	168,700,000.00
Housing and Urban Development		386,274,054.00	446,872,352.10
Gender			5,850,000.00
Youth		66,750,000.00	46,748,000.00
Environmental Improvement		2,377,431,000.00	1,300,924,119.67
Water Resources and Rural Development		17,100,000.00	80,000,000.00
Information and Communication Technology		75,500,000.00	175,000,000.00
Growing the Private Sector		140,672,520.00	129,000,000.00
Reform of Government and Governance		2,926,365,813.95	4,702,526,372.72
Power		13,500,000.00	151,290,790.00
Road		17,014,048,951.02	12,810,237,559.16
Net Cash Flow from Investment Activities	6	25,154,401,338.97	21,725,845,780.48
Cash Flow from Financing Activities			
Proceeds from Aids and Grants		95,353,980.00	1,847,731,873.97
Proceeds from Internal Loans		13,147,232,686.53	18,413,799,455.75
Repayment of External Loans		463,057,636.33	351,762,673.16
Repayment of Internal Loans		12,482,057,488.57	8,921,901,087.79
Net Cash Flow From Financing Activities		297,471,541.63	10,987,867,588.77
Movement in Other Cash Equivalents			
BTL Receipts	7a	4,560,371,562.88	1,864,077,819.40
BTL Payments	7b	2,054,930,281.11	2,030,186,450.02
Total		<2,505,441,281.77>	146,118,630.62
Net Surplus/(Deficit) for the Year		<5,122,683,378.52>	96,570,249.41

32

ABIA STATE GOVERNMENT
 Cash Flow Statement for the period ended
 for the year ended 31/12/18

Note	Actual 2018	Actual 2017
	8,512,332,484.14	8,415,762,234.73
8	3,388,649,105.62	8,512,332,484.14

Opening Cash Balance
 Closing Cash Balance


 Imeoria Kehinde C. (CNA)
 Accountant General
 Abia State

42

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
Liquid Assets	8	3,389,649,105.62	8,512,332,484.14
Treasuries and Banks		3,389,649,105.62	8,512,332,484.14
Sub Total			
Investments and Other Assets			
Investments	9	360,547,685.26	360,547,685.26
Liability Over Assets	10	90,847,229,197.03	85,467,358,425.28
Sub Total		91,207,776,882.29	85,827,906,110.54
Total Assets		94,597,425,987.91	94,340,238,594.68
Public Funds			
Consolidated Revenue Fund	11	3,233,637,365.88	570,578,121.16
Capital Development Fund	12	156,014,739.64	7,941,754,362.98
Sub Total - Public Funds		3,389,649,105.62	8,512,332,484.14
Liabilities			
Internal Loans	13	61,041,440,415.83	55,030,918,674.04
External Loans	14	30,166,336,466.46	30,796,987,436.50
Sub Total Liabilities		91,207,776,882.29	85,827,906,110.54
Public Fund + Liabilities		94,597,425,987.91	94,340,238,594.68


Imreem Rashid, C - CNA
Accountant General
Abia State

35

ABIA STATE GOVERNMENT
 Statement of Consolidated Revenue Fund
 for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
	9,693,420.99	570,578,121.16	570,578,121.00	570,578,121.00	0.16+	3,244,215,106.00	3,244,215,106.00	3,243,317,327.00
15	51,940,944,682.76	52,780,320,966.03	40,345,108,847.00	51,658,627,497.00	1,121,693,469.03+	57,871,195,074.00	57,169,315,271.71	57,160,749,170.00
	9,552,235,876.14	10,817,791,941.32	10,575,928,047.00	10,575,928,047.00	241,863,894.32+	12,274,883,080.00	12,277,338,056.59	12,278,793,525.00
	61,493,180,568.90	63,598,112,907.35	50,921,036,894.00	62,234,555,544.00	1,363,557,363.35+	70,146,078,154.00	69,446,653,328.30	69,460,542,695.00
16	7,770,430,230.45	6,278,655,689.65	16,469,860,600.00	16,469,860,600.00	10,191,204,910.35-	9,479,514,400.00	9,481,460,312.85	9,483,356,694.00
17	219,431,500.00	323,286,825.00	399,723,000.00	399,723,000.00	76,436,175.00-	661,399,994.00	681,536,273.84	681,672,647.00
20	5,495,117,422.90	8,590,800,370.02	10,280,642,160.00	10,280,642,160.00	1,689,841,769.98-	12,775,809,702.00	12,778,364,864.18	12,780,922,794.00
21	106,807,843.89	59,125,255.51	268,270,790.00	268,270,790.00	209,145,444.49-	158,665,200.00	158,696,933.11	158,728,850.00
22	505,244,666.95	313,692,185.80	753,290,000.00	753,290,000.00	439,597,814.20-	472,796,100.00	472,890,659.18	472,985,515.00
23	386,388,321.84	87,681,259.57	811,074,500.00	811,074,500.00	723,393,240.43-	710,665,500.00	713,308,132.93	713,451,156.00
24	1,336,051.00	518,751.00	121,192,000.00	121,192,000.00	120,673,249.00-	53,087,000.00	53,097,617.41	53,108,261.00
25	30,998,415.91	15,833,103.70	64,500,000.00	64,500,000.00	48,666,896.30-	31,190,000.00	25,195,038.05	25,200,096.00
26	3,600.00	3,600.00	4,500,000.00	4,500,000.00	4,500,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
27	36,276.70	7,787,507.20	3,435,000.00	3,435,000.00	4,352,507.20+	12,200,000.00	12,202,439.98	12,204,886.00
28	213,426,221.65	111,447,300.25	273,000.00	273,000.00	111,174,300.25+	300,000.00	300,060.02	300,121.00
30	733,125,533.94	42,000,119.54	560,000.00	560,000.00	41,440,119.54+	560,000.00	560,112.00	560,229.00
	15,462,346,085.23	15,830,928,367.24	29,177,320,960.00	29,177,320,960.00	13,346,392,582.76-	24,377,787,896.00	24,379,112,743.56	24,383,991,850.00
31	1,884,077,819.40	4,560,371,562.88			4,560,371,562.88+			
	78,849,297,854.52	84,559,990,958.63	80,668,935,975.00	91,982,454,625.00	7,422,463,666.37-	97,768,081,156.00	97,069,981,177.86	97,087,851,872.00
	30,712,909,729.01	31,979,092,277.19	32,274,827,780.00	34,982,672,510.00	3,003,580,232.81+	32,580,892,320.00	32,577,406,446.40	32,583,916,819.00
34	22,337,013,766.21	20,942,972,835.93	17,711,957,990.00	20,066,361,410.00	876,611,425.93-	18,801,881,970.00	17,851,451,538.84	17,855,004,798.00
35	12,924,936,067.17	9,278,171,024.42	13,695,900,000.00	13,695,900,000.00	4,417,728,975.58+	11,094,327,000.00	11,096,545,865.42	11,098,765,118.00
36	2,030,196,450.02	2,054,930,281.11			2,054,930,281.11-			
	68,005,056,012.41	64,255,166,418.65	63,682,685,770.00	68,744,933,920.00	4,489,767,501.35+	62,477,101,290.00	61,525,403,850.66	61,537,686,735.00
	351,762,673.16	463,057,636.33	300,000,000.00	460,000,000.00	3,057,636.33-	300,000,000.00	300,060,000.00	300,120,012.00
	8,921,901,087.79	12,482,057,488.57	4,500,000,000.00	9,065,026,500.00	3,417,030,988.57-	6,000,000,000.00	6,001,200,000.00	6,002,400,240.00
	9,273,663,760.95	12,945,115,124.90	4,800,000,000.00	9,525,026,500.00	3,420,088,624.90-	6,300,000,000.00	6,301,260,000.00	6,302,520,252.00
	77,278,719,773.36	77,200,281,543.55	66,482,685,770.00	76,269,960,420.00	1,069,676,676.45+	66,777,101,290.00	67,826,663,850.66	67,840,206,987.00
	1,570,578,121.16	7,359,709,415.08	12,186,250,205.00	13,712,494,205.00	6,352,784,789.92-	28,990,979,866.00	29,243,317,327.20	29,247,644,885.00
	1,000,000,000.00	4,115,494,308.65	11,618,986,089.00		4,115,494,308.65-	25,746,964,760.00	26,000,000,000.00	26,000,000,000.00
	1,000,000,000.00	4,115,494,308.65	11,618,986,089.00		4,115,494,308.65-	25,746,964,760.00	26,000,000,000.00	26,000,000,000.00
	570,578,121.16	3,244,215,106.43	567,264,116.00	13,712,494,205.00	10,468,279,088.57-	3,244,015,106.00	3,243,317,327.20	3,247,644,885.00

Imeonia Kerech C. (CNA)
 Accountant General
 Abia State

36

ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Opening Balance		8,406,068,813.74	7,941,754,362.98	7,941,754,362.00	7,941,754,362.00	0.98+	145,433,999.00	145,433,999.00	94,361,300.00
Add Revenue:									
Transfer from Consolidated Revenue Fund	37	1,000,000,000.00	4,115,494,308.65	11,618,986,089.00	11,618,986,089.00	7,503,491,780.35-	25,746,964,760.00	26,000,000,000.00	26,000,000,000.00
Aids and Grants	38	1,847,731,873.97	95,353,980.00	17,607,123,916.00	17,607,123,916.00	17,511,769,936.00-	33,688,055,240.00	33,694,792,850.94	33,701,531,843.00
External Loans	39	18,413,799,455.75	13,147,232,686.53	43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
Internal Loans	40			223,000,000.00	223,000,000.00	223,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
Other Capital Receipts									
Sub Total: Capital Receipts		21,261,531,329.72	17,368,080,975.18	72,449,110,005.00	72,449,110,005.00	55,091,029,029.82-	71,430,020,000.00	62,200,293,850.94	62,207,533,956.00
Total Capital Revenue Available		29,667,600,143.46	25,299,835,338.16	80,390,864,367.00	80,390,864,367.00	55,091,029,028.84-	71,575,453,999.00	62,345,727,849.94	62,301,915,256.00
Less: Capital Expenditure									
General Public Services	41	6,036,895,297.41	4,658,260,663.95	15,310,562,000.00	15,374,912,000.00	10,716,651,336.05+	16,169,820,000.00	14,975,814,564.09	14,978,808,226.00
Public Order and Safety	43	20,285,000.00	78,000,000.00	586,000,000.00	586,000,000.00	508,000,000.00+	760,500,000.00	555,611,100.00	555,721,899.00
Economic Affairs	44	13,227,199,011.30	17,207,951,621.02	33,871,938,000.00	35,315,248,000.00	18,107,296,378.98+	28,313,300,000.00	28,308,660,660.02	28,314,621,110.00
Environmental Protection	45	1,300,924,119.67	2,377,431,000.00	3,797,000,000.00	3,797,000,000.00	1,419,569,000.00+	3,743,000,000.00	3,753,750,600.00	3,754,501,207.00
Housing and Community Amenities	46	551,372,352.10	386,374,054.00	7,378,500,000.00	7,378,500,000.00	6,990,125,946.00+	9,289,000,000.00	5,211,962,519.00	5,211,962,519.00
Health	47	338,872,000.00	81,884,000.00	445,500,000.00	445,500,000.00	399,500,000.00+	4,828,000,000.00	4,629,825,600.00	4,629,850,918.00
Recreation, Culture and Religion	48	16,448,000.00	46,000,000.00	5,435,200,000.00	5,435,200,000.00	5,153,450,000.00+	257,000,000.00	247,049,400.00	247,098,614.00
Education	49	184,700,000.00	281,750,000.00	5,435,200,000.00	5,435,200,000.00	7,949,400,000.00+	7,949,400,000.00	4,450,289,879.96	4,451,179,513.00
Social Protection	50	49,150,000.00	34,750,000.00	216,500,000.00	216,500,000.00	181,750,000.00+	120,000,000.00	120,024,000.00	120,047,919.00
Total Capital Expenditure by Main Functions		21,725,845,780.48	25,154,401,338.97	72,464,200,000.00	73,971,860,000.00	48,817,458,661.03+	71,430,020,000.00	62,251,346,549.82	62,283,792,115.00
Closing Balance		7,941,754,362.98	145,433,999.19	7,926,664,367.00	6,419,004,367.00	6,273,570,367.81-	145,433,999.00	94,381,300.12	38,123,111.00

In Presence of
Accountant General
Abia State



ST

ABIA STATE GOVERNMENT
 Cash Flow Statement for the period ended
 for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
Note 1 - Independent Revenue			
Taxes		6,278,655,689.65	7,770,430,230.45
Licenses		323,286,825.00	219,431,500.00
Fees		8,590,800,370.02	5,495,117,422.90
Fines		59,125,255.51	106,807,843.89
Sales		313,692,185.80	505,244,666.95
Earnings		87,681,259.57	386,388,321.84
Rent on Government Property		518,751.00	1,336,051.00
Rent on Lands Other General		15,933,103.70	30,998,415.91
Repayments General		7,787,507.20	3,600.00
Investments General		111,447,300.25	36,276.70
Interest		42,000,119.54	213,426,221.65
Miscellaneous			733,125,533.94
Total		15,830,928,367.24	15,462,346,085.23
Note 2 - Employees Compensation			
Salaries and Wages	2A	31,791,790,030.18	30,335,136,742.81
Allowances		187,302,247.01	377,772,986.20
Total		31,979,092,277.19	30,712,909,729.01
Note 2A - Salaries and Wages			
Basic Salary		31,511,726,238.04	29,799,087,707.18
Overtime Payments			53,500.00
Consolidated Revenue Fund Charges - Salaries		280,063,792.14	535,995,535.63
Total		31,791,790,030.18	30,335,136,742.81
Note 2B - Social Contributions			
Note 3 - Social Benefits			
Gratuity		54,279,405.16	125,946,908.65
Pension		5,441,115,093.85	3,497,059,271.31
Total		5,495,394,499.01	3,623,006,179.96
Note 4 - Overhead Costs:			
Transport and Travelling		1,944,739,520.00	1,996,152,911.42
Utilities		195,440,550.00	50,363,202.24
Material and Supplies		984,580,881.00	1,188,384,462.70
Maintenance Services		620,336,790.00	310,013,451.11
Training		8,380,000.00	13,436,700.00
Other Services		8,596,906,641.00	9,804,423,517.50
Consulting & Professional Services		104,800,000.00	87,429,780.00
Fuel and Lubricants		253,398,110.00	221,146,120.00
Financial Charges		964,013,773.61	683,668,651.42
Miscellaneous Expenses		7,270,376,570.32	7,981,994,969.82
Total		20,942,972,835.93	22,337,013,766.21
Notes 5 - Consolidated Revenue Fund Charges			
20007001/22060203		1,616,053,364.66	4,716,850,192.02
Recurrent Debts			

38

ABIA STATE GOVERNMENT
Cash Flow Statement for the period ended
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
20007001/22060204	Contractors/Other Miscellaneous Debts	200,009,558.55	428,180,016.77
20007001/22060205	Cost of IGR / FAAC Collection	805,186,437.07	835,282,361.18
20007001/22060206	Refund to Other Government - Deductions	30,511,861.43	1,020,579,055.55
20007001/22060208	Deduction @ Source - 1% Police Reform	220,000.00	
20007001/22060211	Deduction @ Source - National Fadama	12,000,000.00	
20007001/22060212	Deduction @ Source - National Agric Tech Support	12,000,000.00	
20007001/22060213	Deduction @ Source - Counterpart Fund IRO UBEC Project	864,198,662.64	
20007001/22060214	Deduction @ Source - Counterpart Fund IRO MDGS Project	167,596,621.06	
20007001/22060300	Contribution to LG JAAC	75,000,000.00	2,301,038,261.69
Total		3,782,776,525.41	9,301,929,887.21
Note 6 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		3,563,923,500.00	3,198,972,994.96
Capital Expenditure by Economic Sector		18,693,662,838.97	16,616,493,565.85
Capital Expenditure by Law and Justice		78,000,000.00	20,285,000.00
Capital Expenditure by Social Sector		2,618,815,000.00	1,890,094,119.67
Total		25,154,401,338.97	21,725,845,780.48
Note 6A - Net Cash Flow From Investment Activities			
Purchase of Fixed Assets General		1,431,092,700.00	1,927,213,108.13
Construction and Provision of Fixed Assets General		14,282,493,448.94	6,600,564,260.55
Rehabilitation and Repairs of Fixed Assets General		5,691,941,076.08	8,714,793,527.54
Preservation of the Environment General		2,163,971,000.00	1,300,949,419.67
Acquisition of Non Tangible Assets		1,584,963,113.95	3,182,325,464.59
Total		25,154,401,338.97	21,725,845,780.48
Note 6B - Analysis of Capital Expenditure by Geo Location			
Norther Senatorial Zone		1,249,635,150.00	1,350,623,662.14
Central Senatorial Zone		16,255,445,188.97	16,659,810,007.98
South Senatorial Zone		7,649,321,000.00	3,715,412,110.36
Total		25,154,401,338.97	21,725,845,780.48
Note 7a - BTL Receipts			
20007001/222085005	Deposit	7,048,503.76	3,444,057.76
20007001/222085002	Withr Holding Taxes due to FIRS	7,048,503.76	488,068,097.66
20007001/222085003	VAT to FIRS	1,048,436,709.50	501,916,997.66
20007001/222085004	Union Deductions	40,666,532.24	533,587,065.54
20007001/222085005	Loan Deduction for Salary Other Deduction for Payroll	1,762,467,989.17	
20007001/222085007	FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	435,067,006.19	357,061,600.78
20007001/222085008	ABSG - Salary Pending	1,259,616,338.26	
20007001/222085009	FAAC Deduction @ Source - Excess Crude Loan - Refund	4,560,371,562.88	1,884,077,819.40
Total BTL Receipts		14,861,500,933.66	14,861,500,933.66
Note 7b - BTL Payments			
20007001/222086001	Withholding Taxes due to FIRS	307,738,429.57	488,068,097.66
20007001/222086002	VAT to FIRS	445,471,762.99	501,916,997.66
20007001/222086003	Union Deductions	878,505,208.27	533,587,065.54

29

ABIA STATE GOVERNMENT
Cash Flow Statement for the period ended
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
20007001/22080004	Loan Deduction from Salary/Other Deduction from Payroll	32,386,133.21	
20007001/22080006	PAYE Remittance to FIRS	4,387,793.18	
20007001/22080080	ABSS - Salary Pending	386,440,953.89	506,624,289.16
Total BTL Payments		2,054,930,281.11	2,030,196,450.02
Note 8 - Closing Balance			
20007001/31030107	GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108	Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109	UBA Plc A/C - 0060000349	56,209.29	55,851.52
20007001/31010114	Ecobank (Oceanic Bank A/C - 1301008677)	675,126.39	675,126.39
20007001/31030117	Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124	GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125	Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
20007001/31010126	Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
20007001/31010127	Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31030130	First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23
20007001/31030132	First Bank of Nigeria - A/C 1274(7684)	778,889.49	778,889.49
20007001/31010133	GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134	Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135	Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137	Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138	Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139	Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140	UBA Bank (VAT) Account 0053-005-00618	45,916,039.21	<1,771,739,763.27>
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	2,767,553.96	2,767,553.96
20007001/31010444	Fidelity Bank - A/C 5030030596 ABSS IGR Account	100.00	<415,641,429.65>
20007001/31010460	First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470	Ecological Account	<52.50>	<52.50>
20007001/31010480	First Bank - FAAC 2015277701	1,111.97	1,111.97
20007001/31010149	Zenith Bank - 1013892907	276,053.82	<1,416,147,855.91>
20007001/31010150	Sterling Bank - 0017759497	674,022.63	276,053.82
20007001/31010151	Sterling Bank - 0021959955	3,090,011.57	674,022.63
20007001/31010152	Sterling Bank - 0023041416	179,572.69	179,572.69
20007001/31010153	FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	483,153.08	66,483,153.08
20007001/31010154	FIDELITY BANK (ABSS PPIDF PROJECT) A/C 5030039111	585,104.98	585,104.98
20007001/31010155	First Bank ABSS Reserve A/C 2028284362	1,925,984.00	1,925,984.00
20007001/31010156	First Bank ABSS Project A/C 2014210497	<411,614,832.13>	<411,614,832.13>
20007001/31010157	First Bank Pensions Account 2028294506	<247,559,345.06>	<247,559,345.06>
20007001/31010158	UBA - Salary Account 1019024054	<780,859,785.52>	<780,859,785.52>
20007001/31010159	UBA - ABSS FAAC A/C 1015372049	<1,429,909,978.18>	<1,429,909,978.18>
20007001/31010160	UBA - ABSS Special A/C 1019024009	295,213.14	295,213.14
20007001/31010161	UBA - Overhead A/C. 1019115026	831,027,423.54	<1,504,458,889.47>
20007001/31010162	UBA - Subvention A/C 1019114830	1,925.65	<981,422,453.70>
20007001/31010163	UBA - Pensions A/C 1019114816	13,000,348.52	1,925.65
20007001/31010164	UBA - ABSS Bailout Fund A/C	11,612,232.80	11,612,232.80
20007001/31010165	Zenith - ABSS Cons. A/C 1014327297	671.10	671.10
20007001/31010166	Zenith - ABSS Special A/C 1014013949	1,330,340.20	1,330,340.20
20007001/31010167	Zenith ABSS Salary Bailout A/C 1014429871	2,266,635.37	2,266,635.37
20007001/31010168	Access - ABSS Salary Bailout A/C 00058685932		

ABIA STATE GOVERNMENT
Cash Flow Statement for the period ended
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
20007001/31010169	Skye Bank - ABSG Salary Baitout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170	Keystone - ABSG Salary Baitout A/C 1002820478	76,129.75	76,129.75
20007001/31010171	ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)	106,253,829.46	108,106,176.98
20007001/31010172	UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	<28,216,494.70>	<28,216,220.64>
20007001/31010174	ZENITH BANK A/C 1014655750	5,401.20	5,403.46
20007001/31010175	SKYE BANK PLC (ABSG OVERHEAD 4030014605)	2,221,990.56	<5,033,622.44>
20007001/31010176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	<195,612,454.47>	<195,614,036.70>
20007001/31010770	ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	<778,007,378.14>	<778,007,751.14>
20007001/31010780	ACCESS BANK - CACS ACCOUNT 0708624261	6,141,165.75	56,562,958.52
20007001/31010190	ABSG SPECIAL PROJECT ACCT (PARIS CLUB)	28,602,429.28	28,602,429.28
20007001/31010810	Access Bank - Consolidated IGR A/C - 0763857466	<28,684,120.80>	
20007001/31010820	Unity Bank - Capital Proj A/C No. 0030574751	496,669.00	
20007001/31010830	Heritage Bank - Capital Proj - a/c No. 5900006278	<44,837,890.44>	
20007001/31010840	Fidelity Bank - MOJ Rev - A/c No. 5030036828	<19,500,000.00>	
20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842	146,487.47	
20007001/3101000010	Access Bank - Contract Finance Facility Account	587,711,378.24	5,487,711,378.24
20007001/31000020	UBA - Contract Finance Facility Account	737,900,000.00	10,804,500,000.00
20007001/31010201	Ecobank Dormitory Account	153,224.91	153,224.91
20007001/31030164	Remittance Control - State/Local Governments Joint Account	1,374,000,000.00	1,224,000,000.00
20008001/31010010	BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	37,347,101.45	31,114,530.03
20008001/31010020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	60,996,543.57	72,906,519.24
20008001/31010040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	7,227,844.63	3,971,286.46
20008001/31010050	BIR - IGR Paydirect Account - Diamond Bank 0008694963	7,930,601.91	9,928,225.10
20008001/31010070	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	15,642,099.84	10,425,961.48
20008001/31010080	BIR - IGR Paydirect Account - FCMB - 0532313019	125,394,801.53	18,173,267.18
20008001/31010100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	155,904,289.90	77,691,329.12
20008001/31010110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	10,356,392.70	5,671,410.71
20008001/31010150	BIR - IGR Paydirect Account - Skye Bank AC No. 1771142026	5,369,578.94	10,973,845.95
20008001/31010160	BIR - IGR Paydirect Account - Heritage Bank(Spring)	1,280,304.89	7,192,912.07
20008001/31010165	BIR - IGR Paydirect Account - UBA AC No. - 1012403173	36,679,613.59	43,144,896.65
20008001/31010170	BIR - IGR Paydirect Account - (ETB)	4,137,744.52	4,468,791.48
20008001/31010177	BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	25,897,066.46	46,848,234.71
20008001/31010170	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	21,171,793.87	44,209,392.35
20008001/31010180	BIR - IGR Paydirect Account - Zenith Bank 1011758344	62,135,229.85	4,362,305.35
20008001/31010200	BIR - IGR Paydirect Account - Stanbic IBTC	51,935,829.94	10,754,120.85
20008001/31010210	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858	17,498,356.89	537,608.57
20008001/31010220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	3,069,688.63	396,570.56
20008001/31010230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	7,483,050.48	497,472.39
20008001/31010240	BIR - IGR Paydirect - Proof of O/ship Cert - Zenith Bank 5948	249,987.21	2,697,944.33
20008001/31010250	FCMB (MBAISII) AC No. 4196382017	2,403,551.99	32,440,035.72
20008001/31010260	Pension Board - Ecobank	327,897.29	151,864,192.66
20007001/3101001001	Pension Board - Diamond Bank	102,334.19	327,897.29
20007014/31020107	ST Umuahia - UBA	28,571.29	102,334.19
20007014/31020190	Sub Treasury - UBA - 1016685517	16,472,170.58	34,955.80
20007023/31020105	TPO - Umuahia - Zenith Bank A/C 1012469360		1,087,000.00
20007023/31020108	TPO - Umuahia FCMB (2219741025)	5,309,600.00	19,473,200.00
20007023/31020100	TPO - Umuahia - UBA (Impress A/C Account No: 1019431557)		
Sub-Total		3,389,649,105.62	8,512,332,484.14

41

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/18

Note	Actual 2018	Actual 2017
Note 8 - Treasuries and Banks		
GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
Access Bank A/C 0028705965	179,954.46	179,954.46
UBA Plc A/C - 0060000349	55,851.52	55,851.52
Ecobank (Oceanic Bank A/C - 1301008677)	675,126.39	675,126.39
Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
Oceanic Bank - 0781301008916	134,370.38	134,370.38
First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23
First Bank of Nigeria - A/C 1274(7684)	778,889.49	778,889.49
GTBank - A/C 5110	2,312,986.70	2,312,986.70
Skype Bank - A/C 475	132,177.19	132,177.19
Skype Bank - A/C 505	45,664.88	45,664.88
Diamond Bank (Special Account) 0021415767	703,072.33	703,072.33
Diamond Bank (Salary) 0021415743	259,598.09	259,598.09
Diamond Bank (Faac) Account 2150000048	45,916,039.21	45,916,039.21
UBA Bank (VAT) Account 0053-005-00618	27,952,501.57	27,952,501.57
Diamond Bank A/C - 0024248740 (Absg Govt. Project)	100.00	100.00
Access - Acc8916 - Motor Vehicle Refund Account	1,249,787.53	1,249,787.53
Fidelity Bank - A/C 5030030596 ABSG IGR Account	<52,500>	<52,500>
First City Monument Bank A/C 2000765014 (SURE-P)	1,111.97	1,111.97
Ecological Account	1,111.97	1,111.97
First Bank - FAAC 2015277701	276,053.82	276,053.82
Zenith Bank - 1013892907	674,022.63	674,022.63
Sterling Bank - 0017758497	3,090,011.57	179,572.69
Sterling Bank - 0021959955	483,153.08	66,483,153.08
Sterling Bank - 0023041416	585,104.98	585,104.98
FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	1,924,094.00	1,924,094.00
FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111		
First Bank ABSG Reserve A/C 2028294362		
First Bank ABSG Project A/C 2014210497		
First Bank Pensions Account 2028294506		
UBA - Salary Account 1019024054	150.00	150.00
UBA - ABSG FAAC A/C 1015372049	831,027,423.54	831,027,423.54
UBA - ABSG Special A/C 1019024009		
UBA - Overhead A/C 1019115026		
UBA - Subvention A/C 1019114630		
UBA - Pensions A/C 1019114816		
UBA - ABSG Bailout Fund A/C		
Zenith - ABSG Cons. A/C 1014327297		
Zenith - ABSG Special A/C 1014013949	11,612,732.80	11,612,732.80
Zenith ABSG Salary Bailout A/C 1014429971	<577,416.84>	<577,416.84>
Access - ABSG Salary Bailout A/C 0005685932	1,330,340.20	1,330,340.20
Skype Bank - ABSG Salary Bailout A/C 4030011123	2,266,635.37	2,266,635.37
Keystone - ABSG Salary Bailout A/C 1002820478	3,776,537.50	3,776,537.50
ZENITH BANK PLC - ABSG EXCESS CRUDE A/C	76,129.75	76,129.75
UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	106,253,829.46	108,106,176.98
ZENITH BANK A/C 1014655750	<28,216,494.70>	<28,216,220.64>
SKYPE BANK PLC (ABSG OVERHEAD 4030014605)	5,401.20	5,403.46
	2,221,990.56	<5,033,622.44>

47

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
20007001/3/10/10/176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	<195,612,454.47>	<195,614,036.70>
20007001/3/10/10/770	ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C	<778,007,378.14>	<778,007,751.14>
0718250443	ACCESS BANK - CACS ACCOUNT 0708824261	6,141,165.75	56,582,958.52
20007001/3/10/10/780	ABSG SPECIAL PROJACT ACCT(PARIS CLUB)	28,602,429.28	28,602,429.28
20007001/3/10/10/190	Access Bank - Consolidated IGR A/c - 0763867466	<28,684,120.80>	
20007001/3/10/10/810	Unity Bank - Capital Proj A/c No 00390574751	496,669.00	
20007001/3/10/10/820	Heritage Bank - Capital Proj- a/c No 5900006278	<44,837,890.44>	
20007001/3/10/10/830	Heritage Bank - MOJ Rev -a/c No 5030036828	<19,500,000.00>	
20007001/3/10/10/840	Fidelity Bank - MOJ Rev -a/c No 5030036828	146,487.47	
20007001/3/10/10/850	Unity Bank - Overhead 2 - A/c 0031660842	587,711,378.24	5,487,711,378.24
20007001/3/10/00/010	Access Bank- Contract Finance Facility Account	737,900,000.00	10,804,500,000.00
20007001/3/10/00/020	UBA - Contract Finance Facility Account	153,224.91	153,224.91
20007001/3/10/10/201	Ecobank Domiciliary Account	1,374,000,000.00	1,224,000,000.00
20007001/3/10/30/164	Remittance Control - State/Local Governments Joint Account	37,347,101.45	31,114,530.03
20008001/3/10/10/010	BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	60,996,543.57	72,905,519.24
20008001/3/10/10/020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	7,227,844.63	3,971,286.46
20008001/3/10/10/040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-	7,930,601.91	9,928,225.10
1002824500	BIR - IGR Paydirect Account - Diamond Bank 0006894963	15,642,089.84	10,425,961.48
20008001/3/10/10/050	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	125,394,801.53	18,173,267.18
20008001/3/10/10/080	BIR - IGR Paydirect Account - FOMB - 0532313019	155,904,289.50	77,691,329.12
20008001/3/10/10/100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	10,356,392.70	5,671,410.71
20008001/3/10/10/110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	5,369,578.54	10,973,945.85
20008001/3/10/10/140	BIR - IGR Paydirect Account - Skye Bank AC No. 1771142026	1,280,304.89	7,192,912.07
20008001/3/10/10/150	BIR - IGR Paydirect Account - Heritage Bank(Spring)	36,679,613.59	43,144,896.65
20008001/3/10/10/160	BIR - IGR Paydirect Account - UBA AC No. - 1012403173	4,137,744.52	4,468,791.48
20008001/3/10/10/165	BIR - IGR Paydirect Account - (ETB)	25,887,066.46	46,948,234.71
20008001/3/10/10/170	BIR - IGR Paydirect Account - Union Bank AC No. -	21,171,793.87	44,209,392.35
0032976336	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	62,135,229.85	4,362,305.35
20008001/3/10/10/170	BIR - IGR Paydirect Account - Zenith Bank 1011758344	51,935,929.64	10,754,120.85
20008001/3/10/10/200	BIR - IGR Paydirect Account - Stanbic IBTC	17,498,356.89	537,608.57
20008001/3/10/10/210	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858	3,069,688.63	396,570.56
20008001/3/10/10/220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	7,483,050.48	497,472.39
20008001/3/10/10/230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	249,987.21	2,697,944.33
20008001/3/10/10/240	BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	953,642.29	32,440,035.72
20008001/3/10/10/250	BIR - IGR Paydirect - Proof of Oship Cert- Zenith Bank 4292	2,403,551.99	151,864,192.66
20008001/3/10/10/260	FOMB (MBASII) AC No. 4196382017	327,897.29	102,334.19
20007001/3/10/10/1001	Pension Board - Ecobank	102,334.19	34,955.80
20007001/3/10/10/1002	Pension Board - Diamond Bank	28,571.29	1,097,000.00
20007014/3/10/20/107	ST Umuahia - UBA	16,472,170.58	19,473,200.00
20007014/3/10/20/107	Sub Treasury - UBA - 1016685517	5,309,600.00	8,512,332,484.14
20007014/3/10/20/190	TPO Umuahia - Zenith Bank A/C 1012468360		
20007023/3/10/20/105	TPO - Umuahia FOMB (ZZ19741025)		
20007023/3/10/20/108	TPO - Umuahia - UBA (Impress A/C Account No: 1019431557		
20007023/3/10/20/100			
Total		3,389,649,105.62	8,512,332,484.14

Note 9 - Investments
Emerite Company Limited
Ashaka Cement
Access Bank Plc
FCMB
First Inland Bank

212,908,810.52
64,300.00
15,469,567.29
109,995.00
1,360,000.00

43

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
20007001/31090180	ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00
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 Nkalagu	35,531,522.00	35,531,522.00
20007001/31090160	Aba Textile Mill Plc Aba	2,664,375.00	2,664,375.00
20007001/31090170	UAC of Nigeria Plc	3,664,089.00	3,664,089.00
20007001/31090180	Urban Development Bank Wuse - Abuja	7,705,998.00	7,705,998.00
20007001/31090190	Nigerian Sugar Company Bactis 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	Irechowa Oil Palm	3,750,000.00	3,750,000.00
20007001/31090240	Lion of Africa Insurance Co. Plc	140,820.50	140,820.50
20007001/31090260	First Aluminium Co. Ltd	40,800.00	40,800.00
20007001/31090280	Mother Cat	64,000.00	64,000.00
20007001/31090290	Palm Oil Mill Ltd Umunze	5,176,942.65	5,176,942.65
20007001/31090290	GLAXO (Evans Medical)	1,920,000.00	1,920,000.00
20007001/31090230	Imo Rubber Estate Ltd Nokede Owerre	1,020,000.00	1,020,000.00
20007001/31090300	Niger Construction Co. Ltd	96,000.00	96,000.00
20007001/31090320	Africa Pharmaceutical Ent. Plc	2,230,000.00	2,230,000.00
20007001/31090330	Eco Bank Trans - National	13,992.30	13,992.30
20007001/31090350	Sterling Bank	595,000.00	595,000.00
20007001/31090360	Bank PHB	755,200.00	755,200.00
20007001/31090370	Oceanic Bank	8,441.00	8,441.00
20007001/31090380	NAL Bank Plc		
Total		360,547,685.26	360,547,685.26
Note 10 - Liability Over Assets		90,847,229,197.03	85,467,358,425.28
Liabilities Over Assets			
Opening Balance	=N=		
Add/(Less) Net Movement	85,467,358,425.28		
Internal Loans	(630,650,970.04)		
External Loans	6,010,521,741.79		
	90,847,229,197.03		
Note 11 - Consolidated Revenue Fund			
Opening Balance	570,578,121.16	9,693,420.99	
Add/(Less) Net Surplus/(Deficit)	2,673,636,985.27	560,884,700.17	
Closing Balance	3,244,215,106.43	570,578,121.16	
Note 12 - Capital Development Fund			
Opening Balance	7,941,754,362.98	8,406,068,813.74	
Add/(Less) Net Capital Surplus/(Deficit)	<7,796,320,363.79>	<464,314,450.76>	

44

ABIA STATE GOVERNMENT
Statement of Assets and Liabilities
for the year ended 31/12/18

	Note	Actual 2018	Actual 2017
Closing Balance		145,433,999.19	7,941,754,362.98
Note 13 - Internal Loans			
20007001/4/2000010	UBA Commercial Loan 1	412,525,287.43	2,870,537,952.17
20007001/4/20000120	UBA Commercial Loan 2	1,949,891,051.83	2,213,154,647.39
20007001/4/20000050	Access Bank ISPO - Contract Finance Facility - Hartland Nig	739,430,694.77	1,557,465,806.18
20007001/4/20000051	Access Bank ISPO - CFF - Trackcare Global	458,667,149.08	1,118,542,286.40
20007001/4/20000052	Access Bank ISPO - CFF - Rockwaters Int.	329,406,013.35	1,223,723,133.43
20007001/4/20000053	Access Bank ISPO - CFF - Tunnel Investment	360,381,331.44	
20007001/4/20000055	Access Bank ISPO - CFF - DELHOPE	194,288,716.83	
20007001/4/20000060	Zenith Bank-ISPO - CFF - NEWMAP		62,788,925.29
20007001/4/1030101	UBA ISPO - Contract Finance Facility - SETRACO	246,734,667.44	1,228,593,504.45
20007001/4/20000000	UBA ISPO - CFF - Yedel	25,508,101.66	157,748,765.28
20007001/4/2000182	UBA ISPO - CFF - Ferotex	44,326,952.86	552,120,678.48
20007001/4/2000183	UBA ISPO - CFF - Mastia Services	25,508,101.66	157,748,765.28
20007001/4/2000184	UBA ISPO - CFF - Tunnel End	64,146,959.26	788,743,826.52
20007001/4/2000185	UBA ISPO - CFF - Trackcare Global	102,032,403.69	630,995,061.12
20007001/4/2000186	UBA ISPO - CFF - China Zhonghao	19,243,753.09	236,623,147.92
20007001/4/2000187	UBA ISPO - CFF - VISION CAR - 1	79,516,924.75	
20007001/4/2000188	UBA ISPO - CFF - VISION CAR 2	87,784.78	
20007001/4/2000189	UBA ISPO - CFF - DAWN N DAISY	347,444,128.73	
20007001/4/2000190	UBA - ISPO - CFF - DELHOPE	132,880,926.45	
20007001/4/2000191	UBA ISPO - CFF - HARTLAND	514,320,971.60	4,002,372,666.87
20007001/4/2000300	FGN BOND	6,352,740,869.62	13,470,782,302.26
20007001/4/2000310	Bail Out Fund	13,147,705,186.81	9,589,577,205.00
20007001/4/2000320	Zenith Bank Excess Crude - Loan	9,364,243,206.16	15,169,000,000.00
20007001/4/2000330	Budget Support Facility	15,169,000,000.00	
20007001/4/2000330	Commercial Agnc Credit Scheme - CACS Loan	214,196,545.99	
20001001/3/1010101	Overdraft Account - Zenith Bank	29,950,904.57	
20001001/3/1010102	Overdraft Account - Access Bank	424,439,320.90	
20001001/3/1010100	Overdraft Account - UBA Salary Account	1,570,514,036.61	
20001001/3/1010104	Overdraft Account - UBA Subvention Account	1,170,486,224.17	
20001001/3/1010105	Overdraft Account - FBN Pension Account	634,232,544.38	
20001001/3/1010106	Overdraft Account - FBN Project Account	326,296,439.76	
20001001/3/1010107	Overdraft Account - Fidelity Account	314,713,997.29	
20001001/3/1010108	Overdraft Account - UBA FAAC Account	6,276,589,218.85	
Total		61,041,440,415.83	55,030,918,674.04

45

ABIA STATE GOVERNMENT
 Statement of Assets and Liabilities
 for the year ended 31/12/18

Note Actual 2018 Actual 2017

Note:38 - External Loans

30,166,336,466.46 30,796,987,436.50

SCHEDULE OF FOREIGN LOAN

Erosion & Watershed Mgt Proj.	\$ 61,746,871.42
Comm. Based Pov. Reduction	10,105,801.02
Health System Dev. Project II	1,132,228.42
HIV/AIDS	1,806,513.14
Oil Palm Belt Rural Dev. Project II	1,008,907.55
Health System Dev. Project IV	1,856,402.19
Comm. Based Nation Res Mgt	1,258,234.67
Community & Soc. Development	4,474,898.83
Third National Fadama	6,701,305.55
Health Sys Dev. - Additional	3,197,410.41
2nd HIV/AIDS	3,841,439.17
Public Sector Governance Ref	1,452,786.54
Total	96,562,798.91

Exchange Rate : N306 = \$1

SCHEDULE OF FOREIGN LOAN

Erosion & Watershed Mgt Proj.	≠ 18,894,542,654.52
Comm. Based Pov. Reduction	3,092,375,112.12
Health System Dev. Project II	346,461,896.52
HIV/AIDS	552,793,020.84
Oil Palm Belt Rural Dev. Project II	308,725,710.30
Health System Dev. Project IV	568,059,070.14
Comm. Based Nation Res Mgt	385,019,809.02
Community & Soc. Development	1,389,319,041.98
Third National Fadama	2,050,595,498.30
Health Sys Dev. - Additional	978,407,585.46
2nd HIV/AIDS	1,175,480,386.02
Public Sector Governance Ref	444,552,681.24
Total	30,166,336,466.46

46

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Note 15 - Statutory Allocation								
Office of the Accountant General								
Total	51,940,944,692.76	52,780,320,966.03	40,345,108,847.00	51,658,627,497.00	1,121,693,469.03+	57,871,195,074.00	57,169,315,271.71	57,180,749,170.00
Note 16 : Direct Taxes								
Board of Internal Revenue								
Abia State Gaming Commission	7,657,430,327.38	6,265,352,885.65	16,059,522,600.00	16,059,522,600.00	9,794,169,714.35-	9,406,754,400.00	9,406,635,750.90	9,410,517,486.00
Abia State Physical Planning & Infrastructural Dev.	388,100.00	1,596,900.00	10,000,000.00	10,000,000.00	8,401,100.00-	9,760,000.00	9,761,951.98	9,763,914.00
Ministry of Local Government & Chieftancy Matters	112,611,803.07	11,703,904.00	400,338,000.00	400,338,000.00	388,634,096.00-	63,050,000.00	63,012,600.00	63,025,270.00
Total	7,770,430,230.45	6,278,655,689.65	16,469,860,600.00	16,469,860,600.00	10,191,204,910.35-	9,479,614,400.00	9,481,460,312.85	9,483,356,694.00
Note 17: Licenses								
Ministry of Agriculture								
Board of Internal Revenue	6,500.00	301,270,875.00	380,245,000.00	380,245,000.00	78,974,125.00-	640,125,000.00	640,253,024.97	640,381,087.00
Abia State Gaming Commission	205,437,000.00	21,424,000.00	4,500,000.00	4,500,000.00	16,924,000.00+	29,000,000.00	29,005,800.00	29,011,620.00
Ministry of Commerce and Industry	61,500.00	70,000.00	200,000.00	200,000.00	130,000.00-	700,000.00	700,000.00	700,288.00
Ministry of Transport	250,000.00	700,000.00	700,000.00	700,000.00	700,000.00-	700,000.00	700,139.98	700,288.00
Ministry of Petroleum and Solid Minerals	100,000.00	50,500.00	1,800,000.00	1,800,000.00	1,800,000.00-	9,700,000.00	9,701,939.98	9,703,889.00
Ministry of public Utility	912,000.00	214,750.00	1,000,000.00	1,000,000.00	949,500.00-	9,700,000.00	9,701,939.98	9,703,889.00
Abia State Water Board	2,000.00	2,000.00	8,000.00	8,000.00	6,000.00-	4,994.00	4,994.96	5,006.00
Ministry of Lands and Urban Development	105,000.00	3,000.00	3,000.00	3,000.00	3,000.00+	1,870,000.00	1,870,373.95	1,870,757.00
Ministry of Health	203,000.00	251,700.00	1,670,000.00	1,670,000.00	1,418,300.00-	1,870,000.00	1,870,373.95	1,870,757.00
Ministry of Environment	219,431,500.00	323,286,825.00	399,723,000.00	399,723,000.00	76,436,175.00-	661,399,994.00	681,536,273.84	681,672,647.00
Total	14,816,659.28	1,005,000.00	16,000,000.00	16,000,000.00	14,995,000.00-	16,000,000.00	16,003,200.00	16,006,411.00
Note 20: Fees								
Office of the Governor								
Deputy Governor's Office	75,970.00	309,000.00	5,000,000.00	5,000,000.00	4,924,030.00-	500,000.00	500,100.00	500,216.00
Office of the Secretary to the State Government	68,500.00	230,000.00	1,600,000.00	1,600,000.00	1,370,000.00-	1,650,000.00	1,650,330.01	1,650,661.00
Bureau of Special Services	286,500.00	215,000.00	450,000.00	450,000.00	450,000.00-	500,000.00	500,100.00	500,216.00
Abia State Liaison Office - Lagos	29,105,179.00	65,877,550.00	6,700,000.00	6,700,000.00	135,000.00-	360,000.00	360,072.03	360,145.00
Abia State Liaison Office Abuja	4,212,600.00	4,621,878.06	5,000,000.00	5,000,000.00	6,700,000.00-	5,100,000.00	5,101,020.04	5,102,041.00
Bureau of Special Services	13,200.00	82,000.00	200,000.00	200,000.00	4,421,878.06+	600,000.00	600,120.04	600,252.00
Abia State Pension Board	8,000.00	2,050,000.00	50,000.00	50,000.00	50,000.00-	600,000.00	600,120.04	600,252.00
Abia State Market Agency & Quality Mgt Agency	2,059,800.00	2,481,000.00	200,000.00	200,000.00	2,481,000.00+	3,673,000.00	3,673,734.58	3,674,488.00
Abia State Signage & Advertisement Agency (ABSSA)	112,000.00	207,000.00	3,000,000.00	3,000,000.00	3,000,000.00-	700,000.00	700,139.98	700,289.00
Abia State Infrastructural Development Board	5,000.00	5,000.00	600,000.00	600,000.00	600,000.00-	700,000.00	700,139.98	700,289.00
Abia State Oil Prod. Area Dev. Commission - ASOPADEC								
Abia State House of Assembly								
Ministry of Information & Strategy								
Abia Printing & Publishing Company								
Office of the Head of Service								
Bureau of Training								
Bureau of Service Welfare								

47

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Local Government Pension Board		22,500.00	25,000.00	193,000.00	193,000.00	25,000.00+	223,000.00	223,044.55	223,097.00
Office of the Auditor General (State)		819,111.51	1,024,400.00	70,000,000.00	70,000,000.00	1,046,500.00+	150,000.00	150,030.01	150,072.00
Civil Service Commission		1,004,500.00	1,046,500.00	81,531,000.00	81,531,000.00	69,996,000.00+	334,500,000.00	334,566,900.00	334,633,830.00
Abia State Independent Electoral Commission		2,970.00	4,000.00	130,000.00	130,000.00	130,000.00-	82,540,100.00	82,556,608.04	82,573,164.00
Office of the Auditor General (Local Government)		9,554,400.00	4,100,100.00	24,675,000.00	24,675,000.00	20,574,900.00-	34,466,000.00	34,466,891.96	34,473,819.00
Local Government Service Commission				100,000.00	100,000.00	100,000.00-	100,000.00	100,020.04	100,048.00
Ministry of Agriculture			1,100.00			1,100.00+			
Ministry of Finance									
Office of the Accountant General									
Board of Internal Revenue		572,516,675.60	2,276,552,865.17	588,375,000.00	588,375,000.00	1,688,177,865.17+	2,062,000,000.00	2,062,112,400.00	2,062,824,909.00
Ministry of Commerce & Industry		26,000,201.48	31,489,134.00	111,697,500.00	111,697,500.00	80,208,366.00-	212,371,600.00	212,414,074.31	212,456,643.00
Ministry of Science and Technology		105,000.00	105,000.00	5,252,000.00	5,252,000.00	5,147,000.00-	3,936,700.00	3,936,487.15	3,937,310.00
Abia State Investment & Property Development Company		1,664,600.00	40,200.00	100,000.00	100,000.00	59,800.00-	50,000.00	50,009.97	50,024.00
Ministry of Transport		101,412,225.00	228,600,000.00	43,750,000.00	43,750,000.00	57,662,225.00+	254,355,000.00	254,403,670.99	254,456,804.00
Abia Transport Corporation (Abia Line Network)		12,000.00	19,000.00	25,200,000.00	25,200,000.00	203,400,000.00+	73,350,000.00	73,356,669.99	73,379,364.00
Traffic & Indiscipline Mgt Agency of Abia State		240,000.00	110,000.00	1,000,000.00	1,000,000.00	981,000.00-	1,000,200.00	1,000,200.00	1,000,408.00
Ministry of Petroleum & Solid Minerals		43,610,424.00	21,880,400.00	31,260,000.00	31,260,000.00	31,150,000.00-	31,850,000.00	31,856,369.99	31,862,774.00
Ministry of Works		13,000.00	2,388,500.00	25,100,000.00	25,100,000.00	3,419,600.00-	20,810,000.00	20,814,161.95	20,818,368.00
Ministry of Culture and Tourism		1,223,000.00	1,650,000.00	100,000.00	1,650,000.00	738,500.00+	2,300,000.00	2,300,460.02	2,300,936.00
Abia State Council for Arts & Culture		70,000.00	183,000.00	1,470,000.00	1,470,000.00	100,000.00-	2,200,000.00	2,200,039.98	2,200,084.00
Tourism Board		1,358,000.00	199,000.00	6,400,000.00	6,400,000.00	1,287,000.00-	1,470,200.00	1,470,964.00	1,470,801.00
Abia State Planning Commission		3,849,900.00	929,950.00	24,130,000.00	24,130,000.00	4,800,000.00-	4,800,934.00	4,801,934.00	4,801,934.00
Ministry of Public Utilities & Water Resources		2,286,000.00	1,149,124.00	1,500,000.00	1,500,000.00	350,876.00-	27,690,000.00	27,696,538.05	27,701,105.00
Abia State Water Board		76,837,914.00	66,385,405.00	83,693,500.00	83,693,500.00	17,308,095.00-	2,600,000.00	2,600,520.04	2,601,056.00
Ministry of Housing		1,396,470.00	263,000.00	2,050,000.00	2,050,000.00	1,787,000.00-	88,011,500.00	88,029,102.28	88,046,749.00
Umuahia Capital Development Authority (UCDA)		510,815,138.13	179,601,684.77	385,430,500.00	385,430,500.00	205,826,000.00-	1,320,263.99	1,320,553.00	1,320,553.00
Min. of Poverty Reduction, Co-operative & Rural Dev.		6,509,000.00	38,551,500.00	124,400,000.00	124,400,000.00	89,848,500.00-	244,424,800.00	244,523,694.96	244,572,679.00
Abia State Estate Development Agency		36,897,024.00	7,188,950.00	200,823,210.00	200,823,210.00	193,634,260.00-	317,660,000.00	317,721,118.00	317,771,118.00
Ministry of Physical Planning and Urban Renewal		1,523,562.32	1,460,430.00	60,240,000.00	60,240,000.00	1,460,430.00+	152,214,400.00	152,244,842.86	152,275,338.00
Judicial Service Commission		37,440,772.58	8,547,996.85	81,550,500.00	81,550,500.00	51,692,003.15-	16,400,000.00	16,403,279.96	16,406,602.00
Ministry of Justice		83,180,757.52	72,858,206.45	10,100,000.00	10,100,000.00	8,692,293.55-	975,000,000.00	975,195,000.00	975,390,060.00
Judiciary - High Court		6,263,433.81	6,697,529.91	1,010,000.00	1,010,000.00	3,402,470.09-	10,750,000.00	10,752,150.06	10,754,321.00
Ministry of Customary Court of Appeal		158,000.00	269,400.00	16,470,000.00	16,470,000.00	740,600.00-	1,074,000.00	1,074,214.77	1,074,456.00
Ministry of Youths Development		349,000.00	45,000.00	50,250,000.00	50,250,000.00	16,425,000.00-	4,000,000.00	4,000,079.96	4,000,166.00
Ministry of Women Affairs & Social Development		57,380,200.00	97,482,050.00	12,000,000.00	50,250,000.00	47,232,050.00+	59,120,000.00	59,143,824.01	59,143,781.00
Ministry of Education		15,342,500.00	80,000.00	900,000.00	12,000,000.00	3,900,000.00-	3,900,000.00	3,900,579.96	3,901,573.00
Universal Basic Education Board		408,329.00	469,310.00	515,000.00	515,000.00	430,690.00-	630,000.00	630,126.05	630,264.00
Abia State Library Board		38,300.00	40,000.00	515,000.00	515,000.00	475,000.00-	910,000.00	910,181.99	910,388.00
Agency for Mass Literacy Adult and Non-Formal		968,106,685.00	1,056,747,593.67	2,279,695,000.00	2,279,695,000.00	1,222,947,406.33-	1,615,250,000.00	1,615,573,058.54	1,615,896,291.00
Abia State Polytechnic, Aba		43,668,874.00	650.00	133,510,200.00	133,510,200.00	133,509,550.00-	58,192,900.00	58,204,236.54	58,216,238.00
Abia State College of Education (Technical) Anrochukuwu		2,156,608,086.00	3,473,949,891.54	3,646,076,000.00	3,646,076,000.00	172,126,108.46-	3,886,972,700.00	3,887,500,094.59	3,888,527,741.00
Abia State University		710,700.00	494,600.00	16,897,000.00	16,897,000.00	16,402,400.00-	17,184,000.00	17,187,438.85	17,190,903.00
Secondary Education Management Board (SEMB)		286,371,000.00	293,469,800.00	293,825,000.00	293,825,000.00	355,200.00-	487,147,006.97	487,244,869.97	487,344,869.97
Examination Development Center		12,533,506.30	12,270,545.00	200,116,800.00	200,116,800.00	187,846,255.00-	200,392,540.00	200,432,618.51	200,472,781.00
Ministry of Health		176,737,016.60	193,431,300.60	329,680,000.00	329,680,000.00	136,248,699.40-	293,220,000.00	293,278,644.05	293,337,410.00
Abia State University Teaching Hospital		180,521,108.77	191,616,795.00	401,042,950.00	401,042,950.00	209,426,155.00-	250,050,000.00	250,050,000.00	250,100,061.00
Abia State College of Health Technology		71,868,300.00	68,014,335.00	160,050,000.00	160,050,000.00	94,035,665.00-	132,175,060.00	132,178,001.97	132,178,001.97
Abia Specialist Hospital and Diagnostic Centre		35,828,144.00	48,661,820.00	56,875,000.00	56,875,000.00	8,213,180.00-	44,466,002.00	44,474,895.16	44,483,896.00
Hospital Management Board		4,706,000.00	7,830,500.00	50,717,500.00	50,717,500.00	42,887,000.00-	10,366,000.00	10,366,073.23	10,370,216.00
Ministry of Environment		18,355,880.00	12,031,180.00	586,170,000.00	586,170,000.00	574,138,820.00-	574,548,800.00	574,663,709.73	574,778,719.00
Abia State Environment Protection Agency (ASEPA)									

48

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/2018

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Ministry of Sports	10,000.00	210,000.00	1,000,000.00	1,000,000.00	790,000.00-	538,000.00	538,107.57	536,228.00
Abia Warriors		3,362,000.00	5,040,500.00	5,040,500.00	1,678,500.00-	250,000.00	250,050.06	250,108.00
Ministry of Local Government & Chieftaincy Affairs	5,318,500.00	8,590,800,370.02	10,280,642,160.00	10,280,642,160.00	1,689,841,789.98-	3,370,400.00	3,371,074.07	3,371,772.00
Total	5,495,117,422.90	8,590,800,370.02	10,280,642,160.00	10,280,642,160.00	1,689,841,789.98-	12,775,809,702.00	12,776,354,864.18	12,780,922,794.00
Note 21: Fines								
Board Of Internal Revenue	99,302,161.89	31,997,473.51	190,000,000.00	190,000,000.00	158,002,526.49-	70,000,000.00	70,014,000.00	70,028,019.00
Abia State Signage & Advertisement Agency	518,640.00	106,500.00	5,500,000.00	5,500,000.00	5,460,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
Ministry of Transport	29,000.00	40,000.00	32,890,000.00	32,890,000.00	31,886,500.00-	1,635,000.00	1,635,327.01	1,635,697.00
Traffic & Indiscipline Mgt Agency of Abia State	2,200,500.00	1,003,500.00	2,200,000.00	2,200,000.00	2,200,000.00-	2,200,200.00	2,200,640.09	2,201,088.00
Ministry of Petroleum & Solid Minerals			13,800,000.00	13,800,000.00	13,800,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
Ministry of Works	10,000.00	593,537.00	3,630,000.00	3,630,000.00	3,630,000.00-	3,700,000.00	3,700,739.98	3,701,488.00
Ministry of Public Utilities and Water	29,942.00	587,050.00	8,200,000.00	8,200,000.00	4,736,795.00-	30,000,000.00	30,006,000.00	30,012,005.00
Abia State Water Board	3,046,230.00	3,463,205.00	7,000,000.00	7,000,000.00	6,614,510.00-	1,300,000.00	1,300,260.02	1,300,528.00
Ministry of Lands and Survey	1,246,670.00	385,490.00	500,000.00	500,000.00	500,000.00-	2,100,000.00	2,100,420.04	2,100,841.00
Judicial Service Commission			1,000,000.00	1,000,000.00	1,000,000.00-	5,000.00	5,000.96	5,012.00
Judiciary - High Court			1,000,000.00	1,000,000.00	1,000,000.00-	550,000.00	550,109.97	550,228.00
Judiciary - Customary Court of Appeal			1,000,000.00	1,000,000.00	1,000,000.00-	11,510,000.00	11,512,302.04	11,514,621.00
Ministry of Education	424,700.00	89,100.00	2,450,700.00	2,450,700.00	2,361,600.00-	805,000.00	805,160.98	805,337.00
Abia State Library Board			1,100,000.00	1,100,000.00	1,100,000.00-	12,060,000.00	12,062,412.00	12,064,826.00
Agency for Mass Literacy Adult and Non Formal			288,270,700.00	288,270,700.00	209,145,444.49-	158,665,200.00	158,696,933.11	158,728,850.00
Abia State University			2,100,000.00	2,100,000.00	2,100,000.00-	6,000.00	6,001.20	6,012.00
Ministry of Environment			2,100,000.00	2,100,000.00	2,100,000.00-	500,000.00	500,100.00	500,204.00
Abia State Environmental Sanitation Agency - ASEPA			2,100,000.00	2,100,000.00	2,100,000.00-	350,000.00	350,069.99	350,144.00
Total	106,807,843.89	59,125,255.51	288,270,700.00	288,270,700.00	209,145,444.49-	158,665,200.00	158,696,933.11	158,728,850.00
Note 22: Sales								
Government House	50,000.00		2,100,000.00	2,100,000.00	2,100,000.00-	6,000.00	6,001.20	6,012.00
Abia State Liaison Office - Abuja			5,000.00	5,000.00	5,000.00-	500,000.00	500,100.00	500,204.00
Ministry of Information	100,000.00	50,000.00	300,000.00	300,000.00	300,000.00-	350,000.00	350,069.99	350,144.00
Government Printing Press	1,500.00	39,600.00	450,000.00	450,000.00	410,400.00-	200,000.00	200,039.98	200,084.00
Abia Printing and Publishing Company	40,500.00		155,000.00	155,000.00	155,000.00-	450,000.00	450,069.99	450,144.00
Local Government Service Commission			1,000,000.00	1,000,000.00	1,000,000.00-	450,000.00	450,090.03	450,192.00
Office of the Head of Service	1,500.00		23,000,000.00	23,000,000.00	23,000,000.00-	2,500,000.00	2,500,500.00	2,501,098.00
Bureau Of Common Services And Service Monitoring			2,600,000.00	2,600,000.00	2,600,000.00-	1,100,000.00	1,100,220.04	1,100,456.00
Bureau of Service Welfare			12,850,000.00	12,850,000.00	12,849,000.00-	11,300,000.00	11,302,260.02	11,304,549.00
Bureau of Establishment and Pension	6,100,000.00	1,000.00	32,050,000.00	32,050,000.00	32,050,000.00-	30,770,000.00	30,776,154.02	30,782,353.00
Local Government Service Commission	1,001,000.00		90,400,000.00	90,400,000.00	90,400,000.00-	11,500,000.00	11,504,610.00	11,509,810.00
Ministry Of Finance	1,510,000.00		47,000,000.00	47,000,000.00	47,000,000.00-	28,000,000.00	28,005,600.00	28,011,212.00
Ministry of Agriculture			30,000.00	30,000.00	30,000.00-	30,000.00	30,006.00	30,024.00
Agricultural Development Program			42,815,000.00	42,815,000.00	42,815,000.00-			
Board of Internal Revenue			16,875.00	16,875.00	16,875.00-			
Metallurgical Complex			235,210.00	235,210.00	49,764,790.00-			
Abia State Bureau of Statistics	245,750,535.05	42,815,000.00	50,000,000.00	50,000,000.00	49,764,790.00-			
Ministry of Lands and Survey	7,500.00							
Ministry of Lands and Survey	4,000.00							
Board of Internal Revenue								

49

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021	
Abia State Gaming Commission		29,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	200,000.00	200,039.98	200,084.00	
Ministry of Transport		306,000.00		600,000.00	600,000.00	600,000.00-	350,000.00	350,089.99	350,144.00	
Ministry of Culture and Tourism Tourism Board				1,500,000.00	1,500,000.00	1,500,000.00-	130,000.00	130,026.05	130,060.00	
Ministry of Public Utilities & Water Resources		56,000.00	30,000.00	3,620,000.00	3,620,000.00	3,590,000.00-	3,000,000.00	3,000,600.00	3,001,201.00	
Abia state Water Board		20,000.00	1,875.00			1,875.00+				
Ministry of Physical Planning and Urban Renewal				200,000.00	200,000.00	200,000.00-	200,100.00	200,139.98	200,184.00	
Open Spaces Development Commission				600,000.00	600,000.00	600,000.00-	350,000.00	350,089.99	350,144.00	
Judicial Service Commission		75,000.00	25,200.00			25,200.00+				
Ministry Of Justice		600,000.00	400,000.00	15,040,000.00	15,040,000.00	14,640,000.00-	15,400,000.00	15,403,079.96	15,406,171.00	
Abia State Law Review And Reform Commission		80,972,553.00	24,373,065.30	204,240,000.00	204,240,000.00	179,866,934.70-	162,400,000.00	162,432,479.96	162,464,972.00	
Abia State polytechnic				1,500,000.00	1,500,000.00	1,500,000.00-	8,320,000.00	8,321,663.99	8,323,337.00	
Abia State College of Education (Technical) Arochukuw		28,257,083.00	88,624,691.50	20,200,000.00	20,200,000.00	68,424,691.50+	22,800,000.00	22,804,580.02	22,809,125.00	
Abia State University		10,000.00		5,000,000.00	5,000,000.00	5,000,000.00-				
Abia State Universal Basic Education Board		5,000.00								
Ministry of Health		60,400,999.90	65,600,915.00	172,150,000.00	172,150,000.00	106,549,085.00-	71,500,000.00	71,514,300.00	71,528,607.00	
Abia State University Teaching Hospital Ab		5,821,600.00	9,051,950.00			9,051,950.00+	21,000,000.00	21,004,200.00	21,008,419.00	
Abia State College of Health Technology		33,286,989.00	39,126,496.00	18,950,000.00	18,950,000.00	20,176,496.00+	9,410,000.00	9,411,881.99	9,413,770.00	
Abia Specialist Hospital and Diagnostic Centre		18,270,327.00	16,003,308.00	6,000,000.00	6,000,000.00	10,003,308.00+	21,000,000.00	21,004,200.00	21,008,416.00	
Hospital Management Board		1,842,500.00	44,000.00			44,000.00+	230,000.00	230,045.98	230,096.00	
Ministry of Environment		20,550,000.00	26,800,000.00	22,000,000.00	22,000,000.00	4,800,000.00+	25,000,000.00	25,005,000.00	25,010,072.00	
Enyimba Football Club				16,000,000.00	16,000,000.00	16,000,000.00-	20,000,000.00	20,004,000.00	20,008,007.00	
Abia Warriors				3,500,000.00	3,500,000.00	3,500,000.00-	5,000,000.00	5,001,000.00	5,002,005.00	
Abia Cornets										
Total		505,244,666.95	313,692,185.80	753,290,000.00	753,290,000.00	439,597,814.20-	472,796,100.00	472,890,659.19	472,965,515.00	
Note 23: Earnings										
Government House		180,000.00	600,000.00	1,500,000.00	1,500,000.00	900,000.00-	1,000,000.00	1,000,200.00	1,000,408.00	
Office of the Secretary to the State Government		1,110,000.00	12,000.00				240,100.00	240,148.02	240,197.00	
Ministry of Information & Strategy				133,000,000.00	133,000,000.00	133,000,000.00-	133,200,000.00	133,226,639.98	133,253,301.00	
Abia State Signage & Advertisement Agency (ABSAA)				150,000,000.00	150,000,000.00	150,000,000.00-	151,800,000.00	151,830,360.02	151,860,734.00	
Broadcasting Corporation of Abia State - television		81,582,518.84	23,464,197.97	500,000.00	500,000.00	23,464,197.97+				
Local Government Service Commission		27,000.00	12,000.00	7,700,000.00	7,700,000.00	7,688,000.00-	50,824,000.00	50,834,164.82	50,844,361.00	
Ministry of Agriculture				2,350,000.00	2,350,000.00	2,350,000.00-	2,700,000.00	2,700,539.98	2,701,093.00	
Abia Agricultural Development Program (AADP)		5,329,550.00	10,083,649.00	142,967,500.00	142,967,500.00	132,783,851.00-	190,200,200.00	186,737,540.09	186,774,921.00	
Ministry of Commerce & Industry			75,000.00	100,000.00	100,000.00	100,000.00-				
Ministry of Science and Technology						75,000.00+	33,550,000.00	33,556,709.97	33,563,434.00	
Abia Transport Corporation (Abia Line Network)				200,000.00	200,000.00	200,000.00-	2,400,000.00	2,400,479.96	2,400,961.00	
Ministry of Petroleum & Solid Minerals				600,000.00	600,000.00	600,000.00-	187,500.00	187,537.46	187,596.00	
Ministry of Culture and Tourism				1,140,000.00	1,140,000.00	1,140,000.00-	3,050,000.00	3,050,609.97	3,051,237.00	
Abia State Council For Arts & Culture				2,500,000.00	2,500,000.00	2,500,000.00-	2,000,000.00	2,000,939.98	2,000,986.00	
Tourism Board				2,500,000.00	2,500,000.00	2,500,000.00-	851,200.00	851,370.23	851,572.00	
Abia State Planning Commission		410,000.00	210,000.00	2,500,000.00	2,500,000.00	2,290,000.00-	2,330,000.00	2,330,466.02	2,330,937.00	
Abia State Sport Council				2,500,000.00	2,500,000.00	2,500,000.00-	1,040,000.00	1,040,208.04	1,040,432.00	
Abia Cornets		96,000.00	210,000.00	7,200,000.00	7,200,000.00	6,990,000.00-	12,400,000.00	12,402,479.96	12,404,981.00	
Abia Warriors Football Club				2,500,000.00	2,500,000.00	2,500,000.00-	5,750,000.00	5,751,150.06	5,752,317.00	
Abia Angels Football Club										
Min of Poverty Reduction Co-operative & Rural Dev		200.00								

850

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Ministry of Lands and Survey	453,000.00	1,520,000.00	2,770,000.00	2,770,000.00	1,520,000.00+	14,400,000.00	20,404,079.96	20,408,164.00
Open Spaces Commission	208,000.00	785,200.00	2,770,000.00	2,770,000.00	1,984,800.00-	750,500.00	750,650.06	750,812.00
Ministry of Youths Development	250,000.00							
Ministry of Women Affairs								
Abia State Library Board	695,360.00	664,140.00	2,000,000.00	2,000,000.00	2,000,000.00-	800,000.00	800,160.02	800,337.00
Abia Polytechnic	161,469,707.00	5,712,830.00	1,000,000.00	1,000,000.00	335,860.00-			
Abia State University Teaching Hospital	5,000.00		74,000,000.00	74,000,000.00	68,287,170.00-	48,442,000.00	48,451,686.36	48,461,412.00
Abia State University Teaching Hospital	2,618,220.00	3,114,775.00	200,000.00	200,000.00	2,914,775.00+			
Hospital Management Board	50,600.00	121,100.00			121,100.00+	50,000.00	50,008.97	50,024.00
Abia State College Of Health Sciences & Mgt Tech	546,000.00		4,600,000.00	4,600,000.00	4,600,000.00-	200,000.00	200,039.98	200,084.00
Ministry of Environment			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	1,100,220.04	1,100,444.00
Ministry of Sports			20,000,000.00	20,000,000.00	20,000,000.00-			
Enyimba Football Club	78,026,100.00	29,180,000.00	243,897,000.00	243,897,000.00	214,717,000.00-	38,000,000.00	38,007,600.00	38,015,212.00
Abia State Passenger Insurance Manifest Scheme (A)	34,700,000.00							
Ministry Of Commerce & Industry								
Total	386,388,321.84	87,661,259.57	811,074,500.00	811,074,500.00	723,393,240.43-	710,665,500.00	713,308,132.93	713,451,156.00
Note 24: Rent on Gov't Property								
Ministry of Housing	1,336,051.00	518,751.00	121,192,000.00	121,192,000.00	120,673,249.00-	53,087,000.00	53,087,617.41	53,108,261.00
Abia State Housing & Proper. Dev Corp	2,800.00	463,360.00	1,000,000.00	1,000,000.00	536,640.00-	1,000,000.00	1,000,200.00	1,000,408.00
Total	1,336,051.00	518,751.00	121,192,000.00	121,192,000.00	120,673,249.00-	53,087,000.00	53,087,617.41	53,108,261.00
Note 25: Rent on Gov't Lands								
Ministry of Lands and Survey	30,995,615.91	15,469,743.70	63,500,000.00	63,500,000.00	48,030,256.30-	30,190,000.00	24,194,838.05	24,199,688.00
Abia State Estate Development	2,045,718.00	6,426,457.60			6,426,457.60+			
Total	30,998,415.91	15,933,103.70	64,500,000.00	64,500,000.00	48,566,896.30-	31,190,000.00	25,195,038.05	25,200,096.00
Notes 26 : Repayments								
Bureau of Service Welfare								
Ministry of Finance	3,600.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
Abia State Transport Loan And Artisan			3,000,000.00	3,000,000.00	3,000,000.00-			
Total	3,600.00		4,500,000.00	4,500,000.00	4,500,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
Note 27: Investment Income								
Ministry of Finance	36,276.70	7,787,507.20	3,435,000.00	3,435,000.00	4,352,507.20+	12,200,000.00	12,202,439.98	12,204,866.00
Total	36,276.70	7,787,507.20	3,435,000.00	3,435,000.00	4,352,507.20+	12,200,000.00	12,202,439.98	12,204,866.00
Note 28: Interest								
Ministry of Finance	154,156,716.21	866,883.27	273,000.00	273,000.00	593,883.27+	300,000.00	300,060.02	300,121.00
Board of Internal Revenue	59,267,505.44	110,580,416.98			110,580,416.98+			

51

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Total	213,426,221.65	111,447,300.25	273,000.00	273,000.00	111,174,300.25+	300,000.00	300,060.02	300,121.00
Note 29: Re-Imbursement								
Note 30: Miscellaneous								
Board of Internal Revenue	48,000,000.00	41,940,119.54			41,940,119.54+			
Office of the Accountant General	685,125,533.94							
Total	733,125,533.94	42,000,119.54	560,000.00	560,000.00	41,440,119.54+	560,000.00	560,112.00	560,229.00
Note 31: BTL Receipts								
20007001/22085005	3,444,057.76	7,048,503.76			7,048,503.76+			
20007001/22080002	488,068,097.66	7,048,503.76			7,048,503.76+			
20007001/22080003	501,916,997.66							
20007001/22080004	533,587,065.54	1,048,436,709.50			1,048,436,709.50+			
20007001/22080005		40,686,532.24			40,686,532.24+			
20007001/22080007		1,762,467,969.17			1,762,467,969.17+			
Ballout - Refund								
20007001/22080008	357,061,600.78	435,067,006.19			435,067,006.19+			
20007001/22080090		1,259,616,338.26			1,259,616,338.26+			
Refund								
Total	1,884,077,819.40	4,560,371,562.88			4,560,371,562.88+			
Note 32: Personnel Costs								
Government House	1,050,545,622.49	2,861,257,577.32	551,139,620.00	2,411,939,620.00	249,317,957.32-	2,591,262,550.00	2,591,780,806.46	2,592,299,108.00
Deputy Governor's Office	116,167,562.74	118,484,503.23	85,366,970.00	186,733,940.00	68,249,436.77+	117,691,570.00	117,715,105.30	117,738,567.00
State Emergency Management Agency (SEMA)	10,400,000.00							
Office of the Secretary to the State Govt	356,698,370.81	235,617,691.93	300,985,570.00	396,936,570.00	161,318,878.07+	344,805,450.00	344,874,407.10	344,943,343.00
Bureau of Political Affairs	17,250,799.45	17,187,165.93	18,558,760.00	18,558,760.00	1,371,594.07+	19,302,500.00	19,306,359.50	19,310,158.00
Bureau of Economic Affairs	21,471,421.00	14,052,363.03	20,243,010.00	20,243,010.00	6,190,646.97+	19,619,010.00	19,622,933.77	19,626,800.00
Execo Secretariat	19,941,696.26	18,080,034.91	14,384,460.00	14,384,460.00	3,695,574.91-	18,078,010.00	18,081,623.61	18,085,177.00
Bureau of Special Services	27,355,218.07	21,243,619.43	35,307,320.00	35,307,320.00	14,063,700.57+	26,417,510.00	28,423,190.55	28,428,816.00
Abia State Liaison Office Lagos	43,587,857.75	40,046,831.58	50,124,880.00	50,124,880.00	10,078,048.42+	36,695,740.00	36,703,081.14	36,710,352.00
Abia State Liaison Office - Abuja	53,839,187.54	44,984,452.95	35,853,230.00	35,853,230.00	9,131,222.95-	47,374,960.00	47,384,438.03	47,393,859.00
Abia State Agency for the Control of AIDS	6,331,297.24	5,362,089.53	6,168,120.00	6,168,120.00	806,030.47+	5,976,090.00	5,977,284.20	5,978,454.06
Abia State Pension Board	147,500.00	215,000.00			215,000.00-			
Abia State Infrastructural Dev. Board	64,098,703.04	262,635,110.23	45,406,390.00	45,406,390.00	45,406,390.00	35,500,000.00	35,507,100.00	35,514,201.00
Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	182,209,829.75	594,459,752.87	160,616,440.00	160,616,440.00	102,018,670.23-	175,000,000.00	175,034,999.00	175,069,940.00
Abia State House of Assembly	556,305,850.79	594,459,752.87	702,716,390.00	702,716,390.00	108,256,637.13+	595,476,900.00	595,595,993.43	595,715,047.00
Abia State House of Assembly Service Comm.								
Ministry of Information and Strategy	254,511,698.05	233,288,729.36	113,022,010.00	113,022,010.00	120,246,719.36-	194,099,410.00	194,099,217.88	194,136,981.00
Broadcasting Corporation of Abia State -Television	346,497,099.37	382,672,901.67	285,003,260.00	285,003,260.00	97,669,641.67-	347,167,220.00	347,236,654.49	347,306,034.00
Broadcasting Corporation of Abia State- Radio	170,983,575.64							
Abia Printing & Publishing Company	98,298,902.13	98,463,758.95	72,899,800.00	72,899,800.00	25,563,958.95-	72,202,810.00	72,217,250.57	72,231,644.00
Office of the Head of Civil Service	61,349,061.48	47,297,682.52	45,471,020.00	45,471,020.00	1,826,662.52-	73,160,140.00	73,174,772.05	73,189,335.00
Bureau of Training	38,067,810.55	34,840,842.17	35,461,470.00	35,461,470.00	620,627,83+	37,707,722.09	37,707,722.09	37,715,223.00
Bureau of Common Services & Service Monitoring	52,277,828.28	47,291,269.03	29,866,570.00	29,866,570.00	17,424,699.03-	29,361,960.00	29,367,832.39	29,373,640.00
Bureau of Service-Welfare	73,143,798.24	81,220,508.07	51,000,730.00	63,470,750.00	17,749,758.07-	74,725,160.00	74,740,105.02	74,754,956.00

ST2

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Bureau of Administration	97,970,832.04	153,088,121.89	93,508,600.00	93,508,600.00	59,579,521.89	97,108,320.00	97,128,341.73	97,147,706.00
Bureau of Establishment and Pensions	83,799,240.04	66,318,512.23	81,307,950.00	81,307,950.00	14,989,437.77+	87,112,170.00	87,129,589.45	87,146,958.00
Local Government Staff Pension Board			2,060,830.00	2,060,830.00	2,060,830.00+	2,060,830.00	2,061,244.13	2,061,649.00
Office of the Auditor General (State)	115,324,411.73	99,734,957.99	106,501,110.00	106,501,110.00	6,766,152.01+	145,713,720.00	145,742,858.74	145,771,941.00
Civil Service Commission	120,123,408.77	98,774,738.98	471,992,100.00	372,217,361.02+	118,655,590.00	118,679,325.09	118,702,989.00	118,726,566.89
Abia State Independence Electoral Commission	252,793,231.66	204,194,820.75	245,253,140.00	245,253,140.00	41,058,319.25+	265,209,530.00	265,209,530.00	265,315,585.00
Office of the Auditor General - Local Government	81,428,454.53	64,027,877.50	70,285,230.00	70,285,230.00	6,257,352.50+	72,263,820.00	72,278,274.82	72,292,681.00
Local Government Service Commission	21,815,809.80	27,918,334.20	5,389,930.00	5,389,930.00	22,528,404.20-	8,661,661.94	8,663,362.00	8,663,362.00
Ministry of Agriculture	606,661,737.33	449,563,933.35	461,130,000.00	461,130,000.00	11,566,066.65+	244,031,590.00	244,080,392.36	244,129,126.00
Abia State Agric Devt Programme (AADP)	410,096,303.94	348,542,044.71	377,807,680.00	377,807,680.00	29,265,635.29+	408,035,150.00	408,116,752.08	408,198,314.00
Abia Golden Chicken Ogwre	3,350,000.00	3,850,000.00	2,750,000.00	2,750,000.00	3,850,000.00-			
Small Holders Oil Palm	459,430,876.67	362,534,229.42	267,979,250.00	340,035,990.00	22,498,239.42-	147,523,670.00	147,553,171.69	147,582,622.00
Ministry of Finance		249,574.00	246,411,850.00	246,411,850.00	246,162,276.00+	255,492,190.00	255,543,282.44	255,594,320.00
Office of the Accountant General	342,157,409.44	243,134,339.63	238,246,400.00	238,246,400.00	4,887,939.63-	271,879,730.00	271,934,100.99	271,988,429.00
Board of Internal Revenue	342,157,409.44	243,134,339.63	238,246,400.00	238,246,400.00	4,887,939.63-	271,879,730.00	271,934,100.99	271,988,429.00
Abia State Gaming Commission	221,015,466.56	203,271,620.76	181,774,530.00	181,774,530.00	21,497,080.76-	26,901,040.00	26,906,424.19	26,911,730.00
Ministry of Commerce & Industry	118,986,357.83	101,957,504.72	20,000,000.00	20,000,000.00	81,957,504.72-	57,893,250.00	57,904,826.63	57,916,346.00
Ministry of Science & Technology	167,492,757.02	114,602,278.16	115,688,500.00	115,688,500.00	1,086,221.84+	82,618,600.00	112,641,127.76	112,663,587.00
Ministry of Transport			34,000,000.00	34,000,000.00	34,000,000.00+	34,200,000.00	34,206,839.98	34,213,674.00
Abia State Passenger Insurance Manifest Scheme			185,000,000.00	185,000,000.00	43,600,000.00-	168,787,570.00	168,821,324.50	168,855,034.00
Abia Transport Corporation (Abia Line Network)	80,929,376.04	61,321,437.67	66,815,470.00	66,815,470.00	5,494,032.33+	54,678,390.00	54,689,322.66	54,700,223.00
Ministry of Petroleum and Solid Minerals	15,460,090.92	15,897,995.59	18,835,970.00	18,835,970.00	2,937,974.41+	19,643,019.85	19,646,896.00	19,646,896.00
Metallurgical Complex	155,539,289.22	136,513,753.66	137,333,290.00	137,333,290.00	819,536.34+	138,358,310.00	138,365,979.67	138,413,591.00
Ministry of Works			61,342,630.00	61,342,630.00	61,342,630.00+	50,400,000.00	50,410,079.96	50,420,108.00
Abia State Road Maintenance Agency (ABROMA)	54,299,193.47	7,576,261.47	20,000,000.00	20,000,000.00	12,421,738.53+	15,363,000.00	15,366,072.63	15,369,086.00
Ministry of Culture and Tourism	12,096,476.67	10,052,452.92	10,665,380.00	10,665,380.00	6,129,270.84+	11,002,820.00	11,004,820.60	11,006,770.00
Abia State Council for Arts and Culture	166,790,451.78	142,955,622.92	179,476,830.00	179,476,830.00	36,521,207.08+	141,804,850.00	141,833,214.98	141,861,516.00
Abia State Planning Commission	14,000,000.00		75,900,000.00	75,900,000.00	75,900,000.00+	75,900,000.00	75,915,179.96	75,930,360.00
Abia State Bureau of Statistics	134,958,380.07	125,906,699.02	147,542,220.00	147,542,220.00	21,635,320.98+	435,049,280.00	435,136,289.85	435,223,244.00
Abia Community and Social Dev. Project Agency	21,037,052.12	9,364,612.18	22,912,200.00	22,912,200.00	13,547,580.00+	26,822,709.50	26,822,709.50	26,828,041.00
Min. of Public Utility and Water Resources	117,425,560.36	104,733,668.70	117,159,460.00	117,159,460.00	12,425,791.30+	108,145,500.00	108,167,125.06	108,188,701.00
Abia State Water Board	70,345,811.32	63,740,105.45	46,483,150.00	46,483,150.00	17,256,955.45-	47,003,450.00	47,012,851.71	47,022,213.00
AB- RUWATSA	87,507,966.41	145,068,325.33	32,169,350.00	32,169,350.00	4,792,624.67+	182,836,930.00	182,873,494.35	182,910,023.00
Ministry of Housing	209,161,092.54	215,222,544.77	210,313,070.00	210,313,070.00	4,909,474.77-	260,446,170.00	260,498,256.20	260,550,307.00
Urnuahia Capital Development Authority -UCDA	73,209,000.00	38,350,700.00	64,947,610.00	64,947,610.00	26,596,910.00+	62,453,970.00	62,466,462.76	62,478,916.00
Abia State Housing & Prop Dev. Corporation	10,987,666.35	11,076,434.83	10,712,590.00	10,712,590.00	363,844.83-	8,809,710.00	8,811,469.95	8,813,189.00
Min. of Poverty Reducin Co-op. & Rural Dev.	116,224,426.12	121,955,471.03	113,271,450.00	113,271,450.00	8,684,021.03-	78,649,650.00	78,665,383.90	78,681,066.00
Abia State Estate Development Agency	562,659,448.67	546,771,757.12	386,663,500.00	386,663,500.00	160,108,257.12-	271,966,860.00	272,021,249.39	272,075,060.00
Ministry of Physical Planning Urban Renewal	18,483,695.68	15,989,069.57	21,763,360.00	21,763,360.00	5,874,290.43+	10,206,420.00	10,208,456.29	10,210,460.00
Open Spaces Agency	116,134,347.32	116,134,347.32	983,225,000.00	983,225,000.00	360,350,521.39-	1,051,127,940.00	1,051,338,162.57	1,051,548,358.00
Judicial Service Commission	1,618,609,231.86	1,510,608,347.33	1,221,293,900.00	1,316,493,900.00	8,256,935.05+	1,303,693,000.00	1,303,953,736.65	1,304,214,484.00
Ministry of Justice	96,951,007.52	92,084,184.90	96,561,240.00	96,561,240.00	4,477,055.10+	157,816,570.00	157,879,654.00	157,879,654.00
Abia State Law Review and Reform Commission	119,837,464.55	119,837,464.55	100,494,990.00	120,494,990.00	657,525.45+	96,335,610.00	96,354,875.11	96,374,094.00
Legal Aid Council	425,371,752.37	469,637,315.55	367,327,430.00	367,327,430.00	102,309,885.55-	611,014,600.00	611,136,803.88	611,258,971.00
Judiciary - High Court	832,701,457.98	212,497,378.52	319,537,800.00	319,537,800.00	107,040,421.48+	364,485,670.00	364,558,567.12	364,631,412.00
Judiciary - Customary Court of Appeal								
Ministry of Youth Development								
Ministry of Women Affairs								
Ministry of Education								
Abia State Universal Basic Education Board								

53

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Abia State Library Board	94,248,844.18	75,655,008.70	110,824,270.00	110,824,270.00	35,169,261.30+	87,248,040.00	87,285,491.58	87,282,892.00
Agency for Mass Lit Adult & Non-Formal Edu	2,000,000.00	4,000,000.00	26,637,040.00	26,637,040.00	22,637,040.00+	4,946,250.00	4,947,235.20	4,948,190.00
Abia State Polytechnic	2,210,495,795.00	2,106,833,488.97	1,909,910,160.00	1,909,910,160.00	196,923,328.97-	2,066,351,510.00	2,066,764,782.34	2,067,178,056.00
Abia State College of Education (Technical)	235,679,874.00	201,000,000.00	655,638,730.00	655,638,730.00	454,638,730.00+	156,249,800.00	156,281,047.94	156,312,283.00
Abia State University	2,661,438,517.00	4,226,914,893.04	3,306,785,230.00	3,306,785,230.00	920,129,663.04-	3,663,438,580.00	3,664,171,269.75	3,664,504,093.00
Secondary Education Management Board (SEMB)	4,851,775,776.66	5,484,195,930.70	5,022,954,660.00	5,022,954,660.00	461,241,276.70-	4,849,864,570.00	4,850,834,546.87	4,851,804,658.00
Examination Development Center	286,369,000.00	293,447,000.00			293,447,000.00+	63,366,320.00	63,378,997.23	63,391,666.00
Ministry of Health	1,338,624,777.39	1,282,574,797.55	997,888,640.00	1,447,888,640.00	165,313,842.45+	1,342,833,620.00	1,343,202,208.68	1,343,470,766.00
Abia State Primary Health Care Mgt Agency	1,804,063,110.12	1,679,507,985.60	2,665,900,690.00	2,665,900,690.00	2,665,900,690.00+	2,226,270.00	2,227,718.30	2,227,718.30
Abia State University Teaching Hospital Aba	327,730,208.77	343,442,845.60	1,953,813,800.00	1,953,813,800.00	274,305,914.40+	2,200,563,750.00	2,201,003,669.73	2,201,444,032.00
Abia State Col of Health Science & Mgt Technology	273,476,388.14	280,246,296.60	308,207,990.00	308,207,990.00	35,234,855.00-	312,568,800.00	312,631,315.80	312,693,832.00
Abia Specialist Hosp & Diagnostic Centre Umu	833,645,431.78	681,580,219.11	176,705,470.00	176,705,470.00	83,540,826.60-	156,972,770.00	157,004,167.60	157,035,485.00
Abia State Health Insurance Agency	184,920,110.77	148,944,183.25	180,031,390.00	180,031,390.00	41,087,206.75+	235,045,110.00	235,092,119.00	235,139,071.00
Ministry of Environment	168,574,190.39	163,531,133.76	239,282,440.00	239,282,440.00	75,751,306.24+	242,627,730.00	242,676,251.57	242,724,723.00
Abia State Environmental Protection Agency (ASEPA)	81,226,923.57	106,390,775.75	58,989,460.00	58,989,460.00	47,401,315.75-	71,521,680.00	71,535,981.32	71,550,226.00
Ministry of Sports	592,576,100.00	418,000,000.00	1,000,000,000.00	1,000,000,000.00	582,000,000.00+	1,000,000,000.00	1,000,400,000.00	1,000,400,000.00
Eyimba Football Club	434,000,000.00	397,190,000.00	400,000,000.00	400,000,000.00	2,810,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
Abia Warriors Football Club	167,689,632.00	183,568,944.00	120,000,000.00	120,000,000.00	63,568,944.00-	170,000,000.00	170,034,000.00	170,068,006.00
Abia State Sports Council	260,930,116.75	206,060,618.34	235,937,920.00	235,937,920.00	29,877,301.66+	296,926,050.00	296,985,433.23	297,044,786.00
Youths Sports Federation of Nigeria (YSFON)	13,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00		18,000,000.00	18,003,600.00	18,007,191.00
Ministry of Local Govt & Chieftancy Affairs	108,026,453.81	91,388,303.00	90,518,980.00	90,518,980.00	879,323.00-	99,935,810.00	99,955,794.15	99,975,712.00
Total	30,712,909,729.01	31,979,092,277.19	32,274,827,780.00	34,982,672,510.00	3,003,580,232.81+	32,580,892,320.00	32,577,406,446.40	32,583,916,819.00

Note 33 - Contib to Pension

Government House	18,079,771,172.82	15,924,978,302.34	8,840,000,000.00	10,834,000,000.00	5,090,978,302.34-	9,500,000,000.00	9,501,900,000.00	9,503,800,205.00
Deputy Governor's Office	533,465,900.00	444,379,400.00	625,800,000.00	605,848,420.00	161,469,020.00+	540,000,000.00	540,108,000.00	540,215,906.00
State Emergency Management Agency (SEMA)	200,000.00	100,000.00	10,000,000.00	10,000,000.00	9,900,000.00+	8,000,000.00	8,001,600.00	8,003,112.00
Office of the Secretary to the State Govt	57,059,800.00	72,930,500.00	80,000,000.00	126,500,000.00	53,569,500.00+	87,000,000.00	77,015,400.00	77,030,647.00
Bureau of Political Affairs	2,410,000.00	26,099,830.00	53,000,000.00	53,000,000.00	26,900,170.00+	15,000,000.00	15,003,000.00	15,005,639.00
Bureau of Economic Affairs	758,300.00	385,000.00	4,000,000.00	4,000,000.00	3,615,000.00+	4,000,000.00	4,000,800.00	4,001,468.00
Exco Secretariat	1,127,000.00	220,000.00	9,000,000.00	9,000,000.00	8,786,000.00+	7,350,000.00	6,101,220.04	6,102,308.00
Bureau of Special Services	122,600,000.00	74,650,000.00	190,000,000.00	190,000,000.00	115,350,000.00+	170,000,000.00	170,067,891.00	170,067,891.00
Abia State Liaison Office - Lagos	10,085,962.24	17,423,050.00	14,650,000.00	14,650,000.00	2,773,050.00-	22,500,000.00	22,504,837.00	22,508,837.00
Abia State Liaison Office - Abuja	20,033,101.00	33,961,150.00	47,000,000.00	52,000,000.00	18,038,850.00+	62,500,000.00	47,508,500.00	47,518,824.00
Abia State Agency for the Control of AIDS	6,250,000.00	2,000,000.00	67,000,000.00	67,000,000.00	59,000,000.00+	45,500,000.00	45,509,100.00	45,518,047.00
Abia State Pension Board	100,000.00	1,580,000.00	10,500,000.00	10,500,000.00	8,940,000.00+	5,000,000.00	5,001,900.00	5,001,900.00
Muslim Pilgrim Welfare Board			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.06
Christian Pilgrim Welfare Board	37,560,000.00	10,000,000.00	120,000,000.00	120,000,000.00	110,000,000.00+	150,000,000.00	150,030,000.00	150,059,988.00
Abia State Infrastructural Dev. Board	286,461,194.30	716,526,382.45	30,000,000.00	30,000,000.00	30,000,000.00+	3,850,000.00	3,850,769.99	3,851,455.00
Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	1,396,823,350.12	1,372,350,000.00	50,000,000.00	50,000,000.00	666,526,392.45-	70,000,000.00	70,014,000.00	70,027,804.00
Abia State House of Assembly	30,000,000.00	1,372,350,000.00	1,784,500,000.00	1,864,500,000.00	482,150,000.00+	1,804,900,000.00	1,550,310,000.00	1,550,619,832.00
Abia State House of Assembly Service Comm	1,000,000.00	389,150.00	30,000,000.00	30,000,000.00	30,000,000.00+	150,000,000.00	5,000,000.00	5,001,000.00
Ministry of Information and Strategy			4,250,000.00	4,250,000.00	3,880,850.00+	5,000,000.00	70,000,000.00	70,027,743.00
Broadcasting Corporation of Abia State -Television			65,000,000.00	65,000,000.00	65,000,000.00+	8,941,700.00	6,943,088.36	6,944,324.00
Abia Printing & Publishing Company			8,000,000.00	8,000,000.00	8,000,000.00+			
Office of the Head of Civil Service	15,872,360.90	16,040,000.00	48,250,000.00	48,250,000.00	32,210,000.00+	50,250,000.00	50,260,050.06	50,269,942.00

54

ABIA STATE GOVERNMENT
 Statement of Consolidated Revenue Fund
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Bureau of Training	816,000.00	2,347,500.00	253,160,000.00	253,160,000.00	250,812,500.00+	14,500,000.00	14,502,900.00	14,505,648.00
Bureau of Common Services & Service Monitoring	600,000.00	650,000.00	3,000,000.00	3,000,000.00	2,350,000.00+	6,000,000.00	5,001,000.00	5,001,888.00
Bureau of Service Welfare	1,000,000.00	250,000.00	9,800,000.00	9,800,000.00	9,550,000.00+	8,000,000.00	8,001,600.00	8,003,067.00
Bureau of Administration	1,670,000.00	1,150,000.00	5,315,000.00	5,315,000.00	4,165,000.00+	11,100,000.00	8,101,620.04	8,103,123.00
Bureau of Establishment and Pensions	7,703,440.00	5,049,030.00	18,500,000.00	20,905,000.00	15,855,870.00+	8,450,000.00	8,451,690.03	8,453,186.00
Local Government Staff Pension Board	6,199,600.00	5,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	5,500,000.00	5,501,100.00	5,502,089.00
Office of the Auditor General (State)	934,100.00	7,850,000.00	40,300,000.00	40,300,000.00	34,800,000.00+	14,900,000.00	14,902,979.96	14,905,826.00
Civil Service Commission	150,000.00	4,450,000.00	11,850,000.00	11,850,000.00	4,000,000.00+	7,400,000.00	7,401,478.96	7,402,753.00
Abia State Independence Electoral Commission	971,000.00	502,000.00	3,232,990.00	3,232,990.00	2,730,990.00+	5,450,000.00	5,451,090.03	5,452,034.00
Office of the Auditor General - Local Government	809,900.00	150,000.00	6,500,000.00	6,500,000.00	5,100,000.00+	5,101,020.04	5,101,020.04	5,101,912.00
Local Government Service Commission	1,450,000.00	150,000.00	9,600,000.00	12,600,000.00	12,450,000.00+	13,247,000.00	13,249,649.46	13,252,130.00
Ministry of Agriculture	21,602,600.00	888,841,132.56	332,850,000.00	332,850,000.00	555,991,132.56+	278,996,000.00	279,951,784.23	279,007,321.00
Abia State Agric Devt Programme (AADP)	735,033,007.12	13,834,484.58	285,000,000.00	285,000,000.00	271,165,515.42+	359,271,839.98	359,271,839.98	359,343,505.00
Abia Golden Chicken Ogwe	550,000.00	100,000.00	2,900,000.00	2,900,000.00	2,800,000.00+	4,000,000.00	4,000,800.00	4,001,504.00
Ministry of Finance	9,979,552.00	540,000.00	5,800,000.00	5,800,000.00	5,260,000.00+	7,730,000.00	7,731,545.98	7,732,887.00
Office of the Accountant General	600,000.00	4,935,000.00	10,000,000.00	10,000,000.00	5,065,000.00+	15,000,000.00	15,003,000.00	15,005,816.00
Board of Internal Revenue	10,800,000.00	565,000.00	5,000,000.00	5,000,000.00	4,435,000.00+	8,500,000.00	8,501,700.00	8,503,233.00
Abia State Gaming Commission	1,000,000.00	200,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	3,650,730.01	3,651,358.00	3,651,358.00
Ministry of Commerce & Industry	600,000.00	2,550,000.00	9,200,000.00	9,200,000.00	9,200,000.00+	26,445,200.00	26,450,489.07	26,455,656.00
Ministry of Science & Technology	750,000.00	615,000.00	7,500,000.00	7,500,000.00	6,885,000.00+	14,600,000.00	14,602,920.04	14,605,704.00
Ministry of Transport	1,000,000.00	2,550,000.00	5,000,000.00	5,000,000.00	2,450,000.00+	8,200,000.00	8,201,639.98	8,203,126.00
Abia State Passenger Insurance Manifest Scheme	600,000.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	3,750,000.00	3,750,750.06	3,751,452.00
Abia Transport Corporation (Abia Line Network)	750,000.00	500,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	6,950,000.00	6,951,390.03	6,952,667.00
Abia State Transport Loan Scheme	23,200,000.00	10,600,000.00	57,050,000.00	57,050,000.00	46,450,000.00+	73,061,160.00	73,075,771.24	73,090,202.00
Abia State Road Maintenance Agency (ABROMA)	450,000.00	650,000.00	8,000,000.00	8,000,000.00	7,350,000.00+	16,750,350.00	16,753,350.06	16,756,523.00
Ministry of Petroleum and Solid Minerals	33,184,018.71	10,450,000.00	90,000,000.00	90,000,000.00	79,550,000.00+	98,550,000.00	98,569,709.97	98,589,238.00
Metallurgical Complex	400,000.00	300,000.00	3,200,000.00	3,200,000.00	3,100,000.00+	4,048,130.00	4,048,934.61	4,049,650.00
Abia State Council for Arts and Culture	1,333,080.00	48,350,000.00	108,000,000.00	108,000,000.00	59,650,000.00+	117,100,000.00	117,123,420.04	117,146,703.00
Tourism Board	450,000.00	1,220,000.00	20,000,000.00	20,000,000.00	18,780,000.00+	24,800,000.00	24,804,960.02	24,809,761.00
Abia State Planning Commission	1,650,000.00	600,000.00	3,100,000.00	3,100,000.00	2,900,000.00+	3,750,000.00	3,750,750.06	3,751,385.00
Abia State Bureau of Statistics	2,500,000.00	4,000,000.00	5,000,000.00	5,000,000.00	4,050,000.00+	8,300,000.00	8,303,127.00	8,303,127.00
Abia Community and Social Dev. Project Agency	76,400,000.00	96,650,000.00	90,000,000.00	105,000,000.00	8,350,000.00+	119,100,000.00	119,123,820.04	119,147,491.00
Min. of Public Utility and Water Resources	300,000.00	150,000.00	3,000,000.00	3,000,000.00	2,850,000.00+	5,501,100.00	5,502,082.00	5,502,082.00
Abia State Water Board	104,497,176.00	68,000,000.00	100,000,000.00	157,900,000.00	89,000,000.00+	170,900,000.00	170,934,179.96	170,968,180.00
AB-RUWATSA	11,515,000.00	7,955,040.00	28,000,000.00	47,900,000.00	43,092,000.00+	78,600,000.00	78,612,120.04	78,624,063.00
Ministry of Housing	53,355,000.00	39,293,900.00	80,100,000.00	87,100,000.00	47,806,100.00+	64,900,000.00	64,911,979.96	64,923,799.00
Abia State Housing & Prop. Dev. Corporation	450,000.00	1,220,000.00	20,000,000.00	20,000,000.00	18,780,000.00+	24,800,000.00	24,804,960.02	24,809,761.00
Abia State Housing & Prop. Dev. Corporation	1,055,000.00	1,220,000.00	60,050,000.00	126,550,000.00	126,550,000.00+	65,900,000.00	65,913,179.96	65,926,146.00
Umuahia Capital Development Authority-UCDA	1,650,000.00	600,000.00	3,100,000.00	3,100,000.00	2,900,000.00+	3,750,000.00	3,750,750.06	3,751,385.00
Min. of Poverty Reductn Co-op & Rural Dev	2,500,000.00	4,000,000.00	5,000,000.00	5,000,000.00	4,050,000.00+	8,300,000.00	8,303,127.00	8,303,127.00
Ministry of Lands and Survey	76,400,000.00	96,650,000.00	90,000,000.00	105,000,000.00	8,350,000.00+	119,100,000.00	119,123,820.04	119,147,491.00
Abia State Estate Development Agency	450,000.00	150,000.00	3,000,000.00	3,000,000.00	2,850,000.00+	5,501,100.00	5,502,082.00	5,502,082.00
Ministry of Physical Planning Urban Renewal	104,497,176.00	68,000,000.00	100,000,000.00	157,900,000.00	89,000,000.00+	170,900,000.00	170,934,179.96	170,968,180.00
Open Spaces Agency	11,515,000.00	7,955,040.00	28,000,000.00	47,900,000.00	43,092,000.00+	78,600,000.00	78,612,120.04	78,624,063.00
Judicial Service Commission	5,907,040.00	7,955,040.00	5,000,000.00	5,000,000.00	2,955,040.00+	7,001,400.00	7,001,400.00	7,002,657.00
Ministry of Justice	53,355,000.00	39,293,900.00	80,100,000.00	87,100,000.00	47,806,100.00+	64,900,000.00	64,911,979.96	64,923,799.00
Abia State Law Review and Reform Commission	1,650,000.00	600,000.00	3,100,000.00	3,100,000.00	2,900,000.00+	3,750,000.00	3,750,750.06	3,751,385.00
Judiciary - High Court	2,500,000.00	4,000,000.00	5,000,000.00	5,000,000.00	4,050,000.00+	8,300,000.00	8,303,127.00	8,303,127.00
Judiciary - Customary Court of Appeal	76,400,000.00	96,650,000.00	90,000,000.00	105,000,000.00	8,350,000.00+	119,100,000.00	119,123,820.04	119,147,491.00
Ministry of Youth Development	450,000.00	150,000.00	3,000,000.00	3,000,000.00	2,850,000.00+	5,501,100.00	5,502,082.00	5,502,082.00
Ministry of Women Affairs	104,497,176.00	68,000,000.00	100,000,000.00	157,900,000.00	89,000,000.00+	170,900,000.00	170,934,179.96	170,968,180.00

85

ABIA STATE GOVERNMENT
Statement of Consolidated Revenue Fund
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Skill Acquisition Centre		4,402,500.00	14,920,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	4,725,000.00	4,725,000.00
Ministry of Education				40,100,000.00	40,100,000.00	25,180,000.00+	47,250,000.00	18,657,302.00	18,657,302.00
Abia State Universal Basic Education Board				12,000,000.00	12,000,000.00	12,000,000.00+	18,650,000.00	6,001,200.00	6,002,205.00
Abia State Library Board				4,500,000.00	4,500,000.00	4,500,000.00+	23,600,000.00	23,604,720.04	23,609,296.00
Agency for Mass Lit. Adult & Non-Formal Edu		4,000,000.00	2,000,000.00	24,000,000.00	24,000,000.00	22,000,000.00+	540,400,000.00	99,382,572.51	540,615,893.00
Abia State Polytechnic				500,000,000.00	516,000,000.00	516,000,000.00+	81,000,000.00	99,362,700.00	99,402,269.00
Abia State College of Education (Technical)				81,000,000.00	81,000,000.00	81,000,000.00+	850,000,000.00	1,027,705,500.00	1,027,910,812.00
Abia State University				900,000,000.00	900,000,000.00	900,000,000.00+	150,000,000.00	106,071,209.97	106,092,269.00
Secondary Education Management Board (SEMB)		200,000.00	50,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00+	85,000,000.00	85,033,856.00	85,033,856.00
Examination Development Center				79,000,000.00	79,000,000.00	79,000,000.00+	18,900,000.00	18,907,386.00	18,907,386.00
Ministry of Health		10,500,000.00	12,990,000.00	25,000,000.00	25,000,000.00	12,010,000.00+	70,800,000.00	58,161,630.01	58,173,052.00
Abia State Primary Health Care Dev. Agency				31,550,000.00	31,550,000.00	31,550,000.00+	14,850,000.00	14,852,969.99	14,855,800.00
Abia State University Teaching Hospital Aba				54,000,000.00	54,000,000.00	54,000,000.00+	70,800,000.00	196,439,279.96	196,478,311.00
Abia State College of Health Science & Technology				80,000,000.00	80,000,000.00	80,000,000.00+	58,150,000.00	58,161,630.01	58,173,052.00
Abia State Health Insurance Agency				3,500,000.00	3,500,000.00	3,500,000.00+	7,500,000.00	7,501,500.00	7,502,895.00
Abia State Environmental Protection Agency (ASEPA)		4,000,000.00	4,065,000.00	50,000,000.00	50,000,000.00	45,935,000.00+	51,200,000.00	51,220,363.00	51,220,363.00
Ministry of Environment		2,615,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	23,900,000.00	23,904,779.96	23,909,378.00
Abia State Environmental Protection Agency (ASEPA)				6,350,000.00	6,350,000.00	6,350,000.00+	10,400,000.00	10,402,078.96	10,404,025.00
Ministry of Sports		142,100,000.00	68,150,000.00	500,000,000.00	500,000,000.00	195,300,000.00-	502,000,000.00	502,100,400.00	502,200,719.00
Eyimba Football Club		302,000,000.00	695,300,000.00	350,000,000.00	350,000,000.00	350,000,000.00+	40,000,000.00	40,015,966.60	40,015,966.60
Abia Warriors Football Club		20,000,000.00	14,500,000.00	40,000,000.00	40,000,000.00	40,000,000.00+	13,000,000.00	13,002,600.00	13,005,031.00
Abia Corners				5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	6,001,200.00	6,002,341.00
Abia State Sports Council				5,000,000.00	5,000,000.00	5,000,000.00+	14,900,000.00	14,902,979.96	14,905,814.00
Youths Sports Federation of Nigeria (YSFON)		38,463,111.00	7,359,624.00	50,000,000.00	50,000,000.00	42,640,376.00+			
Ministry of Local Govt & Chieftancy Affairs				17,711,957,990.00	20,066,361,410.00	876,611,425.93-	18,801,881,970.00	17,851,451,538.84	17,855,004,798.00
Total		22,337,013,766.21	20,942,972,835.93	17,711,957,990.00	20,066,361,410.00	876,611,425.93-	18,801,881,970.00	17,851,451,538.84	17,855,004,798.00
Note 35- Consolidated Revenue Fund Charges									
Gratuity		125,946,908.65	54,279,405.16	2,000,000,000.00	2,000,000,000.00	1,945,720,584.84+	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
Pension		3,497,059,271.31	5,441,115,093.85	4,500,000,000.00	4,500,000,000.00	941,115,093.85-	3,500,000,000.00	3,501,400,144.00	3,501,400,144.00
Recurrent Debts		4,716,850,192.02	1,616,053,364.66	6,000,000,000.00	6,000,000,000.00	4,383,946,635.34+	4,500,000,000.00	4,500,900,000.00	4,501,800,180.00
Contractors/Other Miscellaneous Debts		428,180,016.77	200,003,558.55	500,000,000.00	500,000,000.00	289,990,441.45+	210,000,000.00	210,042,000.00	210,083,998.00
Cost of IGR / FAAC Collection		835,282,361.18	805,186,437.07	20,600,000.00	20,600,000.00	784,596,437.07-	18,500,000.00	18,503,700.00	18,507,395.00
Refund to Other Government - Deductions		1,020,579,055.55	30,511,881.43			30,511,881.43-			
Deduction @ Source - 1% Police Reform			220,000.00			220,000.00-			
Total		12,924,936,067.17	9,278,171,024.42	13,020,600,000.00	13,020,600,000.00	3,742,428,975.88+	10,228,500,000.00	10,230,545,700.00	10,232,591,801.00
Note 36 - BTL Payments									
20007001/22080001	Withholding Taxes due to FIRS	488,068,097.66	307,738,429.57			307,738,429.57-			
20007001/22080002	VAT to FIRS	501,916,997.66	445,471,762.99			445,471,762.99-			
20007001/22080003	Union Deductions	533,587,065.54	878,505,208.27			878,505,208.27-			
20007001/22080004	Loan Deduction from Salary/Other Deduction from		32,386,133.21			32,386,133.21-			
20007001/22080005	Payroll		4,387,793.18			4,387,793.18-			
20007001/22080006	PAYE Remittance to FIRS	506,624,289.16	386,440,953.89			386,440,953.89-			
20007001/22080008	ABSG - Salary Pending								
Total		2,030,196,450.02	2,054,930,281.11			2,054,930,281.11-			

56

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Note 37 - Aids and Grants								
Federal Gov't Grant/Conditional Grant Scheme & FADAM/II/IDA	290,000,000.00		1,300,000,000.00	1,300,000,000.00	1,300,000,000.00-	100,811,524.00	100,831,686.30	100,851,860.00
National Programme for Food Security (NPFs) ADP			50,000,000.00	50,000,000.00	50,000,000.00-	66,400,000.00	66,413,279.96	66,426,567.00
CEEDS/GFN Project			140,000,000.00	140,000,000.00	140,000,000.00-			
CBNRMP/DDC/RUMED/IFAD			100,000,000.00	100,000,000.00	100,000,000.00-			
Agric Trans Agenda/Agricultural Ext Trans Agenda ATA/ETA			50,000,000.00	50,000,000.00	50,000,000.00-			
Federal Government Grant for UBE			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
UNICEF Grant & UBE			50,000,000.00	50,000,000.00	50,000,000.00-	50,000,000.00	50,010,000.00	50,020,000.00
Other Grants/Aids			50,000,000.00	50,000,000.00	50,000,000.00-			
Tertiary Education Trust Fund (TETFUND)			4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	4,500,000,000.00	4,500,900,000.00	4,501,800,180.00
Rural Access Mobility Project			100,000,000.00	100,000,000.00	100,000,000.00-	18,300,000,000.00	18,303,660,000.00	18,307,320,732.00
CBN - Abia Infrastructural Development Grants			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
SDGs Grant From FG			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
OGP/SFTAS			4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	2,500,000,000.00	2,500,500,000.00	2,501,000,096.00
NEWMAP			300,000,000.00	300,000,000.00	300,000,000.00-	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
Water Development Project From World Bank			500,000,000.00	500,000,000.00	500,000,000.00-	300,000,000.00	300,060,000.00	300,120,012.00
Grants From Development Partner			300,000,000.00	300,000,000.00	300,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
Agency for Community & Social Development World Bank Pj IDA	1,416,577,258.97	12,104,000.00	1,338,000,000.00	1,338,000,000.00	1,338,000,000.00-	675,000,000.00	675,135,000.00	675,270,036.00
State Agency for the Cont of HIV & AIDS (SACA) World Bank	231,154,615.00		300,000,000.00	300,000,000.00	300,000,000.00-	1,900,000.00	1,900,379.96	1,900,768.00
Save A MILLION Lives World Bank/Federal Ministry of Health			82,227,041.00	82,227,041.00	82,227,041.00-			
Basic Health Fund			446,896,875.00	446,896,875.00	446,896,875.00-			
UNICEF Programme			1,300,000,000.00	1,300,000,000.00	1,300,000,000.00-	675,000,000.00	675,135,000.00	675,270,036.00
Contribution From JAAC for Primary Health Care		83,249,980.00	3,100,000,000.00	3,100,000,000.00	3,100,000,000.00-	1,900,000.00	1,900,379.96	1,900,768.00
Multilateral Aids/ Grants From Development Partner UNFPA			200,000,000.00	200,000,000.00	200,000,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Multilateral Aids/ Grants From Development Partner WHO			300,000,000.00	300,000,000.00	300,000,000.00-	3,000,000.00	3,000,600.00	3,001,204.00
Multilateral Aids (Grants From Development Partner TCI			300,000,000.00	300,000,000.00	300,000,000.00-	300,000,000.00	300,060,000.00	300,120,012.00
3rd National Urban Water Reform Project (World Bank)			200,000,000.00	200,000,000.00	200,000,000.00-	185,943,716.00	185,980,904.72	186,018,098.00
Water Development Alliance (WADA) III Project for Abia State								
Total	1,847,731,873.97	95,353,980.00	17,607,123,916.00	17,607,123,916.00	17,511,769,936.00-	33,686,055,240.00	33,694,797,850.94	33,701,531,843.00
Note 38 - External Loans								
Belgium Gov't - Umuahia/Abia Regional Water Scheme						5,000,000,000.00		
World Bank - Education for Employment and Skill Acquisition						4,490,000,000.00		
Total						9,490,000,000.00		
Note 39 - Internal Loans								
Loan from Commercial Banks	11,856,799,455.75	2,400,000,000.00	1,000,000,000.00	1,000,000,000.00	1,400,000,000.00+	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
Overdraft/Other Loans		10,747,232,686.53	12,000,000,000.00	12,000,000,000.00	10,747,232,686.53+			
Budget Support Facility	6,555,000,000.00		30,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	305,000,000.00	305,061,000.00	305,122,017.00
Loan From AFDB			43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
Total	18,413,799,455.75	13,147,232,686.53	43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
Note 40 - Other Capital Receipts								
Plot Development Fees			100,000,000.00	100,000,000.00	100,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
Contribution from JAAC Account			123,000,000.00	123,000,000.00	123,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
Total			223,000,000.00	223,000,000.00	223,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00

57

ABIA STATE GOVERNMENT
 Statement of Capital Development Fund
 for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Note 41- General Public Services								
70111 - Executive and Legislative Organs	1,896,298,408.13	1,635,298,500.00	2,786,050,000.00	2,830,050,000.00	1,194,751,500.00+	2,569,000,000.00	2,364,472,800.00	2,364,945,230.00
70112 - Financial and Fiscal Affairs	10,315,000.00	24,055,000.00	254,800,000.00	254,800,000.00	230,745,000.00+	248,000,000.00	248,049,600.00	248,099,096.00
70131 - General Personnel Services			30,000,000.00	30,000,000.00	30,000,000.00+	18,000,000.00	18,003,600.00	18,007,180.00
70132 - Overall Planning and Statistical Services	1,579,498,258.97	124,353,980.00	3,410,112,000.00	3,410,112,000.00	3,285,758,020.00+	3,511,120,000.00	3,511,822,224.01	3,512,524,279.00
70133 - Other General Services	2,550,783,630.31	2,874,553,183.95	8,813,600,000.00	8,833,950,000.00	5,959,396,816.05+	9,801,120,000.00	8,810,961,840.08	8,812,723,450.00
70150 - Research and Development General Public Services			16,000,000.00	16,000,000.00	16,000,000.00+	22,500,000.00	22,504,500.00	22,508,991.00
Total	6,036,895,297.41	4,658,260,663.95	15,310,562,000.00	15,374,912,000.00	10,716,651,336.05+	16,169,820,000.00	14,975,814,564.09	14,978,808,226.00
Note 42- Defense								
Note 43- Public Order and Safety								
70320 - Fire Protection Services			262,000,000.00	262,000,000.00	262,000,000.00+	120,000,000.00	110,022,000.00	110,043,949.00
70330 - Law Courts	20,285,000.00	78,000,000.00	309,000,000.00	309,000,000.00	231,000,000.00+	620,500,000.00	425,585,100.00	425,669,978.00
70350 - Research and Development Public Order and Safety			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,972.00
Total	20,285,000.00	78,000,000.00	586,000,000.00	586,000,000.00	508,000,000.00+	760,500,000.00	555,611,100.00	555,721,899.00
Note 44- Economic Affairs								
70411 - General Economic and Commercial Affairs			937,000,000.00	984,000,000.00	839,197,330.00+	1,837,300,000.00	1,837,667,460.02	1,838,034,590.00
70412 - General Labour Affairs	81,520,662.14	144,802,670.00	35,000,000.00	35,000,000.00	35,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
70421 - Agriculture	213,150,000.00	4,000,000.00	2,394,700,000.00	2,413,610,000.00	2,413,610,000.00+	1,608,000,000.00	1,608,321,600.00	1,608,642,999.00
70431 - Coal and Other Solid Minerals	2,500,000.00		68,500,000.00	68,500,000.00	68,500,000.00+			
70432 - Petroleum and Natural Gas		1,500,000.00	24,000,000.00	24,000,000.00	22,500,000.00+	22,000,000.00	22,004,400.00	22,008,754.00
70435 - Electricity	55,500,000.00		200,000,000.00	606,750,000.00	606,750,090.00+	220,000,000.00	200,040,000.00	200,080,000.00
70442 - Manufacturing						40,000,000.00	40,008,000.00	40,015,980.00
70443 - Construction	12,808,237,659.16	16,857,232,874.90	25,140,000,000.00	26,076,650,000.00	9,219,417,125.10+	16,980,000,000.00	16,686,336,000.00	16,686,672,317.00
70451 - Road Transport	12,000,000.00	158,816,076.12	837,000,000.00	837,000,000.00	678,183,923.88+	3,868,500,000.00	4,169,333,700.00	4,170,167,498.00
70452 - Water Transport	43,290,790.00		416,500,000.00	416,500,000.00	416,500,000.00+	703,000,000.00	713,142,600.00	713,285,210.00
70460 - Communication		10,000,000.00	10,000,000.00	10,000,000.00		5,000,000.00	5,001,000.00	5,001,943.00
70471 - Distributive Trade Storage and Warehousing	3,500,000.00	17,000,000.00	90,000,000.00	120,000,000.00	103,000,000.00+	310,500,000.00	310,562,100.00	310,624,129.00
70474 - Multipurpose Development Projects	7,500,000.00	8,000,000.00	93,000,000.00	93,000,000.00	85,000,000.00+	54,000,000.00	54,010,800.00	54,021,571.00
70481 - R & D Gen Economic, Commercial and Labour Affairs		5,000,000.00	3,585,000,000.00	3,585,000,000.00	3,580,000,000.00+	2,615,000,000.00	2,615,523,000.00	2,616,046,073.00
70487 - R & D Other Industries		1,600,000.00	41,238,000.00	41,238,000.00	39,638,000.00+	40,000,000.00	40,008,000.00	40,015,943.00
Total	13,227,199,011.30	17,207,951,621.02	33,871,938,000.00	35,315,248,000.00	18,107,296,378.98+	28,313,300,000.00	28,308,960,660.02	28,314,621,110.00
Note 45- Environmental Protection								
70510 - Waste Management	956,445,940.00	1,080,971,000.00	415,000,000.00	415,000,000.00	665,971,000.00+	335,000,000.00	335,067,000.00	335,133,960.00
70520 - Waste Water Management			521,000,000.00	521,000,000.00	521,000,000.00+	505,000,000.00	515,103,000.00	515,206,014.00
70540 - Protection of Biodiversity and Landscape	318,503,479.67	1,266,500,000.00	1,787,000,000.00	1,787,000,000.00	520,500,000.00+	1,520,000,000.00	1,970,394,000.00	1,970,788,016.00
70550 - R & D Environmental Protection	25,974,700.00	29,960,000.00	444,000,000.00	444,000,000.00	414,040,000.00+	653,000,000.00	203,040,600.00	203,081,200.00
70560 - Environmental Protection			630,000,000.00	630,000,000.00	630,000,000.00+	730,000,000.00	730,146,000.00	730,292,017.00
Total	1,300,924,119.67	2,377,431,000.00	3,797,000,000.00	3,797,000,000.00	1,419,569,000.00+	3,743,000,000.00	3,753,750,600.00	3,754,501,207.00

58

ABIA STATE GOVERNMENT
Statement of Capital Development Fund
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
Note 46- Housing and Community Amenities								
70510 - Housing Development	270,872,352.10	339,274,054.00	5,260,000,000.00	5,260,000,000.00	4,520,725,946.00+	2,920,000,000.00	2,920,584,000.00	2,921,167,834.00
70620 - Community Development	138,000,000.00	17,000,000.00	692,000,000.00	692,000,000.00	675,000,000.00+	-1,710,000,000.00	1,710,342,000.00	1,710,584,034.00
70630 - Water Supply	132,500,000.00	32,100,000.00	1,236,500,000.00	1,236,500,000.00	1,204,400,000.00+	4,554,000,000.00	554,989,745.75	555,100,654.00
70640 - Street Lighting	10,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	80,000,000.00	25,000,000.00	25,009,987.00
70650 - R & D Housing and Community Amenities			40,000,000.00	40,000,000.00	40,000,000.00+	25,000,000.00	25,005,000.00	25,009,987.00
Total	551,372,352.10	388,374,054.00	7,378,500,000.00	7,378,500,000.00	6,990,125,946.00+	9,289,000,000.00	5,210,920,745.75	5,211,962,509.00
Note 47- Health								
70721 - General Medical Services		81,884,000.00	2,900,000,000.00	2,900,000,000.00	2,818,116,000.00+	2,210,000,000.00	2,210,442,000.00	2,210,883,912.00
70733 - Medical and Maternity Centre Services	333,872,000.00		450,000,000.00	450,000,000.00	450,000,000.00+	200,000,000.00	270,054,000.00	270,107,981.00
70740 - Public Health Services	5,000,000.00		2,073,000,000.00	2,073,000,000.00	2,073,000,000.00+	2,068,000,000.00	2,148,429,600.00	2,148,859,025.00
70750 - R & D Health								
Total	338,872,000.00	81,884,000.00	5,423,000,000.00	5,423,000,000.00	5,341,116,000.00+	4,828,000,000.00	4,828,925,600.00	4,829,850,918.00
Note 48- Recreation, Culture and Religion								
70810 - Recreation and Sporting Services	16,448,000.00	43,000,000.00	285,500,000.00	285,500,000.00	242,500,000.00+	190,000,000.00	190,038,000.00	190,075,939.00
70820 - Cultural Services		3,000,000.00	160,000,000.00	160,000,000.00	157,000,000.00+	67,000,000.00	57,011,400.00	57,022,735.00
Total	16,448,000.00	46,000,000.00	445,500,000.00	445,500,000.00	399,500,000.00+	257,000,000.00	247,049,400.00	247,098,674.00
Note 49- Education								
70912 - Primary Education	1,000,000.00	1,250,000.00	825,200,000.00	825,200,000.00	823,950,000.00+	442,000,000.00	442,086,400.00	442,176,756.00
70922 - Upper Secondary Education	96,700,000.00	31,500,000.00	576,000,000.00	576,000,000.00	544,500,000.00+	380,000,000.00	370,074,000.00	370,147,572.00
70930 - Post Secondary Education						90,000,000.00	90,018,000.00	90,036,002.00
70941 - First Stage of Tertiary Education	70,000,000.00	85,500,000.00	1,904,000,000.00	1,904,000,000.00	1,818,500,000.00+	1,280,000,000.00	1,280,256,000.00	1,280,511,951.00
70942 - Second Stage of Tertiary Education			500,000,000.00	500,000,000.00	500,000,000.00+	600,000,000.00	600,120,000.00	600,240,024.00
70950 - Education Not Defined by Level	17,000,000.00	143,500,000.00	1,570,000,000.00	1,570,000,000.00	1,426,500,000.00+	4,984,400,000.00	1,494,698,879.96	1,494,997,717.00
70970 - R & D Education		20,000,000.00	60,000,000.00	60,000,000.00	40,000,000.00+	173,000,000.00	173,034,600.00	173,069,171.00
Total	184,700,000.00	281,750,000.00	5,435,200,000.00	5,435,200,000.00	5,153,450,000.00+	7,949,400,000.00	4,450,289,879.96	4,451,179,993.00
Note 50- Social Protection								
71040 - Family and Children	5,000,000.00	11,000,000.00	20,000,000.00	20,000,000.00	9,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71070 - Social Exclusions	44,150,000.00	23,750,000.00	186,500,000.00	186,500,000.00	162,750,000.00+	110,000,000.00	110,022,000.00	110,043,972.00
71080 - R & D Social Protection								
Total	49,150,000.00	34,750,000.00	216,500,000.00	216,500,000.00	181,750,000.00+	120,000,000.00	120,024,000.00	120,047,969.00

579

**SCHEDULE OF DETAILED RECURRENT REVENUE BY SUB
ORGANISATION**

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
20007001/1/1010001	26,550,727,334.78	40,196,804,631.07	24,138,000,000.00	35,451,518,650.00	4,745,285,961.07+	46,862,331,723.00	46,158,250,148.08	46,167,481,797.00
20007001/1/1010002	9,552,235,876.14	10,817,791,941.32	10,575,928,047.00	10,575,928,047.00	241,863,894.32+	12,274,883,080.00	12,277,338,056.59	12,279,793,525.00
20007001/1/1010004			100,700,000.00	100,700,000.00	100,700,000.00+			
20007001/1/1010008	12,223,531,742.96	177,601,493.18			177,601,493.18+			
20007001/1/1010009								
20007001/1/1010011	3,899,154,936.66	7,917,565,713.07	3,400,000,000.00	3,400,000,000.00	4,517,565,713.07+	9,339,688,531.00	9,341,556,468.70	9,343,424,786.00
20007001/1/1010012			1,000,938,637.00	1,000,938,637.00	1,000,938,637.00+	14,791,884.00	14,799,842.35	14,797,803.00
20007001/1/1010013	2,600,405,236.12	15,801,024.47	6,100,000,000.00	6,100,000,000.00	6,084,198,975.53-	1,094,721,228.00	1,094,940,172.29	1,095,159,174.00
20007001/1/1010014	4,355,025,367.44	2,577,411,172.24	2,133,137,035.00	2,133,137,035.00	444,274,137.24+			
20007001/1/1010015	9,799,270.72							
20007001/1/1010016	2,302,300,804.06	155,466,610.39	3,472,333,175.00	3,472,333,175.00	3,472,333,175.00-	45,908,449.00	45,917,630.64	45,926,817.00
20007001/1/1010017						513,753,259.00	513,856,099.66	513,958,793.00
20007001/1/1010018								
Total	61,493,180,568.90	63,596,112,907.35	50,921,036,894.00	62,234,555,544.00	1,365,557,363.35+	70,146,078,154.00	69,446,653,328.30	69,460,542,695.00

TAXES
 BOARD OF INTERNAL REVENUE
 Organization/Economic Code
 20008001/1/2010000

20008001/1/2010001	91,943,450.00	116,558,049.16	180,000,000.00	180,000,000.00	63,441,950.84+	130,000,000.00	130,026,000.00	130,052,000.00
20008001/1/2010002	168,247,406.33	98,608,596.46	2,520,000,000.00	2,520,000,000.00	2,421,371,403.54-	650,000,000.00	650,130,000.00	650,260,024.00
20008001/1/2010003	6,306,559.63	124,721,682.64	100,000,000.00	100,000,000.00	24,712,682.64+	100,000,000.00	100,020,000.00	100,040,000.00
20008001/1/2010004	39,741,728.62	18,011,580.91	650,000,000.00	650,000,000.00	631,988,419.09-	750,000,000.00	750,150,000.00	750,300,025.00
20008001/1/2010005	3,491,940,697.56	1,239,703,967.06	2,450,000,000.00	2,450,000,000.00	1,210,266,032.94-	2,100,000,000.00	2,100,420,000.00	2,100,840,064.00
20008001/1/2010006	75,056,784.79	247,738,674.03	100,000,000.00	100,000,000.00	147,738,874.03+	200,000,000.00	200,040,000.00	200,080,012.00
20008001/1/2010007	1,979,816,516.88	1,886,344,276.59	4,800,000,000.00	4,800,000,000.00	2,913,655,723.41+	3,100,000,000.00	3,100,620,000.00	3,101,240,120.00
20008001/1/2010010	157,996.17	736,000.00			736,000.00+			
20008001/1/2010011	117,527,783.77	290,990,813.44	83,000,000.00	83,000,000.00	207,990,813.44+	300,000,000.00	300,060,000.00	300,120,012.00
20008001/1/2010012	164,337,745.32	152,976,306.99	400,000,000.00	400,000,000.00	247,023,691.01-	400,000,000.00	400,080,000.00	400,160,012.00
20008001/1/2010013	831,235,834.83	696,053,233.71	2,200,000,000.00	2,200,000,000.00	1,503,946,766.29-	1,000,000,000.00	1,000,200,000.00	1,000,400,036.00
20008001/1/2010014	16,298,471.19	6,550,302.42	20,000,000.00	20,000,000.00	13,449,697.56-	10,000,000.00	10,002,000.00	10,004,009.00
20008001/1/2010015	9,174,298.57	23,891,779.01	20,706,000.00	20,706,000.00	3,185,779.01+	30,000,000.00	30,006,000.00	30,012,005.00
20008001/1/2010016	1,898,457.38	1,585,148.08	2,000,000.00	2,000,000.00	410,851.92-	2,000,000.00	2,000,400.00	2,000,804.00
20008001/1/2010017	3,776,219.93	3,323,814.67	21,216,600.00	21,216,600.00	17,892,765.33-	22,154,400.00	22,158,830.85	22,163,271.00
20008001/1/2010018	12,099,970.00	722,000.00			722,000.00+			
20008001/1/2010019	7,208,337.50	12,722,320.00			12,722,320.00+			
20008001/1/2010020	637,973,274.01	1,343,937,035.48	2,500,000,000.00	2,500,000,000.00	1,156,062,964.52-	600,000,000.00	600,120,000.00	600,240,024.00
20008001/1/2010034	668,000.00					12,800,000.00	12,602,520.04	12,605,042.00
20008001/1/2010036	2,020,894.90	173,103.00	12,600,000.00	12,600,000.00	12,426,887.00-	9,406,754,400.00	9,408,635,750.90	9,410,517,486.00
Total	7,657,430,327.38	6,265,352,865.65	16,059,522,600.00	16,059,522,600.00	9,794,169,714.35-	12,800,000.00	12,602,520.04	12,605,042.00

En

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Abia State Gaming and Control Board Organization/Economic Code 200099001/12010000								
Pools Betting Tax (Current)	388,100.00	1,540,500.00	5,500,000.00	5,500,000.00	3,959,500.00-	6,760,000.00	6,761,351.98	6,762,713.00
Pools Betting Tax (Arrears)		58,400.00	4,500,000.00	4,500,000.00	4,441,600.00-	3,000,000.00	3,000,600.00	3,001,201.00

ABIA STATE LIASION OFFICE LAGOS
Organization/Economic Code
11021001/12010000

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

Infrastructural Development Levy	107,116,167.75	2,877,804.00	87,066,000.00	87,066,000.00	2,877,804.00+	5,000,000.00	5,001,000.00	5,002,005.00
Infrastructural Development Levy - Residential Buildings	521,843.32	296,000.00	16,000,000.00	16,000,000.00	86,770,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Infrastructural Development Levy - Industries	546,000.00	610,700.00	3,300,000.00	3,300,000.00	15,389,300.00-	1,000,000.00	1,000,200.00	1,000,408.00
Infrastructural Development Levy - Filling Stations	45,000.00	132,000.00	5,558,000.00	5,558,000.00	3,168,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Infrastructural Development Levy - Hotels/Catering Services	197,600.00	630,000.00	38,900,000.00	38,900,000.00	4,928,000.00-	6,000,000.00	6,001,200.00	6,002,401.00
Infrastructural Development Levy - Private Education/Institu	342,000.00	1,031,800.00	18,600,000.00	18,600,000.00	37,868,200.00-	5,500,000.00	5,501,100.00	5,502,209.00
Infrastructural Development Levy - Financial Institutions and Allied	2,603,000.00	5,552,000.00	7,000,000.00	7,000,000.00	13,048,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
Infrastructural Development Levy - Communications	310,200.00	15,000.00	100,000,000.00	100,000,000.00	6,985,000.00-	14,002,800.00	14,002,800.00	14,005,606.00
Infrastructural Development Levy - Market/Warehouse	13,500.00	223,800.00	108,024,000.00	108,024,000.00	99,776,200.00-	15,000,000.00	15,003,000.00	15,006,003.00
Infrastructural Development Levy - Transport (Vehicle Lead)	10,000.00	104,000.00	4,390,000.00	4,390,000.00	108,024,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Infrastructural Development Levy - Containers	25,000.00	2,800.00	1,000,000.00	1,000,000.00	4,286,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
Infrastructural Development Levy - Parks (Private)	737,082.00	228,000.00	4,000,000.00	4,000,000.00	1,000,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
Infrastructural Development Levy - Oil/Gas Facilities	144,400.00	228,000.00	2,500,000.00	2,500,000.00	3,957,200.00-	2,500,000.00	2,500,500.00	2,501,008.00
Infrastructural Development Levy - Private Hospitals			4,000,000.00	4,000,000.00	2,272,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
Infrastructural Dev. Levy - Quarrying/Minning Industries					4,000,000.00-			
Total	112,611,803.07	11,703,904.00	400,338,000.00	400,338,000.00	388,634,096.00-	63,050,000.00	63,012,600.00	63,025,270.00

MINISTRY OF TRANSPORT
Organization/Economic Code
29001001/12010000

TOTAL TAXES

MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS

Organization/Economic Code
51001001/12010000

7,770,430,230.45

6,278,655,689.65

16,469,860,600.00

16,469,860,600.00

10,191,204,910.35-

9,479,614,400.00

9,481,460,312.85

\$4,833,356,694.00

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Abia State Gaming and Control Board Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
20009001/12010000	388,100.00	1,540,500.00	5,500,000.00	5,500,000.00	3,959,500.00-	6,760,000.00	6,761,351.98	6,762,713.00
20009001/12010008		58,400.00	4,500,000.00	4,500,000.00	4,441,600.00-	3,000,000.00	3,000,600.00	3,001,201.00
20009001/12010009			10,000,000.00	10,000,000.00	8,401,100.00-	9,760,000.00	9,761,951.98	9,763,914.00
Total	388,100.00	1,598,900.00	10,000,000.00	10,000,000.00	8,401,100.00-	9,760,000.00	9,761,951.98	9,763,914.00

ABIA STATE LIAISON OFFICE LAGOS
 Organization/Economic Code
 11021001/12010000

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

11039001/12010017	107,116,167.75	2,877,804.00	87,066,000.00	87,066,000.00	2,877,804.00+	5,000,000.00	5,001,000.00	5,002,005.00
11039001/12010021	521,843.32	296,000.00	16,000,000.00	16,000,000.00	15,588,300.00-	5,000,000.00	5,001,000.00	5,002,005.00
Buildings	546,000.00	610,700.00	3,300,000.00	3,300,000.00	3,168,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
11039001/12010022	45,000.00	132,000.00	5,556,000.00	5,556,000.00	4,928,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
11039001/12010023	197,600.00	630,000.00	38,900,000.00	38,900,000.00	37,868,200.00-	6,000,000.00	6,001,200.00	6,002,401.00
11039001/12010024	342,000.00	1,031,800.00	18,600,000.00	18,600,000.00	13,048,000.00-	5,500,000.00	5,501,100.00	5,502,209.00
Services	2,603,000.00	5,552,000.00	7,000,000.00	7,000,000.00	6,985,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
11039001/12010025	310,200.00	15,000.00	100,000,000.00	100,000,000.00	99,776,200.00-	14,000,000.00	14,002,800.00	14,005,606.00
11039001/12010026	13,500.00	223,800.00	108,024,000.00	108,024,000.00	108,024,000.00-	15,000,000.00	15,003,000.00	15,006,003.00
11039001/12010027	10,000.00	25,000.00	4,390,000.00	4,390,000.00	4,286,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
11039001/12010028	737,092.00	2,800.00	4,000,000.00	4,000,000.00	3,997,200.00-	1,000,000.00	1,000,200.00	1,000,408.00
11039001/12010029	144,400.00	228,000.00	2,500,000.00	2,500,000.00	2,272,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
11039001/12010030			4,000,000.00	4,000,000.00	4,000,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
11039001/12010031								
11039001/12010032								
11039001/12010033								
11039001/12010035								
Industries								
Total	112,611,803.07	11,703,904.00	400,338,000.00	400,338,000.00	388,634,096.00-	63,050,000.00	63,012,600.00	63,025,270.00

MINISTRY OF TRANSPORT
 Organization/Economic Code
 29001001/12010000

MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS
 Organization/Economic Code
 51001001/12010000

TOTAL TAXES	7,770,430,230.45	6,278,655,689.65	16,469,860,500.00	16,469,860,500.00	10,191,204,910.35-	9,479,614,400.00	9,481,460,312.85	9,483,356,694.00
--------------------	-------------------------	-------------------------	--------------------------	--------------------------	---------------------------	-------------------------	-------------------------	-------------------------

22

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
51001001/12010017 TOTAL TAXES	7,770,430,230.45	6,278,655,689.65	16,469,860,600.00	16,469,860,600.00	10,191,204,910.35-	9,479,614,400.00	9,481,460,312.85	9,483,356,694.00
Development Levy - 2.5% Deduction from Contractors								
LICENCES								
MINISTRY OF INFORMATION AND STATE ORIENTATION								
Organization/Economic Code								
23001001/12020000								
LICENCES								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12020000								
15001001/12020001	6,500.00							
Veterinary License								
Total	6,500.00							
LICENCES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12020000								
20008001/12020027	5,000.00		125,000.00	125,000.00	125,000.00-	125,000.00	125,024.97	125,060.00
Motor Dealers Licence								
20008001/12020032	86,359,000.00	200,918,875.00	320,000,000.00	320,000,000.00	119,081,125.00-	350,000,000.00	350,070,000.00	350,140,012.00
Motor Vehicle Licenses								
20008001/12020033	119,073,000.00	100,352,000.00	60,120,000.00	60,120,000.00	40,232,000.00+	290,000,000.00	290,058,000.00	290,116,015.00
Drivers Licenses								
Total	205,437,000.00	301,270,875.00	380,245,000.00	380,245,000.00	78,974,125.00-	640,125,000.00	640,253,024.97	640,381,087.00
LICENCES								
ABIA STATE GAMING COMMISSION								
Organization/Economic Code								
20009001/12020000								
20009001/12020043	12,312,500.00	19,230,000.00			19,230,000.00+	12,000,000.00	12,002,400.00	12,004,802.00
Gaming Licenses (Current)								
20009001/12020045	42,000.00	1,284,000.00			1,284,000.00+	6,000,000.00	6,001,200.00	6,002,401.00
Pools Agents Licenses (Current)								
20009001/12020050			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Pools Proprietor Licenses								
20009001/12020051		910,000.00	2,500,000.00	2,500,000.00	1,590,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Pool Betting and Casino Licenses								
20009001/12020088			2,500,000.00	2,500,000.00		7,000,000.00	7,001,400.00	7,002,809.00
Pools Proprietor Licenses Sports bet/Lotto Agent								
Total	12,354,500.00	21,424,000.00	4,500,000.00	4,500,000.00	16,924,000.00+	29,000,000.00	29,005,800.00	29,011,620.00
TOTAL LICENCES	219,431,500.00	323,286,825.00	399,723,000.00	399,723,000.00	76,436,175.00-	681,399,994.00	681,536,273.84	681,672,647.00
LICENCES								
MINISTRY OF Trade and Investment								
Organization/Economic Code								
22001001/12020000								
22001001/12020022			100,000.00	100,000.00	100,000.00-			
Produce Buying Licenses								
22001001/12020078	61,500.00	70,000.00	100,000.00	100,000.00	30,000.00-			
Licensing of Produce Store Keepers								

63

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 3/1/2018

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Buddg 2019	Proposed Buddg 2020	Proposed Buddg 2021
Total	61,500.00	70,000.00	200,000.00	200,000.00	130,000.00-			
LICENSES								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12020000								
Total								
LICENSES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12020000								
29001001/12020056	150,000.00		500,000.00	500,000.00	500,000.00-	500,000.00	500,100.00	500,204.00
29001001/12020057	100,000.00		200,000.00	200,000.00	200,000.00-	200,000.00	200,039.98	200,084.00
Total	250,000.00		700,000.00	700,000.00	700,000.00-	700,000.00	700,139.98	700,288.00
LICENSES								
MINISTRY OF PETROLEUM & SOLID MINERAL								
Organization/Economic Code								
32001001/12020000								
32001001/12020047			1,800,000.00	1,800,000.00	1,800,000.00-			
Total			1,800,000.00	1,800,000.00	1,800,000.00-			
LICENSES								
MINISTRY OF PUBLIC UTILITIES								
Organization/Economic Code								
52001001/12020000								
52001001/12020028	100,000.00	40,500.00	500,000.00	500,000.00	459,500.00-			
52001001/12020070		10,000.00	500,000.00	500,000.00	490,000.00-			
Total	100,000.00	50,500.00	1,000,000.00	1,000,000.00	949,500.00-			
LICENSES								
ABIA STATE WATER BOARD								
Organization/Economic Code								
52102001/12020000								
52102001/12020028	912,000.00	214,750.00	9,600,000.00	9,600,000.00	9,385,250.00-	9,700,000.00	9,701,939.98	9,703,889.00
Total	912,000.00	214,750.00	9,600,000.00	9,600,000.00	9,385,250.00-	9,700,000.00	9,701,939.98	9,703,889.00
LICENSES								
MINISTRY OF LANDS AND URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12020000								
60001001/12020055	2,000.00	2,000.00	8,000.00	8,000.00	6,000.00-	4,994.00	4,994.96	5,006.00
Total	2,000.00	2,000.00	8,000.00	8,000.00	6,000.00-	4,994.00	4,994.96	5,006.00
LICENSES								
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL								
Organization/Economic Code								

64

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
62001001/12020000								
LICENSES								
COLLEGE OF EDUCATION AROCHUKWU								
Organization/Economic Code								
17019001/12020000								
LICENSES								
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12020000								
LICENSES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12020000								
Patent & Proprietary Vendors Licences	10,000.00	3,000.00			3,000.00+			
Forestry Licences Roller Saws Saw Mills	75,000.00							
Hammer/Licence								
21001001/12020038								
Renewal of Patent & Proprietary Vendors Licences	20,000.00							
Total	105,000.00	3,000.00			3,000.00+			
LICENSES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12020000								
Borehole Drilling Licences	100,000.00	5,000.00			5,000.00+			
Forestry Licences Roller Saws Saw Mills Hammer	103,000.00	246,700.00	330,000.00	330,000.00	83,300.00-	370,073.95	370,073.95	370,156.00
Licence			1,340,000.00	1,340,000.00	1,340,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
35001001/12020066			1,670,000.00	1,670,000.00	1,418,300.00-	1,870,000.00	1,870,373.95	1,870,757.00
Permit to Food Vendor/Pure Water Manufacturer	203,000.00	251,700.00						
Total	203,000.00	251,700.00	1,670,000.00	1,670,000.00	1,418,300.00-	1,870,000.00	1,870,373.95	1,870,757.00
LICENSES								
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFR								
Organization/Economic Code								
51001001/12020000								
FEEES								
OFFICE OF THE EXECUTIVE GOVERNOR								
Organization/Economic Code								
11001001/12040000								
Tender Fees	500,000.00	500,000.00	4,500,000.00	4,500,000.00	4,000,000.00-	4,500,000.00	4,500,900.00	4,501,801.00
Administrative Fees	250,000.00	225,000.00	5,000,000.00	5,000,000.00	4,775,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Issuance of Certificate of State of Origin	40,000.00	89,000.00			89,000.00+			
3% Security Fund	14,526,659.28	191,000.00	6,500,000.00	6,500,000.00	6,309,000.00-	6,500,000.00	6,501,300.00	6,502,605.00
Total	14,816,659.28	1,005,000.00	16,000,000.00	16,000,000.00	14,995,000.00-	16,000,000.00	16,003,200.00	16,006,411.00

65

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
----------------	----------------	-------------------------	----------------------	------------------	-------------------------	-------------------------	-------------------------

FEEES
 OFFICE OF THE DEPUTY GOVERNOR
 Organization/Economic Code
 11001002/12040000

11001002/12040027	Tender Fees	75,970.00	5,000,000.00	5,000,000.00	4,924,030.00-		
Total		75,970.00	5,000,000.00	5,000,000.00	4,924,030.00-		

FEEES
 OFFICE OF THE SECRETARY TO THE STATE GOVT
 Organization/Economic Code
 11013001/12040000

11013001/12040217	Issuance of Certificate of State of Origin	18,000.00	9,000.00	9,000.00+			
11013001/12040443	Canteen Fees (Sundry fee from Govt Premises)	50,500.00	300,000.00	300,000.00+			
Total		68,500.00	309,000.00	309,000.00+			

FEEES
 LIAISON OFFICE - LAGOS
 Organization/Economic Code
 11021001/12040000

11021001/12040217	Issuance of Certificate of Origin	5,500,000.00	5,500,000.00	5,500,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
Total		5,500,000.00	5,500,000.00	5,500,000.00-	3,000,000.00	3,000,600.00	3,001,201.00

FEEES
 ABUJA LIAISON OFFICE
 Organization/Economic Code
 11021002/12040000

11021002/12040217	Issuance of Certificate of State	230,000.00	1,600,000.00	1,600,000.00	1,370,000.00-	1,650,000.00	1,650,330.01
Total		230,000.00	1,600,000.00	1,600,000.00	1,370,000.00-	1,650,000.00	1,650,661.01

FEEES
 BUREAU OF SPECIAL SERVICES
 Organization/Economic Code
 11021001/12040000

11021002/12040057	Plate Numbers for Traditional Rulers	450,000.00	450,000.00	450,000.00-	400,000.00	400,079.96	400,168.01
11018001/12040217	Issuance of Certificate of State of Origin	100,000.00	100,000.00	100,000.00	100,000.00	100,020.04	100,048.01
Total		450,000.00	450,000.00	450,000.00-	500,000.00	500,100.00	500,216.01

FEEES
 ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD
 Organization/Economic Code
 11039001/12040000

68

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Tender Fees	64,000.00	690,000.00	200,000.00	200,000.00	490,000.00+			
Infrastructural Development Levy	4,017,600.00	3,861,078.06			3,861,078.06+			
Fees for Renovation/Extension of Commercial Building	71,000.00	800.00			800.00+			
Processing Fees for Development of Petrol Filling Station	60,000.00	70,000.00			70,000.00+			
Total	4,212,600.00	4,621,878.06	200,000.00	200,000.00	4,421,878.06+			
FEEES								
ABIA STATE OIL PRODUCTION AREAS DEV. COMMUNITY ASOPADEC Organization/Economic Code 11035001/12040000								
Contractors Registration Fees	72,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,428,000.00-	500,000.00	500,100.00	500,204.00
Tender Fees	10,000.00	550,000.00	550,000.00	550,000.00	540,000.00-	100,000.00	100,020.04	100,048.00
Total	82,000.00	2,050,000.00	2,050,000.00	2,050,000.00	1,968,000.00-	600,000.00	600,120.04	600,252.00
FEEES								
ABIA STATE PENSION BOARD Organization/Economic Code 11035001/12040000								
Pensioners Identity Card Fees	286,500.00	215,000.00	350,000.00	350,000.00	135,000.00-	360,000.00	360,072.03	360,145.00
Total	286,500.00	215,000.00	350,000.00	350,000.00	135,000.00-	360,000.00	360,072.03	360,145.00
FEEES								
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY Organization/Economic Code 11100102/12040000								
Clearance Fees		500,000.00	500,000.00	500,000.00	500,000.00-			
Packaging/Batch Fees		200,000.00	200,000.00	200,000.00	200,000.00-			
Non Oil Exporting Product Fees		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-			
Quality Check on all Product		500,000.00	500,000.00	500,000.00	500,000.00-			
Registration of Joint Venture		500,000.00	500,000.00	500,000.00	500,000.00-			
Total		6,700,000.00	6,700,000.00	6,700,000.00	6,700,000.00-			
FEEES								
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY (ASAA) Organization/Economic Code 11100104/12040000								
Registration Fees		1,686,000.00			1,686,000.00+			
Bus Shelter		10,000.00			4,990,000.00-			
Registration & Permit	1,170,528.00	22,602,220.00	5,000,000.00	5,000,000.00	22,602,220.00+	5,101,020.04	5,101,020.04	5,102,041.00
Renewal of Permit Fees	27,934,651.00	41,579,330.00			41,579,330.00+			

67

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Total	29,105,179.00	65,877,550.00	5,000,000.00	5,000,000.00	60,877,550.00+	5,100,000.00	5,101,020.04	5,102,041.00

FEES
 ABIA STATE HOUSE OF ASSEMBLY
 Organization/Economic Code
 12003001/12040000

12003001/12040027	Tenders Fees	13,200.00	50,000.00	50,000.00	50,000.00-			
Total		13,200.00	50,000.00	50,000.00	50,000.00-			

FEES
 MINISTRY OF INFORMATION AND STRATEGY
 23001001/12040000

23001001/12040060	Registration of Magazine	8,000.00	200,000.00	200,000.00	200,000.00-			
23001001/12040336	Registration of Private Printers	8,000.00	200,000.00	200,000.00	200,000.00-			
Total		16,000.00	400,000.00	400,000.00	400,000.00-			

FEES
 ABIA STATE PRINTING AND PUBLISHING CORPORATION
 23005001/12040000

23005001/12040036	Advertisement Fees	2,059,800.00	2,481,000.00	2,481,000.00+	2,481,000.00+			
Total		2,059,800.00	2,481,000.00	2,481,000.00+	2,481,000.00+			

FEES
 OFFICE OF THE HEAD OF SERVICE
 Organization/Economic Code
 25001001/12040000

25001001/12040027	Tender Fees	1,500.00						
25001001/12040040	Card Fee (and Service Clinic)	1,000.00						
25001001/12040062	Issuance of Statement of Result for Compro Fees	500.00						
25001001/12040316	Comptrol/Examination Fees/Tuition fees (Computer Training Sch	500.00						
25001001/12040608	Fees for Pensioners ID Card	107,000.00	207,000.00	207,000.00+	207,000.00+			
25001001/12040610	Fees for Publication of Change of Name in Monitor Newspaper	1,500.00						
Total		112,000.00	207,000.00	207,000.00+	207,000.00+			

FEES
 BUREAU OF TRAINING
 Organization/Economic Code
 25005001/12040000

68

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Tuition Fee	5,000.00		100,000.00	100,000.00	100,000.00-	142,800.00	142,828.57	142,860.00
Issuance of Statement of Result for Compro Examination Fees			800,000.00	800,000.00	800,000.00-	800,200.00	800,360.02	800,524.00
Fee for Computer Training School			100,000.00	100,000.00	100,000.00-	530,000.00	530,106.00	530,216.00
Registration Fees for Proficiency Course			2,000,000.00	2,000,000.00	2,000,000.00-	2,200,000.00	2,200,439.98	2,200,888.00
Total	5,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	3,673,000.00	3,673,734.58	3,674,488.00
FEEES								
BUREAU OF SERVICE WELFARE								
Organization/Economic Code								
25005003/12040312			250,000.00	250,000.00	250,000.00-	250,000.00	250,050.06	250,108.00
25005003/12040316			350,000.00	350,000.00	350,000.00-	450,000.00	450,090.03	450,181.00
Total			600,000.00	600,000.00	600,000.00-	700,000.00	700,139.98	700,289.00
FEEES								
LOCAL GOVERNMENT STAFF PENSION BOARD								
Organization/Economic Code								
25007001/12040649	22,500.00	25,000.00			25,000.00+			
Total	22,500.00	25,000.00			25,000.00+			
FEEES								
OFFICE OF THE AUDITOR GENERAL (STATE)								
Organization/Economic Code								
40001001/12040000			30,000.00	30,000.00	30,000.00-	50,000.00	50,009.97	50,024.00
40001001/12040017	15,000.00	1,024,400.00	140,000.00	140,000.00	884,400.00+	150,000.00	150,030.01	150,061.00
40001001/12040151	55,000.00							
40001001/12040233	5,000.00							
40001001/12040234	744,111.51		23,000.00	23,000.00	23,000.00-	23,000.00	23,004.56	23,012.00
40001001/12040633			193,000.00	193,000.00	831,400.00+	223,000.00	223,044.65	223,097.00
Total	819,111.51	1,024,400.00	193,000.00	193,000.00	831,400.00+	223,000.00	223,044.65	223,097.00
FEEES								
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47001001/12040000								
47001001/12040027	296,000.00	2,000.00			2,000.00+	50,000.00	50,009.97	50,024.00
47001001/12040032	708,500.00	1,036,500.00			8,000.00+	100,000.00	100,020.04	100,045.00
47001001/12040225					1,036,500.00+			
Total	1,004,500.00	1,046,500.00			1,046,500.00+	150,000.00	150,030.01	150,072.00

69

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

FEEES
 ABIA STATE INDEPENDENCE ELECTORAL COMMISSION
 Organization/Economic Code
 48001001/12040000

48001001/12040027 Tender Fees
 48001001/12040104 Councilorship Elections
 48001001/12040105 Chairmanship Elections

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
		4,000.00	50,350,000.00	50,350,000.00	4,000.00+	292,000,000.00	292,058,400.00	292,116,819.00
			19,650,000.00	19,650,000.00	0.00-	42,500,000.00	42,508,500.00	42,517,011.00
Total		4,000.00	70,000,000.00	70,000,000.00	69,996,000.00-	334,500,000.00	334,566,900.00	334,633,830.00

FEEES
 AUDITOR GENERAL-LOCAL GOVERNMENT
 Organization/Economic Code
 63001001/12040000

63001001/12040027 Tenders Fees
 63001001/12040234 Arrears of Audit Fees
 63001001/12040347 Audit Fees (Local Government)
 63001001/12040611 Audit Fees for Local Govt Education Authority
 63001001/12040612 Audit Fees for Local Govt Training Fund
 63001001/12040613 Audit Fees for Local Government Pensions Board
 63001001/12040614 Audit Fees for Joint Allocation Account Committee
 63001001/12040634 Registration of Auctioneers
 63001001/12040635 Registration of Firms of Chartered Accountant

		2,970.00	500,000.00	500,000.00	500,000.00-	510,000.00	510,102.04	510,205.00
			40,420,000.00	40,420,000.00	40,420,000.00-	40,420,000.00	40,428,084.03	40,436,182.00
			20,311,000.00	20,311,000.00	20,311,000.00-	20,500,000.00	20,504,100.00	20,508,211.00
			17,400,000.00	17,400,000.00	17,400,000.00-	17,480,000.00	17,483,486.04	17,486,999.00
			800,000.00	800,000.00	800,000.00-	810,000.00	810,161.99	810,325.00
			800,000.00	800,000.00	800,000.00-	820,000.00	820,163.99	820,336.00
			1,300,000.00	1,300,000.00	1,300,000.00-	1,220,000.00	1,220,244.05	1,220,492.00
						60,000.00	60,012.00	60,025.00
						720,100.00	720,244.06	720,389.00
Total		2,970.00	81,531,000.00	81,531,000.00	81,531,000.00-	82,540,100.00	82,556,608.04	82,573,164.00

FEEES
 LOCAL GOVERNMENT SERVICE COMMISSION
 Organization/Economic Code
 64001001/12040000

64001001/12040017 Registration of Consultants
 64001001/12040027 Tenders Fee
 64001001/12040377 Renewal of Consultants

			30,000.00	30,000.00	30,000.00-	100,000.00	100,020.04	100,048.00
			100,000.00	100,000.00	100,000.00-	30,000.00	30,006.00	30,024.00
Total			130,000.00	130,000.00	130,000.00-	130,000.00	130,026.05	130,072.00

FEEES
 MINISTRY OF ESTABLISHMENT AND TRAINING
 Organization/Economic Code
 66001001/12040000

66001001/12040264 Registration fees for Seminars
 66001001/12040286 Fee for Training and workshop for ICT/Business Centres

						10,500,000.00	10,502,100.00	10,504,202.00
						5,000,000.00	5,001,000.00	5,002,005.00
Total						15,500,000.00	15,503,100.00	15,506,207.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
ABIA STATE GOVERNMENT								
DETAILED RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/18								
MINISTRY OF INTERSTATE AFFAIRS								
66001001/12040000								
68001001/12040397						7,500,000.00	7,501,500.00	7,503,002.00
68001001/12040600						100,000.00	100,020.04	100,048.00
Total						7,600,000.00	7,601,520.04	7,603,050.00
MINISTRY OF SPECIAL DUTIES AND VULNERABLE GROUPS								
7001001/12040000								
7001001/12040050						300,000.00	300,060.02	300,121.00
7001001/12040053						500,000.00	500,100.00	500,204.00
Total						800,000.00	800,160.02	800,325.00
MINISTRY OF YOUTH DEVELOPMENT								
13001001/12040000								
15001001/12040046	52,600.00	4,500.00	120,000.00	120,000.00	115,500.00-	25,000,000.00	25,005,000.00	25,010,012.00
15001001/12040093	3,000,000.00	280,000.00	18,000,000.00	18,000,000.00	17,720,000.00-	120,000.00	120,024.01	120,049.00
15001001/12040108	110,000.00	164,900.00	45,000.00	45,000.00	119,900.00+			
15001001/12040111	500.00	52,500.00	10,000.00	10,000.00	42,500.00+	20,000.00	20,003.96	20,012.00
15001001/12040112	50,500.00	3,274,000.00	6,500,000.00	6,500,000.00	3,226,000.00-	8,200,000.00	8,201,639.98	8,203,289.00
15001001/12040113	6,300,000.00	300,000.00			300,000.00+			
15001001/12040115		500.00			500.00+			
15001001/12040358	40,300.00	22,700.00			22,700.00+	120,000.00	120,024.01	120,049.00
15001001/12040442	500.00	1,000.00			1,000.00+	1,000,000.00	1,000,200.00	1,000,408.00
15001001/12040537								
Total	9,554,400.00	4,100,100.00	24,675,000.00	24,675,000.00	20,574,900.00-	34,460,000.00	34,466,891.96	34,473,819.00
MINISTRY OF AGRICULTURE & NATURAL RESOURCES								
15001001/12040000								
15001001/12040046								
15001001/12040093								
15001001/12040108								
15001001/12040111								
15001001/12040112								
15001001/12040113								
15001001/12040115								
15001001/12040358								
15001001/12040442								
15001001/12040537								
Total								
MINISTRY OF FINANCE								
20001001/12040000								

71

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget/2019	Proposed Budget/2020	Proposed Budget/2021
20001001/12040027			100,000.00	100,000.00	100,000.00-	100,000.00	100,020.04	100,048.00
Total			100,000.00	100,000.00	100,000.00-	100,000.00	100,020.04	100,048.00

FEES
OFFICE OF THE ACCOUNTANT-GENERAL STATE

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget/2019	Proposed Budget/2020	Proposed Budget/2021
20007001/12040000			1,100.00	1,100.00	1,100.00+	1,100.00	1,100.00	1,100.00
Total			1,100.00	1,100.00	1,100.00+	1,100.00	1,100.00	1,100.00

FEES
ABIA STATE BOARD OF INTERNAL REVENUE

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget/2019	Proposed Budget/2020	Proposed Budget/2021
20008001/12040027	1,783,500.00	29,373,618.70	220,000,000.00	220,000,000.00	29,373,618.70+	20,000,000.00	20,004,000.00	20,008,007.00
20008001/12040045	2,653,650.00	9,699,603.13	40,375,000.00	40,375,000.00	210,300,396.87-	1,000,000,000.00	1,000,200,000.00	1,000,400,038.00
20008001/12040047	71,855,474.39	54,039,094.04	100,000,000.00	100,000,000.00	54,039,094.04+	22,000,000.00	22,004,400.00	22,008,811.00
20008001/12040055	2,000.00	1,447,125.00	100,000,000.00	100,000,000.00	38,927,875.00-	100,000,000.00	100,020,000.00	100,040,000.00
20008001/12040056	40,000.00	100,068,261.00	150,000,000.00	150,000,000.00	100,068,261.00+	250,000,000.00	250,050,000.00	250,100,012.00
20008001/12040057	81,000,000.00	100,068,261.00	50,000,000.00	50,000,000.00	81,298,243.57-	360,000,000.00	360,072,000.00	360,144,022.00
20008001/12040058	56,394,083.48	68,701,756.43	8,000,000.00	8,000,000.00	1,956,364,059.20+	10,000,000.00	10,002,000.00	10,004,009.00
20008001/12040090	333,866,185.73	2,006,364,059.20	20,000,000.00	20,000,000.00	1,738,000.00-	300,000,000.00	300,060,000.00	300,120,012.00
20008001/12040116	5,784,000.00	6,262,000.00	20,000,000.00	20,000,000.00	19,964,200.00-	2,062,000,000.00	2,062,412,400.00	2,062,824,909.00
20008001/12040366	16,190,795.00	35,800.00	80,000,000.00	80,000,000.00	350,000.00+	300,000,000.00	300,060,000.00	300,120,012.00
20008001/12040549	2,108,000.00	350,000.00	20,000,000.00	20,000,000.00	211,547.67+	300,000,000.00	300,060,000.00	300,120,012.00
20008001/12040582	810,987.00	211,547.67	588,375,000.00	588,375,000.00	1,688,177,865.17+	2,062,000,000.00	2,062,412,400.00	2,062,824,909.00
20008001/12040597			588,375,000.00	588,375,000.00		2,062,000,000.00	2,062,412,400.00	2,062,824,909.00
Total	572,518,675.60	2,276,552,865.17	588,375,000.00	588,375,000.00	1,688,177,865.17+	2,062,000,000.00	2,062,412,400.00	2,062,824,909.00

FEES
MINISTRY OF Trade and Investment

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget/2019	Proposed Budget/2020	Proposed Budget/2021
22001001/12040000			172,500.00	172,500.00	102,500.00-	180,000.00	180,036.01	180,073.00
22001001/12040025	120,000.00	70,000.00	1,000,000.00	1,000,000.00	690,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
22001001/12040027			320,000.00	320,000.00	500,000.00+	240,500.00	240,548.14	240,608.00
22001001/12040047			500,000.00	500,000.00	225,000.00-	300,600.00	300,660.14	300,732.00
22001001/12040053	557,500.00	10,000.00	300,000.00	300,000.00	130,000.00-	12,600,000.00	12,602,520.04	12,605,042.00
22001001/12040117	120,000.00	170,000.00	10,000,000.00	10,000,000.00	5,060,276.00-	13,500,000.00	13,502,700.00	13,505,402.00
22001001/12040118	5,155,718.00	4,839,724.00	12,500,000.00	12,500,000.00	11,049,000.00-	500,500.00	500,600.12	500,704.00
22001001/12040119	441,460.00	1,451,000.00	500,000.00	500,000.00	30,000.00-	45,509,100.00	45,509,100.00	45,518,211.00
22001001/12040120	200,000.00	5,000.00	280,000.00	280,000.00	280,000.00-			
22001001/12040121	140,000.00		280,000.00	280,000.00				
22001001/12040123			12,500,000.00	12,500,000.00	11,931,500.00-			
22001001/12040124	664,820.00	568,500.00	12,500,000.00	12,500,000.00				
22001001/12040125								

77

ABIA STATE GOVERNMENT
 DETAILED REQUIREMENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Bdgt 2019	Proposed Bdgt 2020	Proposed Bdgt 2021
2200100/1/2040126	220,200.00	28,000.00	8,500,000.00	8,500,000.00	8,472,000.00-	8,500,000.00	8,501,700.00	8,503,409.00
2200100/1/2040127	6,008,799.48	5,218,105.00	10,000,000.00	10,000,000.00	4,781,895.00-	15,000,000.00	15,003,000.00	15,006,003.00
2200100/1/2040128	1,739,804.00	7,351,800.00	20,000,000.00	20,000,000.00	7,351,800.00+	75,500,000.00	75,515,100.00	75,530,204.00
2200100/1/2040130	4,000,000.00	4,665,005.00	5,000,000.00	5,000,000.00	334,995.00-	5,800,000.00	5,801,160.02	5,802,329.00
2200100/1/2040131	17,000.00	26,000.00	1,600,000.00	1,600,000.00	1,574,000.00-	1,600,000.00	1,600,320.04	1,600,648.00
2200100/1/2040231	153,500.00	704,000.00	575,000.00	575,000.00	129,000.00+	650,000.00	650,130.01	650,264.00
2200100/1/2040244	5,718,000.00	5,572,000.00	28,000,000.00	28,000,000.00	22,428,000.00-	28,500,000.00	28,505,700.00	28,511,405.00
2200100/1/2040371	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00+			
2200100/1/2040525								
Total	28,000,201.48	31,489,134.00	111,697,500.00	111,697,500.00	80,208,366.00-	212,371,600.00	212,414,074.31	212,456,643.00

FEEES
 MINISTRY OF SCIENCE & TECHNOLOGY
 Organization/Economic Code

2800100/1/2040000								
2800100/1/2040027			50,000.00	50,000.00	50,000.00-	200,000.00	200,039.98	200,084.00
2800100/1/2040081			200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,000.00
2800100/1/2040228		5,000.00			5,000.00+			
2800100/1/2040229			250,000.00	250,000.00	250,000.00-	105,200.00	105,221.01	105,248.00
2800100/1/2040230			150,000.00	150,000.00	150,000.00-	110,500.00	110,522.09	110,548.00
2800100/1/2040265		100,000.00	100,000.00	100,000.00	100,000.00-	110,000.00	110,021.97	110,048.00
2800100/1/2040266			200,000.00	200,000.00	200,000.00-	210,000.00	210,042.02	210,085.00
2800100/1/2040616			202,000.00	202,000.00	202,000.00-	250,050.00	250,050.06	250,108.00
2800100/1/2040617			2,600,000.00	2,600,000.00	2,600,000.00-	2,650,000.00	2,650,530.01	2,651,068.00
2800100/1/2040637			1,500,000.00	1,500,000.00	1,500,000.00-	300,000.00	300,080.02	300,121.00
2800100/1/2040671								
Total		105,000.00	5,252,000.00	5,252,000.00	5,147,000.00-	3,935,700.00	3,936,487.15	3,937,310.00

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

2201800/1/2040027		40,200.00	100,000.00	100,000.00	59,800.00-	50,000.00	50,009.97	50,024.00
Total		40,200.00	100,000.00	100,000.00	59,800.00-	50,000.00	50,009.97	50,024.00

FEEES
 MINISTRY OF TRANSPORT
 Organization/Economic Code

2900100/1/2040015	Trade Test Fees	300,000.00	9,500.00	2,020,000.00	2,020,000.00	2,010,500.00-	105,000.00	105,021.01	105,048.00
2900100/1/2040027	Tenders Fees	320,000.00	300,000.00	500,000.00	500,000.00	200,000.00-	100,000.00	100,020.04	100,048.00
2900100/1/2040028	Fire Certificate Reports Fee	100,000.00	3,271,700.00	500,000.00	500,000.00	2,771,700.00+	6,000,000.00	6,002,401.00	6,002,401.00
2900100/1/2040054	Pack and Pay Project	17,500.00	650.00	150,000.00	150,000.00	150,000.00-	50,000.00	50,024.00	50,024.00
2900100/1/2040056	Road Traffic Inspection Fees	220,000.00	98,000.00	1,000,000.00	1,000,000.00	902,000.00-	40,000,000.00	40,008,000.00	40,016,014.00
2900100/1/2040096	Franchise Fees			300,000.00	300,000.00	300,000.00-	300,000.00	300,080.02	300,121.00
2900100/1/2040097	Tow Vehicle Permit								

72

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Haulage Fees	100,000.00	600,000.00	2,030,000.00	2,030,000.00	1,430,000.00-	3,500,000.00	3,500,700.00	3,501,405.00
Produce Haulage Fees		1,490,000.00			1,490,000.00+			
Emblems Fees			2,000,000.00	2,000,000.00	2,000,000.00-			
MOT Test Training and Workshop Inspection Fees	410,100.00	5,000.00	200,000.00	200,000.00	5,000.00+	500,000.00	500,100.00	500,204.00
Fees from Driving School	4,000.00	5,000.00	200,000.00	200,000.00	195,000.00-	250,000.00	250,050.06	250,108.00
Driving Test Fees	193,000.00	94,000.00	200,000.00	200,000.00	105,000.00-	50,000,000.00	50,010,000.00	50,020,000.00
Daily Toll Ticket		45,000.00	27,500,000.00	27,500,000.00	27,455,000.00-	150,000,000.00	150,030,000.00	150,060,001.00
Driving /Eye Test Fees			200,000.00	200,000.00	200,000.00-			
Fire Service Training Fees			50,000.00	50,000.00	50,000.00-	50,000.00	50,009.97	50,024.00
Fire Inspection Fees			100,000.00	100,000.00	100,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
Mechanic Workshop Fee			5,100,000.00	5,100,000.00	5,100,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
Okada Identification		95,493,375.00	1,600,000.00	1,600,000.00	93,893,375.00+	1,500,000.00	1,500,300.00	1,500,601.00
Registration of Private Taxis			300,000.00	300,000.00	300,000.00-			
Total	1,664,600.00	101,412,225.00	43,750,000.00	43,750,000.00	57,662,225.00+	254,355,000.00	254,405,870.95	254,456,804.00

FEEES
ABIA TRANSPORT CORPERATION (ABIA LINE)
Organization/Economic Code

29053001/12040096	Commission on Franchise Buses					61,850,000.00	61,862,369.99	61,874,754.00
29053001/12040274	Registration Fees	228,600,000.00	25,200,000.00	25,200,000.00	203,400,000.00+	500,000.00	500,100.00	500,204.00
29053001/12040411	Facility Fees					3,750,000.00	3,750,750.06	3,751,501.00
29053001/12040412	Courier Service Charges					7,250,000.00	7,251,450.06	7,252,905.00
Total		228,600,000.00	25,200,000.00	25,200,000.00	203,400,000.00+	73,350,000.00	73,364,669.99	73,379,364.00

FEEES
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE
Organization/Economic Code

29057001/12040551	Motorcycle Riders Fees					1,000,000.00	1,000,200.00	1,000,408.00
Total		12,000.00	18,000.00	1,000,000.00	981,000.00-	1,000,000.00	1,000,200.00	1,000,408.00

FEEES
MINISTRY OF PETROLEUM & SOLID MINERAL
Organization/Economic Code

32001001/12040000	Tender Fees					50,000.00	50,009.97	50,024.00
32001001/12040027	Solid Mineral Development Fees							
32001001/12040000	Application Fee for Mining Companies	30,000.00	1,500,000.00	1,500,000.00	30,000.00+	2,000,000.00	2,000,400.00	2,000,804.00
32001001/12040053	Registration of Filling Station	40,000.00	2,500,000.00	2,500,000.00	1,500,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
32001001/12040142	Renewal of Registration Filling Station		600,000.00	600,000.00	600,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
32001001/12040143	Registration of Surface Tanks		10,000,000.00	10,000,000.00	10,000,000.00-	10,500,000.00	10,502,100.00	10,504,202.00
32001001/12040144	Loading and Offloading Permit to Tanker Drivers		1,160,000.00	1,160,000.00	1,160,000.00-			
32001001/12040145	Registration of Drilling Companies in the State							
Total		100,000.00	40,000.00	1,500,000.00	30,000.00+	50,000.00	50,009.97	50,024.00

7-4

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
32001001/12040148								
Registration Fees of Mining Companies								
32001001/12040149	100,000.00	80,000.00	15,500,000.00	15,500,000.00	15,420,000.00-	15,500,000.00	15,503,100.00	15,506,207.00
Certification of Petrol Stations								
32001001/12040518								
Renewal of Registration of Surface Tanks								
Total	240,000.00	110,000.00	31,260,000.00	31,260,000.00	31,150,000.00-	31,850,000.00	31,856,369.98	31,862,774.00

FEES								
MINISTRY OF ENERGY & MINERAL RESOURCES								
Organization/Economic Code								
31001001/12040000								
31001001/12040374								
Scrap Metal fees								
31001001/12040428								
Annual operation fees for quarries/Evacuation sites								
31001001/12040581								
Loading Fees								
Total		4,200,000.00			4,200,000.00+	71,500,000.00	71,514,300.00	71,528,608.00

FEES								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12040000								
34001001/12040015								
Trade Test Fees								
34001001/12040017								
Registration of Contractors								
34001001/12040027								
Tender Fees								
34001001/12040049								
Registration Fees for Auctioneers								
34001001/12040150								
Fees for Approval or Plan for Petrol Filling Stations								
34001001/12040151								
Renewal of Contractors Registration								
34001001/12040152								
Renewal Fees for Auctioneers								
Total	43,610,424.00	21,680,400.00	25,100,000.00	25,100,000.00	3,419,600.00-	20,810,000.00	20,814,161.95	20,818,368.00

FEES								
MINISTRY OF CULTURE & TOURISM								
Organization/Economic Code								
36001001/12040000								
36001001/12040027								
Tender Fees								
36001001/12040245								
Registration of Hotels and Other Tourism Enterprises								
36001001/12040399								
Hotel Renewal Fees								
36001001/12040400								
Registration of Contest of Beauty pageant								
36001001/12040543								
Tourism Enterprises Registration Fees								
Total	13,000.00					275,000.00	275,054.98	275,144.00

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

TS

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
36004001/12040265						100,000.00	100,020.04	100,048.00
36004001/12040334			150,000.00	150,000.00	150,000.00-	200,000.00	200,039.98	200,084.00
36004001/12040414	1,223,000.00	2,388,500.00	1,500,000.00	1,500,000.00	888,500.00+	2,000,000.00	2,000,400.00	2,000,804.00
Total	1,223,000.00	2,388,500.00	1,650,000.00	1,650,000.00	738,500.00+	2,300,000.00	2,300,460.02	2,300,936.00

FEEES
TOURISM BOARD
Organization/Economic Code
36052001/12040000

36052001/12040415			100,000.00	100,000.00	100,000.00-	200,000.00	200,039.98	200,084.00
Total			100,000.00	100,000.00	100,000.00-	200,000.00	200,039.98	200,084.00

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

38001001/12040027		93,000.00	850,000.00	850,000.00	757,000.00-	850,200.00	850,369.99	850,548.00
38001001/12040153		10,000.00	10,000.00	10,000.00	10,000.00+			
38001001/12040154	60,000.00	80,000.00	320,000.00	320,000.00	240,000.00-	320,000.00	320,063.99	320,132.00
38001001/12040155	10,000.00		300,000.00	300,000.00	300,000.00-	300,000.00	300,060.02	300,121.00
Total	70,000.00	183,000.00	1,470,000.00	1,470,000.00	1,287,000.00-	1,470,200.00	1,470,494.00	1,470,801.00

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

52001001/12040027		187,000.00	3,000,000.00	3,000,000.00	2,813,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
52001001/12040036						500,000.00	500,100.00	500,204.00
52001001/12040392			1,100,000.00	1,100,000.00	1,100,000.00-	1,200,000.00	1,200,239.98	1,200,481.00
52001001/12040419		11,000.00	1,800,000.00	1,800,000.00	1,789,000.00-	100,000.00	100,000.00	100,048.00
52001001/12040655		1,000.00	500,000.00	500,000.00	499,000.00-		100,020.04	
Total	1,358,000.00	199,000.00	6,400,000.00	6,400,000.00	5,201,000.00-	4,800,000.00	4,800,960.02	4,801,934.00

FEEES
ABIA STATE WATER BOARD
Organization/Economic Code
52102001/12040000

52102001/12040027			2,100,000.00	2,100,000.00	2,100,000.00-	2,730,000.00	2,730,545.98	2,731,093.98
52102001/12040260			5,300,000.00	5,300,000.00	5,300,000.00-	6,800,000.00	6,801,360.02	6,802,725.00
52102001/12040263			3,910,000.00	3,910,000.00	3,910,000.00-	5,100,000.00	5,101,020.04	5,102,041.00
52102001/12040416			1,320,000.00	1,320,000.00	1,320,000.00-	1,330,000.00	1,330,266.02	1,330,540.00
52102001/12040418		896,950.00	1,500,000.00	1,500,000.00	603,050.00-	1,600,000.00	1,600,320.04	1,600,648.00
Total	3,388,050.00	896,950.00	13,620,000.00	13,620,000.00	12,533,050.00-	16,460,000.00	16,463,452.08	16,464,008.00

76

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
52102001/12040419	461,850.00	33,000.00	10,000,000.00	10,000,000.00	9,967,000.00-	10,130,000.00	10,132,026.05	10,134,058.00
Total	3,849,900.00	929,950.00	24,130,000.00	24,130,000.00	23,200,050.00-	27,690,000.00	27,695,538.05	27,701,105.00

FEEES
 MINISTRY OF HOUSING
 Organization/Economic Code
 53001001/12040000

53001001/12040017	290,000.00							
53001001/12040027	1,996,000.00	1,149,124.00	1,500,000.00	1,500,000.00	350,876.00-	1,600,000.00	1,600,320.04	1,600,648.00
53001001/12040181						1,000,000.00	1,000,200.00	1,000,408.00
Total	2,286,000.00	1,149,124.00	1,500,000.00	1,500,000.00	350,876.00-	2,600,000.00	2,600,520.04	2,601,056.00

FEEES
 ABIA STATE HOUSING & PROPERTY DEV.CORP
 Organization/Economic Code
 53001001/12040000

53001001/12040045	176,500.00	405,000.00			405,000.00+	150,000.00	150,030.01	150,061.00
53001001/12040090			200,000.00	200,000.00	200,000.00-	100,000.00	100,020.04	100,048.00
53001001/12040270	120,000.00							
Total	296,500.00	405,000.00	200,000.00	200,000.00	205,000.00+	250,000.00	250,050.06	250,109.00

FEEES
 MINISTRY OF POVERTY REDUCT. COOPERATIVE & RURAL DEV.
 Organization/Economic Code
 54001001/12040000

54001001/12040027	60,000.00	400.00			400.00+	100,000.00	100,020.04	100,048.00
54001001/12040215	23,000.00	70,400.00			20,400.00+	120,000.00	120,024.01	120,049.00
54001001/12040218	69,020.00	49,500.00	620,000.00	620,000.00	570,500.00-	1,000,000.00	1,000,020.04	1,000,048.00
54001001/12040219	432,200.00	12,300.00	380,000.00	380,000.00	367,700.00-	500,000.00	500,100.00	500,204.00
54001001/12040220	804,250.00	89,000.00	1,000,000.00	1,000,000.00	911,000.00-	500,000.00	500,100.00	500,204.00
54001001/12040221	6,000.00	11,200.00			11,200.00+			
54001001/12040222	400.00	30,000.00			30,000.00+			
54001001/12040228	400.00							
54001001/12040228	1,200.00	200.00			200.00+			
54001001/12040363								
Total	1,396,470.00	263,000.00	2,050,000.00	2,050,000.00	1,787,000.00-	1,320,000.00	1,320,263.99	1,320,553.00

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

60001001/12040027	4,750.00					11,200,000.00	11,200,000.00	11,200,601.00
60001001/12040030	1,182,500.00	2,754,020.00			2,754,020.00+	1,500,000.00	1,500,300.00	1,500,601.00

77

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Deed Fees	21,810,002.00	14,256,914.47	40,400,000.00	40,400,000.00	26,143,085.53-	52,800,000.00	52,810,560.02	52,821,128.00
Survey/Planning/Building Fees	292,500.00	918,750.00			918,750.00+			
Land Use Fees	1,637,860.00	502,875.00			502,875.00+			
Inspection Fees	260,125.00	703,125.00	12,500,000.00	12,500,000.00	11,796,875.00-			
Fees for Stamp Dutied Document	557,440.00	336,892.00			336,892.00+			
Administrative Fees	326,101,811.66	3,377,760.00	4,000,000.00	4,000,000.00	622,240.00-	5,000,000.00	5,001,000.00	5,002,005.00
Renewal Fees	1,495,438.68	1,041,875.00	2,500,000.00	2,500,000.00	1,458,125.00-			
Application Fee for Certification of Occupancy	1,109,950.00	1,724,000.00	2,500,000.00	2,500,000.00	776,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
Charting Fees	215,750.00	1,292,375.00	750,000.00	750,000.00	542,375.00+	600,200.00	600,320.05	600,441.00
Search Fees	1,208,075.00	6,158,205.00	8,300,000.00	8,300,000.00	2,141,795.00-	9,880,000.00	9,881,975.99	9,883,961.00
Fees for Plans Deposited by Licenced Surveyors	1,497,464.00	4,480,848.50	8,700,000.00	8,700,000.00	4,219,151.50-	10,521,000.00	10,523,104.20	10,525,214.00
Fee for Valuation of Property	1,023,000.00	3,884,065.00	4,000,000.00	4,000,000.00	115,935.00-	4,200,000.00	4,200,839.98	4,201,681.00
Consent Fees on Mortgage	34,305.00	66,650.00	8,400,000.00	8,400,000.00	8,333,350.00-			
Special Fees for Certificate of Occupancy	2,525,625.00	5,308,250.00	34,500,000.00	34,500,000.00	29,191,750.00-	19,244,900.00	19,246,748.98	19,252,607.00
Certified True Copy for Registration	756,200.00	1,935,535.00	11,930,000.00	11,930,000.00	9,994,465.00-	10,500,300.00	10,502,400.12	10,504,502.00
Inspection fee for C of O	225,125.00	1,169,875.00			1,169,875.00+	3,000,000.00	3,000,600.00	3,001,201.00
Site Analysis Application Fees		25,000.00			25,000.00+	84,600,200.00	84,617,120.05	84,634,053.00
Survey Description, Fees	1,206,000.00	8,622,875.00	12,000,000.00	12,000,000.00	3,377,125.00-	14,400,000.00	14,402,879.96	14,405,763.00
Computer Fee	537,500.00	2,291,575.00	4,950,000.00	4,950,000.00	2,658,425.00-			
Deed of Mortgage on Certification of Occupancy	40,000.00							
Change of Use	448,750.00	1,344,175.00			1,344,175.00+			
Renewal of Leases	1,375,000.00	6,703,930.00			6,703,930.00+	13,200.00	13,202.64	13,212.00
Verification Fee for C of O	9,000.00	288,375.00	10,500.00	10,500.00	277,875.00+			
Release of Perfected Document	1,585,975.00	1,964,125.00	3,900,000.00	3,900,000.00	1,935,875.00-	2,094,800.00	2,095,218.97	2,095,641.00
Caveat Employer Fees	337,500.00	826,875.00	40,000,000.00	40,000,000.00	39,173,125.00-	600,200.00	600,320.05	600,441.00
Renewal of Registration of Professionals	794,776.25	501,250.00			501,250.00+	20,620,000.00	20,624,124.01	20,628,259.00
Development Fees	7,087,825.00	14,036,450.00	162,890,000.00	162,890,000.00	148,853,550.00-	2,400,000.00	2,400,479.96	2,400,961.00
Survey Check Fees	1,680,000.00	3,825,000.00	12,000,000.00	12,000,000.00	8,175,000.00-			
Consent Fees	52,500.00	160,625.00			160,625.00+			
Plans Approval Fees	3,000.00	446,875.00			446,875.00+			
Recertification of Statutory Titles		12,500.00			12,500.00+			
First Registration of Plot	5,000.00							
Fees on Computerization of Land	133,714,390.54	88,430,889.80			88,430,889.80+			
Processing Fees for Development of Petrol Filling Station		209,150.00			209,150.00+			
Total	510,815,138.13	179,601,684.77	385,430,500.00	385,430,500.00	205,828,815.23-	244,474,800.00	244,523,694.96	244,572,679.00

FEE'S
 ABIA STATE ESTATE DEVELOPMENT AGENCY
 Organization/Economic Code
 60001001/12040000

60001002/12040045	Change of Ownership	525,000.00	1,305,000.00	2,000,000.00	2,000,000.00	3,000,000.00	3,000,600.00	3,001,201.00
60001002/12040158	Search Fees	61,000.00	20,000.00	300,000.00	300,000.00	500,000.00	500,100.00	500,204.00
60001002/12040161	Replacement Fee	195,000.00	8,770,000.00	1,000,000.00	1,000,000.00	100,000.00	100,020.04	100,048.00
60001002/12040166	Plot Identification Fee	270,000.00	690,000.00	2,000,000.00	2,000,000.00	40,008,000.00	40,008,000.00	40,016,014.00
60001002/12040167	Plot Application Fee	915,000.00	3,120,800.00	100,000.00	100,000.00	40,008,000.00	40,008,000.00	40,016,014.00
60001002/12040181	Site Development Fee	350,000.00	5,400,700.00	1,000,000.00	1,000,000.00	4,000,000.00	4,000,800.00	4,001,608.00
60001002/12040266	Plan Application Fee	3,100,000.00	7,770,000.00	3,000,000.00	3,000,000.00	15,003,000.00	15,003,000.00	15,006,003.00
60001002/12040268	Development Fee	2,783,000.00	970,000.00	70,000,000.00	70,000,000.00	200,040,000.00	200,040,000.00	200,080,012.00
60001002/12040269	Fencing Permit Fee	310,000.00	310,000.00	5,000,000.00	5,000,000.00	5,001,000.00	5,001,000.00	5,002,005.00

78

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
60001002/12040671		10,505,000.00	40,000,000.00	40,000,000.00	29,495,000.00-	10,000,000.00	10,002,000.00	10,004,009.00
Total	8,509,000.00	38,551,500.00	124,400,000.00	124,400,000.00	85,848,500.00-	317,600,000.00	317,663,520.04	317,727,118.00

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

62001001/12040030	Registration of Professionals	37,000.00	40,200.00	80,810.00	80,810.00	40,610.00-	24,000.00	24,004.80	24,012.00
62001001/12040038	Inspection Fees for Building Plans	2,763,210.00	179,000.00	12,020,000.00	12,020,000.00	11,841,000.00-	606,300.00	606,421.25	606,552.00
62001001/12040048	Development Levy	4,209,530.00	2,680,700.00	400,000.00	400,000.00	2,680,700.00+	20,603,900.00	20,608,020.77	20,612,147.00
62001001/12040090	Administrative Fees	210,000.00	90,000.00	250,000.00	250,000.00	68,000.00-	84,800,200.00	84,817,160.02	84,834,126.00
62001001/12040165	Inspection Fees for Building Plans	90,000.00	140,000.00	80,000,000.00	80,000,000.00	78,986,000.00-	4,000,000.00	4,000,800.00	4,001,608.00
62001001/12040171	Site Analysis Form Application Fees	140,000.00	1,020,000.00	550,000.00	550,000.00	550,000.00-	6,700,000.00	6,701,338.98	6,702,689.00
62001001/12040178	Purpose Clause Verification/Change Fees for Checking of Layout Plans Submitted by Consultants	28,549,764.00	140,000.00	4,030,000.00	4,030,000.00	4,030,000.00-	240,000.00	240,048.02	240,097.00
62001001/12040179	Luxury Bus Terminal Fees	10,000.00	60,000.00	2,379,400.00	2,379,400.00	2,289,950.00-	24,240,000.00	24,244,848.02	24,249,700.00
62001001/12040180	Renewal of Registration of Professionals	325,000.00	89,450.00	90,200,000.00	90,200,000.00	90,161,400.00-	1,800,000.00	1,800,360.02	1,800,721.00
62001001/12040181	Plot Development Fees	122,500.00	38,600.00	11,313,000.00	11,313,000.00	8,813,000.00-	5,200,000.00	5,201,839.98	5,203,686.00
62001001/12040519	Development Fees from Town Planning Authorities	300,000.00	2,500,000.00						
62001001/12040520	Processing Fees for Development of Petrol Filling Station								
62001001/12040621	Layout Implementation Fees								
Total	36,897,024.00	7,188,950.00	200,823,210.00	200,823,210.00	193,634,260.00-	152,214,400.00	152,244,842.86	152,275,338.00	

FEEES
 JUDICIAL SERVICE COMMISSION
 Organization/Economic Code
 18011001/12040000

18011001/12040090	Administration Fees	1,523,562.32	32,430.00			32,430.00+			
18011001/12040226	Documentation Fees for Appointed Customary Court Chairmen/AKs		507,000.00			507,000.00+			
18011001/12040622	Membership Application Forms for Customary Court of Appeal		921,000.00			921,000.00+			
Total		1,523,562.32	1,460,430.00			1,460,430.00+			

FEEES
 MINISTRY OF INDUSTRY
 Organization/Economic Code
 71001001/12040000

71001001/12040027	Tender fees for PPP Projects						1,000,000.00	1,000,200.00	1,000,408.00
71001001/12040428	Operational Permit for Industrie						2,000,000.00	2,000,400.00	2,000,804.00
Total							3,000,000.00	3,000,600.00	3,001,212.00

79

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	-------------	-------------	---------------------	------------------	---------------	----------------------	----------------------	----------------------

FEES
 MINISTRY OF SMALL AND MEDIUM ENTERPRISE DEVELOPMENT
 Organization/Economic Code
 72001001/12040000

Small and Medium Enterprises Registration Fees
 Business Plan Preparation fees
 Small and Medium Enterprises Trade Exhibition Fees
 Loan Processing Application form Fees

72001001/12040123						2,000,000.00	2,000,400.00	2,000,804.00
72001001/12040124						15,000,000.00	15,003,000.00	15,006,003.00
72001001/12040373						25,000,000.00	25,005,000.00	25,010,012.00
72001001/12040477						1,000,000.00	1,000,200.00	1,000,408.00
Total						43,000,000.00	43,008,600.00	43,017,227.00

FEES
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12040000

Tender Fees
 Oath Fees
 Estate Administration Fees
 Fiat Fees
 Justice of Peace
 1% Vetting Fee (MOJ)
 1% Vetting Fees

26001001/12040027	3,000,000.00		50,000.00	50,000.00	50,000.00	100,000.00	100,020.04	100,048.00
26001001/12040089	999,430.00	725,360.00	120,000.00	120,000.00	605,360.00+	250,000.00	250,050.06	250,108.00
26001001/12040090	4,487,251.78	6,720,946.85	14,500,000.00	14,500,000.00	7,779,053.15-	6,500,000.00	6,501,300.00	6,502,605.00
26001001/12040091	200.00	10,000.00	100,000.00	100,000.00	90,000.00-	250,000.00	250,050.06	250,108.00
26001001/12040092	1,200.00	229,690.00	350,000.00	350,000.00	120,310.00-	800,000.00	800,160.02	800,324.00
26001001/12040595	26,529,252.80	372,000.00	45,120,000.00	45,120,000.00	44,748,000.00-	8,500,000.00	8,501,700.00	8,503,409.00
26001001/12040000	2,443,438.00	490,000.00			490,000.00+			
Total	37,440,772.58	8,547,996.85	60,240,000.00	60,240,000.00	51,692,003.15-	16,400,000.00	16,403,279.96	16,406,602.00

FEES
 JUDICIARY HIGH COURT
 Organization/Economic Code
 26051001/12040000

Court Fees
 Tender Fees
 Oath Fees
 Administrative Charges
 Plot Development Charge
 Probate Fees
 Election Petition Tribunal Fees

26051001/12040026	26,495,995.02	39,271,215.00	40,500,000.00	40,500,000.00	1,228,785.00-	250,000,000.00	250,050,000.00	250,100,012.00
26051001/12040027	1,350.00	17,220.00	50,000.00	50,000.00	32,780.00-			
26051001/12040089	5,671,810.00	6,466,360.00	5,500,000.00	5,500,000.00	966,360.00+	25,000,000.00	25,005,000.00	25,010,012.00
26051001/12040090	3,014,185.50	67,370.00	50,000.00	50,000.00	17,370.00+			
26051001/12040181	2,200.00							
26051001/12040283	47,994,717.00	27,030,041.45	35,350,000.00	35,350,000.00	8,319,958.55-	500,000,000.00	500,100,000.00	500,200,024.00
26051001/12040284	500.00	6,000.00	100,500.00	100,500.00	94,500.00-	200,000,000.00	200,040,000.00	200,080,012.00
Total	83,180,757.52	72,858,206.45	81,550,500.00	81,550,500.00	8,692,293.55-	975,000,000.00	975,195,000.00	975,390,060.00

FEES
 JUDICIARY CUSTOMARY COURT OF APPEAL
 Organization/Economic Code
 26052001/12040000

Court Fees

26052001/12040026	5,640,120.00	6,612,579.91	10,000,000.00	10,000,000.00	3,387,420.09-	10,000,000.00	10,002,000.00	10,004,009.00
-------------------	--------------	--------------	---------------	---------------	---------------	---------------	---------------	---------------

20

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
26052001/12040027	1,900.00	1,450.00	50,000.00	50,000.00	48,550.00-	250,000.00	250,050.06	250,100.00
26052001/12040090	486,138.81	67,260.00	50,000.00	50,000.00	17,260.00+	500,000.00	500,100.00	500,204.00
26052001/12040182	135,275.00	16,240.00			16,240.00+			
Total	6,263,433.81	6,697,529.91	10,100,000.00	10,100,000.00	3,402,470.09-	10,750,000.00	10,752,150.06	10,754,321.00

FEEES
 UMUJAHIA CAPITAL DEVELOPMENT AUTHORITY
 Organization/Economic Code
 53056001/12040000

53056001/12040017	2,659,750.00	1,904,600.00	1,320,500.00	1,320,500.00	584,100.00+	1,320,500.00	1,320,764.10	1,321,029.00
53056001/12040038	9,204,666.00	9,197,875.00	13,799,600.00	13,799,600.00	4,601,725.00-	13,800,500.00	13,803,260.14	13,806,023.00
53056001/12040048	187,500.00		1,332,600.00	1,332,600.00	1,332,600.00-	1,340,500.00	1,340,768.07	1,341,040.00
53056001/12040050	11,727,479.00	11,080,700.00	22,560,000.00	22,560,000.00	11,479,300.00-	25,500,000.00	25,510,204.00	25,510,204.00
53056001/12040157	1,939,350.00	1,426,600.00	6,720,300.00	6,720,300.00	5,293,700.00-	6,700,000.00	6,701,339.98	6,702,689.00
53056001/12040181	36,528,934.00	29,016,720.00	12,840,300.00	12,840,300.00	29,016,720.00+	13,100,000.00	13,102,620.04	13,105,246.00
53056001/12040000	3,388,250.00	3,005,450.00	3,480,200.00	3,480,200.00	9,834,850.00-	3,500,000.00	3,501,406.00	3,501,406.00
53056001/12040317	2,337,100.00	1,802,700.00	9,490,000.00	9,490,000.00	1,677,500.00-	9,500,000.00	9,501,900.00	9,503,806.00
53056001/12040441	5,035,445.00	4,840,550.00	6,300,000.00	6,300,000.00	4,649,450.00-	7,100,000.00	7,101,420.04	7,102,845.00
53056001/12040555	1,842,090.00	1,597,050.00	4,250,000.00	4,250,000.00	4,702,950.00-	4,500,000.00	4,501,801.00	4,501,801.00
53056001/12040619	1,367,000.00	2,513,160.00	1,600,000.00	1,600,000.00	1,736,840.00-	1,650,000.00	1,650,330.01	1,650,561.00
Total	76,837,914.00	66,385,405.00	83,693,500.00	83,693,500.00	17,308,095.00-	88,011,500.00	88,029,102.28	88,046,749.00

FEEES
 YOUTH DEVELOPMENT
 Organization/Economic Code
 13001001/12040000

13001001/12040053	16,000.00	3,000.00	210,000.00	210,000.00	207,000.00-	142,000.00	142,028.45	142,060.00
13001001/12040183	130,000.00	235,000.00	450,000.00	450,000.00	215,000.00-	852,000.00	852,170.35	852,348.00
13001001/12040184	11,000.00	21,000.00	350,000.00	350,000.00	329,000.00-	50,000.00	50,009.97	50,024.00
13001001/12040185		400.00			400.00+	30,000.00	30,006.00	30,024.00
13001001/12040652	1,000.00	10,000.00			10,000.00+			
Total	158,000.00	269,400.00	1,010,000.00	1,010,000.00	740,600.00-	1,074,000.00	1,074,214.77	1,074,456.00

FEEES
 MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
 Organization/Economic Code
 14001001/12040000

14001001/12040027			20,000.00	20,000.00	20,000.00-			
14001001/12040053			770,000.00	770,000.00	770,000.00-			
14001001/12040188	5,000.00	5,000.00	50,000.00	50,000.00	45,000.00-	50,000.00	50,009.97	50,024.00
14001001/12040189	230,000.00	10,000.00	100,000.00	100,000.00	90,000.00-			
14001001/12040190	30,000.00	10,000.00	50,000.00	50,000.00	40,000.00-			
14001001/12040191	4,000.00		12,600,000.00	12,600,000.00	12,600,000.00-			
14001001/12040192	20,000.00		2,450,000.00	2,450,000.00	2,450,000.00-			

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
14001001/12040264	60,000.00	20,000.00	130,000.00	130,000.00	130,000.00-	350,000.00	350,069.99	350,144.00
14001001/12040449	349,000.00	45,000.00	300,000.00	300,000.00	280,000.00-	400,000.00	400,079.96	400,168.00
Total			16,470,000.00	16,470,000.00	16,425,000.00-			

FEES

MINISTRY OF EDUCATION

Organization/Economic Code

17001001/12040000

17001001/12040027	548,000.00	170,000.00	1,000,000.00	1,000,000.00	830,000.00-	50,000.00	50,009.97	50,024.00
17001001/12040050	100,000.00		100,000.00	100,000.00	100,000.00-	50,000.00	50,000.00	50,204.00
17001001/12040064	21,300.00							50,024.00
17001001/12040065	2,391,500.00							
17001001/12040066	5,646,000.00	4,655,000.00	2,000,000.00	2,000,000.00	2,655,000.00+	2,500,000.00	2,500,500.00	2,501,008.00
17001001/12040067	4,972,000.00	12,533,000.00	3,000,000.00	3,000,000.00	9,533,000.00+	4,500,000.00	4,500,900.00	4,501,801.00
17001001/12040068	813,000.00	7,457,000.00	2,200,000.00	2,200,000.00	5,257,000.00+	3,000,000.00	3,000,600.00	3,001,201.00
17001001/12040070	2,882,000.00	1,971,000.00	800,000.00	800,000.00	1,171,000.00+	2,000,000.00	2,000,400.00	2,000,804.00
17001001/12040071	1,861,000.00	4,785,500.00	2,500,000.00	2,500,000.00	2,285,500.00+	1,500,000.00	1,500,300.00	1,500,601.00
17001001/12040072	3,000.00	2,720,000.00	2,600,000.00	2,600,000.00	120,000.00+	2,000,000.00	2,000,400.00	2,000,804.00
17001001/12040073	35,000.00	13,000.00	100,000.00	100,000.00	87,000.00-			
17001001/12040075	468,000.00							
17001001/12040077	42,000.00	51,050.00			51,050.00+			
17001001/12040078	2,000.00	10,000.00			40,000.00-	20,000.00	20,003.96	20,012.00
17001001/12040079	43,000.00	123,000.00	50,000.00	50,000.00	123,000.00+	100,000.00	100,020.04	100,048.00
17001001/12040080	288,000.00	848,000.00			848,000.00+			
17001001/12040081	362,400.00	1,400,000.00	3,500,000.00	3,500,000.00	2,100,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
17001001/12040082	1,539,000.00	2,693,000.00	1,500,000.00	1,500,000.00	1,193,000.00+	2,500,000.00	2,500,500.00	2,501,008.00
17001001/12040083	30,000.00							
17001001/12040087	3,800,000.00	6,289,000.00	3,000,000.00	3,000,000.00	3,289,000.00+	5,200,000.00	5,201,039.98	5,202,089.00
17001001/12040089	8,474,000.00	14,154,000.00	8,000,000.00	8,000,000.00	6,154,000.00+	10,000,000.00	10,002,000.00	10,004,009.00
17001001/12040100	11,944,000.00	17,104,000.00	12,000,000.00	12,000,000.00	5,104,000.00+	12,500,000.00	12,502,500.00	12,505,006.00
17001001/12040102	270,000.00	30,000.00			30,000.00+			
17001001/12040103	90,000.00							
17001001/12040193	95,000.00							
17001001/12040194	1,080,000.00	1,825,000.00	1,500,000.00	1,500,000.00	325,000.00+	1,000,000.00	1,000,200.00	1,000,408.00
17001001/12040195	2,635,000.00	3,890,000.00	2,500,000.00	2,500,000.00	1,390,000.00+	2,500,000.00	2,500,500.00	2,501,008.00
17001001/12040196	2,668,000.00	4,234,000.00	3,000,000.00	3,000,000.00	1,234,000.00+	2,500,000.00	2,500,500.00	2,501,008.00
17001001/12040197	60,000.00	50,000.00			50,000.00+	300,000.00	300,060.02	300,121.00
17001001/12040198	8,000.00							
17001001/12040199	713,000.00	1,678,000.00	900,000.00	900,000.00	778,000.00+	1,000,000.00	1,000,200.00	1,000,408.00
17001001/12040209								
17001001/12040291								

87

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
17001001/12040474	85,000.00	30,000.00	30,000.00	30,000.00	3,097,500.00+	500,000.00	500,100.00	500,204.00
17001001/12040475	838,000.00	3,097,500.00	3,097,500.00	3,097,500.00	5,553,000.00+	300,000.00	300,060.02	300,121.00
17001001/12040476	2,363,000.00	5,553,000.00	5,553,000.00	5,553,000.00	118,000.00+	100,000.00	100,020.04	100,048.00
17001001/12040477	210,000.00	118,000.00	118,000.00	118,000.00		500,000.00	500,000.00	500,000.00
17001001/12040534						100,000.00	100,000.00	100,000.00
17001001/12040589								
17001001/12040581								
Total	57,380,200.00	97,482,050.00	50,250,000.00	50,250,000.00	47,232,050.00+	59,120,000.00	59,131,824.01	59,143,781.00

FEESS
 ABIA STATE LIBRARY BOARD
 Organization/Economic Code
 17001001/12040000

17008001/12040602	393,700.00	462,200.00	700,000.00	700,000.00	237,800.00-	550,000.00	550,109.97	550,228.00
17008001/12040640	14,629.00	7,110.00	200,000.00	200,000.00	192,890.00-	80,000.00	80,015.97	80,036.00
Total	408,329.00	469,310.00	900,000.00	900,000.00	430,690.00-	630,000.00	630,126.05	630,264.00

FEESS
 AGENCY FOR MASS LITERACY
 Organization/Economic Code
 17010001/12040000

17010001/12040064		10,000.00	200,000.00	200,000.00	10,000.00+	100,000.00	100,020.04	100,048.00
17010001/12040065			30,000.00	30,000.00	200,000.00-	150,000.00	150,030.01	150,061.00
17010001/12040073	38,300.00	30,000.00	200,000.00	200,000.00	30,000.00+	230,000.00	230,045.98	230,096.00
17010001/12040081			200,000.00	200,000.00	200,000.00-	150,000.00	150,030.01	150,061.00
17010001/12040254			105,000.00	105,000.00	105,000.00-	10,000.00	10,002.04	10,012.00
17010001/12040264			10,000.00	10,000.00	10,000.00-	150,000.00	150,030.01	150,061.00
17010001/12040265						120,000.00	120,024.01	120,049.00
Total	38,300.00	40,000.00	515,000.00	515,000.00	475,000.00-	910,000.00	910,181.99	910,388.00

FEESS
 COLLEGE OF EDUCATION AROCHUKWU
 Organization/Economic Code
 17019001/12040000

17019001/12040024	505,000.00		5,450,000.00	5,450,000.00	5,450,000.00-	300,000.00	300,000.00	300,000.00
17019001/12040048	550,000.00	650.00	5,800,000.00	5,800,000.00	5,799,350.00-	4,000,000.00	4,000,000.00	4,000,000.00
17019001/12040052	29,697,424.00		30,000,000.00	30,000,000.00	30,000,000.00-	30,000,000.00	30,000,000.00	30,000,000.00
17019001/12040062			7,000,000.00	7,000,000.00	7,000,000.00-	500,000.00	500,000.00	500,000.00
17019001/12040169			500,000.00	500,000.00	500,000.00-	300,000.00	300,000.00	300,000.00
17019001/12040217	2,293,500.00		300,000.00	300,000.00	300,000.00-	4,000,000.00	4,000,000.00	4,000,000.00
17019001/12040274	168,000.00		4,000,000.00	4,000,000.00	4,000,000.00-			
17019001/12040315	786,500.00							

20

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Examination Fees			250,000.00	250,000.00	250,000.00-	32,470,000.00	32,476,494.00	32,482,990.00
Certification Fees			1,000,000.00	1,000,000.00	1,000,000.00-	2,560,000.00	2,560,512.00	2,561,032.00
Acceptance Fees	2,305,500.00		2,500,000.00	2,500,000.00	2,500,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
Result Verification Fees	429,800.00					2,320,200.00	2,320,663.99	2,321,136.00
Degree Programme Fees			7,600,000.00	7,600,000.00	7,600,000.00-	1,610,000.00	1,610,321.97	1,610,648.00
NCE I & III Fees	715,000.00		38,000,000.00	38,000,000.00	38,000,000.00-	930,000.00	930,165.96	930,373.00
Sandwich Programme Fees			2,500,000.00	2,500,000.00	2,500,000.00-	3,712,300.00	3,713,042.49	3,713,789.00
Distance Learning Programme Fees						2,320,200.00	2,320,663.99	2,321,136.00
Transcript Fees	442,000.00		2,320,200.00	2,320,200.00	2,320,200.00-	3,300,000.00	3,300,660.02	3,301,321.00
Fees for Obtaining Statement of Result			2,350,000.00	2,350,000.00	2,350,000.00-	2,850,000.00	2,850,569.99	2,851,141.00
NYSC Clearance Fees	430,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	700,000.00	700,139.98	700,288.00
Attestation Letter Fees			1,000,000.00	1,000,000.00	1,000,000.00-	2,100,000.00	2,100,420.04	2,100,841.00
NCE Clearance Form Fees			3,720,000.00	3,720,000.00	3,720,000.00-			
Clearance Card Fees								
JAMB Fees	1,721,500.00		2,320,000.00	2,320,000.00	2,320,000.00-			
Convocation Fees	236,600.00		3,300,000.00	3,300,000.00	3,300,000.00-			
Matriculation Fees	842,000.00		2,400,000.00	2,400,000.00	2,400,000.00-			
Admission Material Fees	851,000.00							
Surcharge Fee (Pronata)	752,550.00							
Surcharge Fee (Pronata)	882,500.00		9,600,000.00	9,600,000.00	9,600,000.00-			
Fees for Collection of Certificate	39,000.00							
Primary/Nursery School fees	21,000.00							
Sales of Student Log Book								
Total	43,668,874.00	650.00	133,510,200.00	133,510,200.00	133,509,550.00-	58,192,900.00	56,204,538.54	56,216,239.50

FESS
 ABIA STATE UNIVERSITY
 Organization/Economic Code

17021001/12040000								
17021001/12040024	154,954,400.00	170,979,500.00	95,500,000.00	95,500,000.00	75,479,500.00+	128,700,000.00	128,725,739.98	128,751,500.00
17021001/12040027			45,500,000.00	45,500,000.00	45,500,000.00-			
17021001/12040038			1,500,000.00	1,500,000.00	1,500,000.00-			
17021001/12040048			118,260,000.00	118,260,000.00	80,222,901.00+	160,200,000.00	160,232,039.98	160,264,082.00
17021001/12040052	1,469,861,870.00	1,956,769,357.00	2,753,536,000.00	2,753,536,000.00	796,766,643.00-	2,610,410,500.00	2,610,932,582.11	2,611,454,774.00
17021001/12040252	69,458,032.00		1,000,000.00	1,000,000.00	1,000,000.00-	10,810,200.00	10,812,382.06	10,814,533.00
17021001/12040256	172,095,200.00	255,780,001.00	112,800,000.00	112,800,000.00	142,980,001.00+	230,500,000.00	230,546,100.00	230,592,220.00
17021001/12040274	9,825,940.00	851,400.00	50,000,000.00	50,000,000.00	49,148,600.00-			
17021001/12040315			7,640,000.00	7,640,000.00		10,322,000.00	10,324,064.35	10,326,130.00
17021001/12040316	6,765,355.00	2,613,000.00			5,027,000.00-	4,800,000.00	4,800,960.02	4,801,921.00
17021001/12040377						10,000,000.00	10,002,000.00	10,004,009.00
17021001/12040409						16,960,000.00	16,963,391.96	16,966,794.00
17021001/12040411						42,100,000.00	42,108,420.04	42,116,854.00
17021001/12040420	133,982,000.00	503,440,200.00	170,840,000.00	170,840,000.00	332,600,200.00+	450,090,000.00	450,090,000.00	450,180,013.00
17021001/12040421	15,469,130.00		60,000,000.00	60,000,000.00	60,000,000.00-	32,000,000.00	32,006,400.00	32,012,809.00
17021001/12040425	1,565,209.00	5,444,400.00	4,910,000.00	4,910,000.00	534,400.00+	6,000,000.00	6,001,200.00	6,002,401.00
17021001/12040442	4,300,150.00	57,940,500.00	57,940,500.00	57,940,500.00	55,698,500.00-			
17021001/12040513	34,878,883.00	165,106,151.00	120,000,000.00	120,000,000.00	45,106,151.00+	65,013,000.00	65,013,000.00	65,026,003.00
17021001/12040514			21,370,000.00	21,370,000.00	33,560,000.00+			
17021001/12040521			19,100,000.00	19,100,000.00	807,800.00-			
17021001/12040522	16,758,420.00	18,292,200.00	3,180,000.00	3,180,000.00	1,338,000.00+	5,000,000.00	5,001,000.00	5,002,005.00
17021001/12040571						58,400,000.00	58,411,679.96	58,423,362.00
						9,600,000.00	9,601,920.04	9,603,842.00
						32,000,000.00	32,006,400.00	32,012,809.00

84

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021	
17021001/12040586									
17021001/12040631	GST								
17021001/12040650	I.D. Card Fees	13,613,392.00	3,000,000.00	3,000,000.00	1,779,600.00-	2,270,000.00	2,270,454.02	2,270,912.00	
17021001/12040651	Primary School Fees	53,079,105.00	129,633,377.26	3,647,504.28	3,647,504.28+	1,900,000.00	1,900,379.96	1,900,768.00	
	Secondary School fees				129,633,377.26+				
Total		2,156,608,086.00	3,473,949,891.54	3,646,076,000.00	3,646,076,000.00	172,126,108.46-	3,886,972,700.00	3,887,750,094.59	3,888,527,741.00

FEEs
 MINISTRY OF STRATEGY & SOCIAL DEVELOPMENT

Organization/Economic Code	Description	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
69001001/12040027	Tender Fees								
69001001/12040154	Registration of Motherless Babies/Social Homes								
69001001/12040190	Renewal of Registration of Social Clubs								
69001001/12040191	Registration fees for Adoption								
69001001/12040192	Renewal of Motherless Babies/Social Homes								
69001001/12040331	Registration of Social Clubs								
Total									

FEEs
 SECONDARY EDUCATION MANAGEMENT BOARD

Organization/Economic Code	Description	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
17051001/12040000									
17051001/12040199	Teaches Inter State Transfer	11,500.00	12,000.00	42,000.00	42,000.00	42,000.00+	24,000.00	24,004.80	24,012.00
17051001/12040325	Transfer of Teachers	37,500.00	378,000.00	1,400,000.00	1,400,000.00	1,022,000.00-	1,300,000.00	1,300,260.02	1,300,528.00
17051001/12040505	Fees for Change of School	331,000.00	13,000.00	5,000.00	5,000.00	8,000.00+	10,000.00	10,002.04	10,012.00
17051001/12040506	Request of Data	5,800.00	32,800.00	15,000,000.00	15,000,000.00	15,000,000.00-	15,500,000.00	15,503,100.00	15,506,207.00
17051001/12040507	Centrally Conducted Exam Promotion	32,800.00	91,600.00	450,000.00	450,000.00	358,400.00-	350,000.00	350,069.99	350,144.00
17051001/12040508	WAEC Clearance	292,100.00							
Total		710,700.00	494,600.00	16,897,000.00	16,897,000.00	16,402,400.00-	17,184,000.00	17,187,436.85	17,190,903.00

FEEs
 ABIA STATE POLY

Organization/Economic Code	Description	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
17018001/12040002	Unspecified Revenue								
17018001/12040017	Contractor Registration Fees	186,000.00	474,800.00	350,000.00	350,000.00	124,800.00+	2,000,000.00	2,000,400.00	2,000,804.00
17018001/12040027	Tender Fees			350,000.00	350,000.00	350,000.00-	350,000.00	350,069.99	350,144.00
17018001/12040041	Laboratory Fees	80,877,115.00	116,267,953.95	30,375,000.00	30,375,000.00	30,375,000.00-	75,000,000.00	75,030,012.00	75,030,012.00
17018001/12040052	School/Tuition/Examination Fees	151,803,780.00	81,079,808.00	722,400,000.00	722,400,000.00	606,132,046.05-	300,000,000.00	300,060,000.00	300,120,012.00
17018001/12040080	Processing Fees	60,014,239.00	787,500.00	54,400,000.00	54,400,000.00	26,679,808.00+	60,000,000.00	60,012,000.00	60,024,010.00
17018001/12040173	Verification Fee for Certificate of Occupancy			22,500,000.00	22,500,000.00	72,354,000.00+	39,800,000.00	39,807,960.02	39,815,930.00
17018001/12040264	Fees for Entrepreneurship Training			32,500,000.00	32,500,000.00	32,500,000.00-	74,300,000.00	74,314,880.02	74,329,724.00
17018001/12040274	Registration	69,376,525.00	148,945,680.65	67,320,000.00	67,320,000.00	81,625,680.65+	64,000,000.00	64,012,800.00	64,025,607.00
17018001/12040279	Caution Fees			57,800,000.00	57,800,000.00	3,790,630.25-			
17018001/12040316	Examination Fees	59,565,703.00	54,009,369.75						

85

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/16

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
17018001/12040322			340,000,000.00	340,000,000.00	340,000,000.00	380,000,000.00	380,076,000.00	380,152,017.00
17018001/12040420	178,097,083.00	68,641,550.00	340,000,000.00	340,000,000.00	271,358,450.00	6,000,000.00	6,001,200.00	6,002,401.00
17018001/12040422	15,454,507.00	46,183,710.00	340,000,000.00	340,000,000.00	46,183,710.00+	59,300,000.00	59,311,860.02	59,323,722.00
17018001/12040425	53,008,486.00	54,735,943.65	53,720,000.00	53,720,000.00	1,015,943.65+	25,250,000.00	25,255,050.06	25,260,108.00
17018001/12040426			42,250,000.00	42,250,000.00	42,250,000.00			
17018001/12040509			38,950,000.00	38,950,000.00	38,950,000.00			
17018001/12040521								
17018001/12040522	50,148,012.00	50,832,348.00	54,400,000.00	54,400,000.00	3,567,652.00	26,000,000.00	26,005,200.00	26,010,408.00
17018001/12040569	70,778,071.00	64,175,839.35	68,680,000.00	68,680,000.00	4,504,160.65	60,000,000.00	60,012,000.00	60,024,010.00
17018001/12040570	28,030,919.00		27,200,000.00	27,200,000.00	800,000.00	75,750,000.00	75,765,150.06	75,780,301.00
17018001/12040609			1,500,000.00	1,500,000.00	1,500,000.00	30,000,000.00	30,000,000.00	30,012,005.00
17018001/12040641			32,500,000.00	32,500,000.00	32,500,000.00	2,500,000.00	2,500,500.00	2,501,008.00
17018001/12040643	6,485,081.00		65,000,000.00	65,000,000.00	65,000,000.00	32,500,000.00	32,508,500.00	32,513,013.00
17018001/12040644	2,184,000.00	4,013,672.97	45,500,000.00	45,500,000.00	41,486,327.03	10,000,000.00	10,002,000.00	10,004,009.00
17018001/12040645	83,241,152.00	126,823,835.00	68,000,000.00	68,000,000.00	58,233,835.00+	7,000,000.00	7,001,400.00	7,002,809.00
17018001/12040646	7,040,970.00		112,500,000.00	112,500,000.00	112,500,000.00	90,750,000.00	90,768,150.06	90,786,303.00
17018001/12040647	51,027,542.00	76,883,926.35	1,500,000.00	1,500,000.00	75,383,926.35+	147,300,000.00	147,328,460.02	147,358,942.00
17018001/12040649		68,825,156.00			68,825,156.00	2,000,000.00	2,000,000.00	2,000,804.00
Total	968,106,685.00	1,056,747,593.67	2,279,695,000.00	2,279,695,000.00	1,222,947,406.33-	1,615,250,000.00	1,615,573,050.06	1,615,896,291.00
FEEES								
ABIA STATE UNIVERSAL BASIC EDUCATION								
Organization/Economic Code								
17003001/12040000								
17003001/12040017	4,980,000.00	60,000.00	10,000,000.00	10,000,000.00	9,940,000.00-	1,300,000.00	1,300,260.02	1,300,528.00
17003001/12040027	10,362,500.00	20,000.00	2,000,000.00	2,000,000.00	1,980,000.00-	2,600,000.00	2,600,520.04	2,601,045.00
Total	15,342,500.00	80,000.00	12,000,000.00	12,000,000.00	11,920,000.00-	3,900,000.00	3,900,779.96	3,901,573.00
FEEES								
EXAMINATION DEVELOPMENT CENTRE								
Organization/Economic Code								
17064001/12040000								
17064001/12040027		45,500.00			45,500.00+			
17064001/12040080	98,535,000.00	108,291,200.00	550,000.00	550,000.00	107,741,200.00+	1,800,000.00	1,800,360.02	1,800,721.00
17064001/12040316	127,680,000.00	122,707,800.00	140,000,000.00	140,000,000.00	17,292,200.00-	150,030,000.00	150,030,000.00	150,060,001.00
17064001/12040426	302,500.00		750,000.00	750,000.00	750,000.00-	850,169.99	850,169.99	850,348.00
17064001/12040481			92,000,000.00	92,000,000.00	92,000,000.00-	95,000,000.00	95,019,000.00	95,038,008.00
17064001/12040484	204,000.00		525,000.00	525,000.00	525,000.00-	<600,000.00>	<600,120.04>	<600,229.00>
17064001/12040487	59,647,500.00	62,422,500.00	60,000,000.00	60,000,000.00	2,422,500.00+	60,000,000.00	60,012,000.00	60,024,010.00
17064001/12040489	2,000.00	2,800.00			2,800.00+			
17064001/12040560								
Secondary School								
Total	286,371,000.00	293,469,800.00	293,825,000.00	293,825,000.00	355,200.00-	487,050,000.00	487,147,409.97	487,244,865.00
FEEES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12040000								

26

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Description	Actual		Original		Final		Variance		Approved		Proposed		Propose	
		2017	2018	Budget2016	Budget2018	2018	Budget 2019	Budget 2020	Budget 202						
21001001/12040027	Tender Fees	473,500.00	332,000.00	500,000.00	500,000.00	166,000.00-	500,100.00	500,200.00	500,304.0						
21001001/12040049	Registration Fee for Trad/Medical Health Institution	230,000.00	145,000.00	3,230,200.00	3,230,200.00	3,085,200.00-	3,230,900.00	3,231,546.22	3,232,197.0						
21001001/12040005	Tuition Fees for School of Health Technology		20,000.00			20,000.00+									
21001001/12040000	Fees for Application forms for Establishments of Health Inst	1,217,500.00	110,000.00	11,500,000.00	11,500,000.00	11,390,000.00-	11,510,000.00	11,512,302.04	11,514,610.0						
21001001/12040199	Fees for Transfer of Student Nurses	3,000.00	844,415.00	2,500,000.00	2,500,000.00	2,500,000.00-	2,510,000.00	2,510,502.04	2,511,099.0						
21001001/12040200	Fees for Renewal of Health Institution	1,312,000.00	4,533,330.00	28,000,000.00	28,000,000.00	27,155,585.00-	28,100,000.00	28,105,620.04	28,111,248.0						
21001001/12040201	Nursing/Midwifery Exams Fees	4,544,506.30	922,000.00	28,280,000.00	28,280,000.00	23,646,670.00-	28,300,000.00	28,305,660.02	28,311,332.0						
21001001/12040202	Hostel Fees for Accommodation of Trainees Nurses	608,000.00	50,000.00	12,300,000.00	12,300,000.00	11,378,000.00-	12,400,000.00	12,402,479.96	12,404,970.0						
21001001/12040203	Arrears of Renewal of Private Health Institution	160,000.00	3,000.00	54,200,000.00	54,200,000.00	54,150,000.00-	54,210,840.00	54,221,682.14	54,232,533.0						
21001001/12040204	Application Fee for Trade Medical Health Institution			370,600.00	370,600.00	367,600.00-	370,700.00	370,774.19	370,856.0						
21001001/12040205	Fees for Trade Fair for Trade	1,000.00	795,000.00	3,636,000.00	3,636,000.00	3,636,000.00-	3,640,000.00	3,640,727.97	3,641,464.0						
21001001/12040205	Registration Fees of Hospital	1,367,000.00	2,955,800.00	54,600,000.00	54,600,000.00	53,805,000.00-	54,620,000.00	54,630,924.01	54,641,850.0						
21001001/12040487	Renewal Registration Fees of Hospital	2,330,000.00	1,388,000.00	1,000,000.00	1,000,000.00	1,965,800.00+	1,000,000.00	1,000,200.00	1,000,408.0						
21001001/12040488	Exams/Entrance Fees for the School of Health	227,000.00	26,000.00			26,000.00+									
21001001/12040489	International Immunization Fees	3,000.00	28,000.00												
21001001/12040490	Tuition Fees for School of Nursing	9,000.00	46,000.00			46,000.00+									
21001001/12040491	Tuition Fees for School of Midwifery	48,000.00													
Total		12,533,506.30	12,270,545.00	200,116,800.00	200,116,800.00	187,846,255.00-	200,392,540.00	200,432,618.51	200,472,781.01						

FEEES
 ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY
 Organization/Economic Code
 21003001/12040000

FEEES
 ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA
 Organization/Economic Code
 21026001/12040000

21026001/12040027	Tender Fees	18,860,747.10	21,889,355.60	1,300,000.00	1,300,000.00	1,300,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
21026001/12040040	NHIS - Medical Fees	36,044,925.00	39,711,330.00	22,000,000.00	22,000,000.00	110,644.40-	24,000,000.00	24,004,800.00	24,009,604.00
21026001/12040041	Laboratory	6,413,187.00	6,550,010.00	45,000,000.00	45,000,000.00	5,288,670.00-	40,000,000.00	40,008,000.00	40,016,014.00
21026001/12040302	Feeding Fees			20,100,000.00	20,100,000.00	13,549,990.00-	23,100,000.00	23,104,244.00	23,109,244.00
21026001/12040303	Ultra Sound Fees			3,450,000.00	3,450,000.00	3,450,000.00-	3,450,000.00	3,450,690.03	3,451,381.00
21026001/12040310	DDM/02	14,136,984.00	20,829,540.00	91,500,000.00	91,500,000.00	70,670,660.00-	6,000,000.00	6,001,200.00	6,002,401.00
21026001/12040311	Medical Records	6,166,800.00	9,812,550.00	14,100,000.00	14,100,000.00	4,287,450.00-	10,100,000.00	10,102,020.04	10,104,046.00
21026001/12040312	Card Fees			2,500,000.00	2,500,000.00	5,224,800.00+	6,000,000.00	6,001,200.00	6,002,401.00
21026001/12040317	Mortuary Fees	3,981,550.00	7,873,700.00	2,000,000.00	2,000,000.00	5,224,800.00+	6,000,000.00	6,001,200.00	6,002,401.00
21026001/12040410	X-ray	4,727,835.00	7,224,800.00	3,300,000.00	3,300,000.00	3,300,000.00-	3,300,000.00	3,300,660.02	3,301,321.00
21026001/12040425	Medical Examination Fees			4,380,000.00	4,380,000.00	4,380,000.00-	4,400,000.00	4,400,879.96	4,401,765.00
21026001/12040427	Physiotherapy Fees			33,650,000.00	33,650,000.00	33,650,000.00-	33,650,000.00	33,656,730.01	33,663,469.00
21026001/12040428	Operation Fees			20,500,000.00	20,500,000.00	20,500,000.00-	25,000,000.00	25,010,012.00	25,017,022.00
21026001/12040429	OBS & Maternity (Delivery)	5,219,374.00	4,694,345.00	5,000,000.00	5,000,000.00	305,655.00-	5,000,000.00	5,001,000.00	5,002,000.00
21026001/12040430	Oxygen			700,000.00	700,000.00	700,000.00-	700,000.00	700,133.98	700,288.00
21026001/12040432	Police Report	48,201,414.50	55,377,120.00	10,100,000.00	10,100,000.00	45,277,120.00+	10,100,000.00	10,102,020.04	10,104,046.00
21026001/12040433	Bed Fees			25,300,000.00	25,300,000.00	25,300,000.00-	25,504,100.00	25,504,100.00	25,508,211.00
21026001/12040435	Consultation Fees			650,000.00	650,000.00	650,000.00-	650,000.00	650,130.01	650,284.00
21026001/12040438	Birth/Death Certificate Fees								

Q2

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Tuition Fees for School of Nursing	19,553,250.00	8,443,000.00	15,000,000.00	15,000,000.00	6,557,000.00-	15,000,000.00	15,003,000.00	15,006,003.00
Tuition Fees for School of Midwifery	8,638,200.00	6,369,550.00	3,000,000.00	3,000,000.00	3,369,550.00+	10,000,000.00	10,002,000.00	10,004,009.00
Medical Fitness Fees						5,700,000.00	5,701,139.98	5,702,281.00
DDM/02-						30,520,000.00	30,526,103.96	30,532,220.00
Dialysis	4,592,750.00	4,656,000.00	1,650,000.00	1,650,000.00	3,006,000.00+	1,650,000.00	1,650,330.01	1,650,661.00
Scanning			1,500,000.00	1,500,000.00	1,500,000.00-	3,600,000.00	3,600,720.04	3,601,441.00
Total	176,737,016.60	193,431,300.60	329,680,000.00	329,680,000.00	136,248,699.40-	293,220,000.00	293,278,644.05	293,337,410.00

FEEES
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY
Organization/Economic Code

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Contractors Registration Fees			292,950.00	292,950.00	292,950.00-	250,000.00	250,050.06	250,108.00
Tenders Fees	8,145,000.00	2,514,000.00	250,000.00	250,000.00	2,264,000.00+	150,000.00	150,030.01	150,061.00
Development Levy		9,630,100.00	90,000,000.00	90,000,000.00	80,369,900.00-	60,000,000.00	60,012,000.00	60,024,010.00
Tuition Fees	117,919,451.00	135,349,695.00	190,000,000.00	190,000,000.00	54,650,305.00-	140,000,000.00	140,028,000.00	140,056,014.00
Acceptance Fees	13,905,000.00	21,786,000.00	32,000,000.00	32,000,000.00	10,214,000.00-	10,000,000.00	10,002,000.00	10,004,009.00
Hostels Fees	5,118,000.00	9,700,000.00	8,500,000.00	8,500,000.00	1,200,000.00+	9,100,000.00	9,101,820.04	9,103,649.00
Medical Examination Fees	14,213,657.77	5,213,000.00	20,000,000.00	20,000,000.00	14,787,000.00-	9,000,000.00	9,001,800.00	9,003,602.00
Result Verification Fees	1,220,000.00	3,600,000.00	15,000,000.00	15,000,000.00	11,400,000.00-	6,000,000.00	6,001,200.00	6,002,401.00
Screening Fees		3,824,000.00	20,000,000.00	20,000,000.00	16,176,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Exams/Entrance Fees for the School of Health Technology			25,000,000.00	25,000,000.00	25,000,000.00-	10,500,000.00	10,502,100.00	10,504,202.00
Total	160,521,108.77	191,616,795.00	401,042,950.00	401,042,950.00	209,426,155.00-	250,000,000.00	250,050,000.00	250,100,061.00

FEEES
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE
Organization/Economic Code

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Laboratory Fees	9,513,980.00	9,216,310.00	15,500,000.00	15,500,000.00	6,283,690.00-	16,654,660.00	16,657,990.97	16,661,334.00
Seminar Fees	150,000.00	235,000.00	500,000.00	500,000.00	265,000.00-	420,000.00	420,084.03	420,169.00
Prophylactic Treatment Fees	8,797,090.00	8,274,845.00	29,500,000.00	29,500,000.00	21,225,155.00-	10,000,000.00	10,002,000.00	10,004,009.00
Incision and Drainage			500,000.00	500,000.00	500,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Ultrasound Fees			2,000,000.00	2,000,000.00	2,000,000.00-	250,000.00	250,050.06	250,108.00
Drugs			26,800,000.00	26,800,000.00	26,800,000.00-	30,000,000.00	30,006,000.00	30,012,005.00
Card Fees	6,920,000.00	6,430,300.00	2,500,000.00	2,500,000.00	3,930,300.00+	6,000,000.00	6,001,200.00	6,002,401.00
Chest X - ray			900,000.00	900,000.00	900,000.00-	9,300,000.00	9,301,860.02	9,303,722.00
Medical Examination Fees	980,430.00	1,143,800.00	5,000,000.00	5,000,000.00	3,856,200.00-	12,800,200.00	12,802,760.02	12,805,326.00
Major Operation Fees	10,056,350.00	9,286,750.00	26,500,000.00	26,500,000.00	17,213,250.00-	2,500,000.00	2,500,000.00	2,501,008.00
Delivery	1,249,550.00	1,195,600.00	5,000,000.00	5,000,000.00	3,804,400.00-	1,500,000.00	1,500,300.00	1,500,601.00
OXYGEN	728,950.00	704,350.00	350,000.00	350,000.00	354,350.00+	2,000,000.00	2,000,400.00	2,000,804.00
Bed Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
Consultation Fee	7,977,250.00	7,854,250.00	10,000,000.00	10,000,000.00	2,145,750.00-	8,201,639.98	8,203,289.00	8,205,289.00
Eye Clinic Fees	4,688,900.00	5,842,430.00	6,500,000.00	6,500,000.00	657,570.00-	7,801,760.02	7,803,322.00	7,805,322.00
Dialysis	20,791,800.00	14,348,600.00	24,000,000.00	24,000,000.00	9,651,400.00-	22,004,400.00	22,006,811.00	22,009,811.00
Scanning	4,000.00	1,482,100.00	2,500,000.00	2,500,000.00	1,017,900.00-	700,000.00	700,139.98	700,288.99
Total	71,866,300.00	66,014,335.00	160,050,000.00	160,050,000.00	94,035,665.00-	132,125,060.00	132,151,484.97	132,178,001.00

28

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

ABIA STATE HOSPITAL MGT BOARD
 Organization/Economic Code
 21102001/12040000

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Propose Budget 202
21102001/12040017	304,020.00	3,246,700.00	500,000.00	500,000.00	2,746,700.00+	500,000.00	500,100.00	500,204.0
21102001/12040041	4,633,764.00	4,754,280.00	2,000,000.00	2,000,000.00	2,754,280.00+	2,500,000.00	2,501,500.00	2,501,068.0
21102001/12040151			150,000.00	150,000.00	150,000.00-	150,000.00	150,030.01	150,061.0
21102001/12040310			17,000,000.00	17,000,000.00	17,000,000.00-	170,000.00	170,033.98	170,072.0
21102001/12040311	196,000.00	124,000.00	160,000.00	160,000.00	36,000.00-	5,500,000.00	5,501,100.00	5,502,209.0
21102001/12040312	4,126,250.00	6,726,400.00	6,000,000.00	6,000,000.00	726,400.00+	100,000.00	100,020.04	100,048.0
21102001/12040314	151,000.00	1,156,000.00	70,000.00	70,000.00	45,600.00+	190,000.00	190,038.05	190,084.0
21102001/12040315	315,200.00	328,000.00	200,000.00	200,000.00	128,000.00+			
21102001/12040316			1,500,000.00	1,500,000.00	1,500,000.00-			
21102001/12040317	8,658,540.00	8,278,210.00	12,000,000.00	12,000,000.00	3,721,790.00-	15,500,000.00	15,503,100.00	15,506,207.0
21102001/12040410			3,500,000.00	3,500,000.00	3,432,000.00-	4,000,000.00	4,001,608.00	4,001,608.0
21102001/12040425	2,007,400.00	5,013,750.00	1,500,000.00	1,500,000.00	3,513,750.00+	1,500,000.00	1,500,300.00	1,500,601.0
21102001/12040427	599,450.00	396,400.00	300,000.00	300,000.00	96,400.00+	450,000.00	450,090.03	450,181.0
21102001/12040428	847,800.00	652,700.00	700,000.00	700,000.00	47,300.00-	750,301.0	750,301.0	750,301.0
21102001/12040429	908,600.00	664,500.00	1,000,000.00	1,000,000.00	335,500.00-	2,200,888.0	2,200,438.98	2,200,888.0
21102001/12040430	22,700.00	147,000.00			147,000.00+	16,002.00	16,005.24	16,014.0
21102001/12040431	7,830,900.00	10,766,150.00	7,000,000.00	7,000,000.00	3,766,150.00+	7,500,000.00	7,501,500.00	7,503,002.0
21102001/12040432	163,700.00	147,800.00	100,000.00	100,000.00	47,800.00+	150,000.00	150,030.01	150,061.0
21102001/12040433	756,700.00	751,790.00	700,000.00	700,000.00	51,790.00+	750,000.00	750,150.06	750,301.0
21102001/12040434	51,800.00	15,400.00	50,000.00	50,000.00	34,600.00-	40,000.00	40,008.04	40,024.0
21102001/12040435	1,357,050.00	1,547,550.00	1,000,000.00	1,000,000.00	547,550.00+	750,000.00	750,150.06	750,301.0
21102001/12040436	377,550.00	647,520.00	300,000.00	300,000.00	347,520.00+	450,000.00	450,090.03	450,181.0
21102001/12040437	163,200.00	9,000.00			9,000.00+	50,000.00	50,009.97	50,024.0
21102001/12040438	61,650.00	91,250.00	45,000.00	45,000.00	46,250.00+	50,000.00	50,009.97	50,024.0
21102001/12040439	1,842,220.00	3,556,430.00	800,000.00	800,000.00	2,756,430.00+	850,000.00	850,169.99	850,348.0
21102001/12040440	432,650.00	611,390.00	300,000.00	300,000.00	311,390.00+	350,000.00	350,069.99	350,144.0
Total	35,828,144.00	48,661,820.00	56,875,000.00	56,875,000.00	8,213,180.00-	44,466,002.00	44,474,895.16	44,483,886.0

FEEES
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12040000

35001001/12040017	Contractor Registration Fees	2,725,000.00	250,600.00	250,600.00	2,474,400.00+	276,000.00	276,055.22	276,120.0
35001001/12040024	Accreditation Fees	350,500.00	20,000.00	200,000.00	200,000.00-	220,000.00	220,044.05	220,086.0
35001001/12040027	Tenders Fees	70,000.00	140,000.00	252,600.00	252,600.00-	280,000.00	280,055.95	280,120.0
35001001/12040031	Environmental Audit/Impact Assessment		3,000,000.00	1,050,900.00	1,050,900.00-	1,230,000.00	1,230,299.98	1,230,451.0
35001001/12040036	Billboard/Advertisement Fees	1,220,300.00	1,231,000.00	200,000.00	200,000.00-	220,000.00	220,044.05	220,086.0
35001001/12040051	Forest Produce	1,645,000.00	60,000.00	181,900.00	181,900.00-	250,000.00	250,050.06	250,108.0
35001001/12040207	Environmental Health Registration/Regulation Fees	12,000.00	14,000.00	101,500.00	101,500.00-	1,230,000.00	1,230,245.98	1,230,493.0
35001001/12040208	Slaughter Houses/Meat Sanitation Fees	42,000.00	215,000.00	2,530,000.00	2,530,000.00-	2,800,000.00	2,800,560.02	2,801,128.0
35001001/12040209	Agro S/MV Cultures	48,000.00	6,000.00	2,000,000.00	2,000,000.00-	200,000.00	200,039.98	200,084.0
35001001/12040210	Squatting (Current)	470,000.00	135,000.00	1,000,000.00	1,000,000.00-	330,000.00	330,066.02	330,133.0
35001001/12040211	Air/Noise Pollution Abatement	143,000.00		300,000.00	300,000.00-	1,100,000.00	1,100,220.04	1,100,444.0
35001001/12040212	Timber Landing Fees	3,000.00		1,000,000.00	1,000,000.00-			
35001001/12040223	Water Tanker Vendor Fees							

8.9

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
35001001/12040241	665,000.00	184,500.00	100,000.00	100,000.00	184,500.00+	110,000.00	110,021.97	110,048.00
35001001/12040383			1,000,000.00	1,000,000.00	100,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
35001001/12040504	37,200.00	100,000.00	550,000.00	550,000.00	550,000.00-	650,000.00	650,130.01	650,264.00
35001001/12040629			40,000,000.00	40,000,000.00	39,900,000.00-			
35001001/12040630								
Total	4,706,000.00	7,830,500.00	50,717,500.00	50,717,500.00	42,887,000.00-	10,366,000.00	10,368,073.23	10,370,216.00

FEEES
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
35016001/12040000								
35016001/12040027	3,600.00	78,000.00	100,000.00	100,000.00	22,000.00-	350,000.00	350,069.99	350,144.00
35016001/12040031	3,728,000.00	2,213,670.00	7,200,000.00	7,200,000.00	4,986,330.00-	4,450,000.00	4,450,890.03	4,451,789.00
35016001/12040131	839,640.00	369,600.00	251,850,000.00	251,850,000.00	251,480,400.00-	211,920,000.00	211,962,384.03	212,004,778.00
35016001/12040318	153,180.00	15,600.00	19,670,000.00	19,670,000.00	19,654,400.00-	12,160,000.00	12,162,432.05	12,164,874.00
35016001/12040374	571,300.00	122,000.00	43,120,000.00	43,120,000.00	42,998,000.00-	37,068,000.00	37,075,413.57	37,082,838.00
35016001/12040497	479,800.00	282,160.00	100,000,000.00	100,000,000.00	99,717,840.00-	117,100,000.00	117,123,420.04	117,146,844.00
35016001/12040499	2,341,100.00	2,054,450.00	8,400,000.00	8,400,000.00	6,345,550.00-	7,980,800.00	7,982,396.16	7,983,994.00
35016001/12040500	72,000.00	7,200.00			7,200.00+			
35016001/12040501	282,000.00	2,400.00	93,710,000.00	93,710,000.00	93,707,600.00-	90,300,000.00	90,318,060.02	90,336,134.00
35016001/12040502	8,665,200.00	6,127,600.00	23,190,000.00	23,190,000.00	17,062,400.00-	16,140,000.00	16,143,227.97	16,146,459.00
35016001/12040503	508,800.00	111,200.00	18,930,000.00	18,930,000.00	18,818,800.00-	20,300,000.00	20,304,060.02	20,308,127.00
35016001/12040528	557,200.00	538,500.00	20,000,000.00	20,000,000.00	19,461,500.00-	47,280,000.00	47,289,455.95	47,298,920.00
35016001/12040529	50,400.00	108,800.00			108,800.00+	1,000,000.00	1,000,200.00	1,000,408.00
35016001/12040530						5,000,000.00	5,001,000.00	5,002,005.00
35016001/12040531	103,660.00					3,500,000.00	3,500,700.00	3,501,405.00
Total	18,355,880.00	12,031,180.00	586,170,000.00	586,170,000.00	574,138,820.00-	574,548,800.00	574,663,709.73	574,778,719.00

FEEES
MINISTRY OF SPORTS
Organization/Economic Code

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39001001/12040000								
39001001/12040027	10,000.00		200,000.00	200,000.00	200,000.00-	118,000.00	118,023.65	118,048.00
39001001/12040214			300,000.00	300,000.00	300,000.00-	20,000.00	20,003.96	20,012.00
39001001/12040264			500,000.00	500,000.00	500,000.00-	400,000.00	400,079.96	400,168.00
39001001/12040313		210,000.00			210,000.00+			
Total	10,000.00	210,000.00	1,000,000.00	1,000,000.00	790,000.00-	538,000.00	538,107.57	538,228.00

FEEES
ABIA WARRIORS FOOTBALL CLUB
Organization/Economic Code

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39002002/12040036								
39002002/12040036								
Total								
FEEES								
Total								

90

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS Organization/Economic Code 51001001/12040000	Actual		Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	2017	2018						
51001001/12040024	290,000.00	570,000.00	50,500.00	50,500.00	50,500.00-	150,000.00	150,030.01	150,061.00
51001001/12040215	2,025,000.00	570,000.00	1,950,000.00	1,950,000.00	1,380,000.00-	600,200.00	600,320.05	600,441.00
51001001/12040216	558,000.00	453,000.00			453,000.00+	480,200.00	480,296.04	480,404.00
Fee	405,000.00							
51001001/12040222	196,000.00							
51001001/12040321	1,418,000.00	2,294,000.00	140,000.00	140,000.00	2,294,000.00+	60,000.00	60,012.00	60,025.00
51001001/12040495	190,000.00	45,000.00			45,000.00+	180,000.00	180,036.01	180,073.00
51001001/12040496	236,500.00		140,000.00	140,000.00	140,000.00-	1,900,000.00	1,900,379.96	1,900,768.00
51001001/12040631			2,900,000.00	2,900,000.00	2,900,000.00-			
51001001/12040673								
Total	5,318,500.00	3,362,000.00	5,040,500.00	5,040,500.00	1,678,500.00-	3,370,400.00	3,371,074.07	3,371,772.00

FINES
 ABIA STATE INFRASTRUCTURAL DEV. BOARD
 Organization/Economic Code
 11039001/12050000

FINES BOARD OF INTERNAL REVENUE Organization/Economic Code 20008001/12050000	Actual		Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	2017	2018						
20008001/12050018	85,688,693.26	30,333,421.95	70,000,000.00	70,000,000.00	39,666,578.05-	60,000,000.00	60,012,000.00	60,024,010.00
20008001/12050019	12,217,587.53	536,055.56	120,000,000.00	120,000,000.00	119,463,944.44-	10,000,000.00	10,002,000.00	10,004,009.00
20008001/12050020	1,245,740.00	473,100.00			473,100.00+			
20008001/12050021	100,000.00	1,200.00			1,200.00+			
20008001/12050022	50,141.10							
20008001/12050026		608,696.00			608,696.00+			
20008001/12050037		45,000.00			45,000.00+			
Total	99,302,161.89	31,997,473.51	190,000,000.00	190,000,000.00	158,002,526.49-	70,000,000.00	70,014,000.00	70,028,019.00

FINES
 ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY
 Organization/Economic Code
 11101002/12050000

FINES
 ABIA STATE SINAGE & ADVERTISEMENT AGENCY
 Organization/Economic Code

91

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
11101004/12050000	518,640.00	106,500.00	106,500.00	106,500.00	106,500.00+	1,000,000.00	1,000,200.00	1,000,408.00
11101004/12050003 Penalties (General)	518,640.00	106,500.00	106,500.00	106,500.00	106,500.00+	1,000,000.00	1,000,200.00	1,000,408.00
Total								

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

FINES
 MINISTRY OF TRANSPORT
 Organization/Economic Code
 29001001/12050000

Contravention Fines

29001001/12050013	29,000.00	40,000.00	5,500,000.00	5,500,000.00	5,460,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Total	29,000.00	40,000.00	5,500,000.00	5,500,000.00	5,460,000.00-	5,000,000.00	5,001,000.00	5,002,005.00

FINES
 TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE
 Organization/Economic Code
 29057001/12050000

29057001/12050041	5,000.00		20,000.00	20,000.00	20,000.00-			
29057001/12050042	23,000.00	26,000.00	30,000.00	30,000.00	4,000.00-			
29057001/12050043	10,000.00	16,000.00	100,000.00	100,000.00	100,000.00-	20,000.00	20,003.96	20,012.00
29057001/12050044	43,000.00	16,000.00	20,000.00	20,000.00	4,000.00-	40,000.00	40,008.04	40,024.00
29057001/12050045	13,000.00	22,000.00	200,000.00	200,000.00	178,000.00-	40,000.00	40,008.04	40,024.00
29057001/12050046			20,000.00	20,000.00	20,000.00-	5,000.00	5,000.96	5,012.00

92

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Propose Budget 202
29057001/12050047 /Motor/Trikes	30,000.00	35,000.00	2,500,000.00	2,500,000.00	2,465,000.00-	30,000.00	30,006.00	30,024.0
29057001/12050049	2,076,500.00	904,500.00	30,000,000.00	30,000,000.00	29,095,500.00-	1,500,000.00	1,500,300.00	1,500,601.0
Total	2,200,500.00	1,003,500.00	32,890,000.00	32,890,000.00	31,886,500.00-	1,635,000.00	1,635,327.01	1,635,697.0

FINES
 MINISTRY OF PETROLEUM AND SOLID MINERALS
 Organization/Economic Code
 32001001/12050000

32001001/12050012			2,200,000.00	2,200,000.00	2,200,000.00-	2,200,200.00	2,200,640.09	2,201,088.0
Total			2,200,000.00	2,200,000.00	2,200,000.00-	2,200,200.00	2,200,640.09	2,201,088.0

FINES
 MINISTRY OF WORKS
 Organization/Economic Code
 34001001/12050000

34001001/12050004						1,000,000.00	1,000,200.00	1,000,408.0
Total						1,000,000.00	1,000,200.00	1,000,408.0

FINES
 ABIA WATER BOARD
 Organization/Economic Code
 52001001/12050000

52102001/12050000			10,000.00	3,630,000.00	3,630,000.00-	3,700,000.00	3,700,739.98	3,701,488.0
Total			10,000.00	3,630,000.00	3,630,000.00-	3,700,000.00	3,700,739.98	3,701,488.0

FINES
 MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES
 Organization/Economic Code
 52001001/12050000

52001001/12050006						8,000,000.00	8,000,000.00	8,003,205.0
52001001/12050007						5,800,000.00	5,800,000.00	5,002,005.0
Total						13,800,000.00	13,800,000.00	13,005,210.0

FINES
 MINISTRY OF LANDS AND SURVEY
 Organization/Economic Code
 60001001/12050000

60001001/12050023						29,942.00	593,537.00	593,537.00+
-------------------	--	--	--	--	--	-----------	------------	-------------

93

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Total	29,942.00	593,537.00	593,537.00+					
FINES								
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18001001/12050000								
Court Fines								
18011001/12050001		587,050.00			587,050.00+			
Total		587,050.00			587,050.00+			
FINES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
26051001/12050000								
Court Fines								
26051001/12050001	3,046,230.00	3,463,205.00	8,200,000.00	8,200,000.00	4,736,795.00-	30,000,000.00	30,006,000.00	30,012,005.00
Total	3,046,230.00	3,463,205.00	8,200,000.00	8,200,000.00	4,736,795.00-	30,000,000.00	30,006,000.00	30,012,005.00
FINES								
CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12050000								
Court Fines								
26052001/12050001	688,920.00	385,490.00	3,500,000.00	3,500,000.00	3,114,510.00-	1,300,000.00	1,300,260.02	1,300,528.00
26052001/12050005	557,750.00		3,500,000.00	3,500,000.00	3,500,000.00-			
Total	1,246,670.00	385,490.00	7,000,000.00	7,000,000.00	6,614,510.00-	1,300,000.00	1,300,260.02	1,300,528.00
FINES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12050000								
Fines for Illegal Operation of Schools								
17001001/12050014						2,100,000.00	2,100,420.04	2,100,841.00
Total						2,100,000.00	2,100,420.04	2,100,841.00
FINES								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
17008001/12050000								
Court Fines								
26052001/12050001	688,920.00	385,490.00	3,500,000.00	3,500,000.00	3,114,510.00-	1,300,000.00	1,300,260.02	1,300,528.00
26052001/12050005	557,750.00		3,500,000.00	3,500,000.00	3,500,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
31001001/12050006						2,100,000.00	2,100,420.04	2,100,841.00
17001001/12050014						5,000.00	5,000.96	5,012.00
17008001/12050029								

94

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Total	1,246,670.00	385,490.00	7,000,000.00	7,000,000.00	6,614,510.00-	1,300,000.00	1,300,260.02	1,300,528.00

FINES
 AGENCY FOR MASS LITERACY
 Organization/Economic Code
 17010001/12050000

31001001/12050006								
17001001/12050014						2,000,000.00	2,000,400.00	2,000,804.00
17008001/12050029						2,100,000.00	2,100,420.04	2,100,841.00
17010001/12050014						5,000.00	5,000.96	5,012.00
Total			500,000.00	500,000.00	500,000.00-	550,000.00	550,109.97	550,228.00

FINES
 ABIA STATE UNIVERSITY
 Organization/Economic Code
 17021001/12050000

17021001/12050003		592,200.00			592,200.00+		700,000.00	700,139.98	700,288.00
17021001/12050022		20,267,200.00	1,000,000.00	1,000,000.00	19,267,200.00+	10,810,000.00	10,812,161.95	10,814,333.00	
Total		20,859,400.00	1,000,000.00	1,000,000.00	19,859,400.00+	11,510,000.00	11,512,302.04	11,514,621.00	

FINES
 MINISTRY OF HEALTH
 Organization/Economic Code
 17008001/12050000

35001001/12050004		386,500.00			386,500.00			
35001001/12050005		20,000.00			20,000.00			
35001001/12050007		18,200.00			18,200.00			
Total		424,700.00			424,700.00			

FINES
 MINISTRY OF ENVIRONMENT
 Organization/Economic Code
 35001001/12050000

35001001/12050004		89,100.00			89,100.00			
35001001/12050005		20,000.00			20,000.00			
35001001/12050007		18,200.00			18,200.00			
Total		127,300.00			127,300.00			

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

350016001/12050027		89,100.00	2,450,700.00	2,450,700.00	2,361,600.00-	805,000.00	805,160.98	805,337.00
Total		89,100.00	2,450,700.00	2,450,700.00	2,361,600.00-	805,000.00	805,160.98	805,337.00

1,100,000.00	1,100,000.00	1,100,000.00-	12,060,000.00	12,062,412.00	12,064,826.00
--------------	--------------	---------------	---------------	---------------	---------------

95+

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

TOTAL FINES 106,807,843.89 59,125,255.51 268,270,700.00 268,270,700.00 209,145,444.49- 158,685,200.00 158,696,933.11 158,728,850.00

SALES
 OFFICE OF THE EXECUTIVE GOVERNOR
 Organization/Economic Code
 11001001/12060000

11001001/12060004 Sale of Unserviceable & Old Parts
 11001001/12060017 Sale of Condemned Furniture

Total

SALES
 OFFICE OF THE DEPUTY GOVERNOR
 Organization/Economic Code
 11001002/12060000

Total

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT
 Organization/Economic Code
 11013001/12060000

Total

LIASON OFFICE ABUJA
 Organization/Economic Code
 11021002/12060000

11021002/12060016 Sales of Old Newspaper

Total

ABIA STATE HOUSE OF ASSEMBLY
 Organization/Economic Code
 12013001/12060000

Total

SALES
 MINISTRY OF INFORMATION AND STRATEGY
 Organization/Economic Code
 23001001/12060000

23001001/12060001 Sale of Publications

Total

96

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

SALES
 ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY
 Organization/Economic Code
 11021002/12060000

SALES
 GOVERNMENT PRINTING PRESS
 Organization/Economic Code
 23013001/12060000

SALES
 ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER
 Organization/Economic Code
 23013001/12060000

SALES
 LOCAL GOVERNMENT SERVICE COMMISSION
 Organization/Economic Code
 64001001/12060000

SALES
 OFFICE OF THE HEAD OF SERVICE
 Organization/Economic Code
 25001001/12060000

SALES
 BUREAU OF TRAINING
 Organization/Economic Code
 25005001/12060000

SALES

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Propose Budget 202
23013001/12060001 Sales of Publication	1,500.00		300,000.00	300,000.00	300,000.00-			
Total	1,500.00		300,000.00	300,000.00	300,000.00-			
23013001/12060016 Sales of Newspaper & Old Newspaper	40,500.00	39,600.00	450,000.00	450,000.00	410,400.00-	350,000.00	350,069.99	350,144.0
Total	40,500.00	39,600.00	450,000.00	450,000.00	410,400.00-	350,000.00	350,069.99	350,144.0
Total			155,000.00	155,000.00	155,000.00-	200,000.00	200,039.98	200,084.0
25001001/12060025 Sale of Civil Service Manual	1,500.00							
Total	1,500.00							
Total	1,500.00							

97

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

BUREAU OF COMMON SERVICES & SERVICE MONITORING

Organization/Economic Code								
25005002/12060000								
Sales Of Journal & Publications			850,000.00	850,000.00	850,000.00-			
Sales Of Old News Papers			150,000.00	150,000.00	150,000.00-			
Total			1,000,000.00	1,000,000.00	1,000,000.00-			

SALES

BUREAU OF SERVICE WELFARE

Organization/Economic Code								
25005003/12060000								
Sales of Drugs				250,000.00			250,050.06	250,108.00
Sale of Forms				200,000.00			200,039.98	200,084.00
Total				450,000.00			450,090.03	450,192.00

SALES

BUREAU OF ADMINISTRATION

Organization/Economic Code								
25005004/12060000								

SALES

BUREAU OF ESTABLISHMENTS AND PENSION

Organization/Economic Code								
25005007/12060000								
Sales of Bound Copies of Circulars			19,310,000.00	19,310,000.00	19,310,000.00-			
Sales of Service Documents			1,100,000.00	1,100,000.00	1,100,000.00-			
Sales of Old Circulars			300,000.00	300,000.00	300,000.00-			
Sales of Scraps and Condemned Stores			40,000.00	40,000.00	40,000.00-			
Sales of Promotion/Conversion/Confirmation Forms			2,250,000.00	2,250,000.00	2,250,000.00-			
Total			23,000,000.00	23,000,000.00	23,000,000.00-		2,500,500.00	2,501,008.00

SALES

LOCAL GOVT SERVICE COMMISSION

Organization/Economic Code								
64001001/12060000								
Sale of Consultants Application Forms			100,000.00	100,000.00	100,000.00-		100,020.04	100,048.00
Sale of LGSC Gazette			2,300,000.00	2,300,000.00	2,300,000.00-		1,000,200.00	1,000,408.00
Sale of LGSC Bulletin			200,000.00	200,000.00	200,000.00-			
Total			2,600,000.00	2,600,000.00	2,600,000.00-		1,100,220.04	1,100,456.00

SALES

MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

Organization/Economic Code								
20001001/12060000								

9.8

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
2000100/1/2060052 Sales of Sticker/Consolidated Emblems	6,100,000.00							
Total	6,100,000.00							

SALES BOARD OF INTERNAL REVENUE Organization/Economic Code 2000800/1/2060000								
2000800/1/2060049 Sale of Hackney & State Carriage Badges			10,000,000.00	10,000,000.00	10,000,000.00-	10,500,000.00	10,502,100.00	10,504,202.00
2000800/1/2060050 Sale of New Number Plate Registration Forms			80,000,000.00	80,000,000.00	80,000,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
2000800/1/2060053 Registration of Forms			400,000.00	400,000.00	400,000.00-			
2000800/1/2060055 Sales of Application Forms for Pools & Games	1,510,000.00							
Total	1,510,000.00		90,400,000.00	90,400,000.00	90,400,000.00-	11,500,000.00	11,502,300.00	11,504,610.00

SALES ABIA STATE GAMING AND CONTROL BOARD Organization/Economic Code 2001200/1/2060000								
Total	29,000.00	400,000.00		400,000.00+		200,000.00	200,039.98	200,084.00

SALES METALLURGICAL COMPLEX Organization/Economic Code 2200500/1/2060000								
2200500/1/2060152 Sales of Products			47,000,000.00	47,000,000.00	47,000,000.00-	28,000,000.00	28,005,600.00	28,011,212.00
Total			47,000,000.00	47,000,000.00	47,000,000.00-	28,000,000.00	28,005,600.00	28,011,212.00

SALES MINISTRY OF PETROLEUM & SOLID MINERALS Organization/Economic Code 3200100/1/2060000								
Total								

SALES ABIA STATE TRANSPORT CORPORATION Organization/Economic Code 2905300/1/2060000								
Total								

99

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

MINISTRY OF WORKS
 Organization/Economic Code
 34001001/12060000

SALES
 ABIA STATE PLANNING COMMISSION
 Organization/Economic Code
 38001001/12060000

SALES
 ABIA STATE BUREAU OF STATISTICS
 Organization/Economic Code
 38004001/12060000

38004001/12060058 Sale of Statistical Year Book

Total

SALES
 MINISTRY OF LANDS AND SURVEY
 Organization/Economic Code
 60001001/12060000

60001001/12060060 Proceeds from Land Allocation

Total

SALES
 JUDICIAL SERVICE COMMISSION
 Organization/Economic Code
 18011001/12060000

18011001/12060006 Sales of Bills of Entries/Application Forms

Total

SALES
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12060000

26001001/12060063 Sales of Abia State Law Books

Total

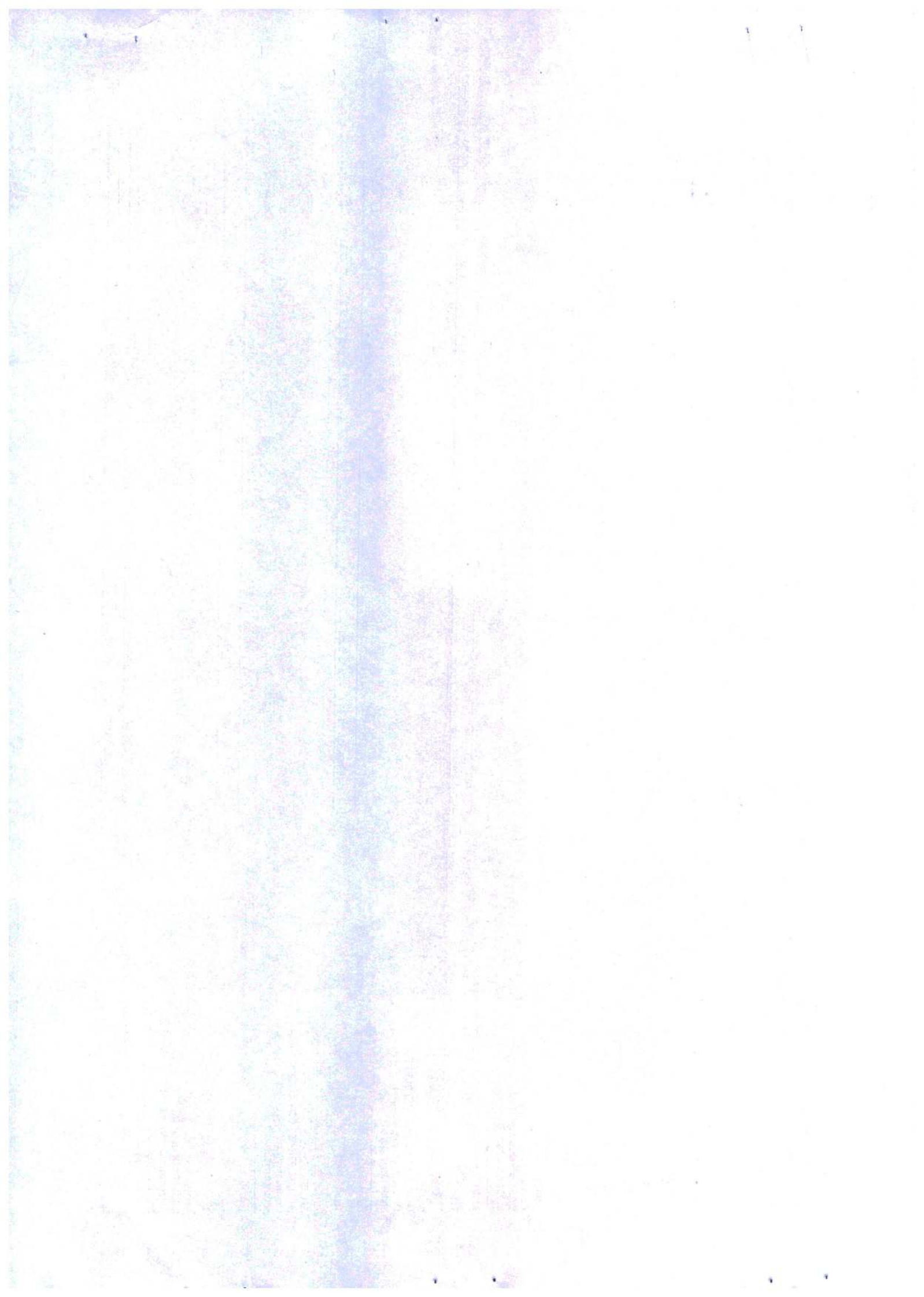
			30,000.00	30,000.00	30,000.00-	30,000.00	30,006.00	30,024.00
		30,000.00	30,000.00	30,000.00-	30,000.00	30,000.00	30,006.00	30,024.00

245,750,535.05	42,815,000.00	42,815,000.00+	42,815,000.00+
245,750,535.05	42,815,000.00	42,815,000.00+	42,815,000.00+

100.00	3,000.00	3,000.00+
100.00	3,000.00	3,000.00+

75,000.00	50,000.00	50,000.00+
75,000.00	50,000.00	50,000.00+

100



ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
SALES								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12060000								
Sales of Pork			250,000.00	250,000.00	250,000.00-			200,084.00
Sales of Table Fish			2,000,000.00	2,000,000.00	2,000,000.00-		200,039.98	200,084.00
Sales of Eggs/Spent Layers			1,000,000.00	1,000,000.00	1,000,000.00-	200,000.00	200,039.98	200,084.00
Sale of Casava Cuttings/Root			800,000.00	800,000.00	800,000.00-	250,000.00	250,050.06	250,108.00
Sale of Livestock Products and Poultry			1,500,000.00	1,500,000.00	1,500,000.00-	199,099.00	100,020.04	100,048.00
Sale of Planting Materials (Tree Crop)			1,000,000.00	1,000,000.00	1,000,000.00-	10,000.00	10,002.04	10,012.00
Sale of Agric Chemicals/Product			500,000.00	500,000.00	500,000.00-	10,000.00	10,002.04	10,012.00
Sale of Palm Bunch	1,001,000.00		25,000,000.00	25,000,000.00	25,000,000.00-	30,000,000.00	30,006,000.00	30,012,005.00
Sales of Palm Oil Seedlings			32,050,000.00	32,050,000.00	32,050,000.00-	30,770,000.00	30,776,154.02	30,782,353.00
Total	1,001,000.00		32,050,000.00	32,050,000.00	32,050,000.00-	30,770,000.00	30,776,154.02	30,782,353.00

SALES
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (ADP)

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Organization/Economic Code								
15102001/12060000								
Sale of Layers		1,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	5,500,000.00	5,501,100.00	5,502,209.00
Sale of Broilers			5,500,000.00	5,500,000.00	5,499,000.00-	800,000.00	800,160.02	800,324.00
Sales of Casava Cuttings/Root			850,000.00	850,000.00	850,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
Sale of Seedlings			1,400,000.00	1,400,000.00	1,400,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
Sales of Agric Products			3,100,000.00	3,100,000.00	3,100,000.00-	2,500,000.00	2,500,500.00	2,501,008.00
Total		1,000.00	12,850,000.00	12,850,000.00	12,849,000.00-	11,300,000.00	11,302,260.02	11,304,549.00

SALES
MINISTRY OF LAND AND SURVEY

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Organization/Economic Code								
60001001/12060000								
Sales of Layout Plans	7,500.00	16,875.00			16,875.00+			
Total	7,500.00	16,875.00			16,875.00+			

SALES
MINISTRY OF FINANCE

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Organization/Economic Code								
20001001/12060000								

SALES
BOARD OF INTERNAL REVENUE

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Organization/Economic Code								

101

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
20008001/12060000								
20008001/12060050	1,000.00				235,210.00+			
20008001/12060052		235,210.00						
20008001/12060113	3,000.00		50,000,000.00	50,000,000.00	50,000,000.00-			

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
SALES								
ABIA STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12060000								
20009001/12060052								
20009001/12060055	29,000.00	80,000.00			80,000.00+	200,000.00	200,039.98	200,084.00
20009001/12060145		320,000.00			320,000.00+	200,000.00	200,039.98	200,084.00
Total	29,000.00	400,000.00			400,000.00+	200,000.00	200,039.98	200,084.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
SALES								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12060000								
29001001/12060112	306,000.00	400,000.00	400,000.00	400,000.00	400,000.00-			
Total	306,000.00	400,000.00	400,000.00	400,000.00	400,000.00-			

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
SALES								
MINISTRY OF TOURISM ART AND CULTURE								
Organization/Economic Code								
36001001/12060000								
36052001/12060001								
36052001/12060119	500,000.00	500,000.00	1,000,000.00	1,000,000.00	500,000.00-	130,000.00	130,026.05	130,060.00
36052001/12060119	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00-	130,000.00	130,026.05	130,060.00
Attraction Site								

102

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Total			1,500,000.00	1,500,000.00	1,500,000.00-	130,000.00	130,026.05	130,060.00

SALES
 MINISTRY OF TRADE AND INVESTMENT
 Organization/Economic Code
 36952001/12060000

SALES
 MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES
 Organization/Economic Code
 52001001/12060000

Contractor Registration Fees

52001001/12040017

Total

	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00-			
Total	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00-			

SALES
 ABIA STATE WATER BOARD
 Organization/Economic Code
 52102001/12060000

Current Water Rate - Urban

52102001/12060093

Total

	56,000.00	30,000.00	3,620,000.00	3,620,000.00	3,590,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
Total	56,000.00	30,000.00	3,620,000.00	3,620,000.00	3,590,000.00-	3,000,000.00	3,000,600.00	3,001,201.00

SALES
 MINISTRY OF HOUSING
 Organization/Economic Code
 53001001/12060000

SALES
 MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL
 Organization/Economic Code
 62001001/12060000

Sale of Layout

62001001/12060060

Total

	20,000.00	1,875.00			1,875.00+			
Total	20,000.00	1,875.00			1,875.00+			

SALES
 OPEN SPACES DEVELOPMENT COMMISSION
 Organization/Economic Code
 62001002/12060000

103

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
62001002/12060043			200,000.00	200,000.00	200,000.00-	200,100.00	200,139.98	200,184.00
Total			200,000.00	200,000.00	200,000.00-	200,100.00	200,139.98	200,184.00

SALES
 MINISTRY OF INDUSTRY
 Organization/Economic Code
 71001001/12060000

71001001/12060083	Sales of Industrial Application Form for Industries							
Total						150,000.00	150,030.01	150,061.00
						150,000.00	150,030.01	150,061.00

SALES
 JUDICIAL SERVICE COMMISSION
 Organization/Economic Code
 18011001/12060000

26001001/12060063	Sales of Abia State Law Books							
Total	75,000.00	25,200.00			25,200.00+			

SALES
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12060000

26001001/12060063	Sales of Law Report and Legal Publications							
26002001/12060096	Sales of Customary Law Manual of Abia State							
26002001/12060097	Sales of Revised Law of Abia State							
Total	150,000.00	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00-	5,100,000.00	5,101,020.04	5,102,041.00
	450,000.00	200,000.00	4,040,000.00	4,040,000.00	4,040,000.00-	4,100,000.00	4,101,820.04	4,101,645.00
	600,000.00	400,000.00	6,000,000.00	6,000,000.00	5,800,000.00-	6,200,000.00	6,201,239.98	6,202,485.00
			15,040,000.00	15,040,000.00	14,640,000.00-	15,400,000.00	15,403,079.96	15,406,171.00

SALES
 ABA STATE LAW REVIEW AND REFORM COMMISSION
 Organization/Economic Code
 26001002/12060000

26001002/12060063	Sales of Law Report and Legal Publications							
26002001/12060096	Sales of Customary Law Manual of Abia State							
26002001/12060097	Sales of Revised Law of Abia State							
Total	150,000.00	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00-	5,100,000.00	5,101,020.04	5,102,041.00
	450,000.00	200,000.00	4,040,000.00	4,040,000.00	4,040,000.00-	4,100,000.00	4,101,820.04	4,101,645.00
	600,000.00	400,000.00	6,000,000.00	6,000,000.00	5,800,000.00-	6,200,000.00	6,201,239.98	6,202,485.00
			15,040,000.00	15,040,000.00	14,640,000.00-	15,400,000.00	15,403,079.96	15,406,171.00

104

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

SALES
 AGENCY FOR MASS LITERACY ADULT & NON-FORMAL EDUCATION
 Organization/Economic Code
 17010001/12060000

SALES								
ABIA STATE POLYTECHNIC ABA Organization/Economic Code 17018001/12060000								
17018001/12060001	1,756,300.00	1,768,450.00	1,500,000.00	1,500,000.00	268,450.00+	3,900,000.00	3,900,779.96	3,901,561.00
17018001/12060009	25,498,753.00	21,105,165.30	25,840,000.00	25,840,000.00	4,734,834.70-	28,500,000.00	28,505,700.00	28,511,405.00
17018001/12060121	53,717,500.00	1,499,450.00	176,800,000.00	176,800,000.00	175,300,550.00-	130,000,000.00	130,025,000.00	130,052,006.00
17018001/12060161			100,000.00	100,000.00	100,000.00-			
Total	80,972,553.00	24,373,065.30	204,240,000.00	204,240,000.00	179,866,934.70-	162,400,000.00	162,432,479.96	162,464,972.00

SALES
 ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU
 Organization/Economic Code
 17019001/12060000

SALES								
17001901/12060115			1,500,000.00	1,500,000.00	1,500,000.00-	6,000,000.00	6,001,200.00	6,002,401.00
17001901/12060121						2,320,000.00	2,320,463.99	2,320,936.00
Total			1,500,000.00	1,500,000.00	1,500,000.00-	8,320,000.00	8,321,663.99	8,323,337.00

SALES
 ABIA STATE UNIVERSITY UTURU
 Organization/Economic Code
 17021001/12060000

SALES								
17021001/12060009	56,950.00	1,320,500.00	200,000.00	200,000.00	1,120,500.00+	2,700,000.00	2,700,539.98	2,701,081.00
17021001/12060091	28,200,133.00	87,304,191.50	20,000,000.00	20,000,000.00	67,304,191.50+	20,100,000.00	20,104,020.04	20,108,044.00
17021001/12060122								
Total	28,257,083.00	88,624,691.50	20,200,000.00	20,200,000.00	68,424,691.50+	22,800,000.00	22,804,560.02	22,809,125.00

SALES
 SECONDARY EDUCATION MANAGEMENT BOARD
 Organization/Economic Code
 17051001/12060000

SALES

105

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

ABIA STATE SCHOLARSHIP BOARD
 Organization/Economic Code
 17056001/12060000

Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Bdgt 2019	Proposed Bdgt 2020	Proposed Bdgt 2021
----------------	----------------	------------------------	---------------------	------------------	-----------------------	-----------------------	-----------------------

SALES
 ABIA STATE UNIVERSAL BASIC EDUCATION BOARD
 Organization/Economic Code
 17003001/12060000

17003001/12060010 Auction Sales
 17003001/12060031 Promotion/Conversion Exercise Forms
 Total

10,000.00		5,000,000.00	5,000,000.00	5,000,000.00-			
10,000.00		5,000,000.00	5,000,000.00	5,000,000.00-			

SALES
 EXAMINATION DEVELOPMENT CENTER
 Organization/Economic Code
 17064001/12060000

SALES
 MINISTRY OF HEALTH
 Organization/Economic Code
 21001001/12060000
 21001001/12060006 Sale of Applicain Forms for Estabp of Private Health
 Training
 Total

5,000.00							
5,000.00							

SALES
 ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA
 Organization/Economic Code
 21026001/12060000

21026001/12060012 Sale Drugs (Drug Revolving Fund)
 Total

60,400,999.90	65,600,915.00	172,150,000.00	172,150,000.00	106,549,085.00-	71,500,000.00	71,514,300.00	71,528,607.00
60,400,999.90	65,600,915.00	172,150,000.00	172,150,000.00	106,549,085.00-	71,500,000.00	71,514,300.00	71,528,607.00

SALES
 ABIA STATE COLLEGE OF HEALTH TECHNOLOGY
 Organization/Economic Code
 21026002/12060000

21026002/12060012 Sales of Drugs and Medications
 21026002/12060015 Sales of Uniforms

3,089,600.00	3,500,000.00			3,500,000.00+	2,500,000.00	2,500,500.00	2,501,008.00
3,089,600.00	3,500,000.00			3,500,000.00+	8,000,000.00	8,001,600.00	8,003,205.00

106

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
21026002/12060121 Sales of Entrance Form	2,832,000.00	5,551,950.00	4,150,000.00	4,150,000.00	5,551,950.00+	10,500,000.00	10,502,100.00	10,504,202.00
Total	5,921,600.00	9,051,950.00	14,800,000.00	14,800,000.00	9,051,950.00+	21,000,000.00	21,004,200.00	21,008,415.00

SALES
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
21027010/12060012 Sales of Drugs	26,087,844.00	32,576,160.00	4,150,000.00	4,150,000.00	28,426,160.00+	9,410,000.00	9,411,881.99	9,413,770.00
21027010/12060162 Disposable	7,199,125.00	6,550,336.00	14,800,000.00	14,800,000.00	8,249,664.00-	9,410,000.00	9,411,881.99	9,413,770.00
Total	33,286,969.00	39,126,496.00	18,950,000.00	18,950,000.00	20,176,496.00+	9,410,000.00	9,411,881.99	9,413,770.00

SALES
HOSPITAL MANAGEMENT BOARD

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
21102001/12060012 Sales of Drugs	11,942,555.00	11,479,660.00	5,500,000.00	5,500,000.00	5,979,660.00+	15,500,000.00	15,503,100.00	15,506,207.00
21102001/12060162 Sales of Dressing and Disposal Material (DDM)	6,327,772.00	4,523,648.00	500,000.00	500,000.00	4,023,648.00+	5,500,000.00	5,501,100.00	5,502,209.00
Total	18,270,327.00	16,003,308.00	6,000,000.00	6,000,000.00	10,003,308.00+	21,000,000.00	21,004,200.00	21,008,416.00

SALES
MINISTRY OF ENVIRONMENT

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
35001001/12060032 Sale of Indigenous Fruit Trees	1,642,500.00	44,000.00			44,000.00+	230,000.00	230,045.98	230,096.00
35001001/12060066 Sale of Forest Produce	200,000.00					230,000.00	230,045.98	230,096.00
35001001/12060067 Sale of Agro SIV Culture						230,000.00	230,045.98	230,096.00
Total	1,842,500.00	44,000.00			44,000.00+	230,000.00	230,045.98	230,096.00

SALES
MINISTRY OF FINANCE

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
20001001/12060000								

SALES
MINISTRY OF SPORTS

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39001001/12060000								

SALES

107

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
ENYIMBA FOOTBALL CLUB								
Organization/Economic Code 39002003/12060000								
39002003/12060024	10,000,000.00	26,800,000.00	22,000,000.00	22,000,000.00	4,800,000.00+	25,000,000.00	25,005,000.00	25,010,012.00
39002003/12060086	10,550,000.00							
Total	20,550,000.00	26,800,000.00	22,000,000.00	22,000,000.00	4,800,000.00+	25,000,000.00	25,005,000.00	25,010,012.00
SALES								
ABIA WORRIORS								
Organization/Economic Code 21026002/12060000								
39002002/12060024			16,000,000.00	16,000,000.00	16,000,000.00-	20,000,000.00	20,004,000.00	20,008,007.00
Total			16,000,000.00	16,000,000.00	16,000,000.00-	20,000,000.00	20,004,000.00	20,008,007.00
SALES								
ABIA COMETS								
Organization/Economic Code 39002003/12060000								
39002003/12060024			3,500,000.00	3,500,000.00	3,500,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Total			3,500,000.00	3,500,000.00	3,500,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
TOTAL SALES	505,244,666.95	313,692,185.80	753,290,000.00	753,290,000.00	439,597,814.20-	472,796,100.00	472,890,659.19	472,985,515.00
EARNINGS								
GOVERNMENT HOUSE								
Organization/Economic Code 11001001/12070000								
11001001/12070000			180,000.00	180,000.00				
Total			180,000.00	180,000.00				
EARNINGS								
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code 11013001/12070000								
11013001/12070005	1,110,000.00	600,000.00	1,500,000.00	1,500,000.00	600,000.00+	1,000,000.00	1,000,200.00	1,000,408.00
11013001/12070133								
Total	1,110,000.00	600,000.00	1,500,000.00	1,500,000.00	600,000.00+	1,000,000.00	1,000,200.00	1,000,408.00

108

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
23001001/12070000								
23001001/12070014								
23001001/12070016								
Hire of Films								
Earnings from Binding	12,000.00					240,100.00	240,148.02	240,197.00
Total	12,000.00					240,100.00	240,148.02	240,197.00

EARNINGS
 ABIA STATE MKT. AGENCY & QUALITY MGT AGENCY
 Organization/Economic Code
 11101002/12070000

EARNINGS
 ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY(ABSAA)
 Organization/Economic Code
 11101004/12070000

11101004/12070119								
11101004/12070140								
11101004/12070141								
1st Party Advert/3rd Party Advert & others								
Corporate Payment								
Temporary Signs								
Total						100,100,000.00	100,120,020.04	100,140,048.00

EARNINGS
 GOVERNMENT PRINTING PRESS
 Organization/Economic Code
 23013001/12070000

EARNINGS
 BROADCASTING CORPORATION OF ABIA STATE - TELEVISION
 Organization/Economic Code
 23003001/12070000

23003001/12070077								
23003001/12070096								
23003001/12070112								
Earnings from BCA Training School								
Earnings from Commercial/Revenue Sale of Air time								
Earnings from Business Unit								
Total						1,000,000.00	1,200,239.98	1,200,481.00

EARNINGS
 BROADCASTING CORPORATION OF ABIA STATE - RADIO
 Organization/Economic Code
 23004001/12070000

23004001/12070011								
Earnings from Commercials								
Total						144,000,000.00	145,029,000.00	145,058,008.00

78,930,157.08

23,119,029.97

109

151,860,734.00

151,830,360.02

5,602,245.00

3,001,201.00

3,000,600.00

30,106,020.04

30,100,000.00

30,000,000.00

3,000,000.00

100,000,000.00

30,000,000.00

3,000,000.00

133,000,000.00

133,226,639.98

150,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

5,000,000.00

150,000,000.00

1,000,000.00

144,000,000.00

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
23004001/12070112 Earnings from Business Unit	2,652,361.76	345,168.00			345,168.00+			
Total	81,582,518.84	23,464,197.97			23,464,197.97+			

EARNINGS
OFFICE OF THE HEAD OF SERVICE
Organization/Economic Code
25001001/12070000

64001001/12070106 Earnings from Internet Caffe (Website Access Card)	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00-	3,000,000.00	3,000,600.00	3,001,201.00
Total	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00-	3,000,000.00	3,000,600.00	3,001,201.00

EARNINGS
MINISTRY OF AGRICULTURE
Organization/Economic Code
15001001/12070000

15001001/12070020 Hire of Tractor								
15001001/12070022 Service Charge for Pest Control Service	27,000.00	12,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate			1,500,000.00	1,500,000.00	1,500,000.00+	24,000.00	24,004.80	24,012.00
15001001/12070028 Earnings from Abia Rubber			1,500,000.00	1,500,000.00	1,500,000.00-	1,800,000.00	1,800,360.02	1,800,721.00
15001001/12070137 Earning from Cashew			1,200,000.00	1,200,000.00	1,200,000.00-	42,508,500.00	42,508,500.00	42,517,011.00
15001001/12070138 Earning from Ulioma North/South						500,000.00	500,100.00	500,204.00
Total	27,000.00	12,000.00	7,700,000.00	7,700,000.00	7,688,000.00-	50,824,000.00	50,834,164.82	50,844,361.00

EARNINGS
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)
Organization/Economic Code
20001001/12070000

20001001/12070020 Earnings from Tractors/Trucks	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00-	1,200,000.00	1,200,239.98	1,200,481.00
20001001/12070059 Earnings from Van	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00-	250,000.00	250,050.06	250,108.00
20001001/12070073 Sales of Farm Inputs						1,250,000.00	1,250,250.06	1,250,504.00
Total	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00-	2,700,000.00	2,700,539.98	2,701,093.00

EARNINGS
BOARD OF INTERNAL REVENUE
Organization/Economic Code
20008001/12070000

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
EARNINGS								
MINISTRY OF COMMERCE & INDUSTRY								
Organization/Economic Code								
22001001/12070000								
22001001/12070027	5,000.00	427,000.00	74,000,000.00	74,000,000.00	73,573,000.00-	10,000,000.00	10,002,000.00	10,004,009.00
22001001/12070028	2,000,000.00	2,633,000.00	6,000,000.00	6,000,000.00	3,367,000.00-	6,100,000.00	6,101,220.04	6,102,449.00
22001001/12070029	1,324,550.00	4,365,621.00	19,206,000.00	19,206,000.00	14,840,379.00-	130,000,000.00	130,026,000.00	130,052,006.00
Market etc								
22001001/12070030	2,000,000.00		6,700,000.00	6,700,000.00	6,700,000.00-	6,500,000.00	3,000,600.00	3,001,201.00
22001001/12070031		1,360,000.00	1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,200,239.98	1,200,481.00
22001001/12070068		977,428.00			977,428.00+			
22001001/12070100								
22001001/12070113			500,000.00	500,000.00	500,000.00-	500,200.00	500,300.00	500,404.00
22001001/12070130		320,600.00	18,161,500.00	18,161,500.00	18,161,500.00-	18,200,000.00	18,203,639.98	18,207,287.00
22001001/12070131			7,300,000.00	7,300,000.00	6,979,400.00-	7,500,000.00	7,501,500.00	7,503,002.00
22001001/12070142			10,000,000.00	10,000,000.00	10,000,000.00-	10,200,000.00	10,202,039.98	10,204,082.00
Total	5,329,550.00	10,083,649.00	142,867,500.00	142,867,500.00	132,763,851.00-	190,200,200.00	186,737,540.09	186,774,921.00
EARNINGS								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12070000								
28001001/12070055			100,000.00	100,000.00	100,000.00-			
Total			100,000.00	100,000.00	100,000.00-			
EARNINGS								
TRANSPORT CORPORATION (ABIA LINE NETWORK)								
Organization/Economic Code								
29053001/12070000								
29001001/12070096		75,000.00			75,000.00+			
Manifest scheme								
29001001/12070097						22,650,000.00	22,654,530.01	22,659,064.00
29001001/12070145						10,900,000.00	10,902,179.96	10,904,370.00
Earning from Abia State Passenger Integrated								
Earning from Abia State Transport Corp Buses								
Earning from Akwa Ibom Transport Corporation								
EARNINGS								
MINISTRY OF PETROLEUM & SOLID MINERALS								
Organization/Economic Code								
32001001/12070000								
32001001/12070045						2,400,000.00	2,400,479.96	2,400,961.00
Earnings from the Ministry's Filling Station								
Total						2,400,000.00	2,400,479.96	2,400,961.00

111

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

EARNINGS
MINISTRY OF WORKS
Organization/Economic Code
34001001/12070000

EARNINGS
MINISTRY OF CULTURE AND TOURISM
Organization/Economic Code
36001001/12070000

36001001/12070009 Earnings From Tourism/Culture/Art Centres
36001001/12070056 Earning from Tourism and Cultural Resources
36001001/12070057 Earning from Photocopying Professional Materials
36001001/12070088 Earnings From Cultural Festivals

Total

EARNINGS
ABIA STATE COUNCIL FOR ARTS & CULTURE
Organization/Economic Code
36004001/12070000

36004001/12070056 Earnings from Sponsors
36004001/12070088 Earning from Cultural Festival
36004001/12070089 Earning from cultural troupe
36004001/12070100 Earning from Arts Shops/Other Service
36004001/12070101 Earning from Abia Kitchen

Total

EARNINGS
TOURISM BOARD
Organization/Economic Code
36052001/12070000

36052001/12070009 Earnings from Visit to the Tourism attraction Sites
36052001/12070017 Hiring of Video Camera

Total

EARNINGS
ABIA STATE PLANNING COMMISSION
Organization/Economic Code
38001001/12070000

112

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
38001001/12070001			450,000.00	450,000.00	450,000.00-	450,200.00	450,290.04	450,392.00
38001001/12070003		20,000.00	150,000.00	150,000.00	130,000.00-	150,500.00	150,530.13	150,572.00
38001001/12070004			250,000.00	250,000.00	250,000.00-	250,500.00	250,550.06	250,608.00
38001001/12070055			290,000.00	290,000.00	290,000.00-			
Total			200,000.00	200,000.00	200,000.00-	3,050,000.00	3,050,609.97	3,051,237.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39051001/12070052			2,500,000.00	2,500,000.00	2,500,000.00+	1,520,000.00	1,520,303.96	1,520,612.00
39051001/12070054			2,500,000.00	2,500,000.00	2,500,000.00-	810,000.00	810,161.95	810,325.00
Total			2,500,000.00	2,500,000.00	2,500,000.00+	1,520,000.00	1,520,303.96	1,520,612.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39002003/12070000			500,000.00	500,000.00	500,000.00-	40,000.00	40,008.04	40,024.00
39002003/12070071			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,200.00	1,000,408.00
39002003/12070116			1,000,000.00	1,000,000.00	1,000,000.00-			
Total			2,500,000.00	2,500,000.00	2,500,000.00-	1,040,000.00	1,040,208.04	1,040,432.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39002002/12070051			2,000,000.00	2,000,000.00	2,000,000.00+	400,000.00	400,079.96	400,168.00
39002002/12070071			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
39002002/12070116			5,000,000.00	5,000,000.00	5,000,000.00-	10,000,000.00	10,002,000.00	10,004,009.00
Total			7,200,000.00	7,200,000.00	6,990,000.00-	12,400,000.00	12,402,479.96	12,404,981.00

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39002003/12070051			2,500,000.00	2,500,000.00	2,500,000.00-	2,000,000.00	2,000,400.00	2,000,804.00
39002003/12070071			2,500,000.00	2,500,000.00	2,500,000.00-	3,500,000.00	3,500,700.00	3,501,405.00
39002003/12070135			2,500,000.00	2,500,000.00	2,500,000.00-	250,000.00	250,050.06	250,108.00
Total			2,500,000.00	2,500,000.00	2,500,000.00-	5,750,000.00	5,751,150.06	5,752,317.00

113

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
EARNINGS								
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV								
Organization/Economic Code								
54001001/12070000								
54001001/12070049 Hire of Motorized Rig	200.00							
Total	200.00							
EARNINGS								
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12070011								
53001001/12070011 Earnings from International Conference Center						3,500,000.00		
Total						3,500,000.00		
EARNINGS								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12070000								
60001001/12070035 Earning from Premium on Lands	453,000.00	1,520,000.00			1,520,000.00+	14,400,000.00	14,402,879.96	14,405,763.00
60001001/12090007 Ground Rent							6,001,200.00	6,002,401.00
Total	453,000.00	1,520,000.00			1,520,000.00+	14,400,000.00	20,404,079.96	20,408,164.00
EARNINGS								
MINISTRY OF YOUTHS DEVELOPMENT								
Organization/Economic Code								
13001001/12070000								
13001001/12070036 Hire Service (Recreation Centre)	250,000.00							
Total	250,000.00							
EARNINGS								
MINISTRY OF WOMEN AFFAIRS								
Organization/Economic Code								
14001001/12070000								
14001001/12070039 Hire of Skill Acquisition Hall			2,000,000.00	2,000,000.00	2,000,000.00-			
Total			2,000,000.00	2,000,000.00	2,000,000.00-			
EARNINGS								
MINISTRY OF EDUCATION								

114

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
----------------------------	-------------	-------------	---------------------	------------------	---------------	----------------------	----------------------	----------------------

EARNINGS
 ABIA COLLEGE OF EDUCATION TECHNICAL
 Organization/Economic Code
 17019001/12070000

17021001/12070068	Earnings from Use of University Facilities		250,000.00	250,000.00	250,000.00-	250,000.00	250,000.00	250,000.00
17021001/12070077	Rentage		200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,000.00
17021001/12070120	Earnings from Park		5,000,000.00	5,000,000.00	481,910.00+	481,910.00+	481,910.00+	481,910.00+
Total			16,573,348.00	16,573,348.00	5,481,910.00-	5,481,910.00-	5,481,910.00-	5,481,910.00-

EARNINGS
 ABIA STATE LIBRARY BOARD
 Organization/Economic Code
 17008001/12070000

17008001/12070032	Earnings from Photocopy Services		514,390.00	344,870.00	700,000.00	700,000.00	355,130.00-	550,000.00
17008001/12070075	Earnings from Bindery & Bookshop		44,950.00	52,450.00	50,000.00	50,000.00	2,450.00+	50,000.00
17008001/12070102	Earnings from Rental Services		136,020.00	266,820.00	50,000.00	50,000.00	216,820.00+	50,000.00
17008001/12070106	Earnings from Internet Services				200,000.00	200,000.00	200,000.00-	150,000.00
Total			695,360.00	664,140.00	1,000,000.00	1,000,000.00	335,860.00-	800,000.00

EARNINGS
 ABIA STATE POLYTECHNIC
 Organization/Economic Code
 17018001/12070000

17018001/12070001	Earnings from Centre for Consultancy Services (CCS)		15,446,765.00	5,398,370.00	5,000,000.00	5,000,000.00	398,370.00+	7,000,000.00
17018001/12070009	Earnings from Hospitality and Tourism		173,340.00		4,000,000.00	4,000,000.00	4,000,000.00-	3,500,000.00
17018001/12070100	Earnings from Rental/Hire Services		145,889,602.00		65,000,000.00	65,000,000.00	65,000,000.00-	1,500,000.00
17018001/12070106	Earnings from Internet Cafet/CT			314,460.00			314,460.00+	29,447,888.36
17018001/12070143	Earnings from Entrepreneurship Services							7,001,400.00
17018001/12070144	Earnings from Lecturer books sold							7,002,809.00
Total			161,489,707.00	5,712,830.00	74,000,000.00	74,000,000.00	68,287,170.00-	48,442,000.00

115

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
EARNINGS								
ABIA STATE UNIVERSITY TEACHING HOSPITAL Organization/Economic Code 21026001/12070000								
Earnings from Canteen	2,618,220.00	3,114,775.00	200,000.00	200,000.00	2,914,775.00+			
EARNINGS								
HOSPITAL MANAGEMENT BOARD Organization/Economic Code 21102001/12070000								
Earnings from Hire of Ambulance	50,600.00	121,100.00			121,100.00+	50,000.00	50,009.97	50,024.00
Total	50,600.00	121,100.00			121,100.00+	50,000.00	50,009.97	50,024.00
EARNINGS								
ABIA STATE COLLEGE OF HEALTH SCIENCE & MGT. TECH. Organization/Economic Code 21026002/12070000								
Earnings from Drug Revolving Fund	546,000.00		4,500,000.00	4,500,000.00	4,500,000.00-	200,000.00	200,039.98	200,084.00
Earnings From Hall Hire			100,000.00	100,000.00	100,000.00-			
Total	546,000.00		4,600,000.00	4,600,000.00	4,600,000.00-	200,000.00	200,039.98	200,084.00
EARNINGS								
MINISTRY OF ENVIRONMENT Organization/Economic Code 35001001/12070000								
Earnings from Disinfection/Fumigation Services			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	1,100,220.04	1,100,444.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,100,000.00	1,100,220.04	1,100,444.00
EARNINGS								
MINISTRY OF SPORTS Organization/Economic Code 39001001/12070000								
Sports Endowments Fund			20,000,000.00	20,000,000.00	20,000,000.00-			
Total			20,000,000.00	20,000,000.00	20,000,000.00-			
EARNINGS								
ENYIMBA FOOTBALL CLUB Organization/Economic Code 39001001/12070000								
Sports Endowments Fund			20,000,000.00	20,000,000.00	20,000,000.00-			
Total			20,000,000.00	20,000,000.00	20,000,000.00-			

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
39001001/12070051								
Gate Takings from Aba Stadium	60,100.00		6,897,000.00	6,897,000.00	6,897,000.00-	7,500,000.00	7,501,500.00	7,503,002.00
39001001/12070090			2,000,000.00	2,000,000.00	2,000,000.00-	10,500,000.00	10,502,100.00	10,504,202.00
Premier League Match Proceeds	58,716,000.00	29,180,000.00	210,000,000.00	210,000,000.00	180,820,000.00-	15,000,000.00	15,003,000.00	15,006,003.00
39001001/1207098			25,000,000.00	25,000,000.00	25,000,000.00-	5,000,000.00	5,001,000.00	5,002,005.00
Earnings from CAF Championships	19,250,000.00		25,000,000.00	25,000,000.00	25,000,000.00-			
39001001/12070116								
Earnings from Sponsorship/Branding of Enyimba F.C								
Total	78,026,100.00	29,180,000.00	243,897,000.00	243,897,000.00	214,717,000.00-	38,000,000.00	38,007,600.00	38,015,212.00

EARNINGS
 OPEN SPACES COMMISSION
 Organization/Economic Code
 62001001/12070000

62001002/12070068								
Use of Park Facilities & Play Equipment	208,000.00	785,200.00	2,020,000.00	2,020,000.00	2,020,000.00-	750,500.00	750,650.06	750,812.00
62001002/12070072			750,000.00	750,000.00	35,200.00+			
Hire of Open Space	208,000.00	785,200.00	2,770,000.00	2,770,000.00	1,984,800.00-	750,500.00	750,650.06	750,812.00
Total								

EARNINGS
 ABIA STATE PASSENGER INTEGRATED MANIFEST SCHEME
 Organization/Economic Code
 29007001/12070000

29007001/12070096								
Earning from Abia State Passenger Integrated Manifest scheme	34,700,000.00							
Total	34,700,000.00							

EARNINGS
 ABIA ROAD MAINTENANCE AGENCY - (ABROMA)
 Organization/Economic Code
 39004004/12070000

34004004/17070059								
Earnings from hire of Road Maintenance Equipment	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,300.00	1,500,601.00
Total	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,300.00	1,500,601.00

EARNINGS
 MINISTRY OF AGRICULTURE
 Organization/Economic Code
 15001001/12070000

EARNINGS
 ABIA STATE GAMMING COMMISSION
 Organization/Economic Code
 20012001/12070000

117

ABIA STATE GOVERNMENT
DETAILED RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
EARNINGS								
MINISTRY OF TRADE AND INVESTMENT								
Organization/Economic Code								
22001001/12070000								
22001001/12070030 Earnings from Abia Hotels						3,500,700.00	3,500,700.00	3,501,405.00
Total						3,500,700.00	3,500,700.00	3,501,405.00
EARNINGS								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12070000								
EARNINGS								
MINISTRY OF WORKS AND INFRASTRUCTURE								
Organization/Economic Code								
34001001/12070000								
EARNINGS								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12070000								
RENT ON GOVERNMENT BUILDING								
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12080000								
53001001/12080006 Rent on Senior Staff Quarters	700.00	4,400.00			1,400.00+			
53001001/12080007 Infrastructural Levy	73,000.00	326,176.00			326,176.00+			
53001001/12080008 Rent on Junior Staff Quarters	3,500.00	2,747.00	12,000.00	12,000.00	9,253.00-	7,001.44	7,012.00	7,012.00
53001001/12080009 Abia Plaza Abuja			121,000,000.00	121,000,000.00	121,000,000.00-	52,000,000.00	52,010,400.00	52,020,805.00
53001001/12080011 Abia Guest House Enugu	50,000.00							
53001001/12080012 Rent on Public Building at Arochukuwu			80,000.00	80,000.00	80,000.00-	80,000.00	80,015.97	80,036.00
53001001/12080013 Abrigate Shop (Ground Rent)	1,208,851.00	188,428.00	100,000.00	100,000.00	88,428.00+	1,000,000.00	1,000,200.00	1,000,408.00
Total	1,336,051.00	518,751.00	121,192,000.00	121,192,000.00	120,673,249.00-	53,087,000.00	53,097,617.41	53,108,261.00
RENT ON GOVERNMENT BUILDING								
ABIA STATE HOUSING & PROPERTY DEV. CORPORATION								

118

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

Organization/Economic Code	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budgt 2019	Proposed Budgt 2020	Proposed Budgt 2021	
53001001/12080000									
53001001/12090001									
53001001/12090005	2,800.00	416,360.00	1,000,000.00	1,000,000.00	583,640.00-	1,000,000.00	1,000,200.00	1,000,408.00	
		47,000.00			47,000.00+				
Total	2,800.00	463,360.00	1,000,000.00	1,000,000.00	536,640.00-	1,000,000.00	1,000,200.00	1,000,408.00	
RENT ON GOVERNMENT BUILDING OFFICE OF THE HEAD OF SERVICE Organization/Economic Code 25001001/12080000									
RENT ON GOVERNMENT BUILDING MINISTRY OF HUMAN DEVELOPMENT & POV. REDUCTION Organization/Economic Code 54001001/12080000									
RENT ON GOVERNMENT BUILDING MINISTRY OF LANDS AND SURVEY Organization/Economic Code 60001001/12080000									
RENT ON GOVERNMENT BUILDING SPORTS COUNCIL Organization/Economic Code 39001001/12080000									
RENT ON GOVERNMENT BUILDING MINISTRY OF TRADE AND INVESTMENT Organization/Economic Code 22001001/12080000									
RENT ON GOVERNMENT BUILDING YOUTH AND SPORTS Organization/Economic Code 13001001/12080000									

119

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
RENT ON GOVERNMENT LANDS								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
53001001/12090000								
60001001/12090007	2,300,868.70	11,058,926.00	40,000,000.00	40,000,000.00	28,941,074.00-	22,190,000.00	16,193,238.05	16,196,483.00
60001001/12090008	28,207,223.41	2,850,325.00	20,000,000.00	20,000,000.00	17,149,675.00-	8,000,000.00	8,001,600.00	8,003,205.00
60001001/12090009	487,523.80	1,560,492.70	3,500,000.00	3,500,000.00	1,939,507.30-			
Total	30,995,615.91	15,469,743.70	63,500,000.00	63,500,000.00	48,030,256.30-	30,190,000.00	24,194,838.05	24,199,688.00
RENT ON GOVERNMENT LANDS								
ABIA STATE ESTATE DEVELOPMENT								
Organization/Economic Code								
60001002/12090000								
60001001/12090006	2,045,718.00	6,426,457.60			6,426,457.60+			
Total	2,045,718.00	6,426,457.60			6,426,457.60+			
RENT ON GOVERNMENT LANDS								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001002/12090000								
RENT ON GOVERNMENT LAND								
ABIA STATE GAMING AND CONTROL BOARD								
Organization/Economic Code								
60001001/12090000								
REPAYMENTS								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12100000								
20001001/12100006	3,600.00							
Total	3,600.00							
REPAYMENTS								
MINISTRY OF TRADE AND INVESTMENT								
Organization/Economic Code								
22001001/12100000								
22001001/12100006	3,600.00							
Total	3,600.00							

120

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 3/1/21/18

REPAYMENTS
 ABIA POLYTECHNIC
 Organization/Economic Code
 17018001/12100000

REPAYMENTS
 BUREAU OF SERVICE WELFARE
 Organization/Economic Code
 26005003/12100000

REPAYMENTS
 ABIA STATE TRANSPORT LOAN AND ARTISAN
 Organization/Economic Code
 29056001/12100000

INVESTMENT
 MINISTRY OF FINANCE
 Organization/Economic Code
 20001001/12120000

INVESTMENT
 MINISTRY OF JUSTICE
 Organization/Economic Code
 26001001/12120000

INVESTMENT
 MIN. OF GENDER & SOCIAL DEVELOPMENT
 Organization/Economic Code
 14001001/12110000

29056001/12100004 Motor Vehicle Refurbishing Loan
 20001001/12110002 Dividend Recovered from Government Investments

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budgt 2019	Proposed Budget 2020	Proposed Budget 2021
Total			3,000,000.00	3,000,000.00	3,000,000.00-			
REPAYMENTS								
BUREAU OF SERVICE WELFARE								
Organization/Economic Code								
26005003/12100000								
Total			3,000,000.00	3,000,000.00	3,000,000.00-			
REPAYMENTS								
ABIA STATE TRANSPORT LOAN AND ARTISAN								
Organization/Economic Code								
29056001/12100000			3,000,000.00	3,000,000.00	3,000,000.00-			
Total			3,000,000.00	3,000,000.00	3,000,000.00-			
INVESTMENT								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12120000	36,276.70	7,787,507.20	3,435,000.00	3,435,000.00	4,352,507.20+	12,200,000.00	12,202,439.98	12,204,886.00
Total	36,276.70	7,787,507.20	3,435,000.00	3,435,000.00	4,352,507.20+	12,200,000.00	12,202,439.98	12,204,886.00
INVESTMENT								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12120000								
Total								
INVESTMENT								
MIN. OF GENDER & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12110000								
Total								
29056001/12100004	36,276.70	7,787,507.20	3,000,000.00	3,000,000.00	3,000,000.00-	12,200,000.00	12,202,439.98	12,204,886.00
20001001/12110002			3,435,000.00	3,435,000.00	4,352,507.20+			

121.

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
Total			3,000,000.00	3,000,000.00	3,000,000.00-			
INTEREST								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12120000								
20001001/12120001	154,158,716.21	866,883.27	273,000.00	273,000.00	593,863.27+	300,000.00	300,060.02	300,121.00
Total	154,158,716.21	866,883.27	273,000.00	273,000.00	593,863.27+	300,000.00	300,060.02	300,121.00
INTEREST								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12120000								
20008001/12120012	45,790,967.20	12,560,364.49			12,560,364.49+			
20008001/12120013	13,465,493.90	98,020,052.49			98,020,052.49+			
20008001/12120014	11,044.34							
Total	59,267,505.44	110,580,416.98			110,580,416.98+			
INTEREST								
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21026002/12120000								
INTEREST								
HOSPITALS MANAGEMENT BOARD								
Organization/Economic Code								
21102001/12120000								
REIMBURSEMENT								
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12130000								
REIMBURSEMENT								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12130000								

122

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 3/1/2/18

MISCELLANEOUS
 MINISTRY OF FINANCE
 Organization/Economic Code
 20001001/12140000

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
--	----------------	----------------	------------------------	---------------------	------------------	-------------------------	-------------------------	-------------------------

MISCELLANEOUS
 OFFICE OF THE ACCOUNTANT GENERAL
 Organization/Economic Code
 20007001/12140000

20007001/12140001 Recovery of Overpayment
 20001001/12140002 Unspecified Revenue
 20001001/12140004 Unclaimed Salary
 20001001/12140005 Unclaimed Pension

	161,000.00	5,000.00			5,000.00+			
	616,943,397.07	37,108,184.37			37,108,184.37+			
	39,120,924.18	4,826,935.17			4,826,935.17+			
	28,900,212.69							
Total	685,125,533.94	41,940,119.54			41,940,119.54+			

MISCELLANEOUS
 GOVT. PRINTING & STATIONARY DEPT.
 Organization/Economic Code
 23013001/12140000

MISCELLANEOUS
 BOARD OF INTERNAL REVENUE
 Organization/Economic Code
 20008001/12140000

20008001/12140002 Miscellaneous/ Others
 Total

	48,000,000.00							
Total	48,000,000.00							

MISCELLANEOUS
 ABIA STATE UNIVERSITY
 Organization/Economic Code
 17021001/12140000

17021001/12140002 Unspecified Revenue
 Total

	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00-	500,000.00	500,100.00	500,204.00
Total	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00-	500,000.00	500,100.00	500,204.00

MISCELLANEOUS
 ABIA STATE LIBRARY BOARD
 Organization/Economic Code

123

ABIA STATE GOVERNMENT
 DETAILED RECURRENT REVENUE
 FOR THE PERIOD ENDED 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
17008001/12140000								
17008001/12140002								
Unspecified Revenue								
Total	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,012.00	60,025.00
	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,012.00	60,025.00
SUMMARY								
TOTAL - IGR	15,462,346,085.23	15,830,928,367.24	29,177,320,960.00	29,177,320,960.00	13,346,392,592.76-	24,377,787,896.00	24,379,112,743.56	24,383,991,850.00
STATUTORY ALLOCATION	61,493,180,568.90	63,598,112,907.35	50,921,036,894.00	62,234,555,544.00	1,363,557,363.35+	70,146,078,154.00	69,446,653,328.30	69,460,542,695.00
GRAND TOTAL	76,955,526,654.13	79,429,041,274.59	80,098,357,854.00	91,411,876,504.00	11,982,835,229.41-	94,523,866,050.00	93,825,766,071.86	93,844,534,545.00

124

**SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY
SUB ORGANISATION**

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
11001001 - Office of the Executive Governor								
11001001/21010101	866,886,236.25	2,661,257,577.32	136,681,260.00	1,997,481,260.00	663,776,317.32-	142,112,240.00	142,140,666.45	142,169,086.00
11001001/21010102	170,683,937.63		15,000,000.00	15,000,000.00	15,000,000.00+	25,000,000.00	25,000,000.00	25,010,000.00
11001001/21010103			273,370,000.00	273,370,000.00	273,370,000.00+	2,239,962,060.00	2,239,409,851.43	2,239,857,737.00
11001001/21020101			48,491,760.00	48,491,760.00	48,491,760.00+	46,643,770.00	46,653,100.81	46,662,427.00
11001001/21020102			18,429,400.00	18,429,400.00	18,429,400.00+	16,783,200.00	16,786,556.66	16,789,910.00
11001001/21020103			7,786,720.00	7,786,720.00	7,786,720.00+	7,143,828.45	7,143,828.45	7,145,246.00
11001001/21020104			4,431,500.00	4,431,500.00	4,431,500.00+	7,093,200.00	7,094,618.61	7,096,033.00
11001001/21020105			802,720.00	802,720.00	802,720.00+	90,000.00	90,018.01	90,025.00
11001001/21020106	12,975,448.61		13,835,930.00	13,835,930.00	13,835,930.00+	14,211,220.00	14,214,066.26	14,216,902.00
11001001/21020107			3,461,710.00	3,461,710.00	3,461,710.00+	1,854,890.00	1,855,258.95	1,855,621.00
11001001/21020114			28,848,620.00	28,848,620.00	28,848,620.00+	91,369,570.00	91,387,840.95	91,406,121.00
Sub Total: Personnel Cost	1,050,545,622.49	2,661,257,577.32	551,139,620.00	2,411,939,620.00	249,317,957.32-	2,591,262,550.00	2,591,780,806.46	2,592,299,108.00
11001001/22020101	432,355,000.00	398,343,800.00	120,000,000.00	210,000,000.00	188,343,800.00-	300,000,000.00	300,060,000.00	300,120,012.00
11001001/22020102	911,763,922.00	659,691,598.00	500,000,000.00	500,000,000.00	159,691,598.00-	500,000,000.00	500,100,000.00	500,200,024.00
11001001/22020103	335,405,430.88	328,543,542.00	50,000,000.00	250,000,000.00	76,543,542.00-	10,000,000.00	10,002,000.00	10,003,997.00
11001001/22020104	49,050,862.83	179,170,470.00	60,000,000.00	160,000,000.00	19,170,470.00-	10,000,000.00	10,002,000.00	10,003,997.00
11001001/22020201	5,087,840.00	1,994,200.00	5,000,000.00	5,000,000.00	3,005,800.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020202	3,800,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020203	15,756,140.00	42,717,000.00	15,000,000.00	15,000,000.00	27,717,000.00-	20,000,000.00	20,004,000.00	20,007,995.00
11001001/22020301	12,397,480.00	5,280,166.00	5,000,000.00	5,000,000.00	280,166.00-	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020304			5,000,000.00	5,000,000.00		5,000,000.00	5,000,400.00	5,000,792.00
11001001/22020305	4,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020306	4,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
11001001/22020307		343,450.00	15,000,000.00	25,000,000.00	24,656,550.00+	15,000,000.00	15,003,000.00	15,005,991.00
11001001/22020309			2,000,000.00	2,000,000.00	2,000,000.00	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020311	1,076,707,050.00	831,280,000.00	300,000,000.00	500,000,000.00	331,280,000.00-	350,070,000.00	350,140,012.00	350,140,012.00
11001001/22020401	82,705,823.00	307,870,420.00	150,000,000.00	150,000,000.00	157,870,420.00-	150,000,000.00	150,030,000.00	150,060,001.00
11001001/22020402	9,119,000.00	14,305,800.00	12,000,000.00	12,000,000.00	2,305,800.00-	10,000,000.00	10,002,000.00	10,003,997.00
11001001/22020403	60,072,600.00	85,794,100.00	40,000,000.00	100,000,000.00	14,205,900.00+	50,010,000.00	50,010,000.00	50,020,000.00
11001001/22020404	42,357,600.00	59,949,500.00	8,000,000.00	8,000,000.00	50,949,500.00-	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020405		9,224,660.00	40,000,000.00	40,000,000.00	30,775,340.00+	25,000,000.00	25,005,000.00	25,010,000.00
11001001/22020406			3,000,000.00	3,000,000.00		5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020411	54,159,122.99		3,000,000.00	3,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11001001/22020501	136,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001001/22020502	6,000,000.00		6,500,000,000.00	7,500,000,000.00	39,922,241.00-	7,000,000,000.00	7,001,400,000.00	7,002,800,276.00
11001001/22020601	-8,990,936,017.50	7,763,593,241.00	3,000,000.00	7,000,000.00	263,593,000.00-	250,000.00	250,050.06	250,096.00
11001001/22020604		1,891,400.00	150,000,000.00	150,000,000.00	5,108,600.00+	200,040,000.00	200,040,000.00	200,080,012.00
11001001/22020605	186,655,250.00	177,559,350.00	3,000,000.00	3,000,000.00	27,559,350.00-	2,000,000.00	2,000,400.00	2,000,792.00
11001001/22020801			60,000,000.00	60,000,000.00	38,041,500.00+	55,000,000.00	55,011,000.00	55,021,993.00
11001001/22020802			300,000,000.00	500,000,000.00	1,194,931,850.00-	352,700,000.00	352,770,539.98	352,841,081.00
11001001/22021001	2,132,266,000.00	1,694,531,850.00	50,000,000.00	60,000,000.00	910,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
11001001/22021002	12,120,000.00		550,000.00	550,000.00	3,694,900.00-	500,000.00	500,100.00	500,192.00
11001001/22021003	42,761,000.00	4,244,900.00	50,000,000.00	50,000,000.00		300,000,000.00	300,060,000.00	300,120,012.00
11001001/22021004	2,041,510.00		5,000,000.00	5,000,000.00				
11001001/22021005	5,000,000.00		350,000,000.00	470,000,000.00	2,703,998,355.34-	300,000,000.00	300,060,000.00	300,120,012.00
11001001/22021007	3,474,745,523.62	3,173,998,355.34						

125

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
11001001/22021009			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
11001001/22021010	555,000.00		250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
11001001/22021014	124,800,000.00	60,280,000.00	50,000,000.00	50,000,000.00	10,280,000.00-	50,000,000.00	50,010,000.00	50,020,000.00
11001001/22021021								
Sub-Total: Overhead	18,079,771,172.82	15,924,978,302.34	8,840,000,000.00	10,834,000,000.00	5,090,978,302.34-	9,500,000,000.00	9,501,900,000.00	9,503,800,205.00
Total Recurrent Expenditure	19,130,316,795.31	18,586,235,879.66	9,391,139,620.00	13,245,939,620.00	5,340,296,259.66-	12,091,262,550.00	12,093,680,806.46	12,096,099,313.00
11001002 - Office of the Deputy Governor								
11001002/21010101								
11001002/21010102	113,458,141.54	115,438,814.43	43,159,650.00	144,526,620.00	29,087,805.57+	59,542,950.00	59,564,860.64	59,566,758.00
11001002/21010103			6,000,000.00	6,000,000.00	6,000,000.00+	15,223,010.00	15,226,050.65	15,229,092.00
11001002/21020101	3,113,680.00	3,113,680.00	3,113,680.00	13,492,470.00	13,492,470.00+	3,113,680.00	3,114,298.89	3,114,913.00
11001002/21020102	13,492,470.00	13,492,470.00	13,492,470.00	3,094,120.00	3,094,120.00+	16,498,200.00	16,491,501.60	16,494,795.00
11001002/21020103	3,094,120.00	3,094,120.00	3,094,120.00	1,362,600.00	1,362,600.00+	4,323,320.00	4,324,188.70	4,325,052.00
11001002/21020104	1,362,600.00	1,362,600.00	1,362,600.00	1,123,150.00	1,123,150.00+	1,793,158.58	1,793,509.00	1,793,509.00
11001002/21020105	374,090.00	374,090.00	374,090.00	374,090.00	374,090.00+	325,490.00	325,553.07	325,608.00
11001002/21020106	2,709,421.20	3,045,688.80	3,996,700.00	3,996,700.00	951,011.20+	3,961,637.20	3,962,618.00	3,962,618.00
11001002/21020107			2,324,510.00	2,324,510.00	2,324,510.00+	2,324,984.94	2,324,984.94	2,325,444.00
11001002/21020114			7,326,000.00	7,326,000.00	7,326,000.00+	9,230,400.00	9,232,246.10	9,234,065.00
Total Personal Cost	116,167,562.74	118,484,503.23	85,366,970.00	186,733,940.00	68,249,436.77+	117,691,570.00	117,715,105.30	117,738,567.00
11001002/22020101	350,000.00	5,350,000.00	10,000,000.00	10,000,000.00	4,650,000.00+	12,000,000.00	12,002,400.00	12,004,790.00
11001002/22020102	24,869,900.00	22,640,000.00	70,000,000.00	70,000,000.00	47,360,000.00+	40,000,000.00	40,016,002.00	40,016,002.00
11001002/22020104		13,439,400.00	20,000,000.00	20,000,000.00	6,560,600.00+	15,000,000.00	15,003,000.00	15,005,994.00
11001002/22020301			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
11001002/22020303			5,000,000.00	5,000,000.00	5,000,000.00+	500,000.00	500,100.00	500,192.00
11001002/22020311			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001002/22020401			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11001002/22020402			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
11001002/22020403		2,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001002/22020405			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11001002/22020406			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
11001002/22020501			300,000.00	300,000.00	300,000.00+	300,000.00	300,100.00	300,192.00
11001002/22020501			10,800,000.00	10,800,000.00	10,800,000.00+	420,000,000.00	420,094,000.00	420,168,018.00
11001002/22020604	416,770,000.00	299,500,000.00	350,000,000.00	299,048,420.00	29,548,420.00+	420,000,000.00	420,094,000.00	420,168,018.00
11001002/22020604			200,000.00	200,000.00	200,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11001002/22020605			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
11001002/22020801			80,000,000.00	80,000,000.00	14,500,000.00+	600,000.00	600,120.04	600,229.00
11001002/22021001	50,312,000.00	65,500,000.00	1,000,000.00	1,000,000.00	500,000.00+	1,000,000.00	1,000,396.00	1,000,396.00
11001002/22021003			500,000.00	500,000.00	500,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
11001002/22021004	41,164,000.00	65,450,000.00	50,000,000.00	81,000,000.00	15,550,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
11001002/22021007			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
11001002/22021008			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
11001002/22021014			150,000.00	150,000.00	150,000.00+	540,000,000.00	540,108,000.00	540,215,966.00
Sub-Total: Overhead	533,485,900.00	444,379,400.00	625,800,000.00	605,848,420.00	161,469,020.00+	540,000,000.00	540,108,000.00	540,215,966.00
Total Recurrent Expenditure	649,633,462.74	562,863,903.23	711,186,970.00	792,582,360.00	229,718,456.77+	657,691,570.00	657,823,105.30	657,954,473.00

126

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
11008001 - Abia State Emergency Management Agency(SEMA)								
11008001/21010101 Basic Salary	10,400,000.00							
Sub Total: Personnel Cost	10,400,000.00							
11008001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
11008001/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
11008001/22020301 Office Stationeries/Computer Consumables	100,000.00	50,000.00	500,000.00	500,000.00	450,000.00+	300,000.00	300,060.02	300,109.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00+	400,000.00	400,079.96	400,156.00
11008001/22020402 Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
11008001/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
11008001/22020801 Motor Vehicle Fuel Cost		50,000.00	200,000.00	200,000.00	150,000.00+	200,000.00	200,039.98	200,072.00
11008001/22020803 Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
11008001/22021003 Publicity & Advertisement	100,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
11008001/22021004 Medical Expenses			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
11008001/22021006 Postages & courier Services			100,000.00	100,000.00	100,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
11008001/22021007 Welfare Packages			6,500,000.00	6,500,000.00	6,500,000.00+	250,000.00	250,050.06	250,096.00
11008001/22021014 Annual Budget Expenses And Administration						150,000.00	150,030.01	150,049.00
11008001/22021016 Servicom								
Sub-Total: Overhead	200,000.00	100,000.00	10,000,000.00	10,000,000.00	9,900,000.00+	8,000,000.00	8,001,600.00	8,003,112.00
Total Recurrent Expenditure	10,600,000.00	100,000.00	10,000,000.00	10,000,000.00	9,900,000.00+	8,000,000.00	8,001,600.00	8,003,112.00

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
11013001 - Office of The Secretary to the State Government								
11013001/21010101 Basic Salary	56,785,703.21	49,475,348.63	25,965,880.00	25,965,880.00	23,509,468.63-	19,448,504.00	19,452,393.68	19,456,283.00
11013001/21010102 Overtime Payment			5,000,000.00	5,000,000.00	5,000,000.00+	2,236,740.00	2,237,187.30	2,237,628.00
11013001/21010103 Consolidated Revenue Fund Charges - Salaries	295,100,000.00	181,700,000.00	250,000,000.00	345,951,000.00	164,251,000.00+	309,550,000.00	309,611,909.97	309,673,829.00
11013001/21020101 Housing/Rent Allowance			9,415,070.00	9,415,070.00	9,415,070.00+	6,791,174.00	6,792,532.22	6,793,887.00
11013001/21020102 Transport Allowance			2,325,600.00	2,325,600.00	2,325,600.00+	2,104,000.00	2,104,420.77	2,104,840.00
11013001/21020103 Meal Subsidy			1,022,880.00	1,022,880.00	1,022,880.00+	908,400.00	908,581.64	908,760.00
11013001/21020104 Utility Allowance			567,360.00	567,360.00	567,360.00+	498,000.00	498,099.64	498,192.00
11013001/21020105 Entertainment Allowance			54,290.00	54,290.00	54,290.00+	36,000.00	36,007.20	36,012.00
11013001/21020106 Leave Allowance	4,812,867.60	4,442,343.40	2,596,590.00	2,596,590.00	1,845,753.40-	2,172,692.00	2,173,126.57	2,173,556.00
11013001/21020107 Domestic Staff Allowance			1,589,900.00	1,589,900.00	1,589,900.00+	1,059,940.00	1,060,148.00	1,060,356.00
11013001/21020114 Duty Allowance			2,448,000.00	2,448,000.00	2,448,000.00+			
Sub Total: Personnel Cost	356,698,370.81	235,617,691.63	300,985,570.00	396,936,570.00	161,318,878.07+	344,805,450.00	344,674,407.10	344,943,343.00
11013001/22020101 Local Travel and Transport - Training			2,500,000.00	2,500,000.00	900,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
11013001/22020102 Local Transport & Travel-Others	809,800.00	1,600,000.00	4,000,000.00	4,000,000.00	2,150,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
11013001/22020202 Telephone Charge	2,000,000.00	1,850,000.00	300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
11013001/22020203 Internet Access Charges	50,100.00		700,000.00	700,000.00	700,000.00+	700,000.00	700,139.98	700,276.00
11013001/22020204 Satellite Broadcasting Access Charges	99,900.00		250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
11013001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
11013001/22020302 Office Stationeries/Computer Consumables	847,900.00	153,000.00	2,000,000.00	2,500,000.00	2,347,000.00+	1,000,200.00	1,000,396.00	1,000,592.00
11013001/22020303 Newspapers			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
11013001/22020309 Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	152,100.00	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00+	500,000.00	500,100.00	500,192.00

127

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
11013001/22020402	150,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020403	1,150,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020404	586,440.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020405	483,100.00	550,000.00	1,000,000.00	1,000,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020501	400,000.00	500,000.00	500,000.00	500,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020604	18,000,000.00	500,000.00	500,000.00	500,000.00	0.00	500,000.00	500,100.00	500,182.00
11013001/22020605	150,000.00	797,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,396.00
11013001/22020801	228,000.00	797,000.00	2,000,000.00	2,000,000.00	0.00	800,000.00	800,150.02	800,312.00
11013001/22020802	302,460.00	330,500.00	500,000.00	500,000.00	0.00	20,000,000.00	30,006,000.00	30,011,993.00
11013001/22021001	15,450,000.00	30,500,000.00	20,000,000.00	30,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
11013001/22021003	4,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
11013001/22021004	5,200,000.00	20,000,000.00	10,000,000.00	12,000,000.00	0.00	30,000,000.00	10,002,000.00	10,003,997.00
11013001/22021007	5,200,000.00	20,000,000.00	200,000.00	200,000.00	0.00	200,000.00	200,039.98	200,072.00
11013001/22021809	11,000,000.00	10,000,000.00	250,000.00	250,000.00	0.00	250,000.00	250,050.06	250,096.00
11013001/22021014	11,000,000.00	10,000,000.00	20,000,000.00	53,000,000.00	0.00	20,000,000.00	20,004,000.00	20,007,995.00
11013001/22021021	57,059,800.00	72,930,500.00	80,000,000.00	128,500,000.00	0.00	87,000,000.00	77,015,400.00	77,030,647.00
Sub-Total: Overhead	413,758,170.81	308,548,191.93	380,985,570.00	523,436,570.00	214,888,378.07	431,805,450.00	421,889,807.10	421,973,990.00
Total Recurrent Expenditure	17,250,799.45	17,187,165.93	18,558,760.00	18,558,760.00	1,371,594.07	19,302,500.00	19,306,359.50	19,310,158.00
11014001 - Bureau of Political Affairs								
11014001/21010101	17,250,799.45	17,187,165.93	6,172,709.00	6,172,709.00	11,014,456.93	7,100,950.00	7,102,372.17	7,103,765.00
11014001/21010102			600,000.00	600,000.00	0.00	380,000.00	360,072.03	360,193.00
11014001/21010103			7,477,809.00	7,477,809.00	0.00	7,477,810.00	7,479,304.56	7,480,798.00
11014001/21020101			2,228,796.00	2,228,796.00	0.00	2,534,170.00	2,534,678.84	2,535,180.00
11014001/21020102			532,800.00	532,800.00	0.00	650,400.00	650,590.13	650,652.00
11014001/21020103			237,360.00	237,360.00	0.00	284,400.00	284,456.90	284,508.00
11014001/21020104			133,920.00	133,920.00	0.00	160,800.00	160,832.17	160,880.00
11014001/21020105			18,096.00	18,096.00	0.00	18,100.00	18,099.60	18,096.00
11014001/21010106			617,270.00	617,270.00	0.00	715,870.00	716,013.21	716,146.00
11014001/21020114			540,000.00	540,000.00	0.00			
Sub-Total: Personnel Cost	17,250,799.45	17,187,165.93	18,558,760.00	18,558,760.00	1,371,594.07	19,302,500.00	19,306,359.50	19,310,158.00
11014001/22020101	130,000.00	40,000.00	1,500,000.00	1,500,000.00	500,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11014001/22020102	100,000.00	40,000.00	1,000,000.00	1,000,000.00	500,000.00	800,000.00	800,160.02	800,312.00
11014001/22020301	50,000.00	110,000.00	50,000.00	50,000.00	0.00	1,500,000.00	1,500,300.00	1,500,589.00
11014001/22020309	50,000.00	110,000.00	1,000,000.00	1,000,000.00	890,000.00	50,000.00	50,012.00	50,072.00
11014001/22020401	62,000.00	110,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11014001/22020402	88,000.00	400,000.00	400,000.00	400,000.00	0.00	500,000.00	500,100.00	500,182.00
11014001/22020403	150,000.00	350,000.00	350,000.00	350,000.00	0.00	300,000.00	300,060.02	300,109.00
11014001/22020404	81,000.00	300,000.00	300,000.00	300,000.00	0.00	500,000.00	500,100.00	500,182.00
11014001/22020405	1,000,000.00	500,000.00	500,000.00	500,000.00	0.00	500,000.00	500,100.00	500,182.00
11014001/22020801	1,000,000.00	500,000.00	500,000.00	500,000.00	0.00	200,000.00	200,039.98	200,072.00
11014001/22020803	1,000,000.00	500,000.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,300.00	1,500,589.00
11014001/22021001	2,000,000.00	300,000.00	2,000,000.00	2,000,000.00	0.00	100,000.00	100,020.04	100,036.00
11014001/22021002	300,000.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	300,050.02	300,109.00
11014001/22021003	251,830.00	251,830.00	300,000.00	300,000.00	0.00	300,000.00	300,050.02	300,109.00
11014001/22021004								

128

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Postages & Courier Services			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
Welfare Packages	748,000.00	500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sporting Activities			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Recruitment and Appointment (Service Wide)		198,000.00	10,000,000.00	10,000,000.00	9,802,000.00+			
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Servicecom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Special Day /Celebrations		17,000,000.00	20,000,000.00	20,000,000.00	3,000,000.00+			
Sub-Total: Overhead	2,410,000.00	26,099,830.00	53,000,000.00	53,000,000.00	26,900,170.00+	15,000,000.00	15,003,000.00	15,005,839.00
Total Recurrent Expenditure	17,250,799.45	17,187,165.93	18,558,760.00	18,558,760.00	1,371,594.07+	19,302,500.00	19,306,359.50	19,310,158.00
11016001 - Bureau of Economic Affairs								
Basic Salary	21,471,421.00	14,052,363.03	8,645,042.00	8,645,042.00	5,407,321.03-	8,645,042.00	8,646,771.05	8,648,499.00
Overtime Payments			1,738,131.00	1,738,131.00	1,738,131.00+	1,738,131.00	1,738,478.66	1,738,816.00
Housing/Rent Allowance			3,664,678.00	3,664,678.00	3,664,678.00+	3,664,678.00	3,665,410.90	3,666,142.00
Transport Allowance			1,569,500.00	1,569,500.00	1,569,500.00+	1,569,500.00	1,569,813.92	1,570,124.00
Meal Subsidy			465,580.00	465,580.00	465,580.00+	465,580.00	465,673.15	465,760.00
Utility Allowance			530,360.00	530,360.00	530,360.00+	530,360.00	530,466.12	530,564.00
Entertainment Allowance			410,361.00	410,361.00	410,361.00+	410,361.00	410,443.11	410,517.00
Leave Allowance			864,504.00	864,504.00	864,504.00+	864,504.00	864,676.87	864,840.00
Domestic Staff Allowance			1,730,854.00	1,730,854.00	1,730,854.00+	1,730,854.00	1,731,200.21	1,731,538.00
Duty Allowance			624,000.00	624,000.00	624,000.00+			
Sub Total: Personnel Cost:	21,471,421.00	14,052,363.03	20,243,010.00	20,243,010.00	6,190,646.97+	19,619,010.00	19,622,933.77	19,626,800.00
Local Transport & Travel-Training			400,000.00	400,000.00	165,000.00+	400,000.00	400,079.96	400,156.00
Local Transport & Travel-Others		235,000.00	600,000.00	600,000.00	600,000.00+	600,000.00	600,120.04	600,229.00
Water Rates			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Office Stationeries/Computer Consumables	285,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Printing of Non Security Documents	60,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Maintenance of Motor Vehicles/Transport Equipment	263,300.00	150,000.00	500,000.00	500,000.00	350,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Furniture	69,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office /IT Equipments			200,000.00	200,000.00	200,000.00+			
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,039.98	300,072.00
Motor Vehicle Fuel Cost	81,000.00		350,000.00	350,000.00	350,000.00+	350,000.00	350,060.02	350,109.00
Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Publicity & Advertisements			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Medical Expenses			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Postages & Courier-Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Welfare Packages			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sporting Activities			4,000,000.00	4,000,000.00	3,615,000.00+	4,000,000.00	4,000,800.00	4,001,468.00
Annual Budget Expenses & Administration	758,300.00	385,000.00	24,243,010.00	24,243,010.00	9,805,646.97+	23,619,010.00	23,623,733.77	23,626,268.00
Sub-Total: Overhead	22,229,721.00	14,437,363.03	24,243,010.00	24,243,010.00				
Total Recurrent Expenditure								
11017001 - Executive Council Secretariate								

129

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
11017001/21020101	19,941,696.25	18,080,034.91	5,774,628.00	5,774,628.00	12,305,406.91-	6,273,480.00	6,274,734.74	6,275,989.00
11017001/21020102			305,000.00	305,000.00	305,000.00+	767,141.00	767,294.42	767,441.00
11017001/21020103			3,780,000.00	3,780,000.00	3,780,000.00+	5,677,805.00	5,678,940.54	5,680,074.00
11017001/21020104			2,122,020.00	2,122,020.00	2,122,020.00+	2,414,820.00	2,415,302.95	2,415,780.00
11017001/21020105			468,000.00	468,000.00	468,000.00+	700,940.00	700,940.21	701,076.00
11017001/21020106			209,765.00	209,765.00	209,765.00+	316,248.00	316,311.27	316,368.00
11017001/21020107			119,520.00	119,520.00	119,520.00+	164,400.00	164,432.89	164,460.00
11017001/21020108			18,096.00	18,096.00	18,096.00+	18,000.00	18,003.60	18,000.00
11017001/21020109			577,463.00	577,463.00	577,463.00+	627,348.00	627,473.45	627,589.00
11017001/21020110			529,968.00	529,968.00	529,968.00+	529,968.00	530,074.00	530,172.00
11017001/21020114			480,000.00	480,000.00	480,000.00+	588,000.00	588,117.64	588,228.00
Sub Total: Personal Cost	19,941,696.25	18,080,034.91	14,384,460.00	14,384,460.00	3,695,574.91-	18,078,010.00	18,081,626.61	18,085,177.00
11017001/22020101			600,000.00	600,000.00	600,000.00+	1,000,000.00	1,000,200.00	1,000,366.00
11017001/22020102	600,000.00		400,000.00	400,000.00	400,000.00+	600,000.00	600,120.04	600,229.00
11017001/22020301	181,980.00		600,000.00	600,000.00	600,000.00+	1,000,000.00	500,100.00	500,192.00
11017001/22020309			50,000.00	50,000.00	50,000.00+	200,000.00	200,038.98	200,072.00
11017001/22020401			300,000.00	300,000.00	300,000.00+	150,000.00	150,030.01	150,049.00
11017001/22020402			250,000.00	250,000.00	250,000.00+	500,050.06	500,096.00	500,192.00
11017001/22020403			250,000.00	250,000.00	250,000.00+	500,100.00	500,120.04	500,192.00
11017001/22020405	45,020.00		300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,000.00	1,000,036.00
11017001/22020406	71,440.00		300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,020.04	1,000,036.00
11017001/22020501	78,560.00		200,000.00	200,000.00	200,000.00+	400,079.96	400,155.00	400,192.00
11017001/22020801			150,000.00	150,000.00	150,000.00+	500,000.00	500,100.00	500,192.00
11017001/22020803			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
11017001/22021001			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,020.04	1,000,036.00
11017001/22021003			250,000.00	250,000.00	250,000.00+	300,060.02	300,109.00	300,192.00
11017001/22021004			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
11017001/22021006			2,500,000.00	2,500,000.00	2,500,000.00+	500,100.00	500,192.00	500,284.00
11017001/22021007	150,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
11017001/22021009			250,000.00	250,000.00	250,000.00+	250,050.06	250,096.00	250,192.00
11017001/22021014			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	1,127,000.00	220,000.00	9,000,000.00	9,000,000.00	8,780,000.00+	7,350,000.00	6,101,220.04	6,102,308.00
Total Recurrent Expenditure	21,068,696.25	18,300,034.91	23,384,460.00	23,384,460.00	5,084,425.09+	25,428,010.00	24,182,846.65	24,187,485.00
11018001 - Bureau of Special Services								
11018001/21010101			12,537,660.00	12,537,660.00	7,627,708.43-	14,527,980.00	14,530,765.53	14,533,670.00
11018001/21010102	26,404,950.01	20,165,369.43	902,160.00	902,160.00	5,649,350.00+	870,000.00	870,173.95	870,337.00
11018001/21020101			5,052,836.00	5,052,836.00	1,058,400.00+	5,649,350.00	5,650,478.89	5,651,606.00
11018001/21020102			1,058,400.00	1,058,400.00	459,600.00+	1,188,468.00	1,188,468.00	1,188,468.00
11018001/21020103			459,600.00	459,600.00	633,560.00+	517,200.00	517,303.48	517,404.00
11018001/21020104			633,560.00	633,560.00	392,360.00+	659,980.00	660,092.05	660,213.00
11018001/21020105			392,360.00	392,360.00	410,590.00	410,590.00	410,610.11	410,684.00
11018001/21020106			1,253,759.00	1,253,759.00	175,509.00+	1,452,770.00	1,453,063.52	1,453,349.00
11018001/21020107	950,266.00	1,078,250.00	12,008,985.00	12,008,985.00	12,008,985.00+	1,996,840.00	1,996,236.16	1,996,629.00
11018001/21020114			1,008,000.00	1,008,000.00	1,008,000.00+	1,146,000.00	1,146,229.17	1,146,456.00

130

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	27,355,218.01	21,243,619.43	35,307,320.00	35,307,320.00	14,063,700.57+	28,417,510.00	28,423,190.55	28,428,816.00
11018001/22020101			500,000.00	500,000.00	50,000.00+	3,500,000.00	3,500,700.00	3,501,393.00
11018001/22020102	3,500.00	450,000.00	1,000,000.00	1,000,000.00	999,190.00+	2,000,000.00	2,000,400.00	2,000,792.00
11018001/22020205		810.00	100,000.00	100,000.00	100,000.00+			
11018001/22020301	132,950.00	48,690.00	400,000.00	400,000.00	351,310.00+	400,000.00	400,079.96	400,156.09
11018001/22020309			100,000.00	100,000.00	100,000.00+			
11018001/22020401	215,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
11018001/22020402			400,000.00	400,000.00	400,000.00+	200,000.00	200,039.98	200,072.00
11018001/22020403	151,500.00	100,500.00	300,000.00	300,000.00	199,500.00+	100,000.00	100,020.04	100,036.00
11018001/22020404			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
11018001/22020405	24,800.00		184,000,000.00	184,000,000.00	111,000,000.00+	160,032,000.00	160,032,000.00	160,063,998.00
11018001/22020601	122,000,000.00	73,000,000.00	300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
11018001/22020601	17,300.00		200,000.00	200,000.00	200,000.00+	600,000.00	600,120.04	600,229.00
11018001/22021001			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
11018001/22021003			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
11018001/22021004		50,000.00	200,000.00	200,000.00	150,000.00+			
11018001/22021006			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
11018001/22021007	31,850.00	1,000,000.00	300,000.00	300,000.00	700,000.00-	250,000.00	250,050.06	250,096.00
11018001/22021014			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
11018001/22021016			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	122,600,000.00	74,650,000.00	190,000,000.00	190,000,000.00	115,350,000.00+	170,000,000.00	170,034,000.00	170,067,891.00
Total Recurrent Expenditure	149,955,218.01	95,893,619.43	225,307,320.00	225,307,320.00	129,413,700.57+	198,417,510.00	198,457,190.55	198,496,707.00
11021001 - Abia State Liason Office Lagos								
11021001/21010101	42,037,878.95	38,265,018.58	16,803,252.00	16,803,252.00	21,461,766.58-	17,039,510.00	17,042,912.92	17,046,312.00
11021001/21010102			3,502,278.00	3,502,278.00	3,502,278.00+	3,532,040.00	3,532,747.37	3,533,446.00
11021001/21020101			6,915,428.00	6,915,428.00	6,915,428.00+	7,073,340.00	7,074,754.55	7,076,161.00
11021001/21020102			1,622,326.00	1,622,326.00	1,622,326.00+	1,652,454.38	1,652,784.00	1,652,784.00
11021001/21020103			674,400.00	674,400.00	674,400.00+	686,120.00	686,537.33	686,664.00
11021001/21020104			463,632.00	463,632.00	463,632.00+	469,630.00	469,725.88	469,812.00
11021001/21020105			72,000.00	72,000.00	72,000.00+	72,014.40	72,024.00	72,024.00
11021001/21020106	1,549,978.80	1,781,813.00	16,810,000.00	16,810,000.00	15,028,187.00+	1,656,340.00	1,656,667.22	1,656,996.00
11021001/21020107			1,773,564.00	1,773,564.00	1,773,564.00+	1,773,560.00	1,773,918.74	1,774,272.00
11021001/21020111			1,488,000.00	1,488,000.00	1,488,000.00+	1,228,800.00	1,229,045.74	1,229,261.00
11021001/21020114			1,488,000.00	1,488,000.00	1,488,000.00+	1,512,000.00	1,512,302.40	1,512,600.00
Sub Total: Personnel Cost	43,587,857.75	40,046,831.58	50,124,880.00	50,124,880.00	10,078,048.42+	36,695,740.00	36,703,081.14	36,710,352.00
11021001/22020101			2,000,000.00	2,000,000.00	1,245,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
11021001/22020102	514,500.00	755,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	2,400,000.00	2,400,479.96	2,400,949.00
11021001/22020201	302,100.00	500.00	200,000.00	200,000.00	198,500.00+	1,000,000.00	1,000,200.00	1,000,396.00
11021001/22020202			500,000.00	500,000.00	300,000.00+	300,000.00	300,060.02	300,108.00
11021001/22020203	155,000.00	88,000.00	500,000.00	500,000.00	412,000.00+	200,000.00	200,039.98	200,072.00
11021001/22020204			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
11021001/22020205	18,000.00	38,500.00	500,000.00	500,000.00	461,500.00+	1,000,000.00	1,000,200.00	1,000,396.00
11021001/22020206	1,506,462.24	177,500.00	1,000,000.00	1,000,000.00	822,500.00+	1,000,000.00	1,000,200.00	1,000,396.00
11021001/22020301	223,600.00	227,750.00	200,000.00	200,000.00	27,750.00-	1,000,000.00	1,000,200.00	1,000,396.00

131

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
11021001/222020303								
11021001/222020311								
11021001/222020401								
11021001/222020402								
11021001/222020403								
11021001/222020404								
11021001/222020405								
11021001/222020501								
11021001/222020605								
11021001/222020801								
11021001/222020802								
11021001/222020803								
11021001/222020806								
11021001/222021001								
11021001/222021003								
11021001/222021004								
11021001/222021006								
11021001/222021007								
11021001/222021014								
11021001/222021016								
Sub-Total: Overhead	10,085,962.24	17,423,050.00	14,650,000.00	14,650,000.00	2,773,050.00	22,500,000.00	22,504,500.00	22,508,637.00
Total Recurrent Expenditure	53,673,819.99	57,469,881.58	64,774,880.00	64,774,880.00	7,304,988.42+	59,195,740.00	59,207,581.14	59,219,189.00
11021002 - Abia State Liaison Office Abuja								
11021002/21000000								
11021002/21010102								
11021002/21020101								
11021002/21020102								
11021002/21020103								
11021002/21020104								
11021002/21020105								
11021002/21020106								
11021002/21020107								
11021002/21020111								
11021002/21020114								
Sub Total: Personal Cost	53,839,187.54	44,984,452.95	35,853,230.00	35,853,230.00	9,131,222.95-	47,374,980.00	47,384,438.03	47,393,859.00
11021002/22020101								
11021002/22020102								
11021002/22020103								
11021002/22020201								
11021002/22020202								
11021002/22020205								
11021002/22020206								
11021002/22020301								
11021002/22020309								
11021002/22020401								
11021002/22020402								
Local Travel and Transport- Training	150,000.00	90,000.00	1,500,000.00	1,500,000.00	1,410,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Local Travel and Transport- Others	500,000.00	800,000.00	1,000,000.00	1,000,000.00	200,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
International Transport and Travels - Training			300,000.00	300,000.00	300,000.00-	500,000.00	500,100.00	500,192.00
Electricity Charges	512,000.00	95,150.00	3,500,000.00	3,500,000.00	3,404,850.00-	2,000,000.00	2,000,400.00	2,000,792.00
Telephone Charge			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Water Rate			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Sewerage Charges			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Office Stationeries/Computer Consumables			50,000.00	50,000.00	50,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Uniforms & Other Clothing			5,500,000.00	5,500,000.00	3,487,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
Maintenance of Motor Vehicle/Transport Equipment	2,741,101.00	2,013,000.00	5,500,000.00	5,500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			500,000.00	500,000.00				

132

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Office Building Residential Qtrs	1,197,700.00	982,000.00	5,000,000.00	5,000,000.00	4,018,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Maintenance of Office/IT Equipments			500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Maintenance of Plants & Generators	760,100.00	146,100.00	2,500,000.00	2,500,000.00	2,351,900.00+	5,000,000.00	5,001,000.00	5,001,993.00
Other Maintenance Services	687,200.00	538,000.00	1,000,000.00	1,000,000.00	962,000.00+	500,000.00	500,100.00	500,192.00
Local Training	580,700.00		1,000,000.00	1,000,000.00	1,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Cleaning & fumigation Services			1,000,000.00	1,000,000.00	1,000,000.00+			
Motor Vehicle Fuel Cost	4,204,270.00	25,811,000.00	5,500,000.00	5,500,000.00	20,311,000.00-	5,000,000.00	5,001,000.00	5,001,993.00
Plant/Generator Fuel Cost	812,800.00	1,136,900.00	4,000,000.00	4,000,000.00	2,863,100.00+	3,000,600.00	3,001,189.00	3,001,683.00
Cooking Gas/Fuel Cost	253,630.00		1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals	2,185,700.00	667,000.00	4,000,000.00	7,000,000.00	6,333,000.00+	4,600,000.00	3,601,429.00	3,601,429.00
Publicity and Advertisements	167,900.00		500,000.00	500,000.00	500,000.00+	200,039.98	200,072.00	200,072.00
Medical Expenses			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
Postages & courier Services			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,035.00
Welfare Packages	5,280,000.00	1,680,000.00	6,000,000.00	7,500,000.00	5,820,000.00+	9,000,000.00	5,001,000.00	5,001,993.00
Annual Budget/Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Servicecom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	20,033,101.00	33,961,150.00	47,000,000.00	52,000,000.00	18,038,850.00+	52,500,000.00	47,509,500.00	47,518,824.00
Total Recurrent Expenditure	73,872,288.54	78,945,602.95	82,853,230.00	87,853,230.00	8,907,627.05+	99,874,960.00	94,893,938.03	94,912,683.00

11033001 - Abia State Agency For The Control of Hiv/Aid

Basic Salary	6,029,187.64	5,057,125.13	3,446,784.00	3,446,784.00	1,610,341.13-	3,336,974.00	3,337,640.35	3,338,305.00
Overtime Payments			495,750.00	495,750.00	495,750.00+	479,955.00	480,051.04	480,136.00
Housing/Rent Allowance			1,172,908.00	1,172,908.00	1,172,908.00+	1,117,464.00	1,117,687.53	1,117,908.00
Transport Allowance			432,000.00	432,000.00	432,000.00+	432,000.00	432,086.43	432,168.00
Meal Subsidy			182,400.00	182,400.00	182,400.00+	182,400.00	182,436.49	182,472.00
Utility Allowance			93,600.00	93,600.00	93,600.00+	93,600.00	93,618.73	93,636.00
Leave Allowance	302,109.60	304,964.40	344,678.00	344,678.00	37,713.60+	333,697.00	333,763.75	333,829.00
Sub Total: Personnel Cost	6,331,297.24	5,362,089.53	6,168,120.00	6,168,120.00	806,030.47+	5,976,090.00	5,977,284.20	5,978,454.00

Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Water Rate			50,000.00	50,000.00	50,000.00+			
Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Drugs Medical Supplies (Test, Kit, Condom)			18,000,000.00	18,000,000.00	18,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Uniforms & Other Clothing			50,000.00	50,000.00	50,000.00+			
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,039.88	200,072.00	200,100.00
Maintenance of Office Building Residential Qtrs			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+			
Local Training			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Office Rent			200,000.00	200,000.00	200,000.00+			
Financial Consulting			200,000.00	200,000.00	200,000.00+			
Motor Vehicle Fuel Cost	250,000.00		500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Plant/Generator Fuel Cost	200,000.00		400,000.00	400,000.00	400,000.00+	300,000.00	300,060.02	300,109.00
Bank Charges (Other Than Interest)			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+			

133

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
11033001/22021003			400,000.00	400,000.00	400,000.00+	100,000.00	100,020.04	100,036.00
11033001/22021004			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
11033001/22021006	4,000,000.00		50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
11033001/22021007			20,000,000.00	20,000,000.00	18,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11033001/22021014	1,800,000.00	2,000,000.00	250,000.00	250,000.00	250,000.00+	250,000.00	260,060.06	250,096.00
11033001/22021016			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
11033001/22021021			16,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Sub-Total: Overhead	6,250,000.00	2,000,000.00	61,000,000.00	61,000,000.00	59,000,000.00+	45,500,000.00	45,509,100.00	45,518,047.00
Total Recurrent Expenditure	12,581,297.24	7,362,089.53	67,168,120.00	67,168,120.00	59,806,030.47+	51,476,080.00	51,486,384.20	51,496,501.00
11035001 - Abia State Pension Board								
11035001/21010101								
Sub-Total: Personnel Cost	147,500.00	215,000.00			215,000.00-			
11035001/22020101			3,500,000.00	3,500,000.00	3,500,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
11035001/22020102			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
11035001/22020201			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
11035001/22020301			400,000.00	400,000.00	400,000.00+	500,000.00	500,100.00	500,156.00
11035001/22020305			500,000.00	500,000.00	500,000.00+	400,000.00	400,079.95	400,156.00
11035001/22020401	50,000.00	1,560,000.00	500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
11035001/22020402			200,000.00	200,000.00	200,000.00-	200,000.00	200,039.98	200,072.00
11035001/22020403			200,000.00	200,000.00	200,000.00-	200,000.00	200,039.98	200,072.00
11035001/22020405			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
11035001/22020801			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
11035001/22020803			700,000.00	700,000.00	700,000.00+	300,000.00	300,060.02	300,109.00
11035001/22021003			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
11035001/22021006			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
11035001/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
11035001/22021016			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
11035001/22021019			500,000.00	500,000.00	500,000.00+	5,000,000.00	5,001,000.00	5,001,900.00
Sub-Total: Overhead	100,000.00	1,560,000.00	10,500,000.00	10,500,000.00	8,940,000.00+	5,000,000.00	5,001,000.00	5,001,900.00
Total Recurrent Expenditure	247,500.00	1,775,000.00	10,500,000.00	10,500,000.00	8,725,000.00+	5,000,000.00	5,001,000.00	5,001,900.00
11037001 - Muslims Pilgrims Welfare Board								
11037002/22020103			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Sub-Total: Overhead			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Total Recurrent Expenditure			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
11038001 - Christian Pilgrims Welfare Board								

134

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
11037001/22020102	37,500,000.00	10,000,000.00	120,000,000.00	120,000,000.00	110,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
11037001/22020103						140,028,000.00	140,056,002.00	140,056,002.00
11037001/22020104						5,000,000.00	5,001,993.00	5,001,993.00
Sub-Total: Overhead	37,500,000.00	10,000,000.00	120,000,000.00	120,000,000.00	110,000,000.00+	150,030,000.00	150,059,988.00	150,059,988.00
Total Recurrent Expenditure	37,500,000.00	10,000,000.00	120,000,000.00	120,000,000.00	110,000,000.00+	150,030,000.00	150,059,988.00	150,059,988.00
11039001 - Abia State Infrastructural Dev. Board								
11039001/21010101	64,098,703.04		45,406,390.00	45,406,390.00	45,406,390.00+	35,500,000.00	35,507,100.00	35,514,201.00
Sub Total: Personnel Cost	64,098,703.04		45,406,390.00	45,406,390.00	45,406,390.00+	35,500,000.00	35,507,100.00	35,514,201.00
11039001/22020101			1,000,000.00	1,000,000.00	1,000,000.00+			
Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+			
Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Electricity Charges			200,000.00	200,000.00	200,000.00+			
Telephone Charge			100,000.00	100,000.00	100,000.00+			
Internet Access Charges			3,000,000.00	3,000,000.00	3,000,000.00+	500,000.00	500,192.00	500,192.00
Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+			
Printing of non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+			
Maintenance of Motor Vehicle/Transport Equipment			600,000.00	600,000.00	600,000.00+			
Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+			
Maintenance of Office Building Residential Qtrs			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+			
Local Training			600,000.00	600,000.00	600,000.00+			
Security Services			100,000.00	100,000.00	100,000.00+			
Cleaning & Fumigation Services			5,000,000.00	5,000,000.00	5,000,000.00+	200,000.00	200,039.98	200,072.00
Legal Services			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+			
Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+			
Bank Charges (Other Than Interest)			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00	300,060.02	300,109.00
Honorarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+			
Publicity and Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+			
Medical Expenses			150,000.00	150,000.00	150,000.00+	500,000.00	500,100.00	500,192.00
Postage and Courier Services			5,000,000.00	5,000,000.00	5,000,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages			250,000.00	250,000.00	250,000.00+			
Annual Budget Expenses And Administration			75,406,390.00	75,406,390.00	75,406,390.00+	39,350,000.00	39,357,869.99	39,365,654.00
Total Recurrent Expenditure	64,098,703.04		75,406,390.00	75,406,390.00	75,406,390.00+	39,350,000.00	39,357,869.99	39,365,654.00
11101001 - Abia State Oil Prod. Areas Dev Comm (ASOPADEC)								
11101001/21010101	109,054,981.75	148,258,286.28	67,146,990.00	67,146,990.00	81,111,296.28-	80,146,995.00	80,153,023.41	80,179,058.00
Basic Salary			2,400,000.00	2,400,000.00	2,400,000.00+	2,900,000.00	2,900,579.96	2,901,153.00
Overtime Payment			49,000,000.00	49,000,000.00	49,563,792.14-	48,000,000.00	49,009,800.00	49,019,603.00
Consolidated Revenue Fund Charges - Salaries			19,279,730.00	19,279,730.00	19,279,730.00+	19,279,730.00	19,283,585.94	19,287,437.00
Housing/Rent Allowance			7,164,000.00	7,164,000.00	7,164,000.00+	7,164,000.00	7,165,432.78	7,166,857.00
Transport Allowance			3,030,000.00	3,030,000.00	3,030,000.00+	3,030,000.00	3,030,606.00	3,031,201.00
Meal Subsidy								

135

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't 2018	Budget 2018	Proposed 2020	Proposed 2021
11101001/22020104	Utility Allowance	1,558,800.00	1,558,800.00	1,558,800.00	1,559,111.76	1,559,111.76	1,559,111.76	1,559,413.00
11101001/22020105	Entertainment Allowance	1,351,230.00	1,351,230.00	1,351,230.00	1,351,230.00	1,351,230.00	1,351,500.23	1,351,770.00
11101001/22020106	Leave Allowance	6,841,260.00	6,841,260.00	6,841,260.00	6,841,264.00	6,841,264.00	6,842,632.30	6,843,990.00
11101001/22020107	Domestic Staff Allowance	1,285,630.00	1,285,630.00	1,285,630.00	1,285,630.00	1,285,630.00	1,285,877.14	1,286,125.00
11101001/22020114	Duty Allowance	3,001,131.81	1,558,800.00	1,558,800.00	1,442,331.81	2,442,361.00	2,442,849.47	2,443,333.00
Sub Total: Personnel Cost	182,209,829.75	262,635,110.23	160,616,440.00	160,616,440.00	102,018,670.23	175,000,000.00	175,034,999.00	175,069,940.00
11101001/22020101	Local Travel and Transport - Training	2,505,000.00	3,260,000.00	5,000,000.00	5,000,000.00	7,500,000.00	7,501,500.00	7,502,990.00
11101001/22020102	Local Travel and Transport - Others	4,195,000.00	3,260,000.00	5,000,000.00	5,000,000.00	10,000,000.00	10,002,000.00	10,003,997.00
11101001/22020103	International Transport and Travels - Training			10,000,000.00	10,000,000.00	7,000,000.00	7,001,400.00	7,002,797.00
11101001/22020201	Electricity Charges	134,850,000.00	134,850,000.00	500,000.00	134,350,000.00	800,000.00	800,180.02	800,312.00
11101001/22020204	Satellite Broadcasting Access Charges	500,000.00	500,000.00	500,000.00	500,000.00	600,000.00	600,120.04	600,229.00
11101001/22020301	Office Stationeries/Computer Consumables	200,000.00	23,448,000.00	200,000.00	23,248,000.00	1,300,000.00	1,300,260.02	1,300,516.00
11101001/22020305	Printing and Non Security Documents			200,000.00	23,248,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11101001/22020309	Uniforms & Other Clothing			100,000.00	100,000.00	100,000.00	100,020.04	100,036.00
11101001/22020401	Maintenance of Motor Vehicle/Transport Equipment	5,233,989.00	3,000,000.00	1,000,000.00	1,000,000.00	2,600,000.00	2,601,033.00	2,601,033.00
11101001/22020402	Maintenance of Office Furniture	420,000.00	3,000,000.00	500,000.00	2,500,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11101001/22020403	Maintenance of Office Building Residential Qtrs	5,031,500.00	39,820,000.00	200,000.00	39,620,000.00	1,200,000.00	1,200,239.98	1,200,469.00
11101001/22020404	Maintenance of Office / IT Equipments			500,000.00	500,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11101001/22020405	Maintenance of Plants & Generators			300,000.00	8,800,000.00	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22020406	Other Maintenance Services	5,748,200.00	9,100,000.00	500,000.00	29,268,870.00	500,000.00	500,100.00	500,192.00
11101001/22020501	Local Training			500,000.00	500,000.00	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22020602	Office Rent		165,900,000.00	100,000.00	165,800,000.00	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22020605	Cleaning & Fumigation Services			100,000.00	100,000.00	5,000,000.00	5,001,000.00	5,001,993.00
11101001/22020701	Financial Consulting	10,000,000.00	6,800,000.00	500,000.00	4,000,000.00	4,000,000.00	4,000,800.00	4,001,596.00
11101001/22020801	Motor Vehicle Fuel Cost			4,000,000.00	3,500,000.00	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22020803	Plant/Generator Fuel Cost			3,500,000.00	2,000,000.00	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22020901	Bank Charges (Other Than Interest)	22,695,649.30	36,606,936.85	2,000,000.00	34,606,936.85	500,000.00	500,100.00	500,192.00
11101001/22020902	Insurance Premium			5,000,000.00	79,668,989.20	2,000,000.00	2,000,400.00	2,000,792.00
11101001/22021001	Refreshment & Meals	15,992,000.00	84,668,989.20	2,000,000.00	8,600,000.00	6,000,000.00	6,001,200.00	6,002,389.00
11101001/22021002	Honorarium & Sitting Allowance			5,000,000.00	5,000,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11101001/22021003	Publicity and Advertisements			150,000.00	25,246,000.00	1,500,000.00	1,500,300.00	1,500,589.00
11101001/22021004	Medical Expenses	86,370,000.00	71,350,000.00	400,000.00	70,950,000.00	1,500,000.00	1,500,300.00	1,500,589.00
11101001/22021006	Postages & courier Services			150,000.00	150,000.00	500,000.00	500,100.00	500,192.00
11101001/22021007	Welfare Packages			2,000,000.00	70,107,986.40	8,000,000.00	8,001,600.00	8,003,193.00
11101001/22021009	Sporting Activities	128,269,856.00	72,107,986.40	2,000,000.00	70,107,986.40	500,000.00	500,100.00	500,192.00
11101001/22021014	Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00	250,050.06	250,096.00
11101001/22021016	Servicecom			150,000.00	150,000.00	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	286,461,194.30	716,526,392.45	50,000,000.00	50,000,000.00	666,526,392.45	70,000,000.00	70,014,000.00	70,027,804.00
Total Recurrent Expenditure	468,671,024.05	979,161,502.68	210,616,440.00	210,616,440.00	768,545,062.68	245,000,000.00	245,048,999.00	245,097,744.00
11101002 - Abia State Market Agency & Quality Mgt Agency								
11101002/22020101	Local Travel and Transport - Training			1,500,000.00	1,500,000.00	500,000.00	500,100.00	500,192.00
11101002/22020102	Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00	1,000,200.00	1,000,396.00
11101002/22020301	Office Stationeries/Computer Consumables			500,000.00	500,000.00	200,000.00	200,039.98	200,072.00
11101002/22020305	Printing and Non Security Documents			200,000.00	200,000.00	200,000.00	200,000.00	200,000.00

136

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	* Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+			
Maintenance of Office Building Residential Qtrs			100,000.00	100,000.00	100,000.00+			
Maintenance of Office / IT Equipments			100,000.00	100,000.00	100,000.00+			
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Bank Charges (Other Than Interest)			200,000.00	200,000.00	200,000.00+			
Publicity and Advertisements			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
Postages & courier Services			100,000.00	100,000.00	100,000.00+			
Welfare Packages			100,000.00	100,000.00	100,000.00+			
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Sub-Total: Overhead			6,500,000.00	6,500,000.00	6,500,000.00+	3,100,000.00	3,100,620.04	3,101,165.00
Total Recurrent Expenditure			6,500,000.00	6,500,000.00	6,500,000.00+	3,100,000.00	3,100,620.04	3,101,165.00

11101003 - Abia State Rural Infrastructural Dev Initiative

Local Travel and Transport - Training	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Travel and Transport - Others	800,000.00		800,000.00	800,000.00	800,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Electricity Charges	100,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Office Stationeries/Computer Consumables	500,000.00		500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Printing and Non Security Documents	300,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture	500,000.00		500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office / IT Equipments	500,000.00		500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Plants & Generators	300,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Other Maintenance Services	500,000.00		500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
Cleaning & Fumigation Services	100,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Motor Vehicle Fuel Cost	400,000.00		400,000.00	400,000.00	400,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Plant/Generator Fuel Cost	300,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Refreshment & Meals	200,000.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Publicity and Advertisements	100,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Medical Expenses	400,000.00		400,000.00	400,000.00	400,000.00+	400,000.00	400,079.96	400,156.00
Postages & courier Services	100,000.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Welfare Packages	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	1,700,000.00	1,700,339.98	1,700,672.00
Sporting Activities						250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Servicecom								
Sub-Total: Overhead	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,750,000.00	10,752,150.06	10,754,168.00
Total Recurrent Expenditure	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,750,000.00	10,752,150.06	10,754,168.00

11101004 - Abia State Signage & Advertisement Agency

Basic Salary	37,356,889.22	20,412,299.78	15,013,350.00	15,013,350.00	5,398,946.18-	8,160,140.00	8,161,776.05	8,163,398.00
Overtime Payment			1,328,290.00	1,328,290.00	1,328,290.00+			

137

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Arnt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
11101004/21020101			3,574,370.00	3,574,370.00	3,574,370.00+	2,362,670.00	2,363,146.51	2,363,611.00
11101004/21020102			1,183,200.00	1,183,200.00	1,183,200.00+	928,800.00	928,985.72	929,161.00
11101004/21020103			514,800.00	514,800.00	514,800.00+	381,600.00	381,676.35	381,744.00
11101004/21020104			280,800.00	280,800.00	280,800.00+	211,200.00	211,242.26	211,284.00
11101004/21020105			36,010.00	36,010.00	36,010.00+	36,010.00	36,019.20	36,024.00
11101004/21020106			1,101,330.00	1,101,330.00	1,101,330.00+	794,960.00	795,110.95	795,264.00
11101004/21020107			794,950.00	794,950.00	794,950.00+			
Sub Total: Personnel Cost	37,356,889.22	20,412,299.18	23,827,100.00	23,827,100.00	3,414,800.82+	12,875,380.00	12,877,957.03	12,880,466.00
11101004/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
11101004/22020102			500,000.00	500,000.00	500,000.00+	900,000.00	900,179.96	900,349.00
11101004/22020201			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
11101004/22020203			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
11101004/22020301			300,000.00	300,000.00	300,000.00+	400,000.00	400,079.96	400,156.00
11101004/22020305			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
11101004/22020309			300,000.00	300,000.00	300,000.00+	150,000.00	150,030.01	150,049.00
11101004/22020401			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
11101004/22020402			200,000.00	200,000.00	200,000.00+	300,080.02	300,080.02	300,109.00
11101004/22020404			200,000.00	200,000.00	200,000.00+	300,080.02	300,080.02	300,109.00
11101004/22020405			400,000.00	400,000.00	400,000.00+	500,100.00	500,182.00	500,192.00
11101004/22020501			400,000.00	400,000.00	400,000.00+	400,079.96	400,079.96	400,156.00
11101004/22020801			400,000.00	400,000.00	400,000.00+	100,036.00	100,036.00	100,036.00
11101004/22020803			100,000.00	100,000.00	100,000.00+	200,039.98	200,039.98	200,072.00
11101004/22020901			200,000.00	200,000.00	200,000.00+	300,080.02	300,080.02	300,109.00
11101004/22021001			400,000.00	400,000.00	400,000.00+	50,009.97	50,012.00	50,182.00
11101004/22021004			50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,182.00
11101004/22021006			500,000.00	500,000.00	500,000.00+	300,080.02	300,080.02	300,109.00
11101004/22021007			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
11101004/22021009			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
11101004/22021014			5,500,000.00	5,500,000.00	5,500,000.00+	6,700,000.00	6,701,339.98	6,702,515.00
11101004/22021016			29,327,100.00	29,327,100.00	29,327,100.00+	19,575,380.00	19,579,297.01	19,583,001.00
Sub-Total: Overhead	37,356,889.22	20,412,299.18	29,327,100.00	29,327,100.00	8,914,800.82+	19,575,380.00	19,579,297.01	19,583,001.00
Total Recurrent Expenditure								
11101005 - Public Partnership & Investment Promotion								
11100105/21020101			27,987,670.00	27,987,670.00	27,987,670.00+	27,987,670.00	27,993,269.48	27,998,861.00
11100105/21020101			5,084,500.00	5,084,500.00	5,084,500.00+	5,084,500.00	5,085,516.92	5,086,529.00
11100105/21020102			913,400.00	913,400.00	913,400.00+	794,200.00	794,398.82	794,512.00
11100105/21020104			794,200.00	794,200.00	794,200.00+	722,770.00	722,911.54	723,055.00
11100105/21020106			722,770.00	722,770.00	722,770.00+	480,000.00	480,096.04	480,181.00
11100105/21020107			480,000.00	480,000.00	480,000.00+			
Sub Total: Personnel Cost			35,982,540.00	35,982,540.00	35,982,540.00+	35,069,140.00	35,076,152.81	35,083,138.00
11100105/22020101			598,800.00	598,800.00	598,800.00+	5,000,000.00	5,001,300.00	5,001,993.00
11100105/22020102			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,589.00	1,500,589.00
11100105/22020103			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11100105/22020301			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Sub Total: Personnel Cost			598,800.00	598,800.00	598,800.00+	5,000,000.00	5,001,300.00	5,001,993.00

138

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Printing of Non Security Documents		660,000.00	200,000.00	200,000.00	460,000.00-	230,000.00	230,045.98	230,084.00
Printing of Security Documents			200,000.00	200,000.00	200,000.00+			
Maintenance of Motor Vehicle/Transport Equipment		273,500.00	1,000,000.00	1,000,000.00	726,500.00+	700,000.00	700,139.98	700,276.00
Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Motor Vehicle Fuel Cost			400,000.00	400,000.00	400,000.00+	500,000.00	500,100.00	500,192.00
Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	600,000.00	600,120.04	600,229.00
Publicity & Advertisements			150,000.00	150,000.00	150,000.00+			
Medical Expenses			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Postages & Courier Services			150,000.00	150,000.00	150,000.00+	70,000.00	70,014.04	70,024.00
Welfare Package	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	250,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Servicecom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	10,000,000.00	11,810,300.00	23,900,000.00	23,900,000.00	12,088,700.00+	24,050,000.00	24,054,809.97	24,059,499.00
Total Recurrent Expenditure	10,000,000.00	11,810,300.00	59,882,540.00	59,882,540.00	48,072,240.00+	58,119,140.00	59,130,962.78	59,142,637.00
11101001 - Bureau of Public Procurement Due Process Office								
Sub Total: Personnel Cost	182,209,829.75	262,635,110.23	35,600,000.00	35,600,000.00	35,600,000.00+	25,700,000.00	25,705,139.98	25,710,276.00
Basic Salary			160,615,440.00	160,615,440.00	102,018,670.23-	175,000,000.00	175,034,999.00	175,069,940.00
Local Travel and Transport - Training			6,500,000.00	6,500,000.00	6,500,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
International Transport and Travels - Training			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Electricity Charges			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Internet Access			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
Office Stationeries/Computer Consumables			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Printing of Non Security Documents			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Uniforms & Other Clothing			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Maintenance of Motor Vehicle/Transport Equipment			3,500,000.00	3,500,000.00	3,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Maintenance of Office Building Residential Otrs			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Other maintenance Services			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Cleaning &Fumigation Services			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Financial Consulting			4,000,000.00	4,000,000.00	4,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	500,000.00	500,100.00	500,192.00
Plant./Generator Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	400,000.00	400,079.96	400,156.00
Bank Charges (Other Than Interest)			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
Publicity Advert & Briefing			2,500,000.00	2,500,000.00	2,500,000.00+	500,000.00	500,100.00	500,192.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
Postages & Courier Services			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Sub-Total: Overhead	44,550,000.00	44,550,000.00	44,550,000.00	44,550,000.00	44,550,000.00+	10,500,000.00	10,502,100.00	10,504,056.00
Total Recurrent Expenditure	80,150,000.00	80,150,000.00	80,150,000.00	80,150,000.00	80,150,000.00+	36,200,000.00	36,207,239.98	36,214,332.00

139

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
12003001/2/1010101								
12003001/2/1010102	543,680,828.99	582,076,929.07	261,331,170.00	261,331,170.00	320,745,759.07-	171,672,540.00	171,706,871.46	171,741,215.00
12003001/2/1010103			224,635,780.00	224,635,780.00	224,635,780.00+	24,762,170.00	24,767,120.46	24,772,072.00
12003001/2/1020101			48,815,420.00	48,815,420.00	48,815,420.00+	194,376,116.47	194,376,116.47	194,414,961.00
12003001/2/1020102			13,121,470.00	13,121,470.00	13,121,470.00+	63,321,353.71	63,321,353.71	63,334,010.00
12003001/2/1020103			5,054,400.00	5,054,400.00	5,054,400.00+	12,528,600.00	12,528,105.16	12,530,606.00
12003001/2/1010104			9,938,550.00	9,938,550.00	9,938,550.00+	5,555,910.93	5,557,020.00	5,557,020.00
12003001/2/1010105			14,482,290.00	14,482,290.00	14,482,290.00+	3,183,036.49	3,183,036.49	3,183,672.00
12003001/2/1010106	12,625,021.80	12,382,823.80	2,427,610.00	2,427,610.00	14,462,290.00+	846,169.15	846,169.15	846,336.00
12003001/2/1020107			35,252,740.00	35,252,740.00	35,252,740.00+	15,163,490.00	15,166,524.66	15,169,554.00
12003001/2/1020111			45,836,860.00	45,836,860.00	45,836,860.00+	17,223,960.00	17,227,404.78	17,230,839.00
12003001/2/1020114			41,820,100.00	41,820,100.00	41,820,100.00+	300,000.00	300,060.02	300,109.00
12003001/2/1020135						46,100,000.00	46,109,220.04	46,118,439.00
						40,500,000.00	40,508,100.00	40,516,194.00
Sub Total: Personnel Cost	596,305,850.79	594,459,752.87	702,716,390.00	702,716,390.00	108,256,637.13+	595,478,900.00	595,598,983.43	595,715,047.00
12003001/2/2020101			10,000,000.00	10,000,000.00	10,000,000.00+	22,300,000.00	15,003,000.00	15,005,991.00
12003001/2/2020102	2,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	27,000,000.00	20,004,000.00	20,007,995.00
12003001/2/2020103	10,000,000.00	110,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00-	120,000,000.00	100,020,000.00	100,040,000.00
12003001/2/2020104			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
12003001/2/2020201			2,500,000.00	2,500,000.00	2,500,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
12003001/2/2020202			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020206			2,500,000.00	2,500,000.00	2,500,000.00+	15,000,000.00	10,002,000.00	10,003,997.00
12003001/2/2020208			15,000,000.00	15,000,000.00	14,850,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020301	600,000.00	150,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020302			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
12003001/2/2020303			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020304			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020305			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
12003001/2/2020307			5,000,000.00	5,000,000.00	5,000,000.00+	15,000,000.00	5,001,000.00	5,001,993.00
12003001/2/2020309			15,000,000.00	15,000,000.00	15,000,000.00+	9,000,000.00	3,000,600.00	3,001,189.00
12003001/2/2020311			9,000,000.00	9,000,000.00	9,000,000.00+	8,000,000.00	5,001,993.00	5,001,993.00
12003001/2/2020401	5,023,350.12		8,500,000.00	8,500,000.00	8,500,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020402			2,000,000.00	2,000,000.00	2,000,000.00+	7,000,000.00	2,000,400.00	2,000,792.00
12003001/2/2020403			7,000,000.00	7,000,000.00	7,000,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020404			3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	1,000,200.00	1,000,396.00
12003001/2/2020405			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
12003001/2/2020406			20,000,000.00	20,000,000.00	20,000,000.00+	50,010,000.00	50,020,000.00	50,020,000.00
12003001/2/2020411		4,200,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	15,005,991.00	15,005,991.00	15,005,991.00
12003001/2/2020501			20,000,000.00	20,000,000.00	20,000,000.00+	230,000,000.00	230,046,000.00	230,092,005.00
12003001/2/2020502			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	500,100.00	500,192.00
12003001/2/2020601	225,000,000.00	240,000,000.00	320,000,000.00	320,000,000.00	80,000,000.00+	1,500,000.00	2,000,792.00	2,000,792.00
12003001/2/2020604			1,500,000.00	1,500,000.00	1,500,000.00+	3,000,000.00	5,001,993.00	5,001,993.00
12003001/2/2020605			2,500,000.00	2,500,000.00	2,500,000.00+	5,000,000.00	10,002,000.00	10,003,997.00
12003001/2/2020702			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	5,001,993.00	5,001,993.00
12003001/2/2020703			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,003,997.00
12003001/2/2020801			20,000,000.00	20,000,000.00	20,000,000.00+	500,000.00	200,039.98	200,072.00
12003001/2/2020802			500,000.00	500,000.00	500,000.00+	1,000,000.00		
12003001/2/2020803			1,500,000.00	1,500,000.00	1,500,000.00+			
12003001/2/2020901								
12003001/2/2020902								

140

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget, 2019	Proposed 2020	Proposed 2021
Refreshment & Meals			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Honorarium & Sitting Allowance	65,000,000.00		600,000,000.00	600,000,000.00	15,000,000.00+	670,000,000.00	500,100,000.00	500,200,024.00
Publicity and Advertisements	755,000,000.00	585,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00+	500,000,000.00	200,039.98	200,072.00
Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	4,000,800.00	4,001,596.00
Postages & courier Services			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
Welfare Packages	325,200,000.00	433,000,000.00	500,000,000.00	580,000,000.00	147,000,000.00+	500,000,000.00	500,100,000.00	500,200,024.00
Sporting Activities			300,000.00	300,000.00	300,000.00+	3,000,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Servicecom			150,000.00	150,000.00	150,000.00+			
Medical Expenses - International	5,000,000.00							
Sub-Total: Overhead	1,396,823,350.12	1,372,350,000.00	1,784,500,000.00	1,864,500,000.00	492,150,000.00+	1,804,900,000.00	1,550,310,000.00	1,550,619,832.00
Total Recurrent Expenditure	1,953,129,200.91	1,966,809,752.87	2,487,216,390.00	2,567,216,390.00	600,406,637.13+	2,400,376,900.00	2,145,905,993.43	2,146,334,879.00

12004001 - Abia State House of Assembly Service Comm.

12004001/21010101						10,000,000.00		
Sub Total: Personnel Cost						10,000,000.00		
12004001/22021007			30,000,000.00	30,000,000.00	30,000,000.00+	150,000,000.00		
Sub-Total: Overhead			30,000,000.00	30,000,000.00	30,000,000.00+	150,000,000.00		
Total Recurrent Expenditure	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	160,000,000.00		

23001001 - Ministry of Information & Strategy

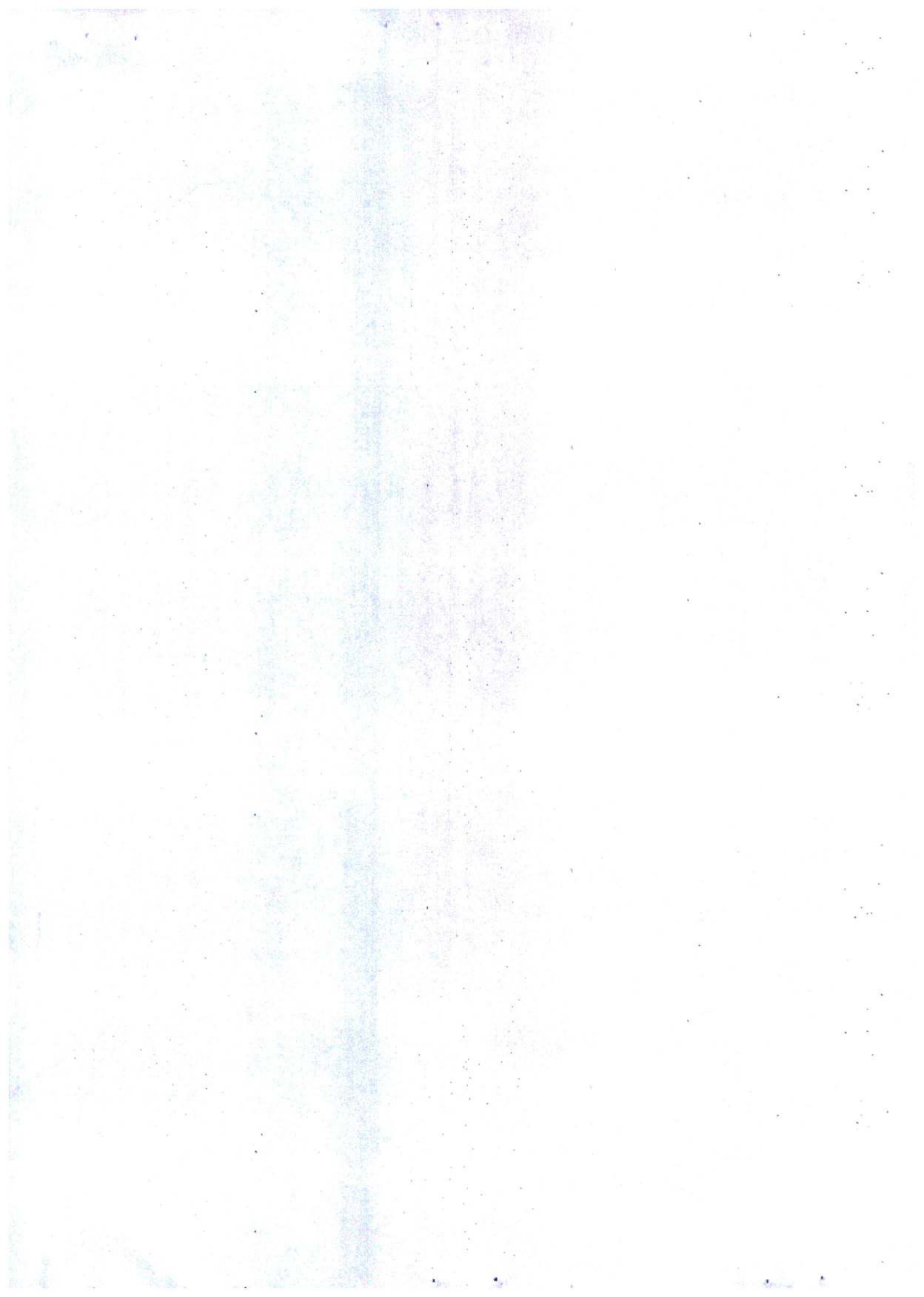
23001001/21010101			59,288,966.00	59,288,966.00	162,768,833.36-	111,093,548.00	111,115,766.73	111,137,978.00
23001001/21010102			3,560,240.00	3,560,240.00	3,560,240.00+	5,618,559.00	5,619,676.77	5,620,798.00
23001001/21010103			3,880,000.00	3,880,000.00	3,880,000.00+	48,636,008.00	48,645,735.25	48,655,456.00
23001001/21020101			22,075,090.00	22,075,090.00	22,075,090.00+	5,795,050.00	5,796,211.06	5,797,369.00
23001001/21020102			3,640,800.00	3,640,800.00	3,640,800.00+	2,924,520.00	2,925,104.88	2,925,684.00
23001001/21020103			1,581,600.00	1,581,600.00	1,581,600.00+	972,000.00	972,194.36	972,384.00
23001001/21020104			972,000.00	972,000.00	972,000.00+	924,768.00	924,952.99	925,128.00
23001001/21020105			1,090,128.00	1,090,128.00	1,090,128.00+	9,573,217.00	9,575,131.65	9,577,046.00
23001001/21020106			8,411,446.00	8,411,446.00	2,799,484.00-	8,521,740.00	8,523,444.32	8,525,138.00
23001001/21020107			8,521,740.00	8,521,740.00	8,521,740.00+			
Sub Total: Personnel Cost	10,874,044.80	11,210,930.00	113,022,010.00	113,022,010.00	120,246,719.36-	194,059,410.00	194,098,217.88	194,136,981.00

23001001/22020101

23001001/22020101			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
23001001/22020102			300,000.00	300,000.00	300,000.00+	50,000.00	50,009.97	50,012.00
23001001/22020201			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
23001001/22020203			50,000.00	50,000.00	50,000.00+	400,000.00	400,079.96	400,156.00
23001001/22020205			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.96	200,072.00
23001001/22020207			300,000.00	300,000.00	300,000.00+	300,000.00	300,050.02	300,109.00
23001001/22020208			50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,192.00
23001001/22020301			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
23001001/22020308			300,000.00	300,000.00	300,000.00+			
Sub Total: Personnel Cost	516,600.00	120,000.00	300,000.00	300,000.00	270,000.00+	500,000.00	500,100.00	500,192.00

Maintenance of Motor Vehicle/Transport Equipment

141



ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Building Residential Qtrs			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Office/IT Equipments			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Plants & Generators	190,000.00		200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Other Maintenance Services			100,000.00	100,000.00	100,000.00+			
Local Training			200,000.00	200,000.00	200,000.00+			
Motor Vehicle Fuel Cost	180,000.00		250,000.00	250,000.00	250,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost	113,400.00	100,000.00	200,000.00	200,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Publicity and Advertisements		139,150.00	100,000.00	100,000.00	39,150.00-	100,000.00	100,020.04	100,036.00
Medical Expenses			100,000.00	100,000.00	50,000.00-			
Postages & courier Services			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
Welfare Packages			200,000.00	200,000.00	200,000.00+			
Sporting Activities			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Servicecom			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	1,000,000.00	389,150.00	4,250,000.00	4,250,000.00	3,860,850.00+	5,000,000.00	5,001,000.00	5,001,841.00
Total Recurrent Expenditure	255,511,698.05	233,657,879.36	117,272,010.00	117,272,010.00	116,385,869.36-	199,059,410.00	199,099,217.88	199,138,822.00

230030001 - Broadcasting Corporation of Abia State - Tv

Basic Salary	331,344,206.93	382,672,901.67	154,901,748.00	154,901,748.00	227,771,153.67-	155,827,500.00	155,858,665.54	155,889,840.00
Consolidated Revenue Fund Charges - Salaries			7,875,614.00	7,875,614.00	7,875,614.00+	6,778,860.00	6,780,216.82	6,781,563.00
Housing/Rent Allowance			63,503,644.00	63,503,644.00	63,503,644.00+	66,137,740.00	66,150,987.50	66,164,187.00
Transport Allowance			12,326,400.00	12,326,400.00	12,326,400.00+	12,228,000.00	12,230,445.62	12,232,886.00
Meal Subsidy			5,532,000.00	5,532,000.00	5,532,000.00+	5,516,400.00	5,517,503.24	5,518,597.00
Utility Allowance			3,278,400.00	3,278,400.00	3,278,400.00+	3,298,800.00	3,299,459.76	3,300,109.00
Entertainment Allowance			900,000.00	900,000.00	900,000.00+	1,649,510.00	1,649,836.89	1,650,156.00
Leave Allowance	15,152,892.44		15,792,674.00	15,792,674.00	15,792,674.00+	15,700,310.00	15,703,447.03	15,706,585.00
Domestic Staff Allowance			20,191,780.00	20,191,780.00	20,191,780.00+	25,902,920.00	25,908,102.56	25,913,282.00
Duty Allowance			701,000.00	701,000.00	701,000.00+	54,127,180.00	54,138,009.45	54,148,829.00
Sub Total: Personnel Cost	345,497,099.37	382,672,901.67	285,003,260.00	285,003,260.00	97,669,641.67-	347,167,220.00	347,236,654.49	347,306,034.00

Sub Total: Personnel Cost

Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Electricity Charges			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
Software Charges /License Renewal			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Office Stationaries /Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Newspapers			400,000.00	400,000.00	400,000.00+	600,000.00	600,229.00	600,229.00
Printing of Non Security Documents			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Printing of Security Documents			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Uniforms and other Clothings			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Motor Vehicle /Transport Equipment:			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of office /IT Equipments			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Local Training								

142

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020
23003001/22020502			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	15,003,000.00
23003001/22020601			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00
23003001/22020602			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00
23003001/22020605			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00
23003001/22020701			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,001,200.00
23003001/22020703			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00
23003001/22020708			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00
23003001/22020801			15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00	5,001,000.00
23003001/22020803			500,000.00	500,000.00	500,000.00+	800,000.00	800,160.02
23003001/22021002			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00
23003001/22021004			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00
23003001/22021006			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00
23003001/22021007			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00
23003001/22021008			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00
23003001/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06
23003001/22021016			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01
Sub-Total: Overhead			65,000,000.00	65,000,000.00	65,000,000.00+	70,000,000.00	70,014,000.00
Total Recurrent Expenditure	346,497,099.37	382,672,901.67	350,003,260.00	350,003,260.00	32,669,641.67-	417,167,220.00	417,250,654.49
23004001 - Broadcasting Corporation of Abia State - Radio							
23004001/21010101			170,983,575.64	170,983,575.64			
Sub Total: Personnel Cost			170,983,575.64	170,983,575.64			
Total Recurrent Expenditure			170,983,575.64	170,983,575.64			
23004001 - Government Printing Press							
23055001 - Abia State Printing & Publishing Corporation							
23055001/21010101			94,538,941.13	94,538,941.13	53,101,206.15-	43,871,911.00	43,880,685.42
23055001/21010102			2,500,000.00	2,500,000.00	2,500,000.00+	445,800.00	445,899.19
23055001/21020101			15,075,050.00	15,075,050.00	15,075,050.00+	15,794,004.00	15,797,162.82
23055001/21020102			4,129,000.00	4,129,000.00	4,129,000.00+	4,111,200.00	4,112,022.21
23055001/21020103			1,784,400.00	1,784,400.00	1,784,400.00+	1,786,800.00	1,787,157.38
23055001/21020104			2,090,400.00	2,090,400.00	2,090,400.00+	974,952.00	975,146.96
23055001/21020105			36,000.00	36,000.00	36,000.00+	36,000.00	36,007.20
23055001/21020106			4,970,300.00	4,970,300.00	1,127,447.20+	4,387,191.00	4,388,066.43
23055001/21020107			794,950.00	794,950.00	794,950.00+	794,952.00	795,110.95

143

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	600,200.00	600,320.05	600,429.00
Local Travel and Transport - Others			800,000.00	800,000.00	800,000.00+	306,200.00	306,261.23	306,320.00
Internet Access Charges			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	600,000.00	600,120.04	600,229.00
Printing of Non Security Documents			500,000.00	500,000.00	500,000.00+	600,000.00	600,120.04	600,229.00
Maintenance of Motor Vehicle/Transport Equipment			400,000.00	400,000.00	400,000.00+	250,000.00	250,050.06	250,096.00
Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00+	360,172.03	360,172.03	360,233.00
Maintenance of Office/IT Equipments			1,000,000.00	1,000,000.00	1,000,000.00+	400,156.00	400,156.00	400,156.00
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Local Training			200,000.00	200,000.00	200,000.00+	550,109.97	550,109.97	550,216.00
Financial Consulting			100,000.00	100,000.00	100,000.00+	360,172.03	360,172.03	360,233.00
Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	240,148.02	240,148.02	240,196.00
Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	400,000.00	400,000.00	400,000.00
Bank Charges (Other Than Interest)			300,000.00	300,000.00	300,000.00+	400,000.00	400,000.00	400,000.00
Refreshment & Meals			200,000.00	200,000.00	200,000.00+	300,000.00	300,000.00	300,000.00
Publicity & Advertisements			150,000.00	150,000.00	150,000.00+	300,060.02	300,060.02	300,106.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	305,060.98	305,060.98	305,120.00
Postage and Courier Services			50,000.00	50,000.00	50,000.00+	250,000.00	250,000.00	250,096.00
Welfare Packages			500,000.00	500,000.00	500,000.00+	150,000.00	150,000.00	150,048.00
Sporting Activities			200,000.00	200,000.00	200,000.00+	6,944,700.00	6,943,088.36	6,944,324.00
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	79,144,510.00	79,160,338.93	79,175,968.00
Servicem			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead			8,000,000.00	8,000,000.00	8,000,000.00+			
Total Recurrent Expenditure	98,298,902.13	98,463,758.95	80,899,800.00	80,899,800.00	17,563,958.95-			

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
25001001 - Office of the Head of Civil Service								
25001001/21010101			21,059,849.00	21,059,849.00	24,795,541.61-	17,223,080.00	17,226,528.65	17,228,963.00
25001001/21010102	57,592,531.68	45,895,380.61	2,346,742.00	2,346,742.00	2,346,742.00+	1,351,230.00	1,351,498.23	1,351,768.00
Basic Salary			10,046,408.00	10,046,408.00	10,046,408.00+	31,689,660.00	31,695,994.94	31,702,323.00
Overtime Payments			1,406,400.00	1,406,400.00	1,406,400.00+	10,997,150.00	10,999,350.40	11,001,545.00
Consolidation Revenue Fund Charges - Salaries			612,000.00	612,000.00	612,000.00+	1,341,868.31	1,341,868.31	1,342,128.00
House/Rent Allowance			1,487,089.00	1,487,089.00	1,487,089.00+	587,400.00	587,517.52	587,628.00
Transport Allowance			1,203,889.00	1,203,889.00	1,203,889.00+	1,478,690.00	1,478,984.79	1,479,277.00
Meal Subsidy			2,109,984.00	2,109,984.00	2,109,984.00+	1,221,889.00	1,222,133.42	1,222,369.00
Utility Allowance			3,934,659.00	3,934,659.00	3,934,659.00+	2,110,782.00	2,111,205.21	2,111,623.00
Entertainment Allowance			1,224,000.00	1,224,000.00	1,224,000.00+	3,934,659.00	3,935,445.92	3,936,231.00
Leave Allowance			45,471,020.00	45,471,020.00	45,471,020.00	1,224,244.78	1,224,480.00	1,224,480.00
Domestic Staff Allowance			7,000,000.00	7,000,000.00	7,000,000.00+	73,160,140.00	73,174,772.05	73,189,335.00
Call Duties Allowance			1,500,000.00	1,500,000.00	1,500,000.00+	6,000,000.00	6,001,800.00	6,003,590.00
Sub Total: Personnel Cost	61,349,061.48	47,297,682.52	45,471,020.00	45,471,020.00	1,826,662.52-			
25001001/22020101			7,000,000.00	7,000,000.00	5,460,000.00+	6,000,000.00	6,001,800.00	6,003,590.00
25001001/22020102	150,000.00	1,540,000.00	5,000,000.00	5,000,000.00	4,250,000.00+	5,000,000.00	5,001,200.00	5,002,389.00
25001001/22020103	1,300,000.00	750,000.00	3,000,000.00	3,000,000.00	2,500,000.00+	3,000,000.00	3,001,596.00	3,002,782.00
25001001/22020104	200,000.00	500,000.00	700,000.00	700,000.00	700,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
25001001/22020105			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
25001001/22020106			2,000,000.00	2,000,000.00	1,150,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
25001001/22020107								
25001001/22020108								
25001001/22020109								
Sub Total: Personnel Cost	1,000,000.00	850,000.00	2,000,000.00	2,000,000.00	1,150,000.00+			

144

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
2500100/1/22020501			700,000.00	700,000.00	700,000.00+	700,000.00	700,133.98	700,276.00
2500100/1/22020801	200,000.00	300,000.00	700,000.00	700,000.00	400,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
2500100/1/22020802			700,000.00	700,000.00	700,000.00+	1,000,000.00	1,000,396.00	1,000,396.00
2500100/1/22020803	1,400,000.00	600,000.00	1,700,000.00	1,700,000.00	1,100,000.00+	3,000,000.00	2,500,500.00	2,500,996.00
2500100/1/22021001			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
2500100/1/22021002			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,000.00	1,500,589.00
2500100/1/22021003			150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
2500100/1/22021004			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
2500100/1/22021006			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
2500100/1/22021007	11,622,360.90	11,500,000.00	15,000,000.00	15,000,000.00	3,500,000.00+	15,000,000.00	6,001,200.00	6,002,389.00
2500100/1/22021009			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
2500100/1/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
2500100/1/22021016			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
2500100/1/22021021			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	2,000,400.00	2,000,792.00
Sub-Total: Overhead	15,872,360.90	16,040,000.00	48,250,000.00	48,250,000.00	32,210,000.00+	50,250,000.00	50,260,050.06	50,269,942.00
Total Recurrent Expenditure	77,221,422.38	63,337,682.52	93,721,020.00	93,721,020.00	30,383,337.48+	123,410,140.00	123,434,622.11	123,459,277.00
25005001 - Bureau of Training								
25005001/1/21010101			18,515,793.00	18,515,793.00	14,827,085.37-	18,806,210.00	18,809,967.23	18,813,721.00
25005001/1/21010102	36,448,225.55	33,342,878.37	1,000,000.00	1,000,000.00	1,000,000.00+	1,442,525.47	1,442,813.00	1,442,813.00
25005001/1/21020101			8,172,000.00	8,172,000.00	8,172,000.00+	6,383,990.00	8,385,163.71	8,386,836.00
25005001/1/23020102			766,800.00	766,800.00	766,800.00+	1,663,200.00	1,663,532.65	1,663,860.00
25005001/1/21020103			811,161.00	811,161.00	811,161.00+	730,800.00	730,946.21	730,088.00
25005001/1/21020104			464,361.00	464,361.00	464,361.00+	784,760.00	784,917.91	785,073.00
25005001/1/21020105			1,817,473.00	1,817,473.00	319,509.20+	482,360.00	482,457.51	482,553.00
25005001/1/21020106	1,619,566.00	1,497,963.80	2,790,790.00	2,790,790.00	2,790,790.00+	1,821,400.00	1,821,768.23	1,822,124.00
25005001/1/21020107			935,902.00	935,902.00	935,902.00+	3,585,730.00	3,586,443.17	3,587,155.00
25005001/1/21020109			187,190.00	187,190.00	187,190.00+			
25005001/1/21020126								
Sub Total: Personnel Cost	38,067,810.55	34,840,842.17	35,461,470.00	35,461,470.00	620,627.83+	37,700,180.00	37,707,722.09	37,715,223.00
25005001/2/22020101			200,000.00	200,000.00	2,500.00+	1,000,000.00	1,000,200.00	1,000,396.00
25005001/2/22020102			300,000.00	300,000.00	300,000.00+	800,000.00	800,312.00	800,312.00
25005001/2/22020301	600,000.00	150,000.00	150,000.00	150,000.00	1,000,000.00+	1,000,000.00	1,000,396.00	1,000,396.00
25005001/2/22020309			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
25005001/2/22020310			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
25005001/2/22020401			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
25005001/2/22020402			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
25005001/2/22020403			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
25005001/2/22020404			100,000.00	100,000.00	100,000.00+	400,000.00	400,079.96	400,156.00
25005001/2/22020405			250,100,000.00	250,100,000.00	250,100,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
25005001/2/22020901	216,000.00	350,000.00	100,000.00	100,000.00	210,000.00+	500,000.00	500,192.00	500,192.00
25005001/2/22020803			210,000.00	210,000.00	210,000.00+	400,000.00	400,079.96	400,156.00
25005001/2/22020803			100,000.00	100,000.00	350,000.00+	100,000.00	100,020.04	100,036.00
25005001/2/22020901			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
25005001/2/22021001			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,077.00
25005001/2/22021003			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
25005001/2/22021004								

145

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
25005001/22021005 Service Schools Fees Payment			800,000.00	800,000.00	800,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
25005001/22021007 Welfare Packages		1,200,000.00			1,200,000.00-	300,000.00	300,060.02	300,109.00
25005001/22021009 Sporting Activities			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
25005001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
25005001/22021016 Servicom								
Sub-Total: Overhead	816,000.00	2,347,500.00	253,160,000.00	253,160,000.00	250,812,500.00+	14,500,000.00	14,502,900.00	14,505,648.00
Total Recurrent Expenditure	38,883,810.55	37,188,342.17	288,621,470.00	288,621,470.00	251,433,127.83+	52,200,180.00	52,210,622.09	52,220,871.00
25005002 - Bureau of Common Services								
25005002/21010101 Basic Salary	50,567,883.28	45,547,324.43	19,252,300.00	19,252,300.00	26,295,024.43-	12,514,130.00	12,516,630.88	12,519,134.00
25005002/21010102 Overtime Payments			1,587,280.00	1,587,280.00	1,587,280.00+	564,000.00	564,112.84	564,216.00
25005002/21010103 Consolidation Revenue Fund Charges - Salaries						4,429,870.00	4,431,637.00	4,431,637.00
25005002/21020101 House/Rent Allowance						5,505,870.00	5,506,965.20	5,508,061.00
25005002/21020102 Transport Allowance						890,400.00	890,578.04	890,748.00
25005002/21020103 Meal Subsidy						890,400.00	890,578.04	890,748.00
25005002/21020104 Utility Allowance						730,800.00	730,800.00	730,800.00
25005002/21020105 Entertainment Allowance						776,360.00	776,360.00	776,360.00
25005002/21020106 Leave Allowance						428,360.00	428,360.00	428,360.00
25005002/21020107 Domestic Staff Allowance	1,709,945.00	1,743,944.60	1,925,230.00	1,925,230.00	181,285.40+	1,251,780.00	1,252,272.00	1,252,272.00
25005002/21020109 Call Duties Allowance			1,995,840.00	1,995,840.00	1,995,840.00+	2,260,810.00	2,261,264.22	2,261,712.00
Sub Total: Personnel Cost	52,277,828.28	47,291,269.03	29,866,570.00	29,866,570.00	17,424,699.03-	29,361,960.00	29,367,832.39	29,373,640.00
25005002/22020101 Local Travel and Transport - Training			408,000.00	408,000.00	408,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
25005002/22020102 Local Travel and Transport - Others			306,000.00	306,000.00	306,000.00+	500,000.00	500,100.00	500,192.00
25005002/22020205 Water Rates			51,000.00	51,000.00	51,000.00+			
25005002/22020301 Office Stationeries /Computer Consumables	222,300.00		100,000.00	100,000.00	100,000.00+	400,000.00	300,060.02	300,109.00
25005002/22020303 Newspapers			100,000.00	100,000.00	100,000.00+			
25005002/22020304 Magazines and Periodicals			200,000.00	200,000.00	200,000.00+	200,000.00	100,020.04	100,036.00
25005002/22020401 Maintenance of Motor Vehicle /Transport Equipment			200,000.00	200,000.00	200,000.00+	200,000.00	200,072.00	200,072.00
25005002/22020402 Maintenance of Office Furniture			102,000.00	102,000.00	102,000.00+	500,000.00	100,020.04	100,036.00
25005002/22020403 Maintenance of Office Building Residential Qtrs			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
25005002/22020405 Maintenance of Plants & Generators			100,000.00	100,000.00	100,000.00+	400,000.00	200,039.98	200,072.00
25005002/22020501 Local Training			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
25005002/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	300,000.00	100,020.04	100,036.00
25005002/22020803 Plant/Generator Fuel Cost	77,700.00		153,000.00	153,000.00	153,000.00+	100,000.00	100,020.04	100,036.00
25005002/22021001 Refreshment & Meals			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
25005002/22021003 Medical Expenses			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
25005002/22021007 Welfare Packages	300,000.00	650,000.00	50,000.00	50,000.00	50,000.00+	700,000.00	700,139.98	700,276.00
25005002/22021009 Sporting Activities			30,000.00	30,000.00	30,000.00+			
25005002/22021013 Promotion (SERVICE WIDE)			50,000.00	50,000.00	50,000.00+			
25005002/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
25005002/22021016 Servicom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
25005002/22021021 Special Days/Celebrations			50,000.00	50,000.00	50,000.00+			
Sub-Total: Overhead	600,000.00	650,000.00	3,000,000.00	3,000,000.00	2,350,000.00+	6,000,000.00	5,001,000.00	5,001,888.00
Total Recurrent Expenditure	52,877,828.28	47,941,269.03	32,866,570.00	32,866,570.00	15,074,699.03-	35,361,960.00	34,368,832.39	34,375,528.00

146

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Leave Allowance	3,609,037.40	3,671,786.60	4,754,706.00	4,754,706.00	1,082,919.40+	5,138,044.00	5,139,071.61	5,140,097.00
Domestic Staff Allowance			2,549,840.00	2,549,840.00	2,549,840.00+	2,384,856.00	2,385,332.95	2,385,804.00
Administrative Allowance			4,056,000.00	4,056,000.00	4,056,000.00+			
Sub Total: Personnel Cost	97,970,832.04	153,088,121.89	93,508,600.00	93,508,600.00	59,579,521.89-	97,108,920.00	97,128,341.73	97,147,706.00
Local Travel and Transport - Training	470,000.00		1,100,000.00	1,100,000.00	1,100,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others	150,000.00		600,000.00	600,000.00	600,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Electricity Charges						100,000.00	100,020.04	100,036.00
Office Stationaries /Computer Consumables	600,000.00	1,000,000.00	1,000,000.00	1,000,000.00		1,500,000.00	500,100.00	500,192.00
Maintenance of Motor Vehicle /Transport Equipment			120,000.00	120,000.00	120,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Furniture			150,000.00	150,000.00	150,000.00+	1,400,000.00	400,079.96	400,156.00
Maintenance of Office Building Residential Qtrs	150,000.00	77,520.00	140,000.00	140,000.00	62,480.00+	1,500,000.00	500,100.00	500,192.00
Maintenance of Plants & Generators	150,000.00		140,000.00	140,000.00	140,000.00+	700,000.00	700,139.98	700,276.00
Motor Vehicle Fuel Cost			390,000.00	390,000.00	390,000.00+	300,000.00	300,050.02	300,109.00
Other Transport Equipment Fuel Cost	150,000.00	40,600.00	435,000.00	435,000.00	435,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			180,000.00	180,000.00	180,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals		31,880.00	180,000.00	180,000.00	148,120.00+	200,000.00	200,039.98	200,072.00
Medical Expenses			180,000.00	180,000.00	180,000.00+	300,000.00	300,060.02	300,109.00
Welfare Packages			300,000.00	300,000.00	300,000.00+	400,000.00	400,079.96	400,156.00
Sporting Activities						100,000.00	100,020.04	100,036.00
Promotion (Service Wide)			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Servicem								
Sub-Total: Overhead	1,670,000.00	1,150,000.00	5,315,000.00	5,315,000.00	4,165,000.00+	11,100,000.00	8,101,620.04	8,103,123.00
Total Recurrent Expenditure	99,640,832.04	154,238,121.89	98,823,600.00	98,823,600.00	55,414,521.89-	108,208,920.00	105,229,961.77	105,250,831.00
25005005 - Computer Training School								
Basic Salaries	80,471,318.24	62,611,270.43	41,018,660.00	41,018,660.00	21,592,610.43-	46,736,120.00	46,745,464.18	46,754,809.00
Overtime Payments			2,200,000.00	2,200,000.00	2,200,000.00+	2,514,000.00	2,514,502.76	2,514,997.00
Consolidation Revenue Fund Charges - Salaries			5,428,230.00	5,428,230.00	5,428,230.00+	637,610.00	637,735.49	637,860.00
House/Rent Allowance			17,516,470.00	17,516,470.00	17,516,470.00+	16,432,110.00	16,435,398.43	16,438,679.00
Transport Allowance			3,446,400.00	3,446,400.00	3,446,400.00+	5,839,900.00	5,841,069.95	5,842,231.00
Meal Subsidy			1,524,000.00	1,524,000.00	1,524,000.00+	2,051,360.00	2,051,770.32	2,052,176.00
Utility Allowance			870,000.00	870,000.00	870,000.00+	1,463,960.00	1,464,252.80	1,464,537.00
Entertainment Allowance			180,000.00	180,000.00	180,000.00+	500,360.00	500,460.12	500,562.00
Leave Allowance			4,089,490.00	4,089,490.00	382,248.20+	7,086,020.00	7,087,439.17	7,088,855.00
Domestic Staff Allowance	3,327,921.80	3,707,241.80	5,034,700.00	5,034,700.00	5,034,700.00+	3,850,730.00	3,851,496.11	3,852,262.00
Sub Total: Personnel Cost	83,799,240.04	66,318,512.23	81,307,950.00	81,307,950.00	14,989,437.77+	87,112,170.00	87,129,589.45	87,146,958.00
Local Travel and Transport - Training	620,000.00	750,000.00	2,000,000.00	2,000,000.00	1,250,000.00+	700,000.00	700,139.98	700,276.00
Local Travel and Transport - Others	1,410,000.00		2,000,000.00	2,000,000.00	4,405,000.00+	1,500,000.00	1,500,300.00	1,500,589.00

148

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021	
25005007/22020201	Electricity Charges								
25005007/22020205	Water Rates								
25005007/22020301	Office Stationeries/Computer Consumables	150,000.00	1,105,000.00	300,000.00	300,000.00+	30,000.00	30,006.00	30,001.00	
25005007/22020305	Printing of Non Security Documents			4,500,000.00	3,395,000.00+	50,000.00	50,009.97	50,012.00	
25005007/22020306	Printing of Security Documents					150,030.01	150,030.01	150,049.00	
25005007/22020309	Uniforms and other Clothings			100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00	
25005007/22020401	Maintenance of Motor Vehicle/Transport Equipment	150,000.00	150,000.00	200,000.00	200,000.00+	300,060.02	300,060.02	300,109.00	
25005007/22020402	Maintenance of Office Furniture			200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00	
25005007/22020403	Maintenance of Office Building Residential Qtrs	94,940.00		200,000.00	500,000.00+	100,000.00	100,020.04	100,036.00	
25005007/22020404	Maintenance of Office IT Equipments	750,000.00		1,000,000.00	1,000,000.00+	400,000.00	400,079.96	400,156.00	
25005007/22020405	Maintenance of Plants & Generators			1,000,000.00	1,000,000.00+	200,000.00	200,039.98	200,072.00	
25005007/22020406	Other Maintenance Services			200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00	
25005007/22020501	Local Training			200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00	
25005007/22020501	Financial Consulting		1,500,000.00	1,500,000.00	1,500,000.00-	500,000.00	500,100.00	500,192.00	
25005007/22020801	Motor Vehicle Fuel Cost		430,000.00	1,340,000.00	1,070,000.00-	200,000.00	200,039.98	200,072.00	
25005007/22020803	Plant/Generator Fuel Cost			1,340,000.00	1,340,000.00+	200,000.00	200,039.98	200,072.00	
25005007/22021001	Refreshment & Meals			500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00	
25005007/22021003	Publicity and Advertisements		114,030.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00	
25005007/22021004	Medical Expenses			60,000.00	60,000.00+	300,000.00	300,060.02	300,109.00	
25005007/22021006	Postage and Courier Services	4,528,500.00	1,000,000.00	2,000,000.00	1,000,000.00+	50,000.00	50,009.97	50,012.00	
25005007/22021007	Welfare Packages			2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00	
25005007/22021009	Sporting Activities			300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00	
25005007/22021014	Annual Budget Expenses and Administration			250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00	
25005007/22021016	Servicecom			150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00	
Sub-Total: Overhead									
	7,703,440.00	5,049,030.00	18,500,000.00	20,905,000.00	15,855,970.00+	8,450,000.00	8,431,690.03	8,453,186.00	
Total Recurrent Expenditure									
	91,502,880.04	71,367,542.23	99,807,950.00	102,212,950.00	30,845,407.77+	95,562,170.00	95,581,279.48	95,600,144.00	
25007001 - Local Government Pension Board									
		Basic Salary	2,060,830.00	2,060,830.00	2,060,830.00+	2,060,830.00	2,061,244.13	2,061,649.00	
		Sub Total: Personnel Cost	2,060,830.00	2,060,830.00	2,060,830.00+	2,060,830.00	2,061,244.13	2,061,649.00	
25007001/22020101	Local Travel and Transport - Training		400,000.00	400,000.00	400,000.00+	1,500,000.00	1,500,300.00	1,500,588.00	
25007001/22020102	Local Travel and Transport - Others		250,000.00	250,000.00	250,000.00+	500,100.00	500,100.00	500,192.00	
25007001/22020205	Water Rates		105,000.00	105,000.00	105,000.00+	100,000.00	100,020.04	100,036.00	
25007001/22020301	Office Stationeries/Computer Consumables		250,000.00	250,000.00	250,000.00+	400,079.96	400,079.96	400,156.00	
25007001/22020305	Printing and Non Security Documents		5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,039.98	2,000,072.00	
25007001/22020401	Maintenance of Motor Vehicle/Transport Equipment		545,000.00	545,000.00	545,000.00+	200,000.00	200,039.98	200,072.00	
25007001/22020402	Maintenance of Office Furniture		500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00	
25007001/22020403	Maintenance of Office Building Residential Qtrs		400,000.00	400,000.00	400,000.00+	250,000.00	250,050.06	250,096.00	
25007001/22020405	Maintenance of Plants & Generators		200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00	
25007001/22020501	Local Training		400,000.00	400,000.00	400,000.00+	250,000.00	250,050.06	250,096.00	
25007001/22020701	Financial Consulting		500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00	
25007001/22020801	Motor Vehicle Fuel Cost		600,000.00	600,000.00	600,000.00+	200,000.00	200,039.98	200,072.00	
25007001/22020803	Plant/Generator Fuel Cost		200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00	
25007001/22021001	Refreshment & Meals		50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,192.00	
25007001/22021002	Honorarium & Sitting Allowance		200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00	
25007001/22021003	Publicity & Advertisements		50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00	
25007001/22021005	Postage & Courier Service								

149

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
25007001/2202/1007			250,000.00	250,000.00	250,000.00+	500,000.00	500,100.00	500,192.00
25007001/2202/1014			10,000,000.00	10,000,000.00	10,000,000.00+	5,500,000.00	250,050.06	250,096.00
Sub-Total: Overhead			12,060,830.00	12,060,830.00	12,060,830.00+	7,560,830.00	7,562,344.13	7,563,738.00
Total Recurrent Expenditure								
40001001 - Office of the Auditor General(State)			51,450,180.00	51,450,180.00	43,405,543.40-	78,904,360.00	78,820,143.91	78,935,923.00
40001001/21010101	110,367,893.14	94,855,723.40	5,400,000.00	5,400,000.00	5,400,000.00+	6,852,290.00	6,853,652.47	6,855,029.00
40001001/21010102			5,430,200.00	5,430,200.00	5,430,200.00+			
40001001/21010103			21,938,060.00	21,938,060.00	21,938,060.00+			
40001001/21020101			4,320,000.00	4,320,000.00	4,320,000.00+			
40001001/21020102			1,305,300.00	1,305,300.00	1,305,300.00+			
40001001/21020103			1,085,700.00	1,085,700.00	1,085,700.00+			
40001001/21020104			234,000.00	234,000.00	234,000.00+			
40001001/21020105			5,145,020.00	5,145,020.00	265,785.41+			
40001001/21020106			5,824,650.00	5,824,650.00	5,824,650.00+			
40001001/21020107			4,368,000.00	4,368,000.00	4,368,000.00+			
40001001/21020114			106,501,110.00	106,501,110.00	6,766,152.01+	145,713,720.00	145,742,858.74	145,771,941.00
Sub Total: Personnel Cost	115,324,411.73	99,734,957.99	6,000,000.00	6,000,000.00	6,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
40001001/22020101	1,239,500.00		7,000,000.00	7,000,000.00	4,250,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
40001001/22020102	4,297,000.00	2,750,000.00	300,000.00	300,000.00	300,000.00+	50,000.00	50,009.97	50,012.00
40001001/22020201			300,000.00	300,000.00	300,000.00+			
40001001/22020205			2,000,000.00	2,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
40001001/22020309	63,100.00	1,000,000.00	200,000.00	200,000.00	200,000.00+			
40001001/22020401	200,000.00	550,000.00	3,000,000.00	3,000,000.00	2,450,000.00+	600,000.00	600,120.04	600,229.00
40001001/22020402			1,000,000.00	1,000,000.00	1,000,000.00+	400,000.00	400,079.96	400,156.00
40001001/22020403			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
40001001/22020404			2,500,000.00	2,500,000.00	1,950,000.00+	300,000.00	300,060.02	300,109.00
40001001/22020405			800,000.00	800,000.00	800,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
40001001/22020406			3,200,000.00	3,200,000.00	3,200,000.00+	500,000.00	500,100.00	500,192.00
40001001/22020501	200,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
40001001/22020601	200,000.00	200,000.00	800,000.00	800,000.00	800,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
40001001/22020803			300,000.00	300,000.00	300,000.00+			
40001001/22021001			400,000.00	400,000.00	400,000.00+			
40001001/22021003			2,000,000.00	2,000,000.00	1,550,000.00+	300,000.00	300,060.02	300,109.00
40001001/22021004			300,000.00	300,000.00	300,000.00+			
40001001/22021005			300,000.00	300,000.00	300,000.00+			
40001001/22021007	450,000.00	450,000.00	250,000.00	250,000.00	250,000.00+			
40001001/22021009			150,000.00	150,000.00	150,000.00+			
40001001/22021014			40,300,000.00	40,300,000.00	34,800,000.00+	14,900,000.00	14,902,979.96	14,905,826.00
40001001/22021016			146,801,110.00	146,801,110.00	41,566,152.01+	160,613,720.00	160,645,838.70	160,677,767.00
Sub-Total: Overhead	6,199,600.00	5,500,000.00	146,801,110.00	146,801,110.00	41,566,152.01+	160,613,720.00	160,645,838.70	160,677,767.00
Total Recurrent Expenditure	121,524,011.73	105,234,957.99	121,524,011.73	121,524,011.73	105,234,957.99	160,613,720.00	160,645,838.70	160,677,767.00
47001001 - Civil Service Commission								

ISO

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
47001001/21010101	115,293,120.37	95,005,565.78	398,701,003.00	398,701,003.00	303,695,437.22+	40,596,650.00	40,604,779.33	40,612,891.00
47001001/21010102			5,694,876.00	5,694,876.00	5,694,876.00+	4,193,840.00	4,194,682.78	4,195,513.00
47001001/21010103			30,070,823.00	30,070,823.00	30,070,823.00+	30,070,820.00	30,076,837.16	30,082,840.00
47001001/21020101			14,642,589.00	14,642,589.00	14,642,589.00+	15,369,300.00	15,372,373.83	15,375,446.00
47001001/21020102			4,212,192.00	4,212,192.00	4,212,192.00+	4,064,400.00	4,065,212.85	4,066,021.00
47001001/21020103			1,843,200.00	1,843,200.00	1,843,200.00+	1,782,000.00	1,782,356.42	1,782,708.00
47001001/21020104			1,008,000.00	1,008,000.00	1,008,000.00+	981,600.00	981,796.28	991,984.00
47001001/21020105			72,000.00	72,000.00	72,000.00+	270,054.02	270,054.02	270,097.00
47001001/21020106	4,830,288.40	4,769,173.20	4,162,796.00	4,162,796.00	606,377.20-	4,059,670.00	4,060,477.89	4,061,286.00
47001001/21020107			1,324,920.00	1,324,920.00	1,324,920.00+	7,118,140.00	7,119,559.65	7,120,981.00
47001001/21020108			10,259,701.00	10,259,701.00	10,259,701.00+	10,149,170.00	10,151,194.89	10,153,222.00
Sub Total: Personnel Cost	120,123,408.77	99,774,738.98	471,992,100.00	471,992,100.00	372,217,361.02+	118,655,590.00	118,679,325.09	118,702,989.00
47001001/22020101	300,000.00	3,500,000.00	3,000,000.00	3,000,000.00	500,000.00-	2,000,000.00	2,000,400.00	2,000,792.00
47001001/22020102			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
47001001/22020301	300,000.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
47001001/22020305			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
47001001/22020309			800,000.00	800,000.00	800,000.00+	400,000.00	400,079.96	400,156.00
47001001/22020401	184,100.00		200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
47001001/22020402			500,000.00	500,000.00	500,000.00+	12,002,400.00	12,004,790.00	12,006,192.00
47001001/22020403			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
47001001/22020404			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
47001001/22020405			500,000.00	500,000.00	500,000.00+	3,000,600.00	3,001,189.00	3,001,189.00
47001001/22020406			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
47001001/22020801			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
47001001/22020803			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
47001001/22021001			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
47001001/22021002			300,000.00	300,000.00	300,000.00+	300,000.00	300,050.02	300,109.00
47001001/22021003			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
47001001/22021004			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
47001001/22021005			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
47001001/22021006			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
47001001/22021007			3,500,000.00	3,500,000.00	3,500,000.00+	250,000.00	250,050.06	250,096.00
47001001/22021008			500,000.00	500,000.00	500,000.00+	150,000.00	150,030.01	150,049.00
47001001/22021011								
47001001/22021013								
47001001/22021014								
47001001/22021016								
Sub-Total: Overhead	934,100.00	7,850,000.00	11,850,000.00	11,850,000.00	4,000,000.00+	33,050,000.00	33,056,609.97	33,063,051.00
Total Recurrent Expenditure	121,057,508.77	107,624,738.98	483,842,100.00	483,842,100.00	376,217,361.02+	151,705,590.00	151,735,935.06	151,766,040.00
48001001 - Abia State Independence Electoral Commission	241,404,966.74	204,194,820.75	129,341,090.00	129,341,090.00	74,853,730.75-	146,653,060.00	146,682,367.61	146,711,723.00
48001001/21010101			2,200,000.00	2,200,000.00	2,200,000.00+	5,316,000.00	5,317,063.15	5,318,124.00
48001001/21010102			49,877,800.00	49,877,800.00	49,877,800.00+	64,559,890.00	64,572,801.00	64,585,711.00
48001001/21020101			16,543,380.00	16,543,380.00	16,543,380.00+	9,207,674.00	9,207,674.00	9,207,674.00
48001001/21020102			4,599,600.00	4,599,600.00	4,599,600.00+	4,363,200.00	4,364,072.63	4,364,941.00
48001001/21020103			3,298,730.00	3,298,730.00	3,298,730.00+	3,244,790.00	3,245,379.98	3,246,027.00
48001001/21020104								

151

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Entertainment Allowance			1,056,560.00	1,056,560.00	1,056,560.00+	1,146,570.00	1,146,795.29	1,147,022.00
Leave Allowance	11,388,264.92		16,997,878.00	16,997,878.00	16,997,878.00+	14,683,660.00	14,689,594.73	14,689,528.00
Domestic Staff Allowance			21,338,102.00	21,338,102.00	21,338,102.00+	16,038,420.00	16,041,631.68	16,044,835.00
Sub Total: Personnel Cost	252,793,231.66	204,194,820.75	245,253,140.00	245,253,140.00	41,058,319.25+	265,209,530.00	265,262,566.89	265,315,585.00
Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others		1,450,000.00			1,450,000.00-	1,400,000.00	1,400,279.96	1,400,552.00
Electricity Charges			100,000.00	100,020.04		100,000.00	100,036.00	100,036.00
Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00		300,000.00	300,060.02	300,109.00
Printing and Non Security Documents			2,000,000.00	2,000,000.00		200,000.00	200,039.98	200,072.00
Printing of Security Documents	150,000.00		500,000.00	500,000.00	500,000.00+	300,000.00	300,109.00	300,109.00
Maintenance of Motor Vehicle/Transport Equipment			400,000.00	400,000.00	400,000.00+	600,120.04	600,120.04	600,228.00
Maintenance of Office Furniture			400,000.00	400,000.00		300,060.02	300,060.02	300,109.00
Maintenance of Office Building Residential Qtrs			400,000.00	400,000.00		400,079.96	400,156.00	400,156.00
Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00+	500,000.00	500,100.00	500,192.00
Other Maintenance Services						250,000.00	250,050.06	250,096.00
Office Rent			300,000.00	300,000.00	2,100,000.00-	300,000.00	300,060.02	300,109.00
Motor Vehicle Fuel Cost		3,000,000.00	800,000.00	800,000.00		250,000.00	250,050.06	250,096.00
Other Transport Equipment Fuel Cost			800,000.00	800,000.00	800,000.00+	500,100.00	500,192.00	500,192.00
Plant/Generator Fuel Cost						300,000.00	300,060.02	300,109.00
Refreshment & Meals						300,000.00	300,060.02	300,109.00
Medical Expenses						200,000.00	200,039.98	200,072.00
Welfare Packages						250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration						150,000.00	150,030.01	150,049.00
Servicecom								
Sub-Total: Overhead	150,000.00	4,450,000.00	4,000,000.00	4,000,000.00	450,000.00-	7,400,000.00	7,401,479.96	7,402,795.00
Total Recurrent Expenditure	252,943,231.66	208,644,820.75	249,253,140.00	249,253,140.00	40,608,319.25+	272,609,530.00	272,664,046.85	272,718,378.00

63001001 - Office of the Auditor General for Local Governmenten

Basic Salary	78,161,857.13	60,609,038.90	34,621,560.00	34,621,560.00	25,987,478.90-	34,901,110.00	34,908,088.20	34,915,069.00
Overtime Payments			2,000,000.00	2,000,000.00	2,000,000.00+	2,545,500.00	2,546,012.12	2,546,512.00
Consolidated Revenue Fund Charges - Salaries			5,428,230.00	5,428,230.00	5,428,230.00+	6,577,810.00	6,579,124.60	6,580,438.00
Housing/Rent Allowance			13,878,040.00	13,878,040.00	13,878,040.00+	13,644,260.00	13,646,992.82	13,649,714.00
Transport Allowance			2,940,000.00	2,940,000.00	2,940,000.00+	2,911,200.00	2,911,782.23	2,912,364.00
Meal Subsidy			1,297,200.00	1,297,200.00	1,297,200.00+	1,290,000.00	1,290,257.98	1,290,505.00
Utility Allowance			746,400.00	746,400.00	746,400.00+	751,200.00	751,350.30	751,500.00
Entertainment Allowance			126,000.00	126,000.00	126,000.00+	126,000.00	126,025.21	126,048.00
Leave Allowance	3,256,597.40	3,418,838.60	3,586,940.00	3,586,940.00	168,101.40+	3,614,900.00	3,615,620.93	3,616,339.00
Domestic Staff Allowance			2,384,860.00	2,384,860.00	2,384,860.00+	2,649,840.00	2,650,370.01	2,650,895.00
Call Duties Allowance			3,276,000.00	3,276,000.00	3,276,000.00+	3,252,000.00	3,252,650.42	3,253,296.00
Sub Total: Personnel Cost	81,428,454.53	64,027,877.50	70,285,230.00	70,285,230.00	6,257,352.50+	72,263,820.00	72,278,274.82	72,282,681.00
Local Travel and Transport - Training			816,000.00	816,000.00	464,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others	371,000.00	352,000.00	204,000.00	204,000.00	204,000.00+	50,000.00	50,000.00	50,000.00
Electricity Charges						50,000.00	50,009.97	50,012.00
Internet Access Charges			51,000.00	51,000.00	51,000.00+	50,000.00	50,009.97	50,012.00
Software Charges/License Renewal			51,000.00	51,000.00	51,000.00+	150,000.00	150,030.01	150,049.00

152

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't 2018	Budget 2019	Proposed 2020	Proposed 2021
63001001/22020301		54,725.00	306,000.00	306,000.00	251,275.00+	300,000.00	300,060.02	300,109.00
63001001/22020401		95,275.00	203,990.00	203,990.00	108,715.00+	200,000.00	200,039.98	200,072.00
20007004/22020804			204,000.00	204,000.00	204,000.00+	200,000.00	200,039.98	200,072.00
63001001/22020403			204,000.00	204,000.00	204,000.00+	250,000.00	250,050.06	250,096.00
63001001/22020404			102,000.00	102,000.00	102,000.00+	100,000.00	100,020.04	100,036.00
63001001/22020405			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
63001001/22020406			10,000.00	10,000.00	10,000.00+	150,000.00	150,030.01	150,049.00
63001001/22020501			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
63001001/22020702			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
63001001/22020801			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
63001001/22020901			50,000.00	50,000.00	50,000.00+			
63001001/22021001			51,000.00	51,000.00	51,000.00+	300,000.00	300,060.02	300,109.00
63001001/22021002			50,000.00	50,000.00	50,000.00+			
63001001/22021003			50,000.00	50,000.00	50,000.00+	1,400,000.00	1,400,279.96	1,400,552.00
63001001/22021004			30,000.00	30,000.00	30,000.00+			
63001001/22021005			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
63001001/22021006			50,000.00	50,000.00	50,000.00+	150,000.00	150,030.01	150,049.00
63001001/22021007			30,000.00	30,000.00	30,000.00+			
63001001/22021008			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
63001001/22021009			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
63001001/22021014			150,000.00	150,000.00	150,000.00+			
63001001/22021016			3,232,990.00	3,232,990.00	2,730,990.00+	5,450,000.00	5,451,099.03	5,452,034.00
Sub-Total: Overhead	971,000.00	502,000.00	3,232,990.00	3,232,990.00	2,730,990.00+	5,450,000.00	5,451,099.03	5,452,034.00
Total Recurrent Expenditure	82,399,454.53	64,529,877.50	73,518,220.00	73,518,220.00	8,988,342.50+	77,713,820.00	77,729,364.85	77,744,715.00
64001001 - Local Government Service Commission								
64001001/21010101			21,691,022.80	23,384,309.00	1,247,870.00	1,247,870.00	1,248,119.58	1,248,362.00
64001001/21010102					1,061,910.00	1,061,910.00	3,366,673.23	3,367,314.00
64001001/21020101			1,145,910.00	1,145,910.00	1,145,910.00+	1,025,910.00	1,026,115.16	1,026,318.00
64001001/21020102			124,790.00	124,790.00	124,790.00+	1,085,910.00	1,086,127.17	1,086,342.00
64001001/21020103			374,370.00	374,370.00	374,370.00+	124,790.00	124,814.97	124,838.00
64001001/21020104			374,370.00	374,370.00	374,370.00+	374,444.91	374,444.91	374,514.00
64001001/21020105			124,800.00	124,800.00	4,409,225.20+	374,370.00	374,444.91	374,514.00
64001001/21020106			935,910.00	935,910.00	935,910.00+	124,800.00	124,824.97	124,848.00
64001001/21020107						935,910.00	936,097.16	936,282.00
Sub Total: Personnel Cost	21,815,809.80	27,918,334.20	5,389,930.00	5,389,930.00	22,158,404.20-	8,655,930.00	8,661,661.94	8,663,362.00
64001001/22020101			650,000.00	650,000.00	650,000.00+	700,000.00	700,139.98	700,172.00
64001001/22020102			540,000.00	540,000.00	535,000.00+	500,000.00	500,100.00	500,182.00
64001001/22020201			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
64001001/22020205			110,000.00	110,000.00	110,000.00+	100,000.00	100,020.04	100,036.00
64001001/22020301			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
64001001/22020309			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
64001001/22020401			1,000,000.00	1,000,000.00	1,000,000.00+	200,000.00	200,039.98	200,072.00
64001001/22020402			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
64001001/22020403			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
64001001/22020404			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
64001001/22020405			500,000.00	500,000.00	500,000.00+			
Sub Total: Personnel Cost	263,000.00		500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00

153

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Other Maintenance Services			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost	246,900.00					200,000.00	200,039.98	200,072.00
Refreshment & Meals			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisements			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Medical Expenses			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages			550,000.00	550,000.00	550,000.00+	150,000.00	150,030.01	150,049.00
Budget Preparation Expenses			250,000.00	250,000.00	250,000.00+			
Budget Preparation Expenses								
Serviccom								
Sub-Total: Overhead	809,900.00	150,000.00	6,500,000.00	6,500,000.00	6,950,000.00+	5,100,000.00	5,101,020.04	5,101,912.00
Total Recurrent Expenditure	22,625,709.80	28,068,334.20	11,889,930.00	11,889,930.00	16,178,404.20-	13,759,930.00	13,762,681.98	13,765,274.00
65001001 - Ministry of Boundary Matters & Conflict Resolutio								
65001001/21010101		3,417,331.46	10,000,000.00	10,000,000.00	6,582,668.54+	10,674,168.00	10,676,302.82	10,678,430.00
Basic Salary						568,000.00	568,113.57	568,217.00
Overtime Payment						5,201,760.00	5,202,800.34	5,203,837.00
Housing/Rent Allowance						1,139,072.00	1,139,303.85	1,139,521.00
Transport Allowanc						463,320.00	463,412.68	463,500.00
Meal Subsidy						354,420.00	354,490.83	354,552.00
Utility Allowance						118,410.00	118,433.65	118,446.00
Entertainment Allowance						1,067,420.00	1,067,629.45	1,067,836.00
Leave Allowance						2,072,980.00	2,073,369.64	2,073,763.00
Domestic Staff Allowance								
Sub Total: Personnel Cost		3,417,331.46	10,000,000.00	10,000,000.00	6,582,668.54+	21,659,530.00	21,663,856.93	21,668,122.00
65001001/22020101			8,000,000.00	8,000,000.00	7,740,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Local Travel and Transport- Training						9,000,000.00	9,001,800.00	9,003,590.00
Local Travel and Transport- Others		260,000.00	12,000,000.00	12,000,000.00	10,405,000.00+	200,000.00	200,039.98	200,072.00
Electricity Charges		1,595,000.00	100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
Internet Access Charges						100,000.00	100,020.04	100,036.00
Water Rates			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Office Stationaries/Computer Consumables			1,500,000.00	1,500,000.00	1,500,000.00+	400,000.00	400,079.96	400,156.00
Printing of non Security Documents			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Uniform and Other Clothing			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Motor Vehicle/Transport Equipment			200,000.00	200,000.00	200,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Maintanacen of Office Furniture						200,000.00	200,072.00	200,109.00
Maintenance of Office Building			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office/IT Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Plant & Generator			2,500,000.00	2,500,000.00	2,500,000.00+	1,400,000.00	1,400,279.96	1,400,552.00
Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	300,000.00	300,060.02	300,109.00
Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
Plant and Generator Fuel Cost			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			15,700,000.00	15,700,000.00	10,700,000.00+	300,000.00	300,060.02	300,109.00
Postage and Courier Services			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Welfare Package		5,000,000.00	150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sporting Activities								
Annual Budget Expenses								
Serviccom								

154

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varien 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub-Total: Overhead	6,855,000.00	50,000,000.00	50,000,000.00	43,145,000.00+	7,165,192.07+	31,000,000.00	31,006,200.00	31,012,225.00
Total Recurrent Expenditure	10,272,331.46	60,000,000.00	60,000,000.00	49,727,668.54+	52,659,530.00	52,670,056.93	52,680,347.00	

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varien 2018	Budget 2019	Proposed 2020	Proposed 2021
66001001 - Ministry of Establishment & Training								
66001001/12/10/10101								
66001001/12/1010102								
66001001/12/1010103								
66001001/12/1020101								
66001001/12/1000000								
66001001/12/1020103								
66001001/12/1020104								
66001001/12/1020105								
66001001/12/1020106								
66001001/12/1020107								
Sub-Total: Personnel Cost	3,434,807.93	10,600,000.00	10,600,000.00	7,165,192.07+	23,506,690.00	23,511,387.33	23,516,026.00	

66001001/22/02/0101								
66001001/22/02/0102								
66001001/22/02/0201								
66001001/22/02/0301								
66001001/22/02/0305								
66001001/22/02/0306								
66001001/22/02/0309								
66001001/22/02/0401								
66001001/22/02/0402								
66001001/22/02/0403								
66001001/22/02/0404								
66001001/22/02/0405								
66001001/22/02/0406								
66001001/22/02/0501								
66001001/22/02/0801								
66001001/22/02/0803								
66001001/22/02/1004								
66001001/22/02/1006								
66001001/22/02/1014								
66001001/22/02/1016								
Sub-Total: Overhead	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	19,730,000.00	19,733,945.98	19,737,726.00	
Total Recurrent Expenditure	3,434,807.93	25,600,000.00	25,600,000.00	22,165,192.07+	43,236,690.00	43,245,333.31	43,253,752.00	

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varien 2018	Budget 2019	Proposed 2020	Proposed 2021
68001001 - Ministry of Inter State Affairs								
68001001/12/1010101								
68001001/12/1010102								
68001001/12/1010103								
68001001/12/1020101								
68001001/12/1020102								
Sub-Total: Overhead	12,438,584.32	10,000,000.00	10,000,000.00	2,438,584.32-	6,548,196.00	6,549,505.61	6,550,813.00	
Total Recurrent Expenditure	12,438,584.32	10,000,000.00	10,000,000.00	2,438,584.32-	6,548,196.00	6,549,505.61	6,550,813.00	

1555

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Meal Subsidy						288,000.00	288,057.62	288,108.00
Utility Allowance						162,000.00	162,032.41	162,060.00
Entertainment Allowance						54,000.00	54,010.80	54,012.00
Leave Allowance						623,092.00	623,216.61	623,332.00
Domestic Staff Allowance						1,059,936.00	1,060,148.00	1,060,356.00
Sub Total: Personnel Cost	12,438,584.32	10,000,000.00	10,000,000.00	10,000,000.00	2,438,584.32-	22,997,942.68	22,997,942.68	23,002,469.00
Local Travel & Transport - Training			3,400,000.00	3,400,000.00	3,400,000.00+	1,400,000.00	1,400,279.96	1,400,552.00
Local Travel & Transport - Others	5,000,000.00		5,000,000.00	5,000,000.00		1,000,000.00	1,000,200.00	1,000,396.00
Internet Access Charge						100,000.00	100,020.04	100,036.00
Water Rates			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Uniform and Other Clothings			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Furniture Cum Office and						200,000.00	200,039.98	200,072.00
Maintenance of Office/Building/ Residential Qtrs			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Plants and Generators						600,000.00	600,120.04	600,229.00
Other Maintenance Services and Minor Bills						200,000.00	200,039.98	200,072.00
Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00	300,060.02	300,109.00
Motor Vehicle Fuel Cost			850,000.00	850,000.00	850,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Other Transport Equipment Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Publicity and Advertisement			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Postages and Courier Services			3,500,000.00	3,500,000.00	3,500,000.00+	200,000.00	200,039.98	200,072.00
Welfare Packages			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Service								
Sub-Total: Overhead	5,000,000.00	17,438,584.32	20,000,000.00	20,000,000.00	15,000,000.00+	7,350,000.00	7,501,520.04	7,602,866.00
Total Recurrent Expenditure	17,438,584.32	449,563,933.35	30,000,000.00	30,000,000.00	12,561,415.68+	30,343,340.00	30,599,462.72	30,605,355.00
15001001 - Ministry of Agriculture	594,163,054.33	449,563,933.35	347,980,000.00	347,980,000.00	101,583,933.35-	92,639,948.00	92,658,475.87	92,677,006.00
Basic Salary			2,500,000.00	2,500,000.00	2,500,000.00+	12,714,108.00	12,716,650.85	12,719,186.00
Overtime Payments						5,651,770.00	5,652,897.37	5,654,024.00
Consolidated Revenue Fund Charges - Salaries			51,100,000.00	51,100,000.00	51,100,000.00+	54,629,903.00	54,640,828.93	54,651,752.00
Housing/Rent Allowance			12,720,000.00	12,720,000.00	12,720,000.00+	14,120,170.00	14,122,993.01	14,125,811.00
Transport Allowance			11,320,000.00	11,320,000.00	11,320,000.00+	11,322,624.11	11,325,086.00	11,327,942.00
Meal Subsidy			3,100,000.00	3,100,000.00	3,100,000.00+	3,471,561.00	3,472,255.35	3,472,942.00
Utility Allowance			360,000.00	360,000.00	360,000.00+	662,361.00	662,493.53	662,625.00
Entertainment Allowance			12,870,000.00	12,870,000.00	12,870,000.00+	14,043,834.64	14,048,633.00	14,053,432.00
Leave Allowance			8,500,000.00	8,500,000.00	8,500,000.00+	7,825,487.00	7,827,052.07	7,828,608.00
Domestic Staff Allowance			10,680,000.00	10,680,000.00	10,680,000.00+	4,080,000.00	4,080,815.97	4,081,621.00
Hazard Allowance						21,426,418.00	21,430,703.24	21,434,978.00
Non-Clinical Allowance						1,446,278.00	1,446,567.31	1,446,854.00
Rural Posting Allowance								
Sub Total: Personnel Cost	606,661,737.33	749,563,933.35	461,130,000.00	461,130,000.00	11,566,066.65+	244,031,590.00	244,080,392.36	244,129,126.00

156

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
15001001/22020101			1,500,000.00	1,500,000.00	4,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
15001001/22020102			1,000,000.00	4,000,000.00	4,000,000.00+	1,500,300.00	1,500,300.00	1,500,589.00
15001001/22020301			1,000,000.00	1,000,000.00	889,000.00+	500,000.00	500,100.00	500,192.00
15001001/22020309			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
15001001/22020401			500,000.00	500,000.00	500,000.00+	500,100.00	500,100.00	500,192.00
15001001/22020403			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
15001001/22020404			250,000.00	250,000.00	250,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
15001001/22020405			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
15001001/22020406			400,000.00	400,000.00	361,000.00+	200,000.00	200,039.98	200,072.00
15001001/22020501			50,000.00	50,000.00	50,000.00+	200,000.00	147,029.41	147,048.00
15001001/22020801			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
15001001/22020803			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
15001001/22021001			300,000.00	300,000.00	300,000.00+	300,000.00	300,050.06	300,109.00
15001001/22021003			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
15001001/22021004			200,000.00	200,000.00	200,000.00+	300,000.00	300,050.02	300,109.00
15001001/22021006			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
15001001/22021007			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
15001001/22021009			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
15001001/22021009			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
15001001/22021014			200,000.00	200,000.00	200,000.00+	300,050.02	300,050.02	300,109.00
15001001/22021015			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
15001001/22021021			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Sub-Total: Overhead	1,450,000.00	150,000.00	9,500,000.00	12,600,000.00	12,450,000.00+	13,247,000.00	13,249,649.46	13,252,130.00
Total Recurrent Expenditure	606,111,737.33	449,713,933.35	470,730,000.00	473,730,000.00	24,016,066.65+	297,278,990.00	297,330,041.82	297,381,256.00
15102001 - Abia Agricultural Dev. Program (AADP)								
15102001/21010101			Basic Salary					
15102001/21010102			Overtime Payment					
15102001/21010103			Consolidated Revenue Fund Charges - Salaries					
15102001/21020101			Housing/Rent Allowance					
15102001/21020102			Transport Allowance					
15102001/21020103			Meal Subsidy					
15102001/21020104			Utility Allowance					
15102001/21020105			Entertainment Allowance					
15102001/21020106			Leave Allowance					
15102001/21020107			Domestic Staff Allowance					
15102001/21020111			Hazard Allowance					
15102001/21020114			Duties Allowance					
Sub Total: Personnel Cost	410,096,303.94	348,542,044.71	377,807,680.00	377,807,680.00	29,265,635.29+	408,035,150.00	408,116,752.08	408,198,314.00
15102001/22020101			Local Travel and Transport - Training					
15102001/22020102			Local Travel and Transport - Others					
15102001/22020203			Internal Access Charges					
15102001/22020208			Software Charges /License Renewal					
15102001/22020301			Office Stationeries/Computer Consumables					
15102001/22020305			Printing and Non Security Documents					

157

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Am't Variat 2018	Budget 2019	Proposed 2020	Proposed 2021
Printing of Security Documents			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Uniforms & Other Clothing			500,000.00	500,000.00	500,000.00+	150,000.00	150,030.01	150,049.00
Maintenance of Motor Vehicle/Transport Equipment			100,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Building Residential Qtrs			200,000.00	200,000.00	200,000.00+	530,000.00	530,106.00	530,204.00
Maintenance of Office/IT Equipments			200,000.00	200,000.00	200,000.00+	317,200.00	317,263.39	317,320.00
Maintenance of Office Building Residential Qtrs			100,000.00	100,000.00	100,000.00+	307,200.00	307,261.46	307,320.00
Maintenance of Plants & Generators			100,000.00	100,000.00	100,000.00+	375,000.00	375,075.03	375,144.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+	675,000.00	675,135.05	675,264.00
Local Training			200,000.00	200,000.00	200,000.00+	459,091.83	459,180.00	459,180.00
Financial Consulting			400,000.00	400,000.00	400,000.00+	1,240,000.00	1,240,248.02	1,240,492.00
Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Other Transport Equipment Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Refreshment & Meals			50,000.00	50,000.00	50,000.00+			
Publicity and Advertisements			100,000.00	100,000.00	100,000.00+			
Medical Expenses			50,000.00	50,000.00	50,000.00+			
Postages & courier Services			200,000.00	200,000.00	200,000.00+			
Welfare Packages			300,000.00	300,000.00	300,000.00+			
Sporting Activities			250,000.00	250,000.00	250,000.00+			
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+			
Serviceom			100,000.00	100,000.00	100,000.00+			
Special Days/Celebrations			5,000,000.00	5,000,000.00	5,000,000.00+	11,345,400.00	11,347,666.03	11,349,762.00
Sub-Total: Overhead			382,807,680.00	382,807,680.00	34,265,635.29+	419,380,550.00	419,464,418.11	419,548,096.00
Total Recurrent Expenditure	410,096,303.94	348,542,044.71						
15111001 - Abia Golden Chicken Ogwe								
Sub Total: Personnel Cost	3,350,000.00	2,750,000.00			2,750,000.00-			
15111001/220210101 Basic Salary								
Sub Total: Personnel Cost	3,350,000.00	2,750,000.00			2,750,000.00-			
15111001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
15111001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
15111001/22020301 Office Stationery/Computer Consumables			400,000.00	400,000.00	400,000.00+	100,000.00	100,020.04	100,036.00
15111001/22020401 Maintenance of Motor Vehicle/ Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
15111001/22020403 Maintenance of Office Building/Residential Qtrs			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
15111001/22020405 Maintenance of Plants and Generators			400,000.00	400,000.00	400,000.00+	200,000.00	200,039.98	200,072.00
15111001/22020801 Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
15111001/22020803 Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+			
15111001/22021001 Refreshment and Meals			500,000.00	500,000.00	500,000.00+			
15111001/22021007 Welfare Packages								
Sub-Total: Overhead			5,000,000.00	5,000,000.00	5,000,000.00+	2,300,000.00	2,300,460.02	2,300,864.00
Total Recurrent Expenditure	3,350,000.00	2,750,000.00			2,250,000.00+	2,300,000.00	2,300,460.02	2,300,864.00
15111002 - Small Holders Oil Palm								
15111002/2210101 Basic Salary								
Sub Total: Personnel Cost	3,750,000.00	3,850,000.00			3,850,000.00-			

158

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	3,750,000.00	3,850,000.00			3,850,000.00-			
Total Recurrent Expenditure	3,750,000.00	3,850,000.00			3,850,000.00-			
15115003 - Abie Cashew								
15112005 - Abie State Agricultural Credit Loans Board (SACLB)								
20001001 - Ministry of Finance								
20001001/2/1010101	435,593,376.17	343,936,051.82	152,414,900.00	224,471,640.00	119,464,411.82-	72,755,530.00	72,770,079.14	72,784,627.00
20001001/2/1010102			3,500,000.00	3,500,000.00	3,500,000.00+	5,196,000.00	5,197,039.29	5,198,076.00
20001001/2/1010103			8,283,790.00	8,283,790.00	8,283,790.00+	15,782,880.00	15,786,121.55	15,789,268.00
20001001/2/1020101			55,724,000.00	55,724,000.00	55,724,000.00+	29,696,380.00	29,702,319.26	29,708,253.00
20001001/2/1020102			15,466,670.00	15,466,670.00	15,466,670.00+	5,895,200.00	5,896,379.00	5,897,553.00
20001001/2/1020103			6,940,000.00	6,940,000.00	6,940,000.00+	2,967,260.00	2,967,857.40	2,968,441.00
20001001/2/1020104			6,710,000.00	6,710,000.00	6,710,000.00+	1,893,980.00	1,894,362.76	1,894,740.00
20001001/2/1020105			3,390,000.00	3,390,000.00	3,390,000.00+	800,770.00	800,894.17	801,014.00
20001001/2/1020106			15,342,000.00	15,342,000.00	15,342,000.00+	8,717,960.00	8,719,701.58	8,721,439.00
20001001/2/1020107	17,837,500.50	18,598,177.60	207,890.00	207,890.00	207,890.00+	4,017,610.00	4,018,417.49	4,019,211.00
Sub Total: Personnel Cost	453,430,876.67	362,534,229.42	267,979,250.00	340,035,990.00	22,498,239.42-	147,523,670.00	147,553,171.69	147,582,622.00
20001001/2/2020101	9,210,000.00	2,975,000.00	1,000,000.00	11,000,000.00	8,025,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
20001001/2/2020102	3,165,000.00	8,487,600.00	2,000,000.00	27,000,000.00	18,512,400.00+	3,000,000.00	3,001,189.00	3,001,189.00
20001001/2/2020301	338,000.00	2,735,100.00	1,600,000.00	1,600,000.00	1,135,100.00-	2,000,000.00	2,000,400.00	2,000,792.00
20001001/2/2020306			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
20001001/2/2020309			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
20001001/2/2020401			1,000,000.00	2,590,000.00	830,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20001001/2/2020402			500,000.00	500,000.00	335,000.00+	500,000.00	500,100.00	500,192.00
20001001/2/2020403			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20001001/2/2020404			1,500,000.00	1,500,000.00	800,000.00-	1,500,000.00	1,500,300.00	1,500,588.00
20001001/2/2020405			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
20001001/2/2020501			1,000,000.00	24,000,000.00	24,000,000.00+	12,000,000.00	12,002,400.00	12,004,790.00
20001001/2/2020501			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20001001/2/2020501			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20001001/2/2020803			600,000.00	2,100,000.00	375,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20001001/2/2021001	3,850,000.00	1,725,000.00	1,000,000.00	1,000,000.00	1,000.00-	2,000,000.00	2,000,400.00	2,000,792.00
20001001/2/2021003			400,000.00	400,000.00	100,000.00-	300,000.00	300,060.02	300,109.00
20001001/2/2021004	242,800.00	1,015,350.00	500,000.00	500,000.00	515,350.00+	100,000.00	100,020.04	100,036.00
20001001/2/2021006			100,000.00	100,000.00	100,000.00+			

159

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Welfare Packages	900,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00	3,001,189.00
Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,056.00
Servicem						150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	21,602,600.00	21,074,050.00	15,000,000.00	76,000,000.00	54,925,950.00+	35,150,000.00	35,157,030.01	35,163,904.00
Total Recurrent Expenditure	475,033,476.67	383,608,279.42	282,979,250.00	416,035,990.00	32,427,710.58+	182,673,670.00	182,710,201.70	182,746,526.00
20007001 - Office of the Accountant General								
Basic Salary		249,574.00	132,047,160.00	132,047,160.00	131,797,586.00+	139,008,230.00	139,036,029.68	139,063,822.00
Overtime Payments			5,600,000.00	5,600,000.00	5,600,000.00+	5,004,380.00	5,005,376.84	5,006,369.00
Consolidated Revenue Fund Charges - Salaries			1,247,870.00	1,247,870.00	1,247,870.00+	8,538,500.00	8,540,209.69	8,541,911.00
Housing/Rent Allowance			58,368,960.00	58,368,960.00	58,368,960.00+	58,667,140.00	58,678,869.38	58,690,605.00
Transport Allowance			10,192,800.00	10,192,800.00	10,192,800.00+	10,526,400.00	10,528,505.28	10,530,602.00
Meal Subsidy			4,899,560.00	4,899,560.00	4,899,560.00+	4,672,800.00	4,673,734.57	4,674,661.00
Utility Allowance			3,013,160.00	3,013,160.00	3,013,160.00+	2,745,600.00	2,746,149.10	2,746,692.00
Entertainment Allowance			932,360.00	932,360.00	932,360.00+	504,000.00	504,100.84	504,192.00
Leave Allowance			13,329,500.00	13,329,500.00	13,329,500.00+	13,900,850.00	13,903,631.19	13,906,409.00
Domestic Staff Allowance			14,980,480.00	14,980,480.00	14,980,480.00+	11,924,290.00	11,926,675.87	11,929,057.00
Call Duties Allowance			1,800,000.00	1,800,000.00	1,800,000.00+			
Sub Total: Personnel Cost	249,574.00	249,574.00	246,411,850.00	246,411,850.00	246,162,276.00+	255,492,190.00	255,543,282.44	255,594,320.00
Local Travel and Transport - Training	11,302,500.00	3,947,000.00	6,000,000.00	6,000,000.00	2,053,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Local Travel and Transport - Others	16,464,000.00	11,354,000.00	16,000,000.00	16,000,000.00	4,646,000.00+	11,000,000.00	11,002,200.00	11,004,394.00
International Transport and Travels - Training			10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
International Transport and Travels - Others	4,000,000.00							
Telephone Charges	2,331,800.00	11,600.00	2,000,000.00	2,000,000.00	11,600.00-	2,000,000.00	2,000,400.00	2,000,792.00
Internet Access Charges	6,500,000.00	685,100.00	6,500,000.00	6,500,000.00	1,314,900.00+	8,000,000.00	8,001,600.00	8,003,193.00
Software Charges/Licensed Renewal	3,225,780.00	1,900,000.00	3,000,000.00	3,000,000.00	1,100,000.00+	5,000,000.00	5,001,993.00	5,003,986.00
Office Stationeries/Computer Consumables	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Uniforms & Other Clothing	3,080,535.00	1,353,500.00	3,000,000.00	3,000,000.00	1,646,500.00+	3,500,000.00	3,501,000.00	3,502,993.00
Maintenance of Motor Vehicle/Transport Equipment	834,000.00	526,100.00	2,000,000.00	2,000,000.00	1,473,900.00+	4,000,000.00	4,001,596.00	4,003,189.00
Maintenance of Office Furniture	880,550.00	1,220,095.00	2,000,000.00	2,000,000.00	779,905.00+	3,000,000.00	3,001,189.00	3,002,382.00
Maintenance of Office Building Residential Qtrs	1,242,820.00	622,800.00	2,000,000.00	2,000,000.00	1,377,200.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Office/IT Equipments	532,900.00	39,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,001,189.00	3,002,382.00
Maintenance of Plants & Generators	150,000.00	1,660,000.00	300,000.00	300,000.00	261,000.00+	300,000.00	300,060.02	300,109.00
Other Maintenance Services	1,041,000.00	5,000,000.00	3,000,000.00	3,000,000.00	1,320,000.00+	5,000,000.00	5,001,993.00	5,003,986.00
Local Training	70,000.00	1,500,000.00	70,000,000.00	70,000,000.00	1,500,000.00-	4,680,000.00	4,681,861.00	4,683,742.00
Security Services								
Security Vote (Including Operations)								
Financial Consulting	1,929,780.00	2,955,880.00	3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,002,382.00
Information Technology Consulting	456,300.00	3,986,400.00	5,000,000.00	5,000,000.00	44,120.00+	5,000,000.00	5,001,993.00	5,003,986.00
Motor Vehicle Fuel Cost	6,721,400.00	697,738,097.56	40,000,000.00	40,000,000.00	1,011,600.00+	40,006,000.00	40,014,006.20	40,022,007.00
Plant/Generator Fuel Cost	560,973,002.12	145,000,050.00	100,000,000.00	100,000,000.00	657,738,097.56-	69,213,839.98	69,227,572.00	69,231,312.00
Bank Charges (Other Than Interest)	100,000,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Insurance Premium			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,239.98	1,200,479.00
Other CRF Bank Charges			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Refreshment & Meals								
Publicity and Advertisements								

160

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
20007001/222021004	251,640.00	114,510.00	500,000.00	500,000.00	385,490.00+	300,000.00	300,060.02	300,109.00
20007001/222021006		50,000.00	50,000.00	50,000.00	445,000.00+	50,000.00	50,009.97	50,012.00
20007001/222021007	13,100,000.00	2,555,000.00	3,000,000.00	3,000,000.00	200,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
20007001/222021008			200,000.00	200,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
20007001/222021009			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
20007001/222021014	45,000.00		250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
20007001/222021016			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
20007001/222021019			40,000,000.00	40,000,000.00	40,000,000.00+	20,060,000.00	20,064,012.00	20,068,019.00
Sub-Total: Overhead	18,079,771,172.82	15,924,978,302.34	8,840,000,000.00	10,834,000,000.00	5,090,978,302.34-	9,500,000,000.00	9,501,900,000.00	9,503,800,205.00
Total Recurrent Expenditure	795,033,007.12	889,090,706.56	579,261,850.00	579,261,850.00	309,828,856.56-	534,388,190.00	534,495,066.67	534,601,641.00
20008001 - Board of Internal Revenue								
20008001/210101011	326,515,972.44	243,134,339.63	175,210,000.00	175,210,000.00	67,924,339.63-	151,177,850.00	151,208,073.54	151,238,305.00
20008001/210101013			2,500,000.00	2,500,000.00	2,500,000.00+	4,492,330.00	4,493,231.44	4,494,122.00
20008001/210101015			6,936,400.00	6,936,400.00	6,936,400.00+	62,457,900.00	62,470,393.60	62,482,884.00
20008001/210201012			14,610,000.00	14,610,000.00	14,610,000.00+	19,207,200.00	19,211,041.42	19,214,872.00
20008001/21020102			6,420,000.00	6,420,000.00	6,420,000.00+	5,443,200.00	5,444,288.60	5,445,373.00
20008001/21020103			3,630,000.00	3,630,000.00	3,630,000.00+	2,596,719.21	2,597,232.00	2,597,745.00
20008001/21020104			540,000.00	540,000.00	540,000.00+	523,010.00	523,112.56	523,215.00
20008001/21020105	15,641,437.00		17,530,000.00	17,530,000.00	17,530,000.00+	15,117,700.00	15,120,723.53	15,123,739.99
20008001/21020106			10,870,000.00	10,870,000.00	10,870,000.00+	10,864,340.00	10,868,516.87	10,868,669.00
20008001/21020107								
Sub-Total: Personnel Cost	342,157,409.44	243,134,339.63	238,246,400.00	238,246,400.00	4,887,939.63-	271,879,730.00	271,934,100.99	271,988,429.00
20008001/222020101			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
20008001/222020102			14,000,000.00	14,000,000.00	14,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
20008001/222020201			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20008001/222020203			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
20008001/222020205			5,500,000.00	5,500,000.00	5,500,000.00+	7,500,000.00	7,502,990.00	7,503,987.00
20008001/222020301			6,000,000.00	6,000,000.00	6,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
20008001/222020305			20,000,000.00	20,000,000.00	20,000,000.00+	40,008,000.00	40,016,002.00	40,018,002.00
20008001/222020306	43,149,500.00		100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
20008001/222020309			4,000,000.00	4,000,000.00	4,000,000.00+	8,500,000.00	8,501,700.00	8,503,397.00
20008001/222020401			1,500,000.00	1,500,000.00	1,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
20008001/222020402			3,000,000.00	3,000,000.00	3,000,000.00+	4,500,000.00	4,501,789.00	4,501,789.00
20008001/222020404			2,000,000.00	2,000,000.00	2,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
20008001/222020405			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
20008001/222020406			500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20008001/222020501			1,000,000.00	1,000,000.00	1,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
20008001/222020602			1,500,000.00	1,500,000.00	1,500,000.00+	3,500,000.00	3,500,700.00	3,501,393.00
20008001/222020703			2,000,000.00	2,000,000.00	2,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
20008001/222020801			2,000,000.00	2,000,000.00	2,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
20008001/222020803			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
20008001/222021001			1,500,000.00	1,500,000.00	1,500,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
20008001/222021002			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
20008001/222021003			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
20008001/222021004			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,109.00
20008001/222021006								

161

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Welfare Packages			200,000,000.00	200,000,000.00	186,165,515.42+	200,000,000.00	200,040,000.00	200,080,012.00
Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,096.06	250,096.00
Servicom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	43,149,500.00	43,834,484.58	285,000,000.00	285,000,000.00	271,165,515.42+	359,200,000.00	359,271,839.98	359,343,505.00
Total Recurrent Expenditure	385,306,909.44	256,968,824.21	523,246,400.00	523,246,400.00	266,277,575.79+	631,079,730.00	631,205,940.97	631,331,934.00
20009001 - Abia Gaming Commission								
Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Travel and Transport - Others		100,000.00	500,000.00	500,000.00	400,000.00+	500,000.00	500,100.00	500,192.00
Office Stationeries/Computer Consumables			100,000.00	100,000.00	100,000.00+	150,000.00	150,030.01	150,049.00
Printing of Security Documents			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Motor Vehicle/Transport Equipment			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	450,000.00	450,090.03	450,169.00
Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	300,000.00	300,109.00	300,109.00
Publicity and Advertisements			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Medical Expenses			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
Postages & courier Services			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Welfare Packages			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			2,900,000.00	2,900,000.00	2,800,000.00+	4,000,000.00	4,000,800.00	4,001,504.00
Sub-Total: Overhead	550,000.00	100,000.00	2,900,000.00	2,900,000.00	2,800,000.00+	4,000,000.00	4,000,800.00	4,001,504.00
Total Recurrent Expenditure	550,000.00	100,000.00	2,900,000.00	2,900,000.00	2,800,000.00+	4,000,000.00	4,000,800.00	4,001,504.00
22001001 - Ministry of Trade and Investment								
Basic Salary		203,271,620.76	112,908,940.00	112,908,940.00	90,362,680.76-	8,907,030.00	8,908,814.39	8,910,587.00
Overtime Payments			1,000,000.00	1,000,000.00	1,000,000.00+	589,000.00	589,117.77	589,228.00
Housing/Rent Allowance			41,062,640.00	41,062,640.00	41,062,640.00+	3,602,100.00	3,602,830.41	3,603,550.00
Transport Allowance			5,654,670.00	5,654,670.00	5,654,670.00+	925,640.00	925,823.11	925,998.00
Meal Subsidy			4,654,760.00	4,654,760.00	4,654,760.00+	388,770.00	388,774.79	388,842.00
Utility Allowance			2,843,560.00	2,843,560.00	2,843,560.00+	646,170.00	646,296.29	646,419.00
Entertainment Allowance			572,360.00	572,360.00	572,360.00+	79,200.00	79,212.85	79,221.00
Leave Allowance			7,842,500.00	7,842,500.00	7,842,500.00+	10,743,500.00	10,745,647.74	10,747,785.00
Domestic Staff Allowance			5,235,100.00	5,235,100.00	5,235,100.00+	1,019,700.00	1,019,906.96	1,020,100.00
Sub Total: Personnel Cost.	221,015,466.56	203,271,620.76	181,774,530.00	181,774,530.00	21,497,090.76-	26,901,040.00	26,906,424.19	26,911,730.00
Local Travel and Transport - Training			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others		240,000.00	500,000.00	500,000.00	260,000.00+	800,000.00	800,160.02	800,312.00
International Transport and Travels - Training			20,000.00	20,000.00	20,000.00+	20,000.00	20,003.96	20,000.00
Telephone Charge			30,000.00	30,000.00	30,000.00+	30,000.00	30,006.00	30,001.00
Internet Access Charges			50,000.00	50,000.00	50,000.00+	55,000.00	55,011.04	55,012.00
Water Rates			500,000.00	500,000.00	200,000.00+	700,000.00	700,139.98	700,276.00
Office Stationeries/Computer Consumables		300,000.00	25,000.00	25,000.00	25,000.00+	25,000.00	25,005.04	25,000.00
Uniforms & Other Clothing								

162

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't 2018	Budget 2019	Proposed 2020	Proposed 2021
22001001/22020401								
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
22001001/22020402	80,000.00		200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,182.00
22001001/22020404			275,000.00	275,000.00	275,000.00+	300,060.02	300,060.02	300,109.00
Maintenance of Office / IT Equipments			275,000.00	275,000.00	275,000.00+	200,000.00	200,039.98	200,072.00
22001001/22020405			300,000.00	300,000.00	300,000.00+	350,000.00	350,069.99	350,132.00
Other Maintenance Services			300,000.00	300,000.00	300,000.00+	50,000.00	50,009.97	50,012.00
22001001/22020501			50,000.00	50,000.00	50,000.00+	350,000.00	350,069.99	350,132.00
Cleaning & Fumigation Services			50,000.00	50,000.00	50,000.00+	400,000.00	400,079.96	400,156.00
22001001/22020605			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00
Motor Vehicle Fuel Cost	150,000.00		200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
22001001/22020801			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Plan/Generator Fuel Cost			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
22001001/22021001			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Refreshment & Meals			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
22001001/22021003			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,086.00
Publicity and Advertisements			50,000.00	50,000.00	50,000.00+	150,000.00	150,030.01	150,049.00
22001001/22021004	401,490.00		650,000.00	650,000.00	650,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Medical Expenses			650,000.00	650,000.00	650,000.00+	200,000.00	200,039.98	200,072.00
22001001/22021006			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,086.00
Postages & courier Services			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
22001001/22021007			150,000.00	150,000.00	150,000.00+			
Welfare Packages								
22001001/22021008								
Sporting Activities								
22001001/22021009								
Annual Budget Expenses And Administration								
22001001/22021014								
Services								
22001001/22021016								
Sub-Total: Overhead	9,979,552.00	540,000.00	5,800,000.00	5,800,000.00	5,260,000.00+	7,730,000.00	7,731,545.98	7,732,987.00
Total Recurrent Expenditure	230,995,018.56	203,811,620.76	187,574,530.00	187,574,530.00	16,237,090.76-	34,631,040.00	34,637,970.47	34,644,617.00
22051001 - Small and Medium Enterprise Center								
28001001 - Ministry of Science and Technology								
28001001/21010101								
Basic Salary	113,238,814.43	97,018,754.72	20,000,000.00	20,000,000.00	77,018,754.72-	23,426,500.00	23,431,185.35	23,435,864.00
28001001/21010102								
Overtime Payments						2,499,720.00	2,500,222.00	2,500,718.00
28001001/21010103						10,250,000.00	10,252,050.06	10,254,094.00
Consolidated Revenue Fund Charges - Salaries						9,995,700.00	9,997,699.16	9,999,697.00
28001001/21020101						2,586,300.00	2,586,817.28	2,587,332.00
Housing/Rent Allowance						1,170,000.00	1,170,233.98	1,170,457.00
28001001/21020102						1,048,580.00	1,048,793.72	1,048,993.00
Transport Allowance						2,158,030.00	2,158,458.57	2,158,880.00
28001001/21020103						2,807,470.00	2,808,030.47	2,808,592.00
Meal Subsidy						1,950,950.00	1,951,336.16	1,951,725.00
28001001/21020104								
Utility Allowance								
28001001/21020105								
Entertainment Allowance	5,747,543.40	4,938,750.00			4,938,750.00-			
28001001/21020106								
Leave Allowance								
28001001/21020107								
Domestic Staff Allowance								
Sub-Total: Personnel Cost	118,986,357.83	101,957,504.72	20,000,000.00	20,000,000.00	81,957,504.72-	57,893,250.00	57,904,626.63	57,916,346.00
28001001/22020101								
Local Travel and Transport - Training			2,250,000.00	2,250,000.00	2,250,000.00+	3,100,000.00	3,100,620.04	3,101,236.00
28001001/22020102			2,500,000.00	2,500,000.00	2,435,000.00-	3,500,000.00	3,500,700.00	3,501,393.00
Local Travel and Transport - Others		4,935,000.00	2,500,000.00	2,500,000.00		200,000.00	200,039.98	200,072.00
28001001/22020203						50,000.00	50,009.97	50,012.00
Internet Access Charges						100,000.00	100,020.04	100,036.00
28001001/22020205						450,000.00	450,090.03	450,189.00
Water Rate						100,000.00	100,020.04	100,036.00
28001001/22020208						600,000.00	600,120.04	600,228.00
Software Charges/License Renewal	400,000.00		400,000.00	400,000.00	400,000.00+			
28001001/22020301			100,000.00	100,000.00	100,000.00+			
Office Stationery/Computer Consumables			100,000.00	100,000.00	100,000.00+			
28001001/22020309			500,000.00	500,000.00	500,000.00+			
Uniforms & Other Clothing								
28001001/22020401								
Maintenance of Motor Vehicle/Transport Equipment	200,000.00							

163

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amnt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Office Building Residential Qtrs						200,000.00	200,039.98	200,072.00
Maintenance of Office/IT Equipments						200,000.00	200,039.98	200,072.00
Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Other Maintenance Services			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Local Training			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,588.00
Information Technology Consulting						250,000.00	250,050.06	250,096.00
Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals						100,000.00	100,020.04	100,036.00
Publicity and Advertisements						300,000.00	300,060.02	300,109.00
Medical Expenses			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Postages & courier Services			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Welfare Packages						1,300,000.00	1,300,260.02	1,300,516.00
Sporting Activities						250,000.00	250,050.06	250,096.00
Annual Budget Expenses And Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,048.00
Servicecom						15,000,000.00	15,003,000.00	15,005,816.00
Sub-Total: Overhead	600,000.00	4,935,000.00	10,000,000.00	10,000,000.00	5,065,000.00+	72,893,250.00	72,907,826.63	72,922,162.00
Total Recurrent Expenditure	119,586,357.83	106,892,504.72	30,000,000.00	30,000,000.00	76,892,504.72-	82,618,600.00	112,641,127.76	112,663,587.00
29001001 - Ministry of Transport								
Basic Salary	162,121,703.22	109,130,250.56	64,446,300.00	64,446,300.00	44,683,950.56-	38,516,620.00	58,528,323.36	58,540,018.00
Overtime Payments			3,500,000.00	3,500,000.00	3,500,000.00+	460,340.00	460,436.08	460,524.00
Consolidated Revenue Fund Charges - Salaries						5,651,770.00	5,652,897.37	5,654,024.00
Housing/Rent Allowance			23,890,000.00	23,890,000.00	23,890,000.00-	11,780,770.00	21,785,124.18	21,799,472.00
Transport Allowance			6,310,000.00	6,310,000.00	6,310,000.00-	6,853,390.00	6,854,762.70	6,856,129.00
Meal Subsidy			2,740,000.00	2,740,000.00	2,740,000.00-	2,568,620.00	2,569,133.69	2,569,640.00
Utility Allowance			1,956,300.00	1,956,300.00	1,956,300.00+	1,707,160.00	1,707,505.42	1,707,837.00
Entertainment Allowance			637,200.00	637,200.00	637,200.00+	583,110.00	583,226.57	583,338.00
Leave Allowance	5,371,053.80	5,472,027.60	6,550,000.00	6,550,000.00	1,077,972.40+	5,673,420.00	5,674,553.69	5,675,687.00
Domestic Staff Allowance			5,658,700.00	5,658,700.00	5,658,700.00+	8,823,400.00	8,825,164.70	8,826,918.00
Sub Total: Personnel Cost	167,492,757.02	114,602,278.16	115,688,500.00	115,688,500.00	1,086,221.84+	82,618,600.00	112,641,127.76	112,663,587.00
Local Travel and Transport - Training						800,000.00	1,400,279.96	1,400,552.00
Local Travel and Transport - Others	357,500.00		800,000.00	800,000.00	800,000.00+	500,000.00	500,100.00	500,192.00
Office Stationeries/Computer Consumables	191,500.00	150,000.00	500,000.00	500,000.00	350,000.00+	900,000.00	900,179.96	900,349.00
Printing of Non Security Documents			200,000.00	200,000.00	200,000.00-	350,000.00	350,069.99	350,132.00
Uniforms and other Clothings	5,000,000.00		50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Maintenance of Motor Vehicle /Transport Equipment	5,121,000.00		400,000.00	400,000.00	400,000.00+	400,000.00	400,079.96	400,156.00
Maintenance of Office Furniture	30,000.00		150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
Maintenance of Office Building Residential Quarters			200,000.00	200,000.00	200,000.00+	550,109.97	550,150.00	550,216.00
Maintenance of Plants & Generators			150,000.00	150,000.00	150,000.00+	350,000.00	350,069.99	350,132.00
Other Maintenance Services			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Local Training			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Legal Services			200,000.00	200,000.00	200,000.00+	500,100.00	500,150.00	500,192.00
Motor Vehicle Fuel Cost	100,000.00		200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+	100,000.00	100,009.97	100,012.00

164

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
29001001/22021003			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
29001001/22021004			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
29001001/22021005			50,000.00	50,000.00	50,000.00+	50,009.97	50,012.00	50,012.00
29001001/22021006	265,000.00		500,000.00	500,000.00	235,000.00+	500,000.00	500,100.00	500,192.00
29001001/22021007			100,000.00	100,000.00	100,000.00+	300,000.00	300,050.02	300,109.00
29001001/22021008			250,000.00	250,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
29001001/22021014			150,000.00	150,000.00	100,000.00+	150,000.00	150,030.01	150,049.00
29001001/22021016			5,000,000.00	5,000,000.00	4,435,000.00+	8,500,000.00	8,501,700.00	8,503,233.00
Sub-Total: Overhead	10,800,000.00	565,000.00	5,000,000.00	5,000,000.00	4,435,000.00+	8,500,000.00	8,501,700.00	8,503,233.00
Total Recurrent Expenditure	178,292,757.02	115,167,278.16	120,688,500.00	120,688,500.00	5,521,221.84+	91,118,600.00	121,142,827.76	121,166,820.00
29007001 - Abia State Insurance Manifest Scheme			34,000,000.00	34,000,000.00	34,000,000.00+	34,200,000.00	34,206,839.98	34,213,674.00
29007001/21010101			34,000,000.00	34,000,000.00	34,000,000.00+	34,200,000.00	34,206,839.98	34,213,674.00
Sub-Total: Personnel Cost			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
29007001/22020101			200,000.00	200,000.00	200,000.00+	140,027.97	140,048.00	140,048.00
29007001/22020301			250,000.00	250,000.00	250,000.00+	100,020.04	100,036.00	100,036.00
29007001/22020305			300,000.00	300,000.00	300,000.00+	200,039.98	200,072.00	200,072.00
29007001/22020308			150,000.00	150,000.00	150,000.00+	50,009.97	50,012.00	50,012.00
29007001/22020401			300,000.00	300,000.00	300,000.00+	2,000,400.00	2,000,792.00	2,000,792.00
29007001/22020402			150,000.00	150,000.00	150,000.00+	50,009.97	50,009.97	50,012.00
29007001/22020405			200,000.00	200,000.00	200,000.00+	100,020.04	100,020.04	100,020.04
29007001/22020406			300,000.00	300,000.00	300,000.00+	10,000.00	10,000.00	10,000.00
29007001/22020501			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
29007001/22020802			150,000.00	150,000.00	150,000.00+	50,000.00	50,009.97	50,012.00
29007001/22020803			100,000.00	100,000.00	100,000.00+	300,050.02	300,050.02	300,109.00
29007001/22021001			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
29007001/22021003			300,000.00	300,000.00	300,000.00+	250,050.06	250,050.06	250,096.00
29007001/22021004			150,000.00	150,000.00	150,000.00+	150,030.01	150,030.01	150,049.00
29007001/22021007			3,000,000.00	3,000,000.00	3,000,000.00+	3,650,000.00	3,651,730.01	3,651,358.00
29007001/22021014			37,000,000.00	37,000,000.00	37,000,000.00+	37,850,000.00	37,857,569.99	37,865,032.00
29007001/22021016			3,000,000.00	3,000,000.00	3,000,000.00+	3,650,000.00	3,651,730.01	3,651,358.00
Sub-Total: Overhead			37,000,000.00	37,000,000.00	37,000,000.00+	37,850,000.00	37,857,569.99	37,865,032.00
Total Recurrent Expenditure			228,600,000.00	185,000,000.00	185,000,000.00	43,600,000.00-	101,300,448.06	101,320,708.00
29053001 - Abia Transport Corporation (Abia Line Network)			185,000,000.00	185,000,000.00	43,600,000.00-	101,280,190.00	34,458,302.28	34,465,182.00
29053001/21010101						34,451,410.00	12,391,289.79	12,393,756.00
29053001/21020101						12,388,810.00	5,282,256.19	5,283,301.00
29053001/21020102						2,764,800.00	2,765,352.94	2,765,904.00
29053001/21020103						2,384,860.00	2,385,332.95	2,385,804.00
29053001/21020104						10,128,020.00	10,130,044.57	10,132,065.00
29053001/21020105						108,280.00	108,297.61	108,312.00
29053001/21020106								
29053001/21020107								

165

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	228,600,000.00	185,000,000.00	185,000,000.00	185,000,000.00	43,600,000.00-	168,787,570.00	168,821,324.50	168,855,034.00
29053001/22020101			500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
29053001/22020102			600,000.00	600,000.00	600,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
29053001/22020301			600,000.00	600,000.00	600,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
29053001/22020305			500,000.00	500,000.00	500,000.00+			
29053001/22020309			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
29053001/22020401			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
29053001/22020402			200,000.00	200,000.00	200,000.00+	69,853.93	69,853.93	69,854.00
29053001/22020404			300,000.00	300,000.00	300,000.00+	604,080.00	604,200.77	604,320.00
29053001/22020405						610,322.08	610,440.00	610,440.00
29053001/22020406						500,000.00	500,100.00	500,192.00
29053001/22020601						500,000.00	500,100.00	500,192.00
29053001/22020602						2,205,000.00	2,205,441.05	2,205,876.00
29053001/22020701						1,000,000.00	1,000,200.00	1,000,396.00
29053001/22020703			400,000.00	400,000.00	400,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
29053001/22020801			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
29053001/22020803			300,000.00	300,000.00	300,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
29053001/22020901			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
29053001/22021002			350,000.00	350,000.00	350,000.00+	2,660,000.00	2,660,532.05	2,661,057.00
29053001/22021003			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
29053001/22021004			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
29053001/22021006						496,080.00	496,179.17	496,272.00
Sub-Total: Overhead			9,200,000.00	9,200,000.00	9,200,000.00+	26,445,200.00	26,450,489.07	26,455,656.00
Total Recurrent Expenditure	228,600,000.00	194,200,000.00	194,200,000.00	194,200,000.00	34,400,000.00-	195,232,770.00	195,271,813.57	195,310,690.00
29056001 - Abia State Transport Loan Scheme								
29056001/22020101			400,000.00	400,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
29056001/22020102	100,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
29056001/22020301	800,000.00		200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
29056001/22020309			50,000.00	50,000.00	50,000.00+			
29056001/22020401			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
29056001/22020402			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
29056001/22020405			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
29056001/22020803			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
29056001/22021001	100,000.00		50,000.00	50,000.00	50,000.00+			
29056001/22021003			50,000.00	50,000.00	50,000.00+			
29056001/22021004			100,000.00	100,000.00	100,000.00+			
29056001/22021007			200,000.00	200,000.00	200,000.00+			
29056001/22021014			150,000.00	150,000.00	150,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Sub-Total: Overhead		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	3,750,000.00	3,750,750.06	3,751,452.00
Total Recurrent Expenditure	1,000,000.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	3,750,000.00	3,750,750.06	3,751,452.00
29057001 - Traffic Management Agency of Abia State								

166

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Arti Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
29057001/22020101	13,160,000.00	71,740,000.00	84,000,000.00	84,000,000.00	12,260,000.00+	78,648,000.00	78,663,729.55	78,679,464.00
Sub Total: Personnel Cost	13,160,000.00	71,740,000.00	84,000,000.00	84,000,000.00	12,260,000.00+	78,648,000.00	78,663,729.55	78,679,464.00
29057001/22020102			Local Travel and Transport - Training	400,000.00	400,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020301			Local Travel and Transport - Others	200,000.00	200,000.00	150,000.00	150,030.01	150,049.00
29057001/22020309			Office Stationeries/Computer Consumables	300,000.00	300,000.00	200,000.00	200,039.98	200,072.00
29057001/22020401			Uniforms & Other Clothing	300,000.00	300,000.00	500,000.00	500,100.00	500,192.00
29057001/22020402			Maintenance of Motor Vehicle/Transport	200,000.00	200,000.00	300,000.00	300,060.02	300,109.00
29057001/22020403			Maintenance of Office Furniture	100,000.00	100,000.00			
29057001/22020404			Maintenance of Office Building Residential Qtrs	200,000.00	200,000.00			
29057001/22020405			Maintenance of Office / IT Equipments			300,000.00	300,060.02	300,109.00
29057001/22020501			Maintenance of Plants & Generators	150,000.00	150,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020501			Local Training	350,000.00	350,000.00+	250,050.06	250,096.00	250,096.00
29057001/22020703			Security Services	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020703			Legal Services	350,000.00	350,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020801			Motor Vehicle Fuel Cost	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
29057001/22020803			Plant/Generator Fuel Cost	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
29057001/22021003			Refreshment & Meals	100,000.00	100,000.00	100,020.04	100,020.04	100,036.00
29057001/22021004			Publicity & Advertisements	50,000.00	50,000.00+	150,000.00	150,030.01	150,049.00
29057001/22021007			Medical Expenses	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
29057001/22021009			Welfare Packages	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
29057001/22021010			Sporting Activities					
29057001/22021011			Direct Teaching & Laboratory Cost	100,000.00	100,000.00+			
29057001/22021014			Recruitment & Appointment (SERVICE WIDE)	5,000,000.00	5,000,000.00-	250,000.00	250,050.06	250,096.00
29057001/22021016			Annual Budget Expenses & Administration Services	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Sub Total: Overhead		5,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00-	4,650,000.00	4,650,930.01	4,651,710.00
Total Recurrent Expenditure	13,160,000.00	76,740,000.00	87,500,000.00	87,500,000.00	10,760,000.00+	83,298,000.00	83,314,659.56	83,331,174.00
29001001 - Abia State Fire Service								
29001002/21010101			Basic Salary			30,000,000.00		
Sub Total: Personnel Cost						30,000,000.00		
29057001/22020101			Local Travel and Transport - Training	400,000.00	400,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020102			Local Travel and Transport - Others	200,000.00	200,000.00	150,000.00	150,030.01	150,049.00
29057001/22020301			Office Stationeries/Computer Consumables	300,000.00	300,000.00	200,000.00	200,039.98	200,072.00
29057001/22020309			Uniforms & Other Clothing	300,000.00	300,000.00	500,000.00	500,100.00	500,192.00
29057001/22020401			Maintenance of Motor Vehicle/Transport	200,000.00	200,000.00	300,000.00	300,060.02	300,109.00
29057001/22020402			Maintenance of Office Furniture	100,000.00	100,000.00			
29057001/22020403			Maintenance of Office Building Residential Qtrs	200,000.00	200,000.00			
29057001/22020404			Maintenance of Office / IT Equipments			300,000.00	300,060.02	300,109.00
29057001/22020405			Maintenance of Plants & Generators	150,000.00	150,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020501			Local Training	350,000.00	350,000.00+	250,050.06	250,096.00	250,096.00
29057001/22020501			Security Services	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020703			Legal Services	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
29057001/22020801			Motor Vehicle Fuel Cost	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00

167

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+			
Publicity & Advertisements			50,000.00	50,000.00	50,000.00+	150,000.00	150,030.01	150,049.00
Medical Expenses			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Welfare Packages			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Sporting Activities						200,000.00		
Direct Teaching & Laboratory Cost			100,000.00	100,000.00	100,000.00+			
Recruitment & Appointment (SERVICE WIDE)		5,000,000.00			5,000,000.00-	250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Service						500,000.00		
Local Transport and Travels - Training						1,500,000.00		
Local Transport and Travels - Others						500,000.00		
Uniform & Other Clothings						500,000.00		
Maintenance of Motor Vehicle/Transport Equipment						100,000.00		
Maintenance of Office Furniture						100,000.00		
Maintenance of Office/ IT Equipment						200,000.00		
Maintenance of Office Plant & Generator						300,000.00		
Other Maintenance Services						650,000.00		
Other Transport Equipment Fuel Cost						400,000.00		
Welfare Package						250,000.00		
Annual Budget Preparation Expenses						5,000,000.00		
Sub-Total: Overhead						35,000,000.00		

Total Recurrent Expenditure

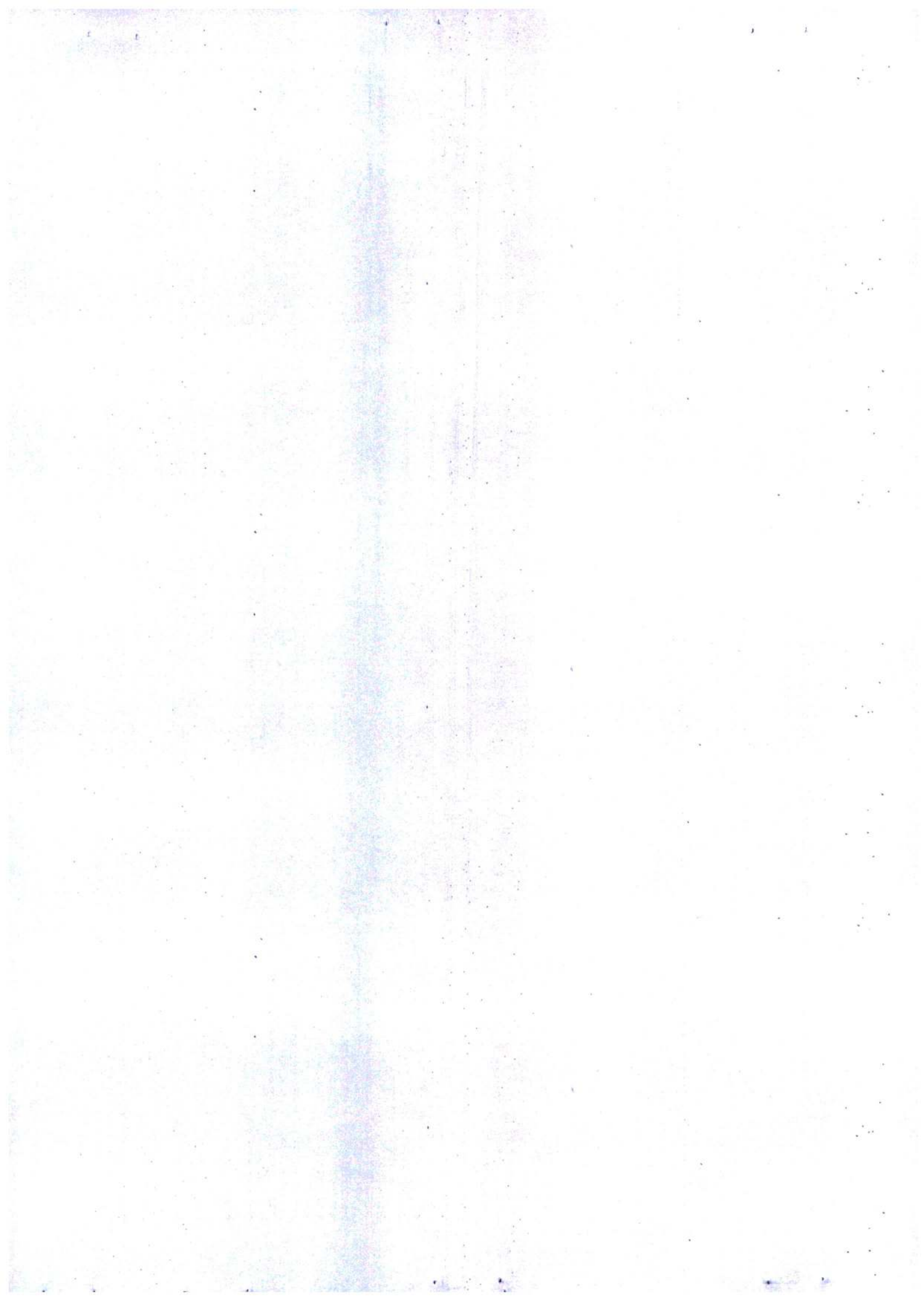
31001001 - Ministry Of Energy & Mineral Resources

Basic Salary		8,498,745.38	30,000,000.00	30,000,000.00	21,501,254.62+	15,573,300.00	15,576,416.65	15,579,532.00
Overtime Payment						793,440.00	793,598.70	793,752.00
Consolidated Revenue Fund Charges - Salaries						5,651,770.00	5,652,897.37	5,654,024.00
Housing / Rent Allowances						6,528,600.00	6,529,905.76	6,531,205.00
Transport Allowance						1,217,200.00	1,217,443.46	1,217,680.00
Meal Subsidy						547,200.00	547,309.48	547,416.00
Utility Allowance						318,000.00	318,063.62	318,120.00
Entertainment Allowances						720,000.00	720,144.05	720,277.00
Leave Allowance						1,567,440.00	1,567,752.45	1,568,063.00
Domestic Staff Allowance						1,589,900.00	1,590,222.01	1,590,529.00
Sub Total: Personnel Cost		8,498,745.38	30,000,000.00	30,000,000.00	21,501,254.62+	34,506,850.00	34,513,753.32	34,520,598.00

Sub Total: Personnel Cost

Local Travel and Transport - Training			6,500,000.00	6,500,000.00	6,500,000.00+	1,500,100.00	1,500,400.00	1,500,689.00
Local Travel and Transport - Others			8,000,000.00	8,000,000.00	8,000,000.00+	2,000,070.00	2,000,470.00	2,000,862.00
Office Stationary and Computer Consumable			500,000.00	500,000.00	500,000.00+	500,040.00	500,140.00	500,232.00
Uniform and Other Clothing			100,000.00	100,000.00	100,000.00+	100,020.00	100,040.00	100,056.00
Maintenance of Motor Vehicle and Transport			1,500,000.00	1,500,000.00	1,500,000.00+	1,300,150.00	1,300,410.03	1,300,666.00
Maintenance of Office Furniture			3,000,000.00	3,000,000.00	3,000,000.00+	300,200.00	300,260.02	300,320.00
Maintenance of Office / IT Equipment			500,000.00	500,000.00	500,000.00+	200,100.00	200,139.98	200,172.00
Maintenance of Plant and Generator			500,000.00	500,000.00	500,000.00+	300,400.00	300,460.03	300,520.00
Other Maintenance Service			200,000.00	200,000.00	200,000.00+	100,150.00	100,170.05	100,186.00
Local Training			3,000,000.00	3,000,000.00	3,000,000.00+			

168



	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
ABIA STATE GOVERNMENT								
Schedule of Recurrent Expenditure								
for the year ended 31/12/18								
31001001/22020801								
31001001/22021004			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,450.00	1,000,650.12	1,000,846.00
31001001/22021007		1,500,000.00	300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
31001001/22021014			24,000,000.00	24,000,000.00	22,500,000.00+			
31001001/22021016			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead		1,500,000.00	50,000,000.00	50,000,000.00	48,500,000.00+	8,001,680.00	8,003,280.36	8,004,803.00
Total Recurrent Expenditure		9,998,745.38	80,000,000.00	80,000,000.00	70,001,254.62+	42,508,530.00	42,517,033.66	42,525,401.00
32001001 - Ministry of Petroleum and Solid Minerals								
32001001/21010101								
32001001/21010102			30,780,190.00	30,780,190.00	27,051,717.67-	30,050,840.00	30,056,862.20	30,062,869.00
32001001/21020101			1,100,000.00	1,100,000.00	1,100,000.00+	1,780,770.00	1,781,121.18	1,781,473.00
32001001/21020102			16,949,170.00	16,949,170.00	16,949,170.00+	12,000,000.00	12,002,400.00	12,004,790.00
32001001/21020103			5,395,980.00	5,395,980.00	5,395,980.00+	3,198,280.00	3,198,915.62	3,199,549.00
32001001/21020104			1,935,680.00	1,935,680.00	1,935,680.00+	1,351,320.00	1,351,590.23	1,351,860.00
32001001/21020105			1,347,980.00	1,347,980.00	1,347,980.00+	820,020.00	820,183.99	820,344.00
32001001/21020106			582,770.00	582,770.00	582,770.00+	154,410.00	154,440.86	154,470.00
32001001/21020107			4,078,020.00	4,078,020.00	588,490.00+	2,949,770.00	2,950,354.92	2,950,941.00
			4,645,680.00	4,645,680.00	4,645,680.00+	2,372,980.00	2,373,453.55	2,373,927.00
Sub Total: Personnel Cost		80,929,376.04	66,815,470.00	66,815,470.00	5,494,032.33+	54,678,390.00	54,689,322.66	54,700,223.00
32001001/22020101								
32001001/22020102			500,000.00	500,000.00	955,000.00-	900,000.00	900,179.96	900,349.00
32001001/22020301			595,000.00	595,000.00	95,000.00-	1,600,000.00	1,600,320.04	1,600,636.00
32001001/22020309		150,000.00	400,000.00	400,000.00	250,000.00-	500,000.00	500,100.00	500,192.00
32001001/22020401			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
32001001/22020402			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
32001001/22020403			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
32001001/22020404			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
32001001/22020501			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
32001001/22020801			200,000.00	200,000.00	200,000.00+	200,000.00	200,060.02	200,109.00
32001001/22020803			200,000.00	200,000.00	50,000.00+	500,000.00	500,100.00	500,192.00
32001001/22021001			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
32001001/22021003			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
32001001/22021004			150,000.00	150,000.00	150,000.00+	500,000.00	500,100.00	500,192.00
32001001/22021006			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
32001001/22021007			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
32001001/22021009			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
32001001/22021014			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
32001001/22021016			250,000.00	250,000.00	250,000.00+	250,000.00	250,096.00	250,096.00
Sub-Total: Overhead		600,000.00	5,000,000.00	5,000,000.00	2,450,000.00+	8,200,000.00	8,201,639.98	8,203,125.00
Total Recurrent Expenditure		81,529,376.04	63,871,437.67	71,815,470.00	7,944,032.33+	62,878,390.00	62,890,962.64	62,903,349.00
33005001 - Metallurgical Complex								
22005001/21010101								
22005001/21010102			11,144,100.00	11,144,100.00	4,024,869.15-	11,992,960.00	11,995,354.56	11,997,746.00
		14,480,655.72	15,168,969.19	11,144,100.00	4,024,869.15-	680,000.00	680,136.01	680,264.00

169

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Anti Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
22005001/22020101			3,908,070.00	3,908,070.00	3,908,070.00+	3,455,970.00	3,456,659.23	3,457,348.00
22005001/22020102			1,179,600.00	1,179,600.00	1,179,600.00+	1,356,000.00	1,356,271.19	1,356,540.00
22005001/22020103			519,600.00	519,600.00	519,600.00+	572,400.00	572,514.52	572,628.00
22005001/22020104			257,200.00	257,200.00	257,200.00+	299,100.00	299,159.79	299,209.00
22005001/22020105			18,000.00	18,000.00	18,000.00+	18,000.00	18,003.60	18,000.00
22005001/22020106			1,014,450.00	1,014,450.00	285,423.60+	1,017,680.00	1,017,867.49	1,018,081.00
22005001/22020107			794,950.00	794,950.00	794,950.00+	246,980.00	247,033.34	247,080.00
Sub Total: Personnel Cost:	979,435.20	729,026.40	1,014,450.00	1,014,450.00	285,423.60+	1,017,680.00	1,017,867.49	1,018,081.00
			794,950.00	794,950.00	794,950.00+	246,980.00	247,033.34	247,080.00
22005001/22020101			400,000.00	400,000.00	400,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
22005001/22020102			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
22005001/22020201			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,038.00
22005001/22020305			300,000.00	300,000.00	300,000.00+	400,000.00	400,079.96	400,155.00
22005001/22020309			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
22005001/22020401			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
22005001/22020402			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
22005001/22020403			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
22005001/22020405			250,000.00	250,000.00	250,000.00+	500,000.00	500,100.00	500,192.00
22005001/22020406			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
22005001/22020501			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
22005001/22020605			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
22005001/22020803			100,000.00	100,000.00	100,000.00+	600,000.00	600,120.04	600,229.00
22005001/22021001			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,155.00
22005001/22021003			50,000.00	50,000.00	50,000.00+	200,039.98	200,072.00	200,072.00
22005001/22021006			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
22005001/22021007			150,000.00	150,000.00	150,000.00+	50,000.00	50,009.97	50,012.00
22005001/22021014			150,000.00	150,000.00	150,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
22005001/22021016			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
22005001/22021019			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Sub-Total: Overhead			3,000,000.00	3,000,000.00	3,000,000.00+	150,000.00	150,030.01	150,049.00
Total Recurrent Expenditure	15,460,090.92	15,897,995.59	21,835,970.00	21,835,970.00	5,937,974.41+	30,089,090.00	30,095,109.88	30,100,931.00
34001001 - Ministry of Works								
34001001/21010101			1,800,000.00	1,800,000.00	1,800,000.00+	6,090,990.00	6,092,206.24	6,093,413.00
34001001/21010103			30,052,040.00	30,052,040.00	30,052,040.00+	29,374,260.00	29,380,131.90	29,385,998.00
34001001/21020101			8,168,580.00	8,168,580.00	8,168,580.00+	8,372,070.00	8,373,746.43	8,375,421.00
34001001/21020102			3,145,200.00	3,145,200.00	3,145,200.00+	3,170,400.00	3,171,034.09	3,171,661.00
34001001/21020103			2,311,580.00	2,311,580.00	2,311,580.00+	2,364,980.00	2,364,853.87	2,365,318.00
34001001/21020104			726,770.00	726,770.00	726,770.00+	672,770.00	672,905.57	673,035.00
34001001/21020105			7,484,480.00	7,484,480.00	7,484,480.00+	7,330,040.00	7,331,508.03	7,332,971.00
34001001/21020106			8,227,240.00	8,227,240.00	8,227,240.00+	7,697,270.00	7,698,806.49	7,700,340.00
34001001/21020107								
Sub Total: Personnel Cost	148,438,334.22	129,469,410.26	75,417,400.00	75,417,400.00	54,052,010.26-	73,286,130.00	73,300,767.26	73,315,434.00
155,539,289.22	136,513,753.66	137,333,290.00	137,333,290.00	819,536.34+	138,958,310.00	138,979,979.67	138,413,591.00	

170

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Local Travel and Transport - Training		465,000.00	800,000.00	800,000.00	335,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Local Travel and Transport - Others	300,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Water Rates			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Office Stationeries /Computer Consumables	450,000.00		300,000.00	300,000.00	300,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Printing of Non Security Documents			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Uniforms and other Clothings			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Maintenance of Motor Vehicle /Transport Equipment			400,000.00	400,000.00	400,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	500,100.00	500,100.00	500,192.00
Maintenance of Office Building Residential Quarters	150,000.00		200,000.00	200,000.00	50,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of office /IT Equipments			200,000.00	200,000.00	200,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	500,100.00	500,100.00	500,192.00
Other Maintenance Services			100,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Training			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Motor Vehicle Fuel Cost			400,000.00	400,000.00	400,000.00+	400,000.00	400,079.96	400,156.00
Other Transport Equipment Fuel Cost			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			250,000.00	250,000.00	250,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisements			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	1,750,000.00	1,750,350.06	1,750,696.00
Postage and Courier Services			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages			1,750,000.00	1,750,000.00	1,750,000.00+	150,000.00	150,030.01	150,049.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	14,600,000.00	14,602,920.04	14,605,704.00
Servicem			7,500,000.00	7,500,000.00	6,885,000.00+	152,958,310.00	152,988,899.71	153,019,295.00
Sub-Total: Overhead	750,000.00	615,000.00	144,833,290.00	144,833,290.00	7,704,536.34+	50,410,079.96	50,420,108.00	50,420,108.00
Total Recurrent Expenditure	156,289,289.22	137,128,753.66	1,500,000.00	1,500,000.00	1,500,000.00+	1,300,250.02	1,300,516.00	1,300,516.00
34004001 - Abia State Road Maintenance Agency - (ABROMA)								
Basic Salary			36,311,460.00	36,311,460.00	36,311,460.00+	28,000,000.00	28,005,600.00	28,011,200.00
Overtime Payments			183,660.00	183,660.00	183,660.00+	1,000,000.00	1,000,200.00	1,000,396.00
Consolidated Revenue Fund Charges - Salaries			1,095,840.00	1,095,840.00	1,095,840.00+	5,000,000.00	5,001,000.00	5,001,993.00
Housing/Rent Allowance			11,734,490.00	11,734,490.00	11,734,490.00+	4,000,000.00	4,000,800.00	4,001,596.00
Transport Allowance			5,932,500.00	5,932,500.00	5,932,500.00+	3,000,000.00	3,000,600.00	3,001,189.00
Meal Subsidy			1,284,000.00	1,284,000.00	1,284,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Utility Allowance			1,299,000.00	1,299,000.00	1,299,000.00+	2,400,000.00	2,400,479.96	2,400,949.00
Entertainment Allowance			40,420.00	40,420.00	40,420.00+	4,000,000.00	4,000,800.00	4,001,596.00
Leave Allowance			3,461,260.00	3,461,260.00	3,461,260.00+	50,400,000.00	50,410,079.96	50,420,108.00
Sub Total: Personnel Cost			61,342,630.00	61,342,630.00	61,342,630.00+	1,300,000.00	1,300,250.02	1,300,516.00
Local Travel and Transport - Training			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	300,060.02	300,109.00	300,156.00
Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100,000.00	100,020.04	100,036.00
Uniforms & Other Clothing			1,000,000.00	1,000,000.00	1,000,000.00+	500,100.00	500,100.00	500,192.00
Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	100,020.04	100,036.00	100,052.00
Maintenance of Office Building Residential Quarters			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of office /IT Equipments			1,500,000.00	1,500,000.00	1,500,000.00+	100,000.00	100,020.04	100,036.00
Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Other Maintenance Services			2,000,000.00	2,000,000.00	2,000,000.00+	100,000.00	100,020.04	100,036.00
Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100,000.00	100,020.04	100,036.00

171

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Anti Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
34004001/222020801			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
34004001/222020802			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
34004001/222020803			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
34004001/222021001			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
34004001/222021003			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
34004001/222021004			100,000.00	100,000.00	100,000.00+	300,060.02	300,109.00	300,109.00
34004001/222021006			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
34004001/222021007			100,000.00	100,000.00	100,000.00+	1,000,200.00	1,000,200.00	1,000,396.00
34004001/222021009			100,000.00	100,000.00	100,000.00+	200,039.98	200,039.98	200,072.00
34004001/222021014			100,000.00	100,000.00	100,000.00+	250,050.06	250,050.06	250,086.00
34004001/222021016			10,000,000.00	10,000,000.00	10,000,000.00+	150,030.01	150,030.01	150,049.00
Sub-Total: Overhead			10,000,000.00	10,000,000.00	10,000,000.00+	6,950,000.00	6,951,390.03	6,952,667.00
Total Recurrent Expenditure			71,342,630.00	71,342,630.00	71,342,630.00+	57,350,000.00	57,361,469.99	57,372,775.00
36001001 - Ministry Of Culture & Tourism								
36001001/121010101		7,578,261.47	20,000,000.00	20,000,000.00	12,421,738.53+	15,363,000.00	15,366,072.63	15,369,088.00
36001001/121010102			6,000,000.00	6,000,000.00	6,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
36001001/122020102			6,000,000.00	6,000,000.00	6,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
36001001/22020205			50,000.00	50,000.00	50,000.00+	60,000.00	60,012.00	60,013.00
36001001/22020301			700,000.00	700,000.00	700,000.00+	500,000.00	500,100.00	500,192.00
36001001/22020309			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
36001001/22020401			2,000,000.00	2,000,000.00	2,000,000.00+	500,100.00	500,192.00	500,192.00
36001001/22020402			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
36001001/22020403			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
36001001/22020404			1,500,000.00	1,500,000.00	1,500,000.00+	200,000.00	200,039.98	200,072.00
36001001/22020405			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
36001001/22020406			1,500,000.00	1,500,000.00	1,500,000.00+	300,000.00	300,060.02	300,109.00
36001001/22020501			1,500,000.00	1,500,000.00	1,500,000.00+	200,000.00	200,039.98	200,072.00
36001001/22020801			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
36001001/22020802			500,000.00	500,000.00	500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
36001001/22020803			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
36001001/22021004			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
36001001/22021006			3,000,000.00	3,000,000.00	2,600,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
36001001/22021007			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
36001001/22021009			250,000.00	250,000.00	150,000.00+	250,000.00	250,050.06	250,099.00
36001001/22021014			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,099.00
Sub-Total: Personnel Cost		7,578,261.47	20,000,000.00	20,000,000.00	12,421,738.53+	15,363,000.00	15,366,072.63	15,369,088.00

172

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual		Original Budget2018	Final Budget2018	Amt Varian 2018	Budget		Proposed	
	2017	2018				2019	2020	2021	2021
36052001/22020101			2,479,090.00	2,479,090.00	2,479,090.00+	2,307,984.00	2,308,445.59	2,308,897.00	2,308,897.00
36052001/22020102			658,980.00	658,980.00	658,980.00+	625,380.00	625,505.09	625,620.00	625,620.00
36052001/22020103			234,000.00	234,000.00	234,000.00+	219,600.00	219,643.94	219,684.00	219,684.00
36052001/22020104			207,720.00	207,720.00	207,720.00+	199,320.00	199,359.86	199,392.00	199,392.00
36052001/22020105			39,660.00	39,660.00	39,660.00+	39,660.00	39,667.92	39,672.00	39,672.00
36052001/22020106			623,840.00	623,840.00	623,840.00+	581,984.00	582,100.44	582,212.00	582,212.00
36052001/22020107			183,660.00	183,660.00	183,660.00+	183,660.00	183,696.73	183,732.00	183,732.00
Sub Total: Personnel Cost	601,923.60		10,665,380.00	10,665,380.00	612,927.08+	10,002,820.00	10,004,820.60	10,006,770.00	10,006,770.00
36052001/22020101			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00	500,192.00
36052001/22020102			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00	300,109.00
36052001/22020301			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00	250,096.00
36052001/22020305			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00	100,036.00
36052001/22020309			60,000.00	60,000.00	60,000.00+	80,000.00	80,015.97	80,024.00	80,024.00
36052001/22020402			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00	100,036.00
36052001/22020403			200,000.00	200,000.00	200,000.00+	150,000.00	150,030.01	150,049.00	150,049.00
36052001/22020405			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00	50,012.00
36052001/22020701			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00	300,109.00
36052001/22020901			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00	300,109.00
36052001/22020501			40,000.00	40,000.00	40,000.00+	50,000.00	50,009.97	50,012.00	50,012.00
36052001/22021002			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,366.00	1,000,366.00
36052001/22021003			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00	300,109.00
36052001/22021004			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00	200,072.00
36052001/22021007			200,000.00	200,000.00	200,000.00+	250,000.00	250,050.06	250,096.00	250,096.00
36052001/22021009			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00	150,049.00
36052001/22021014			150,000.00	150,000.00	150,000.00+	4,080,000.00	4,080,815.97	4,081,506.00	4,081,506.00
Sub Total: Overhead	12,096,476.67	10,052,452.92	10,665,380.00	10,665,380.00	3,612,927.08+	14,082,820.00	14,085,636.57	14,088,276.00	14,088,276.00
Total Recurrent Expenditure	12,096,476.67	10,052,452.92	13,665,380.00	13,665,380.00	3,612,927.08+	14,082,820.00	14,085,636.57	14,088,276.00	14,088,276.00
38001001 - Abia State Planning Commission									
38001001/22010101			96,561,400.00	96,561,400.00	96,561,400.00	38,873,749.42-	77,139,520.00	77,154,956.86	77,170,362.00
38001001/22010102			4,500,000.00	4,500,000.00	4,500,000.00+	7,192,795.42	7,193,795.42	7,195,226.00	7,195,226.00
38001001/22010103			1,800,000.00	1,800,000.00	1,800,000.00+	7,602,560.00	7,603,560.00	7,605,626.00	7,605,626.00
38001001/22020101			37,719,550.00	37,719,550.00	37,719,550.00+	24,607,150.00	24,612,071.48	24,616,982.00	24,616,982.00
38001001/22020102			8,522,400.00	8,522,400.00	8,522,400.00+	6,402,480.20	6,402,520.00	6,402,520.00	6,402,520.00
38001001/22020103			3,712,800.00	3,712,800.00	3,712,800.00+	1,100,300.00	1,100,732.00	1,100,732.00	1,100,732.00
38001001/22020104			2,427,570.00	2,427,570.00	2,427,570.00+	1,907,960.00	1,908,345.63	1,908,720.00	1,908,720.00
38001001/22020105			626,370.00	626,370.00	626,370.00+	464,390.00	464,482.91	464,570.00	464,570.00
38001001/22020106			9,656,140.00	9,656,140.00	9,656,140.00+	7,852,620.00	7,854,190.47	7,855,753.00	7,855,753.00
38001001/22020107			5,970,600.00	5,970,600.00	5,970,600.00+	1,740,750.00	1,741,093.14	1,741,441.00	1,741,441.00
38001001/22020114			7,980,000.00	7,980,000.00	7,980,000.00+	5,796,000.00	5,797,159.18	5,798,317.00	5,798,317.00
Sub Total: Personnel Cost	166,790,451.78	142,955,622.92	179,476,830.00	179,476,830.00	36,521,207.08+	141,804,850.00	141,833,214.98	141,861,516.00	141,861,516.00
38001001/22020101			1,500,000.00	4,300,000.00	6,000,000.00+	12,001,200.00	12,003,600.24	12,005,990.00	12,005,990.00
38001001/22020102			2,200,000.00	2,000,000.00	12,000,000.00+	12,002,400.00	12,004,801.48	12,007,191.00	12,007,191.00

174

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Telephone Charges		1,000,000.00	1,500,000.00	1,500,000.00	1,000,000.00-	1,500,300.00	1,500,600.12	1,500,889.00
Internet Access Charges			2,000,000.00	2,000,000.00	1,500,000.00+	2,000,400.00	2,000,796.12	2,001,188.00
Office Stationaries /Computer Consumables			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,500.00	2,501,004.12	2,501,500.00
Printing of Non Security Documents			100,000.00	100,000.00	100,000.00+	100,020.00	100,044.04	100,060.00
Uniforms and other Clothings			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,500.00	2,501,004.12	2,501,500.00
Maintenance of Motor Vehicle /Transport Equipment			500,000.00	500,000.00	500,000.00+	500,100.00	500,196.00	500,288.00
Maintenance of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,300.00	1,500,600.12	1,500,889.00
Maintenance of office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,210.00	1,000,404.00	1,000,600.00
Maintenance of office /IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,396.00	2,000,796.12	2,001,188.00
Maintenance of Plants & Generators	300,000.00	300,000.00	4,000,000.00	4,000,000.00	3,000,000.00+	14,000,804.00	14,003,604.12	14,006,398.00
Local Training		1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,396.00	2,000,796.12	2,001,188.00
Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,600.00	3,001,200.12	3,001,789.00
Plants / Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,204.00	1,000,404.00	1,000,600.00
Refinement and Meals			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,344.00	2,000,744.12	2,001,136.00
Honourarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+	500,096.00	500,196.00	500,288.00
Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			150,000.00	150,000.00	150,000.00+	150,025.00	150,055.01	150,074.00
Postage and Courier Services			11,800,000.00	11,800,000.00	9,800,000.00+	11,802,365.00	11,804,725.50	11,807,083.00
Welfare Packages		2,000,000.00	300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities	19,200,000.00		250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Servicem								
Sub-Total: Overhead	23,200,000.00	10,600,000.00	57,050,000.00	57,050,000.00	46,450,000.00+	73,061,160.00	73,075,771.24	73,090,202.00
Total Recurrent Expenditure	189,990,451.78	153,555,622.92	236,526,830.00	236,526,830.00	82,971,207.08+	214,866,010.00	214,906,986.22	214,951,718.00
38004001 - Abia State Bureau of Statistics								
Basic Salary	48,334,620.86	49,231,063.52	51,830,000.00	51,830,000.00	2,598,936.48+	56,253,490.00	56,264,742.66	56,275,989.00
Overtime Payment			18,100,000.00	18,100,000.00	18,100,000.00+	2,743,420.00	2,743,964.73	2,744,508.00
Housing/Rent Allowance			7,100,000.00	7,100,000.00	7,100,000.00+	7,192,800.00	7,194,238.54	7,195,669.00
Transport Allowance			3,452,000.00	3,452,000.00	3,452,000.00+	3,547,160.00	3,547,873.48	3,548,580.00
Meal Subsidy			1,954,000.00	1,954,000.00	1,954,000.00+	2,177,330.00	2,177,763.42	2,178,192.00
Utility Allowance			447,000.00	447,000.00	447,000.00+	446,370.00	446,453.31	446,532.00
Entertainment Allowance			5,170,000.00	5,170,000.00	3,538,973.20+	5,744,110.00	5,745,259.86	5,746,404.00
Leave Allowance	1,230,726.20	1,631,026.80	2,810,000.00	2,810,000.00	2,810,000.00+	2,790,250.00	2,791,357.00	2,791,357.00
Domestic Staff Allowance						6,288,000.00	6,289,257.62	6,290,509.00
Call Duties Allowance								
Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others			600,000.00	600,000.00	600,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Internet Access Charges			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Software Charges /License Renewal			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Office Stationaries /Computer Consumables	225,000.00		400,000.00	400,000.00	400,000.00+	600,000.00	600,120.04	600,229.00
Printing of Non Security Documents			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Uniforms & Other Clothing			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Motor Vehicle /Transport Equipment			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Building Residential Qtrs			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of office /IT Equipments		150,000.00	300,000.00	300,000.00	150,000.00+	600,000.00	600,120.04	600,229.00

175-

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
38004001/22020405			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
38004001/22020501		500,000.00	400,000.00	400,000.00	100,000.00-	2,500,000.00	2,500,500.00	2,500,996.00
38004001/22020801			200,000.00	200,000.00	200,000.00+	600,000.00	600,120.04	600,229.00
38004001/22020802			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
38004001/22020803			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
38004001/22021001			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
38004001/22021003			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
38004001/22021004			1,800,000.00	1,800,000.00	1,800,000.00+	1,800,000.00	1,800,360.02	1,800,709.00
38004001/22021006			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
38004001/22021007			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
38004001/22021009			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
38004001/22021014			8,000,000.00	8,000,000.00	7,350,000.00+	16,750,000.00	16,753,350.06	16,756,523.00
38004001/22021016			8,000,000.00	8,000,000.00	7,350,000.00+	16,750,000.00	16,753,350.06	16,756,523.00
Sub-Total: Overhead	450,000.00	650,000.00	8,000,000.00	8,000,000.00	7,350,000.00+	16,750,000.00	16,753,350.06	16,756,523.00
Total Recurrent Expenditure	54,299,193.47	51,327,104.63	63,879,970.00	63,879,970.00	12,552,865.37+	68,258,790.00	68,272,440.86	68,285,889.00
38005001 - Abia Community & Social Dev. Agency			75,900,000.00	75,900,000.00	75,900,000.00+	75,900,000.00	75,915,179.96	75,930,350.00
38005001/21010101			75,900,000.00	75,900,000.00	75,900,000.00+	75,900,000.00	75,915,179.96	75,930,350.00
Sub-Total: Personnel Cost	14,000,000.00		75,900,000.00	75,900,000.00	75,900,000.00+	75,900,000.00	75,915,179.96	75,930,350.00
38005001/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	1,800,000.00	1,800,360.02	1,800,709.00
38005001/22020102			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,752.00
38005001/22020201			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
38005001/22020202			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
38005001/22020301			600,000.00	600,000.00	600,000.00+	700,139.98	700,275.00	700,350.00
38005001/22020305			400,000.00	400,000.00	400,000.00+	400,079.96	400,156.00	400,232.00
38005001/22020309			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
38005001/22020401			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
38005001/22020402			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
38005001/22020403			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
38005001/22020404			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
38005001/22020405			300,000.00	300,000.00	300,000.00+	300,000.00	300,050.02	300,109.00
38005001/22020501			1,500,000.00	1,500,000.00	1,500,000.00+	1,800,000.00	1,800,320.04	1,800,636.00
38005001/22020602			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
38005001/22020701			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
38005001/22020801			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
38005001/22020803			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
38005001/22020901			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
38005001/22020902			2,500,000.00	2,500,000.00	2,500,000.00+	700,000.00	700,139.98	700,275.00
38005001/22021001			400,000.00	400,000.00	400,000.00+	400,000.00	400,079.96	400,156.00
38005001/22021002			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
38005001/22021003			150,000.00	150,000.00	150,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
38005001/22021004			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
38005001/22021006			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
38005001/22021007			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
38005001/22021014			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Sub-Total: Overhead	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	21,350,000.00	21,354,289.99	21,358,380.00

176

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Total Recurrent Expenditure	14,000,000.00	95,900,000.00	95,900,000.00	95,900,000.00	95,900,000.00+	97,250,000.00	97,269,449.95	97,288,740.00
52001001 - Ministry of Public Utilities & Water Resource								
52001001/21010101	129,499,271.67	120,299,292.62	82,148,820.00	82,148,820.00	38,150,472.62-	81,626,904.00	81,643,229.33	81,659,546.00
52001001/21010102			3,500,000.00	3,500,000.00	3,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
52001001/21010103			783,600.00	783,600.00	783,600.00+	783,600.00	783,756.67	783,912.00
52001001/21020101			32,253,660.00	32,253,660.00	32,253,660.00+	323,100,360.00	323,164,980.05	323,229,604.00
52001001/21020102			8,179,200.00	8,179,200.00	8,179,200.00+	8,276,676.00	8,278,331.34	8,279,978.00
52001001/21020103			3,544,800.00	3,544,800.00	3,544,800.00+	3,475,200.00	3,475,895.08	3,476,581.00
52001001/21020104			1,948,800.00	1,948,800.00	1,948,800.00+	2,030,820.00	2,031,226.13	2,031,624.00
52001001/21020105			270,000.00	270,000.00	270,000.00+	280,410.00	280,466.06	280,518.00
52001001/21020106	5,459,108.40	5,607,606.40	8,288,740.00	8,288,740.00	2,681,133.60+	8,162,590.00	8,164,222.53	8,165,844.00
52001001/21020107			6,624,600.00	6,624,600.00	6,624,600.00+	6,312,720.00	6,313,982.54	6,315,241.00
Sub Total: Personnel Cost	134,958,380.07	125,906,899.02	147,542,220.00	147,542,220.00	21,635,320.98+	435,049,280.00	435,136,289.85	435,223,244.00
52001001/22020101	290,618.71	150,000.00	3,200,000.00	3,200,000.00	3,200,000.00+	3,200,000.00	3,201,639.98	3,201,273.00
52001001/22020102		10,000,000.00	42,850,000.00	42,850,000.00	42,850,000.00+	60,000,000.00	60,012,000.00	60,023,996.00
52001001/22020205		89,000.00	2,000,000.00	2,000,000.00	1,911,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
52001001/22020301			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
52001001/22020401			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52001001/22020402			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52001001/22020403	146,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
52001001/22020404		31,500.00	3,000,000.00	3,000,000.00	2,968,500.00+	2,350,000.00	2,350,469.99	2,350,936.00
52001001/22020405	2,294,900.00	68,500.00	2,500,000.00	2,500,000.00	2,431,500.00+	2,000,000.00	2,000,400.00	2,000,792.00
52001001/22020410			10,000,000.00	10,000,000.00	10,000,000.00+	9,000,000.00	9,001,800.00	9,003,590.00
52001001/22020501			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
52001001/22020801	123,500.00	29,500.00	1,450,000.00	1,450,000.00	1,420,500.00+	1,000,000.00	1,000,200.00	1,000,396.00
52001001/22020802			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52001001/22020803	83,220.00	81,500.00	2,500,000.00	2,500,000.00	2,418,500.00+	3,000,000.00	3,000,600.00	3,001,189.00
52001001/22021001			800,000.00	800,000.00	800,000.00+	800,000.00	800,000.00	800,000.00
52001001/22021003			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,000.00
52001001/22021004	61,427.30		800,000.00	800,000.00	800,000.00+	300,000.00	300,060.02	300,109.00
52001001/22021006			250,000.00	250,000.00	250,000.00+	100,000.00	100,020.04	100,036.00
52001001/22021007			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
52001001/22021009			350,000.00	350,000.00	350,000.00+	300,000.00	300,060.02	300,109.00
52001001/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
52001001/22021016			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	33,184,018.71	10,450,000.00	90,000,000.00	90,000,000.00	79,550,000.00+	98,550,000.00	98,569,709.97	98,589,238.00
Total Recurrent Expenditure	168,142,398.78	136,356,899.02	237,542,220.00	237,542,220.00	101,185,320.98+	533,599,280.00	533,705,999.92	533,812,482.00
52102001 - Abia State Water Board								
52102001/21010101	132,087,081.02	95,699,971.56	62,188,976.00	62,188,976.00	33,510,995.56-	58,770,490.00	58,762,236.14	58,793,987.00
Basic Salary								

177

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
52102001/21010102			1,500,000.00	1,500,000.00	1,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
52102001/21010103	53,500.00		1,360,000.00	1,360,000.00	1,360,000.00+	20,977,500.00	20,981,695.55	20,985,891.00
52102001/21020101			22,583,400.00	22,583,400.00	22,583,400.00+	6,210,190.00	6,211,434.02	6,212,665.00
52102001/21020102			6,310,580.00	6,310,580.00	6,310,580.00+	2,829,600.00	2,830,165.91	2,830,728.00
52102001/21020103			2,702,400.00	2,702,400.00	2,702,400.00+	1,599,720.00	1,600,039.93	1,600,356.00
52102001/21020104			1,508,520.00	1,508,520.00	1,508,520.00+	3,219,660.00	3,220,303.94	3,220,944.00
52102001/21020105			219,660.00	219,660.00	219,660.00+	5,963,300.00	5,964,493.68	5,965,678.00
52102001/21020106	6,156,471.10		6,200,086.00	6,200,086.00	6,200,086.00+	304,640.00	304,704.98	304,764.00
52102001/21020107			569,628.00	569,628.00	569,628.00+			
Sub Total: Personnel Cost	138,297,052.12	95,699,971.56	105,143,250.00	105,143,250.00	9,443,278.44+	102,875,100.00	102,895,674.03	102,916,202.00
52102001/22020101			500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52102001/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	4,000,000.00	4,000,800.00	4,001,586.00
52102001/22020103	300,000.00		50,000.00	50,000.00	50,000.00+	100,000.00	100,000.00	100,036.00
52102001/22020301			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
52102001/22020305			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
52102001/22020306			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
52102001/22020309			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
52102001/22020401			300,000.00	300,000.00	300,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52102001/22020402			200,000.00	200,000.00	200,000.00+	3,000,600.00	3,001,189.00	3,001,189.00
52102001/22020403			100,000.00	100,000.00	100,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
52102001/22020404			300,000.00	300,000.00	300,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52102001/22020405			250,000.00	250,000.00	250,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
52102001/22020406			100,000.00	100,000.00	100,000.00+	3,000,600.00	3,001,189.00	3,001,189.00
52102001/22020501			200,000.00	200,000.00	200,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
52102001/22020605			100,000.00	100,000.00	100,000.00+	50,000.00	50,000.00	50,012.00
52102001/22020801			600,000.00	600,000.00	600,000.00+	500,100.00	500,100.00	500,192.00
52102001/22020803			250,000.00	250,000.00	250,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52102001/22021001			600,000.00	600,000.00	600,000.00+	4,500,000.00	4,500,900.00	4,501,789.00
52102001/22021002			50,000.00	50,000.00	50,000.00+	300,000.00	300,050.02	300,109.00
52102001/22021003			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
52102001/22021004			50,000.00	50,000.00	50,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
52102001/22021006			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
52102001/22021007			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
52102001/22021009			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,049.00
52102001/22021014			150,000.00	150,000.00	150,000.00+			
52102001/22021016			6,300,000.00	6,300,000.00	6,300,000.00+	44,850,000.00	44,858,969.99	44,867,756.00
Sub-Total: Overhead	300,000.00		6,300,000.00	6,300,000.00	6,300,000.00+			
Total Recurrent Expenditure	138,597,052.12	95,699,971.56	111,443,250.00	111,443,250.00	15,743,278.44+	147,725,100.00	147,754,644.02	147,763,958.00
52103001 - AB - RUMWATSA								
52103001/21010101			19,883,523.82	19,883,523.82	19,883,523.82+	16,181,160.00	16,184,396.25	16,187,630.00
52103001/21010102			2,879,700.00	2,879,700.00	2,879,700.00+	1,062,000.00	1,062,212.37	1,062,420.00
52103001/21020101			4,555,480.00	4,555,480.00	4,555,480.00+	5,395,880.00	5,396,960.23	5,398,030.00
52103001/21020102			1,056,000.00	1,056,000.00	1,056,000.00+	1,421,084.15	1,421,364.15	1,421,650.00
52103001/21020103			471,600.00	471,600.00	471,600.00+	692,400.00	692,538.53	692,676.00
52103001/21020104			253,200.00	253,200.00	253,200.00+	372,000.00	372,074.43	372,144.00
52103001/21020106	1,154,164.80	1,058,773.20	1,245,100.00	1,245,100.00	186,326.80+	1,693,110.00	1,693,443.65	1,693,777.00

178

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	21,037,688.62	9,364,612.18	22,912,200.00	22,912,200.00	13,547,587.82+	26,617,350.00	26,822,709.50	26,828,041.00
52103001/22020101			278,000.00	278,000.00	278,000.00+	500,000.00	500,100.00	500,192.00
52103001/22020102			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
52103001/22020301	131,500.00	51,000.00	147,000.00	147,000.00	96,000.00+	183,750.00	183,786.74	183,822.00
52103001/22020309			63,000.00	63,000.00	63,000.00+	78,750.00	78,765.73	78,774.00
52103001/22020401	242,500.00	49,000.00	172,000.00	172,000.00	123,000.00+	277,500.00	277,555.46	277,608.00
52103001/22020402			189,000.00	189,000.00	189,000.00+	236,250.00	236,297.29	236,334.00
52103001/22020403			147,000.00	147,000.00	147,000.00+	183,750.00	183,786.74	183,822.00
52103001/22020405	25,000.00		194,000.00	194,000.00	194,000.00+	250,000.00	250,050.06	250,096.00
52103001/22020501			200,000.00	200,000.00	200,000.00+	433,750.00	433,836.78	433,918.00
52103001/22020701			347,000.00	347,000.00	347,000.00+	121,880.00	121,899.37	121,923.00
52103001/22020801			97,500.00	97,500.00	97,500.00+	131,250.00	131,276.29	131,298.00
52103001/22020802			105,000.00	105,000.00	105,000.00+	236,250.00	236,297.29	236,334.00
52103001/22020803			189,000.00	189,000.00	189,000.00+	236,250.00	236,297.29	236,334.00
52103001/22020803			57,000.00	57,000.00	57,000.00+			
52103001/22021003			52,500.00	52,500.00	52,500.00+	200,000.00	200,039.98	200,072.00
52103001/22021004			110,000.00	110,000.00	110,000.00+	315,000.00	315,063.02	315,120.00
52103001/22021007			252,000.00	252,000.00	252,000.00+	250,000.00	250,050.06	250,096.00
52103001/22021014			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,048.00
52103001/22021016			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	400,000.00	100,000.00	3,200,000.00	3,200,000.00	3,100,000.00+	4,048,130.00	4,048,934.61	4,049,650.00
Total Recurrent Expenditure	21,437,688.62	9,464,612.18	26,112,200.00	26,112,200.00	16,647,587.82+	30,865,480.00	30,871,644.11	30,877,691.00
38006001 - Abie State Oil Prod. Areas Dev Comm (ASOPADEC)								
38006001/21010101								
Basic Salary								
Sub Total: Personnel Cost								
38006001/22020101			20,350,000.00	20,350,000.00	20,350,000.00+	10,200,000.00	10,202,039.98	10,204,070.00
38006001/22020102			20,350,000.00	20,350,000.00	20,350,000.00+	10,200,000.00	10,202,039.98	10,204,070.00
38006001/22020301			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
38006001/22020305			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
38006001/22020402			2,000,000.00	2,000,000.00	2,000,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020401			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
38006001/22020403			2,000,000.00	2,000,000.00	2,000,000.00+	200,000.00	200,039.98	200,072.00
38006001/22020404			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020405			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020406			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020501			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020601			800,000.00	800,000.00	800,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020801			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020802			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
38006001/22020803			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
38006001/22021001			100,000.00	100,000.00	100,000.00+			
38006001/22021003			100,000.00	100,000.00	100,000.00+			
38006001/22021004			150,000.00	150,000.00	150,000.00+			
38006001/22021005			100,000.00	100,000.00	100,000.00+			

179

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varien 2018	Budget 2019	Proposed 2020	Proposed 2021
38006001/22021007 Welfare Packages								
38006001/22021009 Sporting Activities			500,000.00	500,000.00	500,000.00+	700,000.00	700,139.98	700,276.00
38006001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
38006001/22021016 Servcom			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,095.00
			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead			13,150,000.00	13,150,000.00	13,150,000.00+	5,800,000.00	5,601,120.04	5,602,127.00
Total Recurrent Expenditure			33,500,000.00	33,500,000.00	33,500,000.00+	15,800,000.00	15,803,160.02	15,806,197.00
53001001 - Ministry of Housing								
53001001/21010101 Basic Salary	112,046,365.76	104,733,668.70	60,847,660.00	60,847,660.00	43,866,008.70-	55,668,180.00	55,679,327.61	55,690,462.00
53001001/21010102 Overtime			3,000,000.00	3,000,000.00	3,000,000.00+	5,055,660.00	5,056,671.16	5,057,677.00
53001001/21010103 Consolidated Revenue Fund Charges - Salaries			5,803,000.00	5,803,000.00	5,803,000.00+	5,691,770.00	5,692,887.37	5,694,024.00
53001001/21020101 Housing/Rent Allowance			24,507,700.00	24,507,700.00	24,507,700.00+	22,552,780.00	22,557,285.56	22,561,791.00
53001001/21020102 Transport Allowance			6,122,280.00	6,122,280.00	6,122,280.00+	5,228,680.00	5,229,721.74	5,230,765.00
53001001/21020103 Meal Subsidy			2,938,760.00	2,938,760.00	2,938,760.00+	2,356,800.00	2,357,271.31	2,357,736.00
53001001/21020104 Utility Allowance			1,898,780.00	1,898,780.00	1,898,780.00+	178,480.00	178,516.66	178,541.00
53001001/21020105 Entertainment Allowance			582,770.00	582,770.00	582,770.00+	482,770.00	482,869.56	482,953.00
53001001/21020106 Leave Allowance	5,379,194.60		6,064,780.00	6,064,780.00	6,064,780.00+	5,566,640.00	5,567,748.32	5,568,855.00
53001001/21020107 Domestic Staff Allowance			5,393,730.00	5,393,730.00	5,393,730.00+	5,393,740.00	5,394,815.75	5,395,886.00
Sub-Total: Personnel Cost	117,425,560.36	104,733,668.70	117,159,460.00	117,159,460.00	12,425,791.30+	108,145,500.00	108,167,125.06	108,188,701.00
Local Travel and Transport - Training								
53001001/22020102 Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
53001001/22020201 Electricity Charges			500,000.00	500,000.00	500,000.00+	500,000.00	500,079.96	500,156.00
53001001/22020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	400,000.00	400,079.96	400,156.00
53001001/22020309 Uniform and Other Clothings			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,095.00
53001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			400,000.00	400,000.00	400,000.00+	250,000.00	250,050.06	250,095.00
53001001/22020402 Maintenance of Office Furniture	1,033,080.00		200,000.00	200,000.00	200,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
53001001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00	300,060.02	300,109.00
53001001/22020404 Maintenance of office /IT Equipments			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,095.00
53001001/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
53001001/22020501 Local Training			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
53001001/22020602 Office Rent			100,000,000.00	100,000,000.00	81,890,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
53001001/22020801 Motor Vehicle Fuel Cost	300,000.00		200,000.00	200,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
53001001/22020803 Plant/Generator Fuel Cost			350,000.00	350,000.00	350,000.00+	250,000.00	250,050.06	250,095.00
53001001/22021003 Publicity & Advertisements			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
53001001/22021004 Medical Expenses			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
53001001/22021006 Postage and Courier Services			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
53001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,589.00	1,500,772.00
53001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
53001001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,095.00
53001001/22021016 Servcom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	1,333,080.00	48,350,000.00	108,000,000.00	108,000,000.00	59,650,000.00+	117,100,000.00	117,123,420.04	117,146,703.00
Total Recurrent Expenditure	118,758,640.36	153,083,668.70	225,159,460.00	225,159,460.00	72,075,791.30+	225,245,500.00	225,280,545.10	225,335,404.00

53001001 - Abia State Housing & Prop Dev Commission

180

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
ABIA STATE GOVERNMENT								
Schedule of Recurrent Expenditure								
for the year ended 31/12/18								
53010001/21010101	68,191,372.12	61,523,703.45	27,316,980.00	27,316,980.00	34,206,723.45-	25,787,000.00	25,792,161.39	25,797,316.00
53010001/21010102						1,932,000.00	1,932,366.43	1,932,768.00
53010001/21010103						1,052,260.00	1,052,466.44	1,052,676.00
53010001/21020101			10,274,110.00	10,274,110.00	10,274,110.00+	9,364,640.00	9,366,504.87	9,368,377.00
53010001/21020102			2,709,600.00	2,709,600.00	2,709,600.00+	2,704,800.00	2,705,340.94	2,705,880.00
53010001/21020103			1,147,200.00	1,147,200.00	1,147,200.00+	1,172,400.00	1,172,634.46	1,172,868.00
53010001/21020104			628,800.00	628,800.00	628,800.00+	644,400.00	644,528.93	644,652.00
53010001/21020105			84,870.00	84,870.00	84,870.00+	72,140.00	72,158.41	72,168.00
53010001/21020106	2,154,439.20	2,216,402.00	2,731,690.00	2,731,690.00	515,288.00+	2,683,910.00	2,684,447.74	2,684,979.00
53010001/21020107			1,589,900.00	1,589,900.00	1,589,900.00+	1,589,900.00	1,590,222.01	1,590,529.00
Sub Total: Personnel Cost	70,345,811.32	63,740,105.45	46,483,150.00	46,483,150.00	17,256,955.45-	47,003,450.00	47,012,851.71	47,022,213.00
53010001/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
53010001/22020102			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,300.00	1,000,396.00
53010001/22020302			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,182.00
53010001/22020401			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.87	50,012.00
53010001/22020402			100,000.00	100,000.00	100,000.00+	320,000.00	320,063.99	320,120.00
53010001/22020403			100,000.00	100,000.00	100,000.00+	215,000.00	215,042.98	215,084.00
53010001/22020405			100,000.00	100,000.00	100,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
53010001/22020406			150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
53010001/22020501	2,000,000.00	2,000,000.00	150,000.00	150,000.00	-2,000,000.00-	500,000.00	500,100.00	500,192.00
53010001/22020701			50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,192.00
53010001/22020801			100,000.00	100,000.00	100,000.00+	150,000.00	150,030.01	150,049.00
53010001/22020802			100,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
53010001/22020803			100,000.00	100,000.00	100,000.00+	350,000.00	350,069.99	350,132.00
53010001/22020901			50,000.00	50,000.00	50,000.00+	350,000.00	350,069.99	350,132.00
53010001/22021001			100,000.00	100,000.00	100,000.00+	90,000.00	90,018.01	90,025.00
53010001/22021002			2,500,000.00	2,500,000.00	2,500,000.00+	3,500,000.00	3,500,700.00	3,501,393.00
53010001/22021003			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
53010001/22021004			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
53010001/22021007			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
53010001/22021009			200,000.00	200,000.00	200,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
53010001/22021013			200,000.00	200,000.00	200,000.00+	250,000.00	250,050.06	250,096.00
53010001/22021014			200,000.00	200,000.00	200,000.00+	150,000.00	150,030.01	150,049.00
53010001/22021016			200,000.00	200,000.00	200,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead								
Total Recurrent Expenditure	70,345,811.32	67,740,105.45	51,783,150.00	51,783,150.00	15,956,955.45-	65,778,450.00	65,791,606.69	65,804,553.00
53001001 - Umuahia Capital Dev. Authority(UCDA)								
53056001/21010101	85,066,607.21	73,639,467.49	19,428,520.00	19,428,520.00	54,210,947.49-	20,428,160.00	20,432,247.60	20,436,325.00
53056001/21010102			885,600.00	885,600.00	885,600.00+	1,710,000.00	1,710,342.02	1,710,673.00
53056001/21020101			6,175,764.00	6,175,764.00	6,175,764.00+	6,484,870.00	6,486,168.00	6,487,464.00
53056001/21020102			1,984,800.00	1,984,800.00	1,984,800.00+	1,944,000.00	1,944,388.83	1,944,769.00
53056001/21020103			853,200.00	853,200.00	853,200.00+	837,600.00	837,925.00	837,925.00
53056001/21020104			457,200.00	457,200.00	457,200.00+	452,400.00	452,680.00	452,680.00
53056001/21020105			18,000.00	18,000.00	18,000.00+	18,010.00	18,015.60	18,012.00
53056001/21020106	2,441,359.20	1,753,354.80	1,942,851.00	1,942,851.00	189,486.20+	2,020,600.00	2,021,004.00	2,021,404.00

ABA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Am'l Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
53056001/22020107			254,984.00	254,984.00	254,984.00+	529,970.00	530,074.00	530,172.00
53056001/22020111			60,000.00	60,000.00	60,000.00+	60,000.00	60,012.00	60,013.00
53056001/22020114			108,431.00	108,431.00	108,431.00+			
Sub Total: Personnel Cost	87,507,966.41	75,392,822.29	32,169,350.00	32,169,350.00	43,223,472.29-	34,485,610.00	34,482,510.12	34,499,337.00
53056001/22020101			500,000.00	500,000.00	500,000.00+	620,000.00	620,124.01	620,240.00
53056001/22020102			700,000.00	700,000.00	700,000.00+	408,000.00	408,077.63	408,152.00
53056001/22020203			50,000.00	50,000.00	50,000.00+	150,000.00	150,030.01	150,049.00
53056001/22020205			250,000.00	250,000.00	250,000.00+	200,000.00	200,039.98	200,072.00
53056001/22020301			450,000.00	450,000.00	450,000.00+	200,000.00	200,039.98	200,072.00
53056001/22020302			50,000.00	50,000.00	50,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
53056001/22020401			1,100,000.00	1,100,000.00	1,100,000.00+	200,000.00	200,039.98	200,072.00
53056001/22020402			450,000.00	450,000.00	450,000.00+	300,000.00	300,060.02	300,109.00
53056001/22020403			500,000.00	500,000.00	500,000.00+	300,060.02	300,060.02	300,109.00
53056001/22020405			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
53056001/22020406			150,000.00	150,000.00	150,000.00+	650,000.00	650,130.01	650,252.00
53056001/22020701			700,000.00	700,000.00	700,000.00+	1,000,200.00	1,000,200.00	1,000,396.00
53056001/22020801			1,500,000.00	1,500,000.00	1,500,000.00+	200,000.00	200,039.98	200,072.00
53056001/22020802			450,000.00	450,000.00	450,000.00+	800,160.02	800,312.02	800,312.00
53056001/22020803			900,000.00	900,000.00	900,000.00+	300,060.02	300,060.02	300,109.00
53056001/22020901			1,350,000.00	1,350,000.00	1,350,000.00+	7,000,000.00	7,001,400.00	7,002,787.00
53056001/22020902			13,000,000.00	13,000,000.00	13,000,000.00+			
53056001/22021001			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
53056001/22021002			50,000.00	50,000.00	50,000.00+	120,024.01	120,024.01	120,037.00
53056001/22021003			100,000.00	100,000.00	100,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
53056001/22021004			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
53056001/22021006			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
53056001/22021007			6,800,000.00	6,800,000.00	6,800,000.00+	150,000.00	150,030.01	150,049.00
53056001/22021009			100,000.00	100,000.00	100,000.00+			
53056001/22021014			250,000.00	250,000.00	250,000.00+			
53056001/22021016			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	150,000.00	150,000.00	30,750,000.00	30,750,000.00	30,600,000.00+	20,348,000.00	20,352,065.63	20,355,962.00
Total Recurrent Expenditure	87,507,966.41	75,542,822.29	62,919,350.00	62,919,350.00	12,623,472.29-	54,833,610.00	54,844,575.75	54,855,299.00
54001001 - Ministry of Economic Planning and Poverty Reducti								
54001001/21020101			76,675,720.00	76,675,720.00	60,919,857.33-	57,455,960.00	57,475,451.23	57,494,940.00
54001001/21020102			5,688,822.00	5,688,822.00	5,688,822.00+	10,193,720.00	10,193,792.77	10,197,794.00
54001001/21020103			8,656,690.00	8,656,690.00	8,656,690.00+	8,656,690.00	8,658,417.33	8,660,143.00
54001001/21020104			31,977,880.00	31,977,880.00	31,977,880.00+	35,960,450.00	35,967,640.08	35,974,829.00
54001001/21020105			6,074,400.00	6,074,400.00	6,074,400.00+	8,404,810.00	8,406,492.92	8,408,173.00
54001001/21020106			2,701,200.00	2,701,200.00	2,701,200.00+	3,727,945.49	3,727,945.49	3,728,688.00
54001001/21020107			1,561,200.00	1,561,200.00	1,561,200.00+	2,074,000.00	2,074,414.77	2,074,828.00
54001001/21020108			378,000.00	378,000.00	378,000.00+	288,800.00	288,857.74	288,908.00
54001001/21020109			7,667,550.00	7,667,550.00	7,667,550.00+	9,950,670.00	9,952,655.16	9,954,639.00
54001001/21020110			8,479,488.00	8,479,488.00	8,479,488.00+	6,124,630.00	6,125,856.97	6,127,081.00
Sub-Total: Ministry of Economic Planning and Poverty Reducti	148,308,154.54	137,595,577.33	76,675,720.00	76,675,720.00	60,919,857.33-	57,455,960.00	57,475,451.23	57,494,940.00

162

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Budget2018	Final Budget2018	Amt. Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	156,164,784.54	145,068,325.33	149,860,950.00	149,860,950.00	149,860,950.00	4,792,624.67+	182,836,930.00	182,873,494.35	182,910,023.00
54001001/22020101			505,000.00	505,000.00	505,000.00	505,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
54001001/22020102		150,000.00	505,000.00	505,000.00	505,000.00	355,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
54001001/22020205			60,000.00	60,000.00	60,000.00	60,000.00+	60,000.00	60,012.00	60,013.00
54001001/22020301			350,000.00	350,000.00	350,000.00	200,000.00+	700,000.00	700,139.98	700,276.00
54001001/22020402	300,000.00	150,000.00	160,000.00	160,000.00	160,000.00	160,000.00+	340,000.00	340,067.95	340,132.00
54001001/22020403			200,000.00	200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
54001001/22020405			150,000.00	150,000.00	150,000.00	150,000.00+	200,000.00	200,039.98	200,072.00
54001001/22020501			200,000.00	200,000.00	200,000.00	200,000.00+	350,000.00	350,069.99	350,132.00
54001001/22020601			200,000.00	200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
54001001/22020602			200,000.00	200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
54001001/22020803			120,000.00	120,000.00	120,000.00	120,000.00+	200,000.00	200,039.98	200,072.00
54001001/22021001			150,000.00	150,000.00	150,000.00	150,000.00+	200,000.00	200,039.98	200,072.00
54001001/22021003			200,000.00	200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
54001001/22021004			200,000.00	200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
54001001/22021006			100,000.00	100,000.00	100,000.00	100,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
54001001/22021007	150,000.00		200,000.00	200,000.00	200,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
54001001/22021009			150,000.00	150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
54001001/22021014			250,000.00	250,000.00	250,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
54001001/22021016			150,000.00	150,000.00	150,000.00	150,000.00+	7,600,000.00	7,601,520.04	7,602,910.00
Sub-Total: Overhead	450,000.00	300,000.00	4,000,000.00	4,000,000.00	4,000,000.00	3,700,000.00+	7,600,000.00	7,601,520.04	7,602,910.00
Total Recurrent Expenditure	156,614,784.54	145,368,325.33	153,860,950.00	153,860,950.00	153,860,950.00	8,492,624.67+	190,436,930.00	190,475,014.39	190,512,933.00
60001001 - Ministry of Lands and Survey									
60001001/21010101			146,041,740.00	146,041,740.00	146,041,740.00	60,839,137.37-	150,404,360.00	150,434,435.91	150,464,511.00
60001001/21010102			38,940,790.00	38,940,790.00	38,940,790.00	38,940,790.00+	10,238,047.18	10,238,047.18	10,240,093.00
60001001/21020101			8,894,300.00	8,894,300.00	8,894,300.00	8,894,300.00+	60,223,293.26	60,223,293.26	60,235,332.00
60001001/21020102			3,997,160.00	3,997,160.00	3,997,160.00	3,997,160.00+	14,256,229.66	14,256,229.66	14,259,081.00
60001001/21020103			2,420,360.00	2,420,360.00	2,420,360.00	2,420,360.00+	5,701,139.98	5,701,139.98	5,702,269.00
60001001/21020104			734,550.00	734,550.00	734,550.00	734,550.00+	888,770.00	888,770.00	889,119.00
60001001/21020105			9,284,170.00	9,284,170.00	9,284,170.00	1,042,502.60+	15,040,430.00	15,043,438.05	15,046,444.00
60001001/21020106	8,342,843.00	8,241,667.40	210,313,070.00	210,313,070.00	210,313,070.00	4,909,474.77-	260,498,170.00	260,498,256.20	260,550,307.00
Sub Total: Personnel Cost	209,161,092.54	215,222,544.77	210,313,070.00	210,313,070.00	210,313,070.00	4,909,474.77-	260,498,170.00	260,498,256.20	260,550,307.00
60001001/22020101			2,500,000.00	2,500,000.00	2,500,000.00	1,580,000.00+	3,300,660.00	3,301,309.00	3,301,309.00
60001001/22020102		920,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
60001001/22020205	495,000.00		30,000.00	30,000.00	30,000.00	30,000.00+	50,009.97	50,012.00	50,013.00
60001001/22020207			400,000.00	400,000.00	400,000.00	400,000.00+	500,100.00	500,192.00	500,192.00
60001001/22020208			500,000.00	500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
60001001/22020301			1,000,000.00	1,000,000.00	1,000,000.00	931,000.00+	500,000.00	500,100.00	500,192.00
60001001/22020309	165,000.00	69,000.00	120,000.00	120,000.00	120,000.00	120,000.00+	100,020.04	100,036.00	100,036.00
60001001/22020401			500,000.00	500,000.00	500,000.00	500,000.00+	1,000,200.00	1,000,396.00	1,000,396.00
60001001/22020402	205,500.00		200,000.00	200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
60001001/22020403	79,500.00		200,000.00	200,000.00	200,000.00	200,000.00+	800,000.00	800,160.02	800,312.00
60001001/22020404			500,000.00	500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
60001001/22020405			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
60001001/22020406			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00

183

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
60001001/222020501								
60001001/222020801								
60001001/222020803								
60001001/222021001								
60001001/222021004								
60001001/222021006								
60001001/222021007								
60001001/222021009								
60001001/222021014								
60001001/222021016								
Sub-Total: Overhead	1,055,000.00	1,220,000.00	20,000,000.00	20,000,000.00	18,780,000.00+	24,800,000.00	24,804,960.02	24,809,761.00
Total Recurrent Expenditure	210,216,092.54	216,442,544.77	230,313,070.00	230,313,070.00	13,870,525.23+	285,246,170.00	285,303,216.22	285,360,068.00
60001002 - Abia State Estate Development Agency								
60001002/21010101								
60001002/21020101								
60001002/21020102								
60001002/21020103								
60001002/21020104								
60001002/21020105								
60001002/21020106								
60001002/21020107								
Sub-Total: Personnel Cost	13,209,000.00	38,350,700.00	64,947,610.00	64,947,610.00	26,596,910.00+	62,453,970.00	62,466,462.76	62,478,916.00
60001002/22020101								
60001002/22020102								
60001002/22020201								
60001002/22020301								
60001002/22020305								
60001002/22020309								
60001002/22020401								
60001002/22020402								
60001002/22020403								
60001002/22020405								
60001002/22020406								
60001002/22020413								
60001002/22020501								
60001002/22020501								
60001002/22020505								
60001002/22020701								
60001002/22020703								
60001002/22020801								
60001002/22020802								
60001002/22020803								
60001002/22020901								
60001002/22021001								
60001002/22021003								
60001002/22021004								
Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Motor Vehicle Fuel Cost		81,000.00	1,400,000.00	1,400,000.00	1,319,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Plant/Generator Fuel Cost			1,400,000.00	1,400,000.00	1,400,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
Refreshment & Meals			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	50,000.00	50,099.97	50,112.00
Postages & courier Services			50,000.00	50,000.00	50,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
Welfare Packages		150,000.00	3,000,000.00	3,000,000.00	2,850,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Servicecom			150,000.00	150,000.00	150,000.00+			
Basic Salary			35,258,970.00	35,258,970.00	3,091,730.00-	38,515,340.00	38,523,043.12	38,530,742.00
Housing/Rent Allowance			11,914,220.00	11,914,220.00	1,914,220.00+	13,440,520.00	13,443,208.12	13,445,886.00
Transport Allowance			3,866,400.00	3,866,400.00	3,866,400.00+	3,993,920.00	3,994,718.80	3,995,516.00
Meal Subsidy			1,660,800.00	1,660,800.00	1,660,800.00+	1,748,200.00	1,748,549.70	1,748,996.00
Utility Allowance			8,772,000.00	8,772,000.00	8,772,000.00+	938,470.00	938,659.75	938,844.00
Entertainment Allowance						26,420.00	26,429.28	26,442.00
Leave Allowance			3,475,220.00	3,475,220.00	3,475,220.00+	3,607,440.00	3,608,157.49	3,608,876.00
Domestic Staff Allowance						183,660.00	183,696.73	183,732.00
Local Travel and Transport - Training			1,800,000.00	1,800,000.00	1,800,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others			4,100,000.00	4,100,000.00	4,100,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Electricity Charges			8,000,000.00	8,000,000.00	8,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Printing and Non Security Documents			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	200,039.98	200,072.00	200,072.00
Maintenance of Motor Vehicle/Transport Equipment			1,800,000.00	2,800,000.00	2,800,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
Maintenance of Plants & Generators			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Other Maintenance Services			5,000,000.00	6,000,000.00	6,000,000.00+	7,000,000.00	7,001,400.00	7,002,797.00
Minor Road Maintenance			15,000,000.00	75,000,000.00	75,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Security Services						7,000,000.00	7,001,400.00	7,002,797.00
Cleaning & Fumigation Services						300,000.00	300,060.02	300,109.00
Financial Consulting						1,000,000.00	1,000,200.00	1,000,396.00
Legal Services						1,000,000.00	1,000,200.00	1,000,396.00
Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Other Transport Equipment Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Plant/Generator Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Bank Charges (Other Than Interest)			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Publicity and Advertisements			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	1,400,000.00	1,400,279.96	1,400,552.00

184

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
60001002/22021006 Postages & courier Services						200,000.00	200,039.98	200,072.00
60001002/22021007 Welfare Packages						100,000.00	100,020.04	100,036.00
60001002/22021009 Sporting Activities						300,000.00	300,060.02	300,109.00
60001002/22021013 Promotion (SERVICE WIDE)						1,000,000.00	1,000,396.00	1,000,396.00
60001002/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
60001002/22021016 Serviccom						150,000.00	150,030.01	150,049.00
60001002/22021021 Special Days/Celebrations						1,000,000.00	1,000,200.00	1,000,396.00
Sub-Total: Overhead			60,050,000.00	126,550,000.00	126,550,000.00+	65,900,000.00	65,913,179.96	65,926,146.00
Total Recurrent Expenditure	13,209,000.00	38,350,700.00	124,997,610.00	181,487,610.00	153,146,910.00+	128,353,970.00	128,379,642.72	128,405,062.00
62001001 - Min of Physical Planning & Urban Renewal								
62001001/21010101 Basic Salary	69,555,892.61	25,418,018.60			25,418,018.60-			
62001001/21020106 Leave Allowance	4,253,733.30							
Sub Total: Personnel Cost	73,809,625.91	25,418,018.60			25,418,018.60-			
62001001/22020101 Local Travel and Transport - Training		600,000.00			600,000.00-			
62001001/22020102 Local Travel and Transport - Others	200,000.00							
62001001/22020301 Office Stationeries/Computer Consumables	120,000.00							
62001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	70,000.00							
62001001/22020402 Maintenance of Office Furniture	200,000.00							
62001001/22020801 Motor Vehicle Fuel Cost	23,000.00							
62001001/22020803 Plant/Generator Fuel Cost	37,000.00							
62001001/22021007 Welfare Packages	1,000,000.00							
Sub-Total: Overhead	1,650,000.00	600,000.00			600,000.00-			
Total Recurrent Expenditure	75,459,625.91	26,018,018.60			26,018,018.60-			
62001002 - Open Spaces Development Commission								
62001002/21010101 Basic Salary	10,436,394.15	10,527,622.03	5,715,050.00	5,715,050.00	4,812,572.03-	6,408,900.00	6,410,181.76	6,411,457.00
62001002/21020101 Housing/Rent Allowance			2,185,850.00	2,185,850.00	2,185,850.00+	1,000,000.00	1,000,200.00	1,000,396.00
62001002/21020102 Transport Allowance			996,000.00	996,000.00	996,000.00+	370,000.00	370,073.95	370,144.00
62001002/21020103 Meal Subsidy			418,800.00	418,800.00	418,800.00+	100,000.00	100,020.04	100,036.00
62001002/21020104 Utility Allowance			213,600.00	213,600.00	213,600.00+	200,000.00	200,039.98	200,072.00
62001002/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	8,010.00	8,009.56	8,008.00
62001002/21020106 Leave Allowance	561,272.20	548,812.80	635,320.00	635,320.00	86,507.20+	622,800.00	622,924.61	623,040.00
62001002/21000000 Domestic Staff Allowance			529,970.00	529,970.00	529,970.00+	100,000.00	100,020.04	100,036.00
Sub Total: Personnel Cost	10,997,666.35	11,076,434.83	10,712,590.00	10,712,590.00	363,844.83-	8,809,710.00	8,811,469.95	8,813,189.00
62001002/22020101 Local Travel and Transport - Training			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
62001002/22020102 Local Travel and Transport - Others			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
62001002/22020301 Office Stationeries/Computer Consumables	200,000.00	100,000.00	250,000.00	250,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
62001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
62001002/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
62001002/22020403 Maintenance of Office Building Residential Qtr		100,000.00	300,000.00	300,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
62001002/22020405 Maintenance of Plants & Generators			450,000.00	450,000.00	450,000.00+	450,000.00	450,090.03	450,169.00

185

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual		Original Budget 2018	Final Budget 2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
	2017	2018						
62001002/22020802								
62001002/22020803			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
62001002/22021002						200,000.00	200,039.98	200,072.00
62001002/22021004						300,000.00	300,060.02	300,109.00
62001002/22021006						300,060.00	300,060.02	300,109.00
62001002/22021007						50,000.00	50,009.97	50,012.00
62001002/22021014			600,000.00	600,000.00	600,000.00+	600,000.00	600,120.04	600,229.00
			350,000.00	350,000.00	350,000.00+	250,000.00	250,050.06	250,096.00
Sub-Total: Overhead	200,000.00	200,000.00	3,100,000.00	3,100,000.00	2,900,000.00+	3,750,000.00	3,750,750.06	3,751,385.00
Total Recurrent Expenditure	11,197,666.35	11,276,434.83	13,812,590.00	13,812,590.00	2,536,155.17+	12,559,710.00	12,562,220.01	12,564,574.00
71001001 - Ministry of Industry								
71001001/21010101								
71001001/21010102								
71001001/21010103								
71001001/21020101								
71001001/21020102								
71001001/21020103								
71001001/21020104								
71001001/21020105								
71001001/21020106								
71001001/21020107								
Sub-Total: Personnel Cost		21,833,661.73	36,400,000.00	36,400,000.00	14,566,338.27+	1,929,440.00	1,929,634.84	1,930,217.00
71001001/22020101								
71001001/22020102								
71001001/22020103								
71001001/22020104								
71001001/22020105								
71001001/22020106								
71001001/22020107								
71001001/22020108								
71001001/22020109								
71001001/22020110								
71001001/22020111								
71001001/22020112								
71001001/22020113								
71001001/22020114								
71001001/22020115								
Sub-Total: Overhead	150,000.00		6,000,000.00	6,000,000.00	5,850,000.00+	8,150,000.00	8,151,630.01	8,153,114.00

186

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Am't Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
Total Recurrent Expenditure	21,983,661.73	84,341,100.00	84,341,100.00	84,341,100.00	62,357,438.27+	34,664,250.00	34,671,180.89	34,677,915.00
72001001 - Ministry of Small & Medium Enterprise Development								
Basic Salary			10,600,000.00	10,600,000.00	861,432.87+	14,551,510.00	14,554,434.32	14,557,335.00
Overtime Payment						924,000.00	924,184.76	924,360.00
Consolidated Revenue Fund Charges - Salaries						5,131,770.00	5,132,793.41	5,133,819.00
Housing/Rent Allowance						2,774,020.00	2,774,575.86	2,775,125.00
Transport Allowance						1,171,880.00	1,172,110.34	1,172,344.00
Meal Subsidy						937,280.00	937,467.51	937,652.00
Utility Allowance						781,590.00	781,736.30	781,892.00
Entertainment Allowance						474,470.00	474,560.84	474,646.00
Leave Allowance						1,457,150.00	1,457,728.00	1,457,728.00
Domestic Staff Allowance						2,213,930.00	2,214,370.74	2,214,805.00
Sub Total: Personnel Cost	9,738,567.13	10,600,000.00	10,600,000.00	10,600,000.00	861,432.87+	30,417,590.00	30,423,677.55	30,429,706.00
Local Travel and Transport - Training			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Travel and Transport - Others			4,000,000.00	4,000,000.00	4,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Electricity Charges			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
Internet Access Charges			200,000.00	200,000.00	200,000.00+			
Water Rates			2,900,000.00	2,900,000.00	2,800,000.00+	200,000.00	200,039.98	200,072.00
Office Stationeries/Computer Consumables		100,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	2,500,000.00+	500,000.00	500,192.00	500,192.00
Maintenance of Office Furniture		3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Building/Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office / IT Equipments			300,000.00	300,000.00	300,000.00+	300,000.00	300,050.02	300,109.00
Maintenance of Plants & Generators			350,000.00	350,000.00	350,000.00+	300,000.00	300,060.02	300,109.00
Other Maintenance Services			4,000,000.00	4,000,000.00	4,000,000.00+	500,000.00	500,100.00	500,192.00
Local Training			300,000.00	300,000.00	300,000.00+			
Office Rent			500,000.00	500,000.00	500,000.00+			
Cleaning and fumigation services			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	200,000.00	200,039.98	200,072.00
Plant/Generator Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+			
Refreshment and Meal			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	50,009.97	50,012.00	50,019.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Postages & courier Services			8,500,000.00	8,500,000.00	8,500,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages			250,000.00	250,000.00	250,000.00+			
Annual Budget Expenses			42,750,000.00	40,750,000.00	37,650,000.00+	8,400,000.00	8,401,679.96	8,403,243.00
Sub-Total: Overhead	3,100,000.00	42,750,000.00	42,750,000.00	40,750,000.00	37,650,000.00+	8,400,000.00	8,401,679.96	8,403,243.00
Total Recurrent Expenditure	12,838,567.13	53,350,000.00	53,350,000.00	51,350,000.00	38,511,432.87+	38,817,590.00	38,825,357.51	38,832,949.00
18011001 - Judicial Service Commission								
Basic Salary			44,061,980.00	44,061,980.00	77,893,491.03-	45,017,890.00	45,026,896.60	45,035,885.00
Housing/Rent Allowance			11,792,890.00	11,792,890.00	11,792,890.00+	12,015,320.00	12,017,721.12	12,020,120.00
Transport Allowance			10,050,500.00	10,050,500.00	10,050,500.00+			
Sub-Total: 18011001	116,224,426.12	121,955,471.03	66,905,370.00	66,905,370.00	99,736,781.03-	67,033,210.00	67,044,617.72	67,056,005.00

(87)

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
18011001/21020103			5,555,890.00	5,555,890.00	5,555,890.00+	10,188,660.00	10,190,694.70	10,192,727.00
18011001/21020104			9,819,780.00	9,819,780.00	9,819,780.00+	533,000.00	533,107.60	533,205.00
18011001/21020105			533,000.00	533,000.00	533,000.00+	2,024,240.00	2,024,647.81	2,025,047.00
18011001/21020106			1,976,410.00	1,976,410.00	1,976,410.00+	1,670,540.00	1,670,876.10	1,671,202.00
18011001/21020107			1,670,540.00	1,670,540.00	1,670,540.00+			
18011001/21020111			1,971,620.00	1,971,620.00	1,971,620.00+			
18011001/21020120			311,970.00	311,970.00	311,970.00+			
18011001/21020126			187,180.00	187,180.00	187,180.00+			
18011001/21020127			7,200,000.00	7,200,000.00	7,200,000.00+	7,200,000.00	7,201,439.98	7,202,870.00
18011001/21020128			9,274,580.00	9,274,580.00	9,274,580.00+			
18011001/21020130			5,330,250.00	5,330,250.00	5,330,250.00+			
18011001/21020135			1,592,660.00	1,592,660.00	1,592,660.00+			
18011001/21020140			1,942,200.00	1,942,200.00	1,942,200.00+			
Sub Total: Personnel Cost	116,224,426.12	121,955,471.03	113,271,450.00	113,271,450.00	8,684,021.03-	78,649,650.00	78,655,383.90	78,681,060.00
18011001/22020101			2,500,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
18011001/22020102			1,000,000.00	2,000,000.00	1,000,000.00+	1,500,000.00	1,500,589.00	1,500,589.00
18011001/22020103			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
18011001/22020104			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
18011001/22020201			50,009.97	50,009.97	50,009.97	50,009.97	50,012.00	50,012.00
18011001/22020208			300,060.02	300,060.02	300,060.02	300,060.02	300,060.02	300,109.00
18011001/22020301			200,000.00	200,000.00	200,000.00	200,000.00	200,039.98	200,072.00
18011001/22020309			50,009.97	50,009.97	50,009.97	50,009.97	50,012.00	50,012.00
18011001/22020401			300,060.02	300,060.02	300,060.02	300,060.02	300,060.02	300,109.00
18011001/22020402			200,039.98	200,039.98	200,039.98	200,039.98	200,072.00	200,072.00
18011001/22020403			200,039.98	200,039.98	200,039.98	200,039.98	200,039.98	200,072.00
18011001/22020405			200,039.98	200,039.98	200,039.98	200,039.98	200,039.98	200,072.00
18011001/22020406			100,000.00	100,000.00	100,000.00	100,000.00	100,020.04	100,036.00
18011001/22020501			100,000.00	100,000.00	100,000.00	100,000.00	100,020.04	100,036.00
18011001/22020801			200,039.98	200,039.98	200,039.98	200,039.98	200,039.98	200,072.00
18011001/22020803			200,039.98	200,039.98	200,039.98	200,039.98	200,039.98	200,072.00
18011001/22021002			500,000.00	500,000.00	500,000.00+	500,000.00	500,192.00	500,192.00
18011001/22021003			100,000.00	100,000.00	100,000.00+	100,000.00	100,036.00	100,036.00
18011001/22021004			300,060.02	300,060.02	300,060.02	300,060.02	300,060.02	300,109.00
18011001/22021006			100,000.00	100,000.00	100,000.00	100,000.00	100,020.04	100,036.00
18011001/22021007			200,039.98	200,039.98	200,039.98	200,039.98	200,039.98	200,072.00
18011001/22021009			300,060.02	300,060.02	300,060.02	300,060.02	300,060.02	300,109.00
18011001/22021014			250,050.06	250,050.06	250,050.06	250,050.06	250,050.06	250,096.00
18011001/22021016			150,000.00	150,000.00	150,000.00	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	2,500,000.00	4,000,000.00	5,000,000.00	8,050,000.00	4,050,000.00+	8,300,000.00	8,301,660.02	8,303,127.00
Total Recurrent Expenditure	118,724,426.12	125,955,471.03	118,271,450.00	121,321,450.00	4,634,021.03-	86,949,650.00	86,967,043.92	86,984,187.00
25001001 - Ministry of Justice								
25001001/21010101			551,708,606.77	546,771,757.12	124,448,540.00	422,323,217.12-	136,009,830.00	136,064,222.00
25001001/21010102			4,447,320.00	4,447,320.00	4,447,320.00+	4,338,040.00	4,338,903.59	4,339,765.00
25001001/21010103			9,802,790.00	9,802,790.00	9,802,790.00+	62,827,860.00	62,840,425.55	62,852,966.00
25001001/21020101			58,769,100.00	58,769,100.00	58,769,100.00+	11,647,100.00	11,549,431.41	11,651,759.00
25001001/21020102			10,787,900.00	10,787,900.00	10,787,900.00+			

188

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Meal Subsidy		4,856,480.00	4,856,480.00	4,856,480.00	4,856,480.00+	5,141,960.00	5,142,989.45	5,144,014.00
Utility Allowance		2,724,420.00	2,724,420.00	2,724,420.00	2,724,420.00+	3,452,820.00	3,453,510.52	3,454,200.00
Entertainment Allowance		1,356,770.00	1,356,770.00	1,356,770.00	1,356,770.00+	1,302,770.00	1,303,031.51	1,303,287.00
Leave Allowance	10,950,841.90	12,444,850.00	12,444,850.00	12,444,850.00	12,444,850.00+	13,600,980.00	13,603,702.17	13,606,420.00
Domestic Staff Allowance		31,565,330.00	31,565,330.00	31,565,330.00	31,565,330.00+	33,645,500.00	33,652,225.06	33,658,953.00
Hazard Allowance		125,460,000.00	125,460,000.00	125,460,000.00	125,460,000.00+	271,966,860.00	272,021,249.39	272,075,606.00
Sub Total: Personnel Cost	562,659,448.67	546,771,757.12	386,663,500.00	386,663,500.00	160,108,257.12-	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Training		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others		150,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
International Transport and Travels - Training			500,000.00	500,000.00	500,000.00+			
International Transport and Travels - Others			400,000.00	400,000.00	400,000.00+			
Electricity Charges			100,000.00	100,000.00	100,000.00+			
Water Rate			200,000.00	200,000.00	200,000.00+			
Office Stationeries/Computer Consumables			100,000.00	100,000.00	100,000.00+			
Printing of Non Security Documents	300,000.00		200,000.00	200,000.00	200,000.00+			
Maintenance of Motor Vehicle/Transport Equipment	150,000.00		100,000.00	100,000.00	100,000.00+			
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+			
Maintenance of Office Building Residential Qtrs			100,000.00	100,000.00	100,000.00+			
Maintenance of Office/IT Equipments			100,000.00	100,000.00	100,000.00+			
Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00+			
Other Maintenance Services			300,000.00	300,000.00	300,000.00+			
Local Training		80,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00+			
Legal Services	75,500,000.00	96,500,000.00	200,000.00	200,000.00	200,000.00+			
Motor Vehicle Fuel Cost	450,000.00		200,000.00	200,000.00	200,000.00+			
Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00+			
Refreshment & Meals			100,000.00	100,000.00	100,000.00+			
Publicity and Advertisements			200,000.00	200,000.00	200,000.00+			
Medical Expenses			100,000.00	100,000.00	100,000.00+			
Postages & courier Services			500,000.00	500,000.00	500,000.00+			
Welfare Packages			100,000.00	100,000.00	100,000.00+			
Sporting Activities			250,000.00	250,000.00	250,000.00+			
Annual Budget Expenses and Administration Services			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	76,400,000.00	96,650,000.00	90,000,000.00	105,000,000.00	8,350,000.00+	119,100,000.00	119,123,820.04	119,147,491.00
Total Recurrent Expenditure	639,059,448.67	643,421,757.12	476,663,500.00	491,663,500.00	151,758,257.12-	391,066,860.00	391,145,069.43	391,223,097.00
26002001 - Abia State Law Review & Reform Commission			3,522,140.00	3,522,140.00	12,015,077.57-	5,284,890.00	5,285,865.02	5,286,920.00
Basic Salary	17,344,565.45	15,637,217.57	451,450.00	451,450.00	451,450.00+	366,000.00	366,073.23	366,144.00
Overtime Payments			14,728,620.00	14,728,620.00	14,728,620.00+			
Consolidated Revenue Fund Charges - Salaries			1,688,650.00	1,688,650.00	1,688,650.00+	1,043,310.00	1,043,596.65	1,043,796.00
Housing/Rent Allowance			472,000.00	472,000.00	472,000.00+	432,000.00	432,086.43	432,168.00
Transport Allowance			200,400.00	200,400.00	200,400.00+	1,824,364.82	1,824,364.82	1,824,721.00
Meal Subsidy			103,200.00	103,200.00	103,200.00+	936,000.00	936,187.16	936,372.00
Utility Allowance			18,000.00	18,000.00	18,000.00+	320,220.00	320,282.99	320,339.00
Entertainment Allowance		351,852.00	313,920.00	313,920.00	37,932.00-			
Leave Allowance	1,149,130.20		264,980.00	264,980.00	264,980.00+			
Domestic Staff Allowance								

189

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub Total: Personnel Cost	18,493,695.68	15,889,069.57	21,763,360.00	21,763,360.00	5,874,290.43+	10,206,420.00	10,208,456.29	10,210,460.00
26002001/222020101	Local Travel and Transport - Training		300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
26002001/222020102	Local Travel and Transport - Others		200,000.00	200,000.00	200,000.00+	700,000.00	700,276.98	700,276.98
26002001/222020301	Office Stationeries/Computer Consumables		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
26002001/222020305	Printing and Non Security Documents	150,000.00	300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
26002001/222020401	Maintenance of Motor Vehicle/Transport Equipment		300,000.00	300,000.00	300,000.00+	500,000.00	500,192.00	500,192.00
26002001/222020402	Maintenance of Office Furniture		200,000.00	200,000.00	200,000.00+	200,039.98	200,072.00	200,072.00
26002001/222020404	Maintenance of Office/IT Equipments	150,000.00	200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
26002001/222020405	Maintenance of Plants & Generators		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
26002001/222020501	Local Training		200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
26002001/222020801	Motor Vehicle Fuel Cost		200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
26002001/222020803	Plant/Generator Fuel Cost		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
26002001/222021001	Honorarium & Meals		200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
26002001/222021002	Honorarium & Sitting Allowance		500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
26002001/222021003	Publicity and Advertisements		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
26002001/222021004	Medical Expenses		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
26002001/222021014	Annual Budget Expenses and Administration		250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
26002001/222021016	Service		150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	450,000.00	150,000.00	3,000,000.00	3,000,000.00	2,850,000.00+	5,500,000.00	5,501,100.00	5,502,082.00
Total Recurrent Expenditure	18,943,695.68	16,039,069.57	24,763,360.00	24,763,360.00	8,724,290.43+	15,706,420.00	15,709,556.29	15,712,542.00
26003001 - Legal Aid Council								
26003001/21010101	Basic Salary	116,134,347.32						
Sub Total: Personnel Cost	116,134,347.32							
Total Recurrent Expenditure	116,134,347.32							
26051001 - Judiciary High Court								
26051001/21010101	Basic Salary	1,618,609,231.86	1,343,575,521.39	404,100,000.00	404,100,000.00	939,475,521.39-	431,657,910.00	431,830,582.00
26051001/21010102	Overtime Payments		3,800,000.00	3,800,000.00	3,800,000.00+	9,750,150.00	9,752,104.06	9,754,044.00
26051001/21010103	Consolidated Revenue Fund Charges - Salaries		420,000,000.00	420,000,000.00	420,000,000.00+	428,003,600.00	428,089,198.72	428,174,810.00
26051001/21020101	Housing/Rent Allowance		18,600,000.00	18,600,000.00	18,600,000.00+	25,103,320.00	25,108,540.65	25,113,356.00
26051001/21020102	Transport Allowance		18,600,000.00	18,600,000.00	18,600,000.00+	25,103,320.00	25,108,540.65	25,113,356.00
26051001/21020103	Meal Subsidy		54,720,000.00	54,720,000.00	54,720,000.00+	58,875,050.00	58,886,823.03	58,898,590.00
26051001/21020104	Utility Allowance		18,600,000.00	18,600,000.00	18,600,000.00+	25,103,320.00	25,108,540.65	25,113,356.00
26051001/21020105	Entertainment Allowance		3,685,000.00	3,685,000.00	3,685,000.00+	3,914,430.00	3,914,420.71	3,914,968.00
26051001/21020106	Leave Allowance		19,710,000.00	19,710,000.00	19,710,000.00+	20,824,060.00	20,826,219.62	20,832,375.00
26051001/21020107	Domestic Staff Allowance		21,410,000.00	21,410,000.00	21,410,000.00+	22,793,780.00	22,798,341.71	22,802,895.00
Sub Total: Personnel Cost	1,618,609,231.86	1,343,575,521.39	983,225,000.00	983,225,000.00	360,350,521.39-	1,051,127,940.00	1,051,338,162.57	1,051,548,382.00
26051001/222020101	Local Travel and Transport - Training	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
26051001/222020102	Local Travel and Transport - Others			15,000,000.00	15,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
26051001/222020103	International Transport and Travels - Training	34,497,176.00	5,000,000.00 -	20,000,000.00	36,000,000.00	31,000,000.00+	30,000,000.00	30,011,993.00

190

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/16

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Motor Vehicle/Transport Equipment	260,500.00		500,000.00	1,500,000.00	1,500,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Maintenance of Office Building Residential Qtrs	360,000.00		500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Office/IT Equipments	170,000.00		200,000.00	200,000.00	200,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Maintenance of Plants & Generators	62,000.00		500,000.00	500,000.00	500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Other Maintenance Services	80,000.00		400,000.00	400,000.00	400,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Training	470,000.00		500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Security Services		600,000.00	1,500,000.00	7,200,000.00	6,600,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Security Vote (Including Operations)	1,200,000.00	1,800,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Motor Vehicle Fuel Cost	291,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Plant/Generator Fuel Cost	439,000.00		500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Bank Charges (Other Than Interest)			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,036.00
Refreshment & Meals			100,000.00	100,000.00	100,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Publicity and Advertisements	138,500.00		100,000.00	100,000.00	100,000.00+	300,060.02	300,060.02	300,109.00
Medical Expenses	20,000.00		50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
Postages & courier Services			8,000,000.00	14,800,000.00	14,800,000.00+	150,030.01	150,030.01	150,049.00
Welfare Packages	2,084,000.00		250,000.00	250,000.00	250,000.00+	78,600,000.00	78,612,120.04	78,624,083.00
Sporting Activities			150,000.00	150,000.00	150,000.00+	1,364,393,900.00	1,364,565,856.69	1,364,838,567.00
Annual Budget Expenses & Administration	250,000.00		28,000,000.00	47,900,000.00	43,092,000.00+			
Services	60,000.00		28,000,000.00	47,900,000.00	43,092,000.00+			
Sub-Total: Overhead	11,515,000.00	4,808,000.00	28,000,000.00	47,900,000.00	43,092,000.00+			
Total Recurrent Expenditure	1,522,123,347.33	1,329,558,835.05	1,249,293,900.00	1,364,393,900.00	34,835,064.95+	1,382,293,000.00	1,364,565,856.69	1,364,838,567.00

13001001 - Ministry of Youth Development

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Basic Salary			51,522,000.00	51,522,000.00	40,562,184.90-	52,676,730.00	52,687,211.30	52,697,744.00
Overtime Payments			21,501,000.00	21,501,000.00	21,501,000.00+	4,627,810.00	4,628,731.57	4,629,654.00
Housing/Rent Allowance			6,168,800.00	6,168,800.00	6,168,800.00+	21,140,930.00	21,145,156.21	21,149,375.00
Transport Allowance			3,022,470.00	3,022,470.00	3,022,470.00+	5,982,240.00	5,983,436.40	5,984,629.00
Meal Subsidy			2,129,670.00	2,129,670.00	2,129,670.00+	2,109,600.00	2,110,440.00	2,110,440.00
Utility Allowance			600,780.00	600,780.00	600,780.00+	1,680,380.00	1,680,720.13	1,681,045.00
Entertainment Allowance			5,692,810.00	5,692,810.00	5,692,810.00+	600,770.00	600,894.17	601,014.00
Leave Allowance	4,326,728.60		5,923,710.00	5,923,710.00	5,923,710.00+	63,074,400.00	63,087,069.89	63,099,677.00
Domestic Staff Allowance			96,561,240.00	96,561,240.00	4,477,055.10+	5,923,710.00	5,924,891.75	5,926,072.00
Sub-Total: Personnel Cost	96,951,007.52	82,084,184.90	96,561,240.00	96,561,240.00	4,477,055.10+	157,816,570.00	157,848,133.27	157,879,654.00
Local Transport & Travel-Training	96,450.00		2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Transport & Travel-Others		6,500,000.00	500,000.00	500,000.00	6,000,000.00-	1,000,000.00	1,000,200.00	1,000,396.00
Office Stations/Computer Consumables	577,730.00		250,000.00	250,000.00	250,000.00+	500,000.00	500,100.00	500,192.00
Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
Maintenance of Motor Vehicle/Transport Equipment	588,000.00		100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Furniture	195,350.00		150,000.00	150,000.00	150,000.00+	150,030.01	150,030.01	150,049.00
Maintenance of Office Building Residential Qtrs		150,000.00	100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Local Training	116,720.00		100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Plants and Generator Fuel Cost			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Postages & courier Services	1,169,140.00	305,040.00	200,000.00	200,000.00	105,040.00-	50,000.00	50,009.97	50,012.00

192

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Anti Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
13001001/222021007								
13001001/222021009								
13001001/222021014								
13001001/222021016								
13001001/222021021								
Sub-Total: Overhead	5,907,040.00	7,955,040.00	5,000,000.00	5,000,000.00	2,955,040.00-	7,000,000.00	7,001,400.00	7,002,657.00
Total Recurrent Expenditure	102,858,047.52	100,039,224.90	101,561,240.00	101,561,240.00	1,522,015.10+	164,816,570.00	164,849,533.27	164,882,311.00
14001001 - Ministry of Women Affairs								
14001001/21010101								
14001001/21010102								
14001001/21010103								
14001001/21020101								
14001001/21020102								
14001001/21020103-								
14001001/21020104								
14001001/21020105								
14001001/21020106								
14001001/21020107								
14001001/21020111								
Sub-Total: Personal Cost	116,876,033.24	119,837,484.55	100,494,990.00	120,494,990.00	657,525.45+	96,335,610.00	96,354,875.11	96,374,094.00
14001001/222020101								
14001001/222020102								
14001001/222020202								
14001001/222020205								
14001001/222020301								
14001001/222020304								
14001001/222020306								
14001001/222020308								
14001001/222020309								
14001001/222020310								
14001001/222020401								
14001001/222020402								
14001001/222020403								
14001001/222020404								
14001001/222020405								
14001001/222020501								
14001001/222020801								
14001001/222021001								
14001001/222021002								
14001001/222021004								
14001001/222021006								
14001001/222021007								
14001001/222021008								
14001001/222021009								
14001001/222021014								
14001001/222021016								
14001001/222021021								
Local Traveling and Transport - Training	4,505,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	12,000,000.00	12,002,400.00	12,004,790.00
Local Travel and Transport - Others			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Telephone Charge			800,000.00	800,000.00	800,000.00+	200,000.00	200,039.98	200,072.00
Water Rate	300,000.00		200,000.00	200,000.00	200,000.00+	100,020.04	100,036.00	100,036.00
Office Stationeries/Computer Consumables		150,000.00	1,500,000.00	1,500,000.00	1,350,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Magazines & Periodicals			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
Printing and Non Security Documents			500,000.00	500,000.00	500,000.00+	50,000.00	50,009.97	50,012.00
Uniforms & Other Clothing			3,000,000.00	3,000,000.00	3,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Teaching aids/Instruction Materials	500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	250,096.00	250,096.00	250,096.00
Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00+	200,039.98	200,072.00	200,072.00
Maintenance of Office Building Residential Qtrs	150,000.00		200,000.00	200,000.00	200,000.00+	600,120.04	600,229.00	600,229.00
Maintenance of Office/IT Equipments			300,000.00	300,000.00	300,000.00+	500,100.00	500,192.00	500,192.00
Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	500,100.00	500,100.00	500,192.00
Local Training			600,000.00	600,000.00	600,000.00+	600,000.00	600,120.04	600,229.00
Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Plant/Generator Fuel Cost	2,000,000.00		300,000.00	300,000.00	300,000.00+	376,100.00+	100,020.04	100,036.00
Refreshment & Meals			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisements		123,900.00	50,000.00	50,000.00	50,000.00+	25,000,000.00	25,010,000.00	25,010,000.00
Medical Expenses			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Postages & courier Services			50,000.00	50,000.00	50,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages	41,900,000.00	24,520,000.00	30,000,000.00	200,000.00	200,000.00+	150,000.00	150,030.01	150,049.00
Sporting Activities			200,000.00	200,000.00	200,000.00+	150,000.00	150,030.01	150,049.00
Annual Budget Expenses & Administration			150,000.00	150,000.00	150,000.00+	7,500,000.00+	10,002,000.00	10,003,987.00
Service	4,000,000.00-	14,500,000.00	20,000,000.00	22,000,000.00	7,500,000.00+	15,000,000.00	10,002,000.00	10,003,987.00
Special Days Celebrations								

193

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amnt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub-Total: Overhead	53,355,000.00	39,283,900.00	80,100,000.00	87,100,000.00	47,806,100.00+	64,900,000.00	59,911,979.96	59,923,799.00
Total Recurrent Expenditure	170,231,033.24	159,131,364.55	180,594,990.00	207,594,990.00	48,463,625.45+	161,235,610.00	156,266,855.07	156,297,893.00
<hr/>								
14002001 - Skill Acquisition Centre								
14002001/22020312 Service Material			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		
Sub-Total: Overhead			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		
Total Recurrent Expenditure			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		
<hr/>								
17001001 - Ministry of Education								
17001001/21010101 Basic Salary	410,429,524.67	469,637,315.55	206,622,802.00	206,622,802.00	263,014,513.55-	329,243,527.00	329,309,376.74	329,375,233.00
17001001/21010102 Overtime Payments			84,629,100.00	84,629,100.00	84,629,100.00+	21,304,000.00	21,308,260.75	21,312,512.00
17001001/21020101 Housing/Rent Allowance			19,662,276.00	19,662,276.00	19,662,276.00+	135,714,888.00	135,742,030.98	135,769,173.00
17001001/21020102 Transport Allowance			8,865,564.00	8,865,564.00	8,865,564.00+	31,202,276.00	31,208,516.46	31,214,749.00
17001001/21020103 Meal Subsidy			5,241,984.00	5,241,984.00	5,241,984.00+	13,897,964.00	13,900,743.59	13,903,522.00
17001001/21020104 Utility Allowance			1,392,780.00	1,392,780.00	1,392,780.00+	8,037,984.00	8,039,591.57	8,041,190.00
17001001/21020105 Entertainment Allowance			18,810,212.00	18,810,212.00	18,810,212.00+	1,663,112.53	1,663,440.00	1,663,440.00
17001001/21020106 Leave Allowance	14,942,227.70		22,102,712.00	22,102,712.00	22,102,712.00+	33,091,582.00	33,098,200.36	33,104,811.00
17001001/21020107 Domestic Staff Allowance			367,327,430.00	367,327,430.00	102,309,895.55-	36,866,970.91	36,874,341.00	36,874,341.00
Sub Total: Personnel Cost	425,371,752.37	469,637,315.55	367,327,430.00	367,327,430.00	102,309,895.55-	611,014,600.00	611,136,803.88	611,258,971.00
17001001/22020101 Local Traveling and Transport -Training			11,500,000.00	11,500,000.00	11,500,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
17001001/22020102 Local Traveling and Transport -Others	1,000,000.00	2,000,000.00	10,300,000.00	10,300,000.00	8,300,000.00+	9,000,000.00	9,001,800.00	9,003,590.00
17001001/22020205 Water Rate			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
17001001/22020301 Office Stationeries/Computer Consumables	300,000.00	2,150,000.00	500,000.00	500,000.00	1,650,000.00-	700,000.00	700,139.98	700,276.00
17001001/22020306 Printing of Security Documents			6,000,000.00	6,000,000.00	6,000,000.00-	200,000.00	200,039.98	200,072.00
17001001/22020310 Teaching aids/Instruction Materials			500,000.00	500,000.00	500,000.00+	1,800,000.00	1,800,360.02	1,800,709.00
17001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
17001001/22020402 Maintenance of Office Furniture			350,000.00	350,000.00	350,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
17001001/22020403 Maintenance of Office Building Residential Quits			200,000.00	200,000.00	200,000.00+	300,060.02	300,109.00	300,109.00
17001001/22020404 Maintenance of Office/IT Equipments			200,000.00	200,000.00	200,000.00+	300,060.02	300,060.02	300,109.00
17001001/22020405 Maintenance of Plants & Generators			150,000.00	150,000.00	150,000.00+	300,060.02	300,060.02	300,109.00
17001001/22020501 Local Training			4,000,000.00	4,000,000.00	4,000,000.00-	1,200,000.00	1,200,239.98	1,200,469.00
17001001/22020605 Cleaning and Fumigation Services			4,200,000.00	4,200,000.00	4,200,000.00+	450,000.00	450,090.03	450,169.00
17001001/22020601 Motor Vehicle Fuel Cost			4,200,000.00	4,200,000.00	4,200,000.00+	300,000.00	300,060.02	300,109.00
17001001/22020603 Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	100,000.00	100,036.00	100,036.00
17001001/22021001 Refreshment & Meals			520,000.00	520,000.00	520,000.00-	300,000.00	300,060.02	300,109.00
17001001/22021003 Publicity and Advertisement			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
17001001/22021004 Medical Expenses			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
17001001/22021006 Postages & courier Services			400,000.00	400,000.00	400,000.00+	300,060.02	300,060.02	300,109.00
17001001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	250,000.00	250,096.00	250,096.00
17001001/22021009 Sporting Activities			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
17001001/220210014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+			
17001001/22021016 Servicom								

194

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Anti Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
17001001/222021020 Foreign Scholarship Scheme			6,000,000.00	6,000,000.00	6,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Sub-Total: Overhead	4,402,500.00	14,920,000.00	40,100,000.00	40,100,000.00	25,180,000.00+	47,250,000.00	47,259,450.06	47,268,725.00
Total Recurrent Expenditure	429,774,252.37	484,557,315.55	407,427,430.00	407,427,430.00	77,129,885.55-	658,264,600.00	658,396,253.94	658,527,696.00
17003001 - Abia State Universal Basic Education Board								
17003001/221010101 Basic Salary	817,544,847.18	212,497,378.52	183,270,290.00	183,270,290.00	29,227,088.52-	192,675,116.00	192,713,651.05	192,752,187.00
17003001/221010102 Overtime Payments			6,000,000.00	6,000,000.00	6,000,000.00+	8,371,316.00	8,372,990.31	8,374,654.00
17003001/221010103 Consolidated Revenue Fund Charges - Salaries			5,797,530.00	5,797,530.00	5,797,530.00+	5,797,538.00	5,798,697.54	5,799,855.00
17003001/221020101 Housing/Rent Allowance			68,220,990.00	68,220,990.00	68,220,990.00+	72,125,112.00	72,139,536.97	72,153,960.00
17003001/221020102 Transport Allowance			13,653,600.00	13,653,600.00	13,653,600.00+	13,574,600.00	13,577,314.88	13,580,026.00
17003001/221020103 Meal Subsidy			6,039,600.00	6,039,600.00	6,039,600.00+	6,062,400.00	6,063,612.48	6,064,814.00
17003001/221020104 Utility Allowance			3,433,200.00	3,433,200.00	3,433,200.00+	3,560,400.00	3,561,112.12	3,561,817.00
17003001/221020105 Entertainment Allowance			721,440.00	721,440.00	721,440.00+	2,099,136.00	2,099,555.81	2,099,965.00
17003001/221010106 Leave Allowance	15,156,610.80		17,827,030.00	17,827,030.00	17,827,030.00+	37,961,396.00	37,968,988.31	37,976,582.00
17003001/221000000 Domestic Staff Allowance			14,574,120.00	14,574,120.00	14,574,120.00+	22,258,656.00	22,263,107.74	22,267,552.00
Sub Total: Personnel Cost	832,701,457.98	212,497,378.52	319,537,800.00	319,537,800.00	107,040,421.48+	364,485,670.00	364,558,567.12	364,631,412.00
17003001/222020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,690.00	2,000,400.00	2,000,792.00
17003001/222020102 Local Travel and Transport - Others			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
17003001/222020201 Electricity Charges			100,000.00	100,000.00	100,000.00+	350,000.00	350,069.99	350,132.00
17003001/222020205 Water Rate			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
17003001/222020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17003001/222020305 Printing of Non Security Document			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
17003001/222020309 Uniforms and Clothings			100,000.00	100,000.00	100,000.00+	100,000.00	100,100.00	100,192.00
17003001/222020310 Teaching aids/Instruction Materials			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17003001/222020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17003001/222020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17003001/222020403 Maintenance of Office Buildings Residential Qtrs			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17003001/222020404 Maintenance of Office/IT Equipments			750,000.00	750,000.00	750,000.00+	700,000.00	700,276.00	700,276.00
17003001/222020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
17003001/222020501 Local Training			1,250,000.00	1,250,000.00	1,250,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17003001/222020801 Motor Vehicle Fuel Cost			1,200,000.00	1,200,000.00	1,200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17003001/222020803 Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17003001/222021002 Refreshment & Meals			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
17003001/222021003 Honorarium & Sifting Allowance			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
17003001/222021004 Publicity and Advertisements			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
17003001/222021006 Medical Expenses			250,000.00	250,000.00	250,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17003001/222021007 Postages & courier Services			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
17003001/222021014 Welfare Packages			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.00	150,049.00
17003001/222021016 Annual Budget Expenses and Administration Servicomm			12,000,000.00	12,000,000.00	12,000,000.00+	18,650,000.00	18,653,730.01	18,657,302.00
Sub-Total: Overhead	632,701,457.98	212,497,378.52	331,537,800.00	331,537,800.00	119,040,421.48+	383,135,670.00	383,212,287.13	383,288,714.00
Total Recurrent Expenditure								

195

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17008001/21010101	89,846,832.98	71,354,373.30	53,970,000.00	53,970,000.00	17,384,373.30-	51,476,100.00	51,486,397.20	51,496,690.00
17008001/21010102			2,450,000.00	2,450,000.00	2,450,000.00+	2,712,000.00	2,712,542.38	2,713,080.00
17008001/21010103			5,428,000.00	5,428,000.00	5,428,000.00+			
17008001/21020101			28,071,300.00	28,071,300.00	28,071,300.00+	16,384,908.00	16,388,179.95	16,391,446.00
17008001/21020102			5,499,400.00	5,499,400.00	5,499,400.00+	4,132,800.00	4,133,626.53	4,134,445.00
17008001/21020103			2,431,800.00	2,431,800.00	2,431,800.00+	2,616,000.00	2,616,523.17	2,617,044.00
17008001/21020104			1,911,250.00	1,911,250.00	1,911,250.00+	1,382,637.47	1,382,913.00	1,382,913.00
17008001/21020105			554,360.00	554,360.00	554,360.00+	500,577.00	500,677.12	500,769.00
17008001/21020106	4,402,011.20	4,300,635.40	5,597,490.00	5,597,490.00	1,296,854.60+	4,453,554.00	4,454,444.75	4,455,331.00
17008001/21020107			4,910,670.00	4,910,670.00	4,910,670.00+	3,589,740.00	3,590,463.00	3,591,174.00
Sub Total: Personnel Cost	94,248,844.18	75,655,008.70	110,824,270.00	110,824,270.00	35,169,261.30+	87,248,040.00	87,265,491.58	87,282,892.00
17008001/22020101			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
17008001/22020102			350,000.00	350,000.00	350,000.00+	250,000.00	250,050.06	250,096.00
17008001/22020201						100,000.00	100,020.04	100,036.00
17008001/22020202						50,000.00	50,009.97	50,012.00
17008001/22020203			300,000.00	300,000.00	300,000.00+	100,000.00	100,020.04	100,036.00
17008001/22020301			350,000.00	350,000.00	350,000.00+	550,000.00	550,050.06	550,096.00
17008001/22020302			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
17008001/22020303						150,000.00	150,030.01	150,049.00
17008001/22020304			250,000.00	250,000.00	250,000.00+	1,300,000.00	300,060.02	300,109.00
17008001/22020401			100,000.00	100,000.00	100,000.00+	1,150,000.00	150,030.01	150,049.00
17008001/22020402			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
17008001/22020403			150,000.00	150,000.00	150,000.00+	550,000.00	550,050.06	550,096.00
17008001/22020404			200,000.00	200,000.00	200,000.00+	350,000.00	350,050.06	350,096.00
17008001/22020405			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
17008001/22020501						500,000.00		
17008001/22020505			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
17008001/22020701			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
17008001/22020802			100,000.00	100,000.00	100,000.00+	1,500,000.00	500,100.00	500,192.00
17008001/22020803						100,000.00	100,020.04	100,036.00
17008001/22020901			50,000.00	50,000.00	50,000.00+	300,000.00	300,060.02	300,109.00
17008001/22021001			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.97	50,012.00
17008001/22021002			50,000.00	50,000.00	50,000.00+	200,039.98	200,072.00	200,072.00
17008001/22021003			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
17008001/22021004			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
17008001/22021006			100,000.00	100,000.00	100,000.00+	500,000.00	500,039.98	500,072.00
17008001/22021007			150,000.00	150,000.00	150,000.00+	250,050.06	250,096.00	250,096.00
17008001/22021008			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
17008001/22021009			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
17008001/22021014			4,500,000.00	4,500,000.00	4,500,000.00+	10,600,000.00	6,001,200.00	6,002,205.00
17008001/22021016			115,324,270.00	115,324,270.00	39,669,261.30+	97,848,040.00	93,266,691.58	93,285,097.00
Sub-Total: Overhead	94,248,844.18	75,655,008.70	115,324,270.00	115,324,270.00	39,669,261.30+	97,848,040.00	93,266,691.58	93,285,097.00
Total Recurrent Expenditure	188,497,688.36	151,310,017.40	226,148,540.00	226,148,540.00	74,838,522.60+	185,096,080.00	180,532,183.16	180,577,989.00
17010001 - Abia State Agency For Mass Lit. Adult & Non Forma			1,800,000.00	1,800,000.00	2,200,000.00-	2,855,750.00	2,856,307.18	2,856,876.00
17010001/21010101	2,000,000.00	4,000,000.00	1,800,000.00	1,800,000.00				
Basic Salary								

196

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17010001/21020101			604,900.00	604,900.00	604,900.00+	1,261,580.00	1,261,836.34	1,262,088.00
17010001/21020102			45,390.00	45,390.00	45,390.00+	282,990.00	283,048.55	283,100.00
17010001/21020103			20,800.00	20,800.00	20,800.00+	122,824.61	122,824.61	122,848.00
17010001/21020104			15,600.00	15,600.00	15,600.00+	69,600.00	69,613.92	69,624.00
17010001/21020105			15,000.00	15,000.00	15,000.00+	15,003.00	15,003.00	15,000.00
17010001/21020106			82,390.00	82,390.00	82,390.00+	285,570.00	285,631.14	285,682.00
17010001/21020107			52,960.00	52,960.00	52,960.00+	52,960.00	52,970.57	52,972.00
17010001/21020113			24,000,000.00	24,000,000.00	24,000,000.00+			
Sub Total: Personnel Cost	2,000,000.00	4,000,000.00	26,637,040.00	26,637,040.00	22,637,040.00+	4,946,250.00	4,947,235.20	4,948,190.00
17010001/22020101			1,500,000.00	1,500,000.00	1,500,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
17010001/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17010001/22020301			700,000.00	700,000.00	700,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17010001/22020305			1,000,000.00	1,000,000.00	1,000,000.00+	2,500,000.00	2,500,996.00	2,500,996.00
17010001/22020310			13,000,000.00	13,000,000.00	11,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
17010001/22020401			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
17010001/22020402			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,200.00	1,000,200.00	1,000,396.00
17010001/22020403			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
17010001/22020405			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17010001/22020501			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
17010001/22020801			500,000.00	500,000.00	500,000.00+	200,000.00	200,072.00	200,172.00
17010001/22020803			500,000.00	500,000.00	500,000.00+	300,000.00	300,039.98	300,109.00
17010001/22021001			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
17010001/22021003			600,000.00	600,000.00	600,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17010001/22021004			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
17010001/22021006			100,000.00	100,000.00	100,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17010001/22021007			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
17010001/22021009			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,098.00
17010001/22021014			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,042.00
17010001/22021016			150,000.00	150,000.00	150,000.00+			
Sub-Total: Overhead	4,000,000.00	2,000,000.00	24,000,000.00	24,000,000.00	22,000,000.00+	23,600,000.00	23,604,720.04	23,609,296.00
Total Recurrent Expenditure	6,000,000.00	6,000,000.00	50,637,040.00	50,637,040.00	44,637,040.00+	28,546,250.00	28,551,955.24	28,557,486.00
17019001 - Abia State Polytechnic - Aba								
17018001/21010101			655,569,900.00	655,569,900.00	1,451,263,588.97-	657,153,580.00	657,285,008.73	657,416,459.00
17018001/21010102			15,000,000.00	15,000,000.00	15,000,000.00+	164,326,900.00	164,359,762.42	164,392,623.00
17018001/21010103			81,946,240.00	81,946,240.00	81,946,240.00+	82,163,450.00	82,179,880.66	82,196,306.00
17018001/21020101			165,168,470.00	165,168,470.00	165,168,470.00+	168,136,480.00	168,170,102.26	168,203,737.00
17018001/21020102			327,784,950.00	327,784,950.00	327,784,950.00+	328,653,790.00	328,719,523.73	328,785,258.00
17018001/21020103			245,838,700.00	245,838,700.00	245,838,700.00+	246,490,350.00	246,539,643.08	246,588,941.00
17018001/21020104			110,112,320.00	110,112,320.00	110,112,320.00+	112,090,980.00	112,113,401.24	112,135,821.00
17018001/21020105			36,704,110.00	36,704,110.00	36,704,110.00+	37,363,660.00	37,371,133.75	37,378,607.00
17018001/21020106			163,892,480.00	163,892,480.00	163,892,480.00+	164,326,900.00	164,359,762.42	164,392,623.00
17018001/21020107			36,704,110.00	36,704,110.00	36,704,110.00+	37,363,640.00	37,371,133.75	37,378,607.00
17018001/21020113			60,177,650.00	60,177,650.00	60,177,650.00+	57,072,680.00	57,084,090.53	57,095,498.00
17018001/21020114			11,011,230.00	11,011,230.00	11,011,230.00+	11,209,100.00	11,211,339.78	11,213,576.00
Sub Total: Personnel Cost	2,210,495,795.00	2,106,833,488.97	1,909,910,160.00	1,909,910,160.00	196,923,328.97-	2,086,351,510.00	2,086,764,762.34	2,087,178,056.00

197

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Local Travel and Transport - Training			35,000,000.00	35,000,000.00	35,000,000.00+	40,000,000.00	40,016,002.00	40,016,002.00
Local Travel and Transport - Others			35,000,000.00	35,000,000.00	35,000,000.00+	40,000,000.00	40,000,000.00	40,000,000.00
International Transport and Travels - Training			10,000,000.00	10,000,000.00	10,000,000.00+	50,000,000.00	50,020,000.00	50,020,000.00
Electricity Charges			18,000,000.00	26,000,000.00	26,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Telephone Charge			250,000.00	250,000.00	250,000.00+	400,000.00	400,156.00	400,156.00
Software Charges/Licensed Renewal			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Office Stationeries/Computer Consumables			28,000,000.00	36,000,000.00	36,000,000.00+	35,000,000.00	35,013,997.00	35,013,997.00
Books			20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,006,000.00
Newspapers			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
Magazines & Periodicals			250,000.00	250,000.00	250,000.00+	500,000.00	500,100.00	500,192.00
Printing and Non Security Documents			30,000,000.00	30,000,000.00	30,000,000.00+	25,000,000.00	25,010,000.00	25,010,000.00
Printing of Security Documents			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,007,995.00	20,007,995.00
Drugs and Medical Supplies			12,000,000.00	12,000,000.00	12,000,000.00+	20,000,000.00	20,007,995.00	20,007,995.00
Field & Camping Materials Supplies			500,000.00	500,000.00	500,000.00+	300,000.00	300,109.00	300,109.00
Uniforms & Other Clothing			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,396.00	1,000,396.00
Teaching aids/Instruction Materials			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,007,995.00	20,007,995.00
Food Staff/Catering Materials Supplies			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
Maintenance of Motor Vehicle/Transport Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,003,000.00
Maintenance of Office Furniture			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Maintenance of Office Building Residential Qtrs			25,000,000.00	25,000,000.00	25,000,000.00+	30,000,000.00	30,006,000.00	30,006,000.00
Maintenance of Office/IT Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Maintenance of Plants & Generators			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,010,000.00	25,010,000.00
Other Maintenance Services			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Minor Road Maintenance			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	4,001,596.00	4,001,596.00
Local Training			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,003,000.00
Security Services			10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,003,193.00	8,003,193.00
Office Rent			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Cleaning & Fumigation Services			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,400.00
Financial Consulting			13,000,000.00	13,000,000.00	13,000,000.00+	8,000,000.00	8,001,600.00	8,001,600.00
Legal Services			5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	6,002,389.00	6,002,389.00
Motor Vehicle Fuel Cost			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Other Transport Equipment Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	2,500,000.00	2,500,996.00	2,500,996.00
Plant/Generator Fuel Cost			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
Bank Charges (Other Than Interest)			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Insurance Premium			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Refreshment & Meals			3,500,000.00	3,500,000.00	3,500,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Honorarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,400.00
Publicity and Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
Medical Expenses			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
Service School Fees Payment			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,007,995.00	20,007,995.00
Postages & courier Services			10,000,000.00	10,000,000.00	10,000,000.00+	2,500,000.00	2,500,996.00	2,500,996.00
Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00	300,109.00	300,109.00
Subscription to Professional Bodies			5,000,000.00	5,000,000.00	5,000,000.00+	300,060.02	300,060.02	300,060.02
Sporting Activities			2,000,000.00	2,000,000.00	2,000,000.00+	250,000.00	250,096.00	250,096.00
Annual Budget Expenses and Administration			500,000.00	500,000.00	500,000.00+	150,000.00	150,049.00	150,049.00
Service			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Special Day Celebration			500,000,000.00	516,000,000.00	516,000,000.00+	540,400,000.00	540,508,079.96	540,615,853.00
Sub-Total: Overhead			2,409,910,160.00	2,425,910,160.00	319,076,671.03+	2,606,751,510.00	2,607,272,862.30	2,607,793,949.00
Total Recurrent Expenditure	2,210,495,795.00	2,106,833,488.97	2,409,910,160.00	2,425,910,160.00	319,076,671.03+	2,606,751,510.00	2,607,272,862.30	2,607,793,949.00

891

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amn Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17021001 - Abia State College Of Edu.(Technical) Arochukuwu								
17019001/21010101	235,679,874.00	201,000,000.00	637,084,292.00	637,084,292.00	201,000,000.00-	125,576,600.00	125,601,721.35	125,626,846.00
17019001/21010103			637,084,292.00	637,084,292.00	12,650,000.00	12,652,530.01	12,655,054.00	12,655,054.00
17019001/21020104			13,560,000.00	13,560,000.00	2,585,893.05	2,585,893.00	2,585,893.05	2,586,408.00
17019001/21020107			2,585,376.00	2,585,376.00	14,487,820.00	14,490,713.60	14,493,603.00	14,493,603.00
17019001/21020111			2,409,062.00	2,409,062.00	950,000.00	950,190.03	950,190.03	950,372.00
17019001/21020114								
Sub Total: Personnel Cost	235,679,874.00	201,000,000.00	655,638,730.00	655,638,730.00	454,638,730.00+	156,249,800.00	156,281,047.94	156,312,283.00
17019001/22020101			4,000,000.00	4,000,000.00	4,000,000.00+	4,080,000.00	4,080,815.97	4,081,621.00
17019001/22020102			4,000,000.00	4,000,000.00	4,000,000.00+	4,080,000.00	4,080,815.97	4,081,621.00
17019001/22020103			4,000,000.00	4,000,000.00	4,000,000.00+	4,080,000.00	4,080,815.97	4,081,621.00
17019001/22020201			500,000.00	500,000.00	500,000.00+	1,899,376.83	1,899,376.83	1,899,756.00
17019001/22020301			3,000,000.00	3,000,000.00	3,000,000.00+	3,040,000.00	3,040,608.04	3,041,212.00
17019001/22020302			2,000,000.00	2,000,000.00	2,000,000.00+	4,000,800.00	4,000,800.00	4,001,596.00
17019001/22020307			500,000.00	500,000.00	500,000.00+	8,501,700.00	8,501,993.00	8,503,397.00
17019001/22020310			20,000,000.00	20,000,000.00	20,000,000.00+	5,001,000.00	5,001,000.00	5,001,993.00
17019001/22020310			3,000,000.00	3,000,000.00	3,000,000.00+	4,570,914.04	4,571,825.00	4,571,825.00
17019001/22020401			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
17019001/22020402			2,000,000.00	2,000,000.00	2,000,000.00+	3,530,000.00	3,530,706.00	3,531,405.00
17019001/22020403			2,000,000.00	2,000,000.00	2,000,000.00+	3,510,702.04	3,511,393.00	3,511,393.00
17019001/22020404			1,400,000.00	1,400,000.00	1,400,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17019001/22020405			200,000.00	200,000.00	200,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
17019001/22020406			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17019001/22020501			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17019001/22020601			2,000,000.00	2,000,000.00	2,000,000.00+	2,510,000.00	2,510,502.04	2,510,997.00
17019001/22020701			4,000,000.00	4,000,000.00	4,000,000.00+	3,530,000.00	3,530,706.00	3,531,405.00
17019001/22020801			4,000,000.00	4,000,000.00	4,000,000.00+	6,474,994.72	6,476,281.00	6,476,281.00
17019001/22020803			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
17019001/22020901			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17019001/22021001			2,600,000.00	2,600,000.00	2,600,000.00+	2,600,000.00	2,601,033.00	2,601,033.00
17019001/22021002			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
17019001/22021003			250,000.00	250,000.00	250,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17019001/22021004			150,000.00	150,000.00	150,000.00+	15,100,000.00	15,103,020.04	15,106,038.00
17019001/22021006			1,000,000.00	1,000,000.00	1,000,000.00+	3,040,608.04	3,041,212.00	3,041,212.00
17019001/22021007			2,000,000.00	2,000,000.00	2,000,000.00+	250,000.00	250,050.06	250,096.00
17019001/22021009			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
17019001/22021014			150,000.00	150,000.00	150,000.00+	10,000,000.00	10,000,000.00	10,000,997.00
17019001/22021016			10,000,000.00	10,000,000.00	10,000,000.00+	99,362,700.00	99,382,572.51	99,402,269.00
17019001/22021021			81,000,000.00	81,000,000.00	81,000,000.00+	255,612,500.00	255,663,620.45	255,714,552.00
Sub-Total: Overhead			81,000,000.00	81,000,000.00	81,000,000.00+	99,362,700.00	99,382,572.51	99,402,269.00
Total Recurrent Expenditure	235,679,874.00	201,000,000.00	736,638,730.00	736,638,730.00	535,638,730.00+	255,612,500.00	255,663,620.45	255,714,552.00
17021001 - Abia State University Uburu								
17021001/21010101	2,661,438,517.00	4,226,914,893.04	1,718,361,260.00	1,718,361,260.00	2,508,553,633.04-	1,768,922,829.00	1,769,276,613.52	1,769,630,464.00
17021001/21010103			8,602,880.00	8,602,880.00	8,602,880.00+	1,894,515,751.00	1,894,894,656.12	1,895,273,629.00
17021001/21020101			458,383,260.00	458,383,260.00	458,383,260.00+			

199

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Teaching Allowance	2,661,438,517.00	4,226,914,893.04	3,306,785,230.00	3,306,785,230.00	1,121,437,830.00+	3,663,438,580.00	3,664,171,269.75	3,664,904,093.00
Sub Total: Personnel Cost	1,121,437,830.00	1,121,437,830.00	920,129,663.04+	920,129,663.04+	55,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
Local Travel and Transport - Training			55,000,000.00	55,000,000.00	25,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
Local Travel and Transport - Others			25,000,000.00	25,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
International Transport and Travels - Training			30,000,000.00	30,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Internet Access Charges			10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	5,001,000.00	5,001,993.00
Water Rate			5,000,000.00	5,000,000.00	40,000,000.00+	40,000,000.00	40,000,000.00	40,000,000.00
Software Charge License Renewal			40,000,000.00	40,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
Office Stationeries/Computer Consumables			3,000,000.00	3,000,000.00	25,000,000.00+	25,000,000.00	25,002,000.00	25,003,997.00
Books			25,000,000.00	25,000,000.00	30,000,000.00	30,000,000.00	30,003,997.00	30,003,997.00
Newspapers			30,000,000.00	30,000,000.00	100,000.00	100,000.00	100,020.04	100,036.00
Magazines and Periodicals			90,000,000.00	90,000,000.00	200,000,000.00	200,000,000.00	200,020,000.00	200,040,000.00
Printing of Non Security Documents			30,000,000.00	30,000,000.00	50,010,000.00+	50,010,000.00	50,020,000.00	50,020,000.00
Printing of Security Documents			5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	10,002,000.00	10,003,997.00
Uniforms & Other Clothing			40,000,000.00	40,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Teaching aids/Instruction Materials			5,000,000.00	5,000,000.00	10,002,000.00	10,002,000.00	10,003,997.00	10,003,997.00
Maintenance of Motor Vehicle/Transport			40,000,000.00	40,000,000.00	130,000,000.00+	130,000,000.00	20,007,995.00	20,007,995.00
Maintenance of Office Furniture			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Maintenance of Office Building Residential Qtrs			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,005,991.00	15,005,991.00
Maintenance of Office/IT Equipments			5,000,000.00	5,000,000.00	9,300,000.00+	9,300,000.00	25,010,000.00	25,010,000.00
Maintenance of Plants & Generators			9,300,000.00	9,300,000.00	25,000,000.00+	25,000,000.00	50,020,000.00	50,020,000.00
Other Maintenance Services			10,000,000.00	10,000,000.00	20,000,000.00+	20,000,000.00	20,007,995.00	20,007,995.00
Minor Road Maintenance			20,000,000.00	20,000,000.00	15,000,000.00+	15,000,000.00	20,004,000.00	20,007,995.00
Local Training			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	20,004,000.00	20,007,995.00
International Training			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	20,004,000.00	20,007,995.00
Security Services			15,000,000.00	15,000,000.00	6,000,000.00+	6,000,000.00	2,500,500.00	2,500,996.00
Office Rent			6,000,000.00	6,000,000.00	6,500,000.00+	6,500,000.00	10,002,000.00	10,003,997.00
Security Vote (Including Operations)			6,500,000.00	6,500,000.00	15,000,000.00+	15,000,000.00	10,002,000.00	10,003,997.00
Cleaning & fumigation Services			15,000,000.00	15,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Financial Consulting			10,000,000.00	10,000,000.00	40,000,000.00+	40,000,000.00	10,002,000.00	10,003,997.00
Legal Services			40,000,000.00	40,000,000.00	5,500,000.00+	5,500,000.00	50,010,000.00	50,020,000.00
Motor Vehicle Fuel Cost			5,500,000.00	5,500,000.00	40,000,000.00+	40,000,000.00	30,011,993.00	30,011,993.00
Other Transport Equipment Fuel Cost			40,000,000.00	40,000,000.00	35,000,000.00+	30,006,000.00	70,027,995.00	70,027,995.00
Plant/Generator Fuel Cost			35,000,000.00	35,000,000.00	72,000,000.00+	70,000,000.00	10,003,997.00	10,003,997.00
Bank Charges (Other Than Interest)			72,000,000.00	72,000,000.00	40,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Insurance Premium			40,000,000.00	40,000,000.00	30,000,000.00+	6,000,000.00	6,002,389.00	6,002,389.00
Refreshment & Meals			30,000,000.00	30,000,000.00	34,000,000.00+	6,000,000.00	6,002,389.00	6,002,389.00
Honarium & Sitting Allowance			34,000,000.00	34,000,000.00	6,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
Publicity and Advertisements			6,000,000.00	6,000,000.00	500,000.00	500,000.00	500,192.00	500,192.00
Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Postages & courier Services			10,000,000.00	10,000,000.00	15,000,000.00+	15,000,000.00	15,005,991.00	15,005,991.00
Postages & courier Packages			5,000,000.00	5,000,000.00	250,000.00	250,000.00	250,096.00	250,096.00
Welfare Packages			250,000.00	250,000.00	150,000.00+	150,000.00	150,049.00	150,049.00
Sporting Activities			150,000.00	150,000.00	20,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Annual Budget Expenses and Administration			20,000,000.00	20,000,000.00	850,000,000.00+	1,522,500,000.00	1,027,705,500.00	1,027,810,812.00
Servicecom			900,000,000.00	900,000,000.00	4,206,785,230.00	4,206,785,230.00	4,691,876,769.75	4,692,814,905.00
Special Days/Celebrations			4,206,785,230.00	4,206,785,230.00	70,129,663.04-	5,185,938,580.00	4,691,876,769.75	4,692,814,905.00
Sub-Total: Overhead	50,000,000.00	4,276,914,893.04	4,206,785,230.00	4,206,785,230.00	70,129,663.04-	5,185,938,580.00	4,691,876,769.75	4,692,814,905.00
Total Recurrent Expenditure	2,661,438,517.00	4,276,914,893.04	4,206,785,230.00	4,206,785,230.00	70,129,663.04-	5,185,938,580.00	4,691,876,769.75	4,692,814,905.00

200

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17051001 - Secondary Education Management Board(SEMB)								
17051001/12/10101	4,851,775,776.66	5,484,195,930.70	3,400,800,000.00	3,400,800,000.00	2,083,395,930.70-	2,438,136,260.00	2,438,623,890.25	2,439,111,606.00
17051001/12/10102			7,602,560.00	7,602,560.00	7,602,560.00+	7,103,120.00	7,104,542.65	7,105,955.00
17051001/12/10103			7,600,500.00	7,600,500.00	7,600,500.00+	1,225,576,230.00	1,225,621,343.25	1,226,066,504.00
17051001/12/1020101			237,659,900.00	237,659,900.00	237,659,900.00+	165,989,440.00	166,002,633.88	166,035,838.00
17051001/12/1020102			109,119,600.00	109,119,600.00	109,119,600.00+	74,777,400.00	74,792,355.46	74,807,304.00
17051001/12/1020103			67,984,750.00	67,984,750.00	67,984,750.00+	45,501,400.00	45,510,500.24	45,519,589.00
17051001/12/1020104			33,890,350.00	33,890,350.00	33,890,350.00+	26,010,010.00	26,015,212.04	26,020,405.00
17051001/12/1020105			364,408,950.00	364,408,950.00	364,408,950.00+	243,813,630.00	243,862,389.78	243,911,154.00
17051001/12/1020106			793,768,050.00	793,768,050.00	793,768,050.00+	622,977,080.00	623,101,679.44	623,226,292.00
17051001/12/1020107			120,000.00	120,000.00	120,000.00+			
17051001/12/1020111								
Sub Total: Personnel Cost	4,851,775,776.66	5,484,195,930.70	5,022,954,960.00	5,022,954,960.00	461,241,270.70-	4,849,864,570.00	4,850,834,546.87	4,851,804,658.00
17051001/222020101			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17051001/222020102			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17051001/222020103			3,600,000.00	3,600,000.00	3,600,000.00+	3,600,000.00	3,600,720.04	3,601,429.00
17051001/222020104			3,600,000.00	3,600,000.00	3,600,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17051001/222020301			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17051001/222020305			5,000,000.00	5,000,000.00	5,000,000.00+	3,050,609.97	3,051,213.00	3,051,993.00
17051001/222020401			40,000,000.00	40,000,000.00	40,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17051001/222020402			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17051001/222020404			5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
17051001/222020405			15,000,000.00	15,000,000.00	15,000,000.00+	12,000,000.00	12,002,400.00	12,004,790.00
17051001/222020501			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
17051001/222020601			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	4,000,600.00	4,001,595.00
17051001/222020801			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17051001/222020803			5,000,000.00	5,000,000.00	5,000,000.00+			
17051001/222020901			600,000.00	600,000.00	600,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
17051001/222021001			3,000,000.00	3,000,000.00	3,000,000.00+			
17051001/222021002			800,000.00	800,000.00	800,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
17051001/222021003			2,500,000.00	2,500,000.00	2,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17051001/222021004			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17051001/222021006			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17051001/222021007			1,500,000.00	1,500,000.00	1,500,000.00+	250,000.00	250,050.06	250,096.00
17051001/222021009			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
17051001/222021014			150,000.00	150,000.00	150,000.00+			
17051001/222021016								
Sub-Total: Overhead	200,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	106,050,000.00	106,071,209.97	106,092,269.00
Total Recurrent Expenditure	4,851,975,776.66	5,484,195,930.70	5,172,954,960.00	5,172,954,960.00	311,241,270.70-	4,955,914,570.00	4,956,905,756.84	4,957,896,927.00

17056001 - Abia State Scholarship Board

201,

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17064001 - Abia State Examination Development Centre	286,369,000.00	293,447,000.00	5,000,000.00	5,000,000.00	293,447,000.00-	63,366,320.00	63,378,997.23	63,391,666.00
Basic Salary	286,369,000.00	293,447,000.00	4,000,000.00	4,000,000.00	293,447,000.00-	63,366,320.00	63,378,997.23	63,391,666.00
Sub Total: Personnel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Local Travel and Transport - Training			4,000,000.00	4,000,000.00	4,000,000.00+	6,500,000.00	6,501,300.00	6,502,593.00
Local Travel and Transport - Others			5,000,000.00	5,000,000.00	5,000,000.00+	10,002,000.00	10,002,000.00	10,003,997.00
Office Stationeries/Computer Consumables			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Printing of Non Security Documents			3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Printing of Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	300,060.02	300,060.02	300,109.00
Uniforms & Other Clothing			300,000.00	300,000.00	300,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Maintenance of Motor Vehicle/Transport Equipment			300,000.00	300,000.00	300,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	1,000,200.00	1,000,396.00	1,000,996.00
Maintenance of Office Building Residential Qtrs			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	3,000,000.00	3,001,185.00	3,001,185.00
Plant/Generator Fuel Cost			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Honorarium & Sitting Allowance			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Publicity & Advertisements			400,000.00	400,000.00	400,000.00+	500,000.00	500,100.00	500,192.00
Medical Expenses			250,000.00	250,000.00	250,000.00+	10,002,000.00	10,002,997.00	10,003,997.00
Welfare Packages			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities			10,000,000.00	10,000,000.00	10,000,000.00+	250,050.06	250,096.00	250,096.00
Annual Budget Expenses & Administration			79,000,000.00	79,000,000.00	79,000,000.00+	150,030.01	150,030.01	150,049.00
Servicem			79,000,000.00	79,000,000.00	79,000,000.00+	85,017,000.00	85,017,000.00	85,033,856.00
Sub-Total: Overhead			79,000,000.00	79,000,000.00	79,000,000.00-	148,366,320.00	148,395,997.23	148,425,522.00
Total Recurrent Expenditure	286,369,000.00	293,447,000.00	79,000,000.00	79,000,000.00	214,447,000.00-	148,366,320.00	148,395,997.23	148,425,522.00

17068002 - Abia E - Library

17008002/22020101	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17008002/22020102	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	750,150.06	750,150.06	750,289.00
17008002/22020203	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00+	4,000,800.00	4,001,596.00	4,001,596.00
17008002/22020205	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	200,039.98	200,039.98	200,072.00
17008002/22020301	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	500,100.00	500,192.00	500,192.00
17008002/22020305	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	200,039.98	200,039.98	200,072.00
17008002/22020306	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	200,039.98	200,039.98	200,072.00
17008002/22020309	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	50,000.00	50,009.97	50,012.00
17008002/22020401	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17008002/22020402	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
17008002/22020403	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	400,000.00	400,079.96	400,156.00
17008002/22020405	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00+	400,000.00	400,079.96	400,156.00
17008002/22020501	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	400,000.00	400,079.96	400,156.00
17008002/22020801	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	400,000.00	400,079.96	400,156.00
17008002/22020803	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00+	400,000.00	400,079.96	400,156.00
17008002/22021001								

202

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Ami Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
17008002/2202/1003			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
17008002/2202/1004			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.96	400,156.00
17008002/2202/1007			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
17008002/2202/1009			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
17008002/2202/1014			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
17008002/2202/1016			150,000.00	150,000.00	150,000.00+	500,000.00	500,100.00	500,192.00
17008002/2202/1019						10,400,000.00	10,402,079.96	10,404,034.00
Sub-Total: Overhead			25,800,000.00	25,800,000.00	25,800,000.00+	10,400,000.00	10,402,079.96	10,404,034.00
Total Recurrent Expenditure			25,800,000.00	25,800,000.00	25,800,000.00+	10,400,000.00	10,402,079.96	10,404,034.00
21001001 - Ministry of Health								
21001001/21010101	1,330,643,004.19	1,275,018,573.45	75,375,890.00	525,375,890.00	749,642,483.45-	1,135,408,820.00	1,135,635,913.75	1,135,863,034.00
21001001/21010103			768,086,780.00	768,086,780.00	768,086,780.00+	60,717,320.00	60,728,459.46	60,741,602.00
21001001/21020101			12,955,290.00	12,955,290.00	12,955,290.00+	8,155,200.00	8,156,831.09	8,158,454.00
21001001/21020102			8,734,550.00	8,734,550.00	8,734,550.00+	3,417,600.00	3,418,283.55	3,418,957.00
21001001/21020103			3,590,210.00	3,590,210.00	3,590,210.00+	1,912,800.00	1,913,182.59	1,913,557.00
21001001/21020104			1,012,140.00	1,012,140.00	1,012,140.00+	219,500.00	219,544.94	219,582.00
21001001/21020105			153,000.00	153,000.00	153,000.00+	7,967,620.00	7,969,214.52	7,970,802.00
21001001/21020106	7,981,776.20	7,556,424.10	8,371,430.00	8,371,430.00	815,005.90+	3,179,810.00	3,180,444.01	3,181,069.00
21001001/21020107			5,299,680.00	5,299,680.00	5,299,680.00+	1,319,975.98	1,320,229.99	1,320,484.00
21001001/21020108						1,319,975.98	1,319,975.98	1,319,975.98
21001001/21020109						80,647,514.29	80,647,514.29	80,647,514.29
21001001/21020110						1,074,370.00	1,074,370.00	1,074,370.00
21001001/21020111						28,865,772.03	28,865,772.03	28,871,537.00
21001001/21020112						242,371.50	242,371.50	242,419.00
21001001/21020113						9,829,160.00	9,829,121.43	9,831,082.00
21001001/21020114								
Sub-Total: Personnel Cost	1,338,624,777.39	1,282,574,797.55	997,888,640.00	1,447,888,640.00	1,653,313,842.45+	1,342,933,620.00	1,343,202,208.68	1,343,470,755.00
21001001/22020101			200,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
21001001/22020102			840,000.00	4,000,000.00	4,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
21001001/22020103			1,500,000.00	1,500,000.00	1,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
21001001/22020104			1,000,000.00	1,000,000.00	1,000,000.00+	400,000.00	400,079.96	400,156.00
21001001/22020109			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
21001001/22020305			2,000,000.00	2,000,000.00	2,000,000.00+	50,000.00	50,009.97	50,012.00
21001001/22020307			50,000.00	50,000.00	50,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
21001001/22020309			1,000,000.00	1,000,000.00	1,000,000.00+	200,000.00	200,039.98	200,072.00
21001001/22020401			500,000.00	500,000.00	500,000.00+	300,060.02	300,109.00	300,156.00
21001001/22020402			500,000.00	500,000.00	500,000.00+	100,000.00	100,020.04	100,056.00
21001001/22020403			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
21001001/22020404			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
21001001/22020405			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
21001001/22020406			500,000.00	500,000.00	500,000.00+	50,000.00	50,009.97	50,012.00
21001001/22020501			3,500,000.00	3,500,000.00	3,500,000.00+	150,000.00	150,030.01	150,049.00
21001001/22020502			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
21001001/22020601			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
21001001/22020605			500,000.00	500,000.00	500,000.00+			
21001001/22020708								
21001001/22020801								

203

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Plant/Generator Fuel Cost		150,000.00	500,000.00	500,000.00	350,000.00+	1,600,000.00	1,600,320.04	1,600,636.00
Refreshment & Meals			500,000.00	500,000.00	500,000.00+		100,020.04	100,036.00
Publicity and Advertisements			200,000.00	200,000.00	200,000.00+		1,000,200.00	1,000,396.00
Medical Services			500,000.00	500,000.00	500,000.00+		50,009.97	50,012.00
Postages and Courier Services			150,000.00	150,000.00	150,000.00+		1,000,200.00	1,000,396.00
Welfare Packages		4,500,000.00	1,500,000.00	1,500,000.00	3,000,000.00-		300,060.02	300,109.00
Sporting Activities			300,000.00	300,000.00	300,000.00+		500,100.00	500,192.00
Direct Teaching & Laboratory Cost			250,000.00	250,000.00	250,000.00+		250,050.06	250,096.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+		150,030.01	150,049.00
Servicecom								
Sub-Total: Overhead	10,500,000.00	12,990,000.00	25,000,000.00	25,000,000.00	12,010,000.00+	18,900,000.00	18,903,779.96	18,907,386.00
Total Recurrent Expenditure	1,349,124,777.39	1,295,564,787.55	1,022,888,640.00	1,472,888,640.00	177,323,842.45+	1,361,833,620.00	1,362,105,988.64	1,362,378,142.00
21003001 - Abia State Primary Health Care Mgt Agency								
Basic Salary			2,442,295,000.00	2,442,295,000.00	2,442,295,000.00+		7,258,460.62	7,260,903.00
Consolidated Revenue Fund Charges - Salaries			230,477,630.00	230,477,630.00	230,477,630.00+		7,244,047.50	7,245,492.00
Shift Duty Allowance			13,128,060.00	13,128,060.00	13,128,060.00+		7,765,660.00	7,768,754.00
Call Duties Allowance							22,270,718.30	22,275,149.00
Sub Total: Personnel Cost			2,685,900,690.00	2,685,900,690.00	2,685,900,690.00+		4,500,000.00	4,501,788.00
Local Travel and Transport - Training			10,000,000.00	10,000,000.00	10,000,000.00+		3,000,000.00	3,001,189.00
Local Travel and Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,200.00	1,000,396.00
Office Stationeries/Computer Consumables			250,000.00	250,000.00	250,000.00+		50,009.97	50,012.00
Printing of Non Security Documents			100,000.00	100,000.00	100,000.00+		500,100.00	500,192.00
Uniforms and Other Clothing			1,000,000.00	1,000,000.00	1,000,000.00+		250,050.06	250,096.00
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+		500,100.00	500,192.00
Maintenance of Office Furniture			800,000.00	800,000.00	800,000.00+		1,000,200.00	1,000,396.00
Maintenance of Office Building Residential Qtrs			500,000.00	500,000.00	500,000.00+		500,100.00	500,192.00
Maintenance of Office / IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+		600,120.04	600,229.00
Maintenance of Plants & Generators			1,500,000.00	1,500,000.00	1,500,000.00+		500,100.00	500,192.00
Local Training			300,000.00	300,000.00	300,000.00+		100,020.04	100,036.00
Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+		500,100.00	500,192.00
Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+		50,009.97	50,012.00
Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,200.00	1,000,396.00
Publicity and Advertisement			200,000.00	200,000.00	200,000.00+		200,039.98	200,072.00
Medical Expenses			300,000.00	300,000.00	300,000.00+		250,050.06	250,096.00
Postage and Courier Services			250,000.00	250,000.00	250,000.00+		150,030.01	150,049.00
Welfare Packages			150,000.00	150,000.00	150,000.00+		14,852,969.99	14,855,800.00
Sporting Activities							37,116,270.00	37,123,688.29
Annual Budget Expenses and Administration			31,550,000.00	31,550,000.00	31,550,000.00+			
Servicecom			2,717,450,690.00	2,717,450,690.00	2,717,450,690.00+			
Sub-Total: Overhead			31,550,000.00	31,550,000.00	31,550,000.00+		14,852,969.99	14,855,800.00
Total Recurrent Expenditure			2,717,450,690.00	2,717,450,690.00	2,717,450,690.00+		37,116,270.00	37,123,688.29

204

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Anti Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
21026001/22010101								
21026001/22020108								
21026001/22020110								
21026001/22020111								
21026001/22020113								
21026001/22020118								
Sub Total: Personnel Cost	1,804,063,110.12	1,679,507,885.60	1,494,808,200.00	1,494,808,200.00	184,699,685.60-	1,522,219,210.00	1,522,523,659.82	1,522,828,159.00
21026001/22020101								
21026001/22020102								
21026001/22020201								
21026001/22020203								
21026001/22020208								
21026001/22020301								
21026001/22020304								
21026001/22020305								
21026001/22020306								
21026001/22020307								
21026001/22020309								
21026001/22020310								
21026001/22020311								
21026001/22020401								
21026001/22020403								
21026001/22020404								
21026001/22020405								
21026001/22020406								
21026001/22020501								
21026001/22020505								
21026001/22020701								
21026001/22020703								
21026001/22020801								
21026001/22020802								
21026001/22020803								
21026001/22020806								
21026001/22020901								
21026001/22021001								
21026001/22021002								
21026001/22021003								
21026001/22021004								
21026001/22021006								
21026001/22021007								
21026001/22021009								
21026001/22021014								
21026001/22021016								
Sub-Total: Overhead	330,000,000.00	330,000,000.00	330,000,000.00	330,000,000.00	330,000,000.00+	196,400,000.00	196,439,279.96	196,476,311.00
Total Recurrent Expenditure	1,804,063,110.12	1,679,507,885.60	2,283,813,800.00	2,283,813,800.00	604,305,914.40+	2,396,963,750.00	2,397,443,149.96	2,397,922,343.00

205

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
ABIA STATE GOVERNMENT Schedule of Recurrent Expenditure for the year ended 31/12/18								
Basic Salary	327,730,208.77	343,442,845.00	198,946,820.00	198,946,820.00	144,496,025.00-	199,650,240.00	199,690,180.01	199,730,118.00
Housing/Rent Allowance			44,862,730.00	44,862,730.00	44,862,730.00+	45,368,730.00	45,377,800.71	45,386,867.00
Duty Allowance			64,398,440.00	64,398,440.00	64,398,440.00+	67,549,830.00	67,563,334.97	67,576,847.00
Sub Total: Personnel Cost	327,730,208.77	343,442,845.00	308,207,990.00	308,207,990.00	35,234,855.00-	312,568,800.00	312,631,315.80	312,693,832.00
Local Travel and Transport - Training			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	3,001,189.00
Electricity Charges			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Internet Access Charges			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Software Charges			600,000.00	600,000.00	600,000.00+	300,000.00	300,060.02	300,109.00
Office Stationeries/Computer Consumables			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Magazine & Periodicals			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Printing of Non Security Documents			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	2,000,039.98	2,000,072.00
Printing of Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Teaching aids/Instruction Materials			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Maintenance of Motor Vehicle/Transport Equipment			2,500,000.00	2,500,000.00	2,500,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Maintenance of Office /IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Financial Consulting			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Legal Services			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
IDFFs			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Plant/Generator Fuel Cost			4,500,000.00	4,500,000.00	4,500,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Bank Charges (Other Than Interest)			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals			2,500,000.00	2,500,000.00	2,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Honorarium & Sitting Allowance			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Medical Expenses			100,000.00	100,000.00	100,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Accreditation Exercise			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Postages & courier Services			500,000.00	500,000.00	500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Welfare Packages			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Servicecom			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Special Days/Celebrations			54,000,000.00	54,000,000.00	54,000,000.00+	70,800,000.00	70,814,160.02	70,828,061.00
Sub-Total: Overhead	327,730,208.77	343,442,845.00	362,207,990.00	362,207,990.00	18,765,145.00+	383,368,800.00	383,445,475.82	383,521,893.00
Total Recurrent Expenditure	327,730,208.77	343,442,845.00	362,207,990.00	362,207,990.00	18,765,145.00+	383,368,800.00	383,445,475.82	383,521,893.00
21027010 - Abia State Spec. Hosp. & Diagnostic Centre Umuahia								
Basic Salary	272,294,074.14	258,984,687.60	95,052,530.00	95,052,530.00	163,932,157.60-	102,436,800.00	102,457,284.39	102,477,769.00
Housing/Rent Allowance			5,458,200.00	5,458,200.00	5,458,200.00+	5,080,070.00	5,081,101.00	5,082,101.00
Transport Allowance			3,626,120.00	3,626,120.00	3,626,120.00+	3,542,170.00	3,542,881.41	3,543,589.00

206

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amrt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
2102701021020103			2,517,800.00	2,517,800.00	2,517,800.00+	818,400.00	818,563.63	818,724.00
2102701021020104			1,729,950.00	1,729,950.00	1,729,950.00+	788,740.00	788,895.74	788,050.00
2102701021020105			18,000.00	18,000.00	18,000.00+	18,000.00	18,000.60	18,000.00
2102701021020106	1,182,314.00	1,261,609.00	2,484,690.00	2,484,690.00	1,223,081.00+	2,378,840.00	2,379,316.75	2,378,789.00
2102701021020107			6,030,590.00	6,030,590.00	6,030,590.00+	264,980.00	265,036.95	265,090.00
2102701021020108			10,024,200.00	10,024,200.00	10,024,200.00+	6,878,000.00	6,879,167.56	6,980,557.00
2102701021020110			433,540.00	433,540.00	433,540.00+	2,215,910.00	2,216,350.21	2,216,784.00
2102701021020111			433,540.00	433,540.00	433,540.00+	18,000.00	18,000.60	18,000.00
2102701021020113			18,983,960.00	18,983,960.00	18,983,960.00+	24,890,540.00	24,895,523.15	24,900,486.00
2102701021020114			30,797,430.00	30,797,430.00	30,797,430.00+	233,010.00	233,053.58	233,091.00
2102701021020118			176,705,470.00	176,705,470.00	176,705,470.00+	156,972,770.00	157,004,167.60	157,035,485.00
Sub Total: Personnel Cost	273,476,388.14	280,246,296.60	176,705,470.00	176,705,470.00	83,540,826.60-	156,972,770.00	157,004,167.60	157,035,485.00
2102701022020101			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2102701022020102			600,000.00	600,000.00	600,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
2102701022020201			5,500,000.00	5,500,000.00	5,500,000.00+	100,000.00	100,020.04	100,036.00
2102701022020202			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
2102701022020203			2,000,000.00	2,000,000.00	2,000,000.00+	50,000.00	50,099.97	50,012.00
2102701022020301			6,000,000.00	6,000,000.00	6,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2102701022020305			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
2102701022020307			21,600,000.00	21,600,000.00	21,600,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
2102701022020309			150,000.00	150,000.00	150,000.00+	300,000.00	300,060.02	300,109.00
2102701022020401			4,000,000.00	4,000,000.00	4,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
2102701022020402			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,966.00	2,500,966.00	2,500,966.00
2102701022020405			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2102701022020501			2,500,000.00	2,500,000.00	2,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
2102701022020601			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
2102701022020605			500,000.00	500,000.00	500,000.00+	300,060.02	300,109.00	300,152.00
2102701022020701			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
2102701022020708			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2102701022020801			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2102701022020803			1,500,000.00	1,500,000.00	1,500,000.00+	150,000.00	150,030.01	150,049.00
2102701022020901			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
2102701022021001			7,250,000.00	7,250,000.00	7,250,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2102701022021002			400,000.00	400,000.00	400,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
2102701022021003			8,000,000.00	8,000,000.00	8,000,000.00+	50,000.00	50,009.97	50,012.00
2102701022021004			200,000.00	200,000.00	200,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
2102701022021006			1,500,000.00	1,500,000.00	1,500,000.00+	300,000.00	300,060.02	300,109.00
2102701022021007			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
2102701022021009			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
2102701022021014			80,000,000.00	80,000,000.00	80,000,000.00+	58,150,000.00	58,161,630.01	58,173,052.00
2102701022021016			256,705,470.00	256,705,470.00	256,705,470.00	215,122,770.00	215,165,797.61	215,208,537.00
Sub-Total: Overhead	273,476,388.14	280,246,296.60	80,000,000.00	80,000,000.00	3,540,826.60-	215,122,770.00	215,165,797.61	215,208,537.00
Total Recurrent Expenditure	817,986,049.48	681,580,219.11	886,272,650.00	886,272,650.00	204,692,430.89+	1,035,155,700.00	1,035,562,718.10	1,035,569,781.00
21102001 - Abia State Hospital Management Board								
21102001/2101010101								
Basic Salary								

207

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Consolidated Revenue Fund Charges - Salaries								
Entertainment Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	19,623,322.89	19,623,322.89	19,627,238.00
Leave Allowance			83,180,900.00	83,180,900.00	83,180,900.00+	1,038,087.57	1,038,087.57	1,038,288.00
Shift Allowance	15,659,382.30							
Clinical Allowance			58,980,000.00	58,980,000.00	58,980,000.00+	77,740,409.01	77,740,409.01	77,755,945.00
Hazard Allowance			74,587,140.00	74,587,140.00	74,587,140.00+	22,365,110.15	22,365,110.15	22,369,581.00
Rural Posting Allowance			79,051,300.00	79,051,300.00	79,051,300.00+	73,334,663.99	73,334,663.99	73,349,328.00
Duty Allowance			1,185,071,990.00	1,185,071,990.00	1,185,071,990.00+	79,810,932.99	79,810,932.99	79,826,911.00
			25,321,520.00	25,321,520.00	25,321,520.00+	25,326,584.34	25,326,584.34	25,331,640.00
	833,645,431.76	681,580,219.11	1,185,071,990.00	1,185,071,990.00	503,491,770.89+	1,334,434,940.00	1,334,701,829.03	1,334,968,712.00
Sub Total: Personnel Cost								
Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Printing and Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Printing of Security Documents			1,500,000.00	1,500,000.00	1,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Drugs & Medical Supplies			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Office Furniture	3,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Building Residential Ctrs	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	5,001,993.00	5,001,993.00	5,001,993.00
Maintenance of Office/IT Equipments	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Maintenance of Plants & Generators	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	3,001,189.00	3,001,189.00	3,001,189.00
Other Maintenance Services	1,500,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Local Training	100,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	2,500,996.00	2,500,996.00	2,500,996.00
Security Services			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Cleaning & fumigation Services			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
Financial Consulting			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Motor Vehicle Fuel Cost			2,500,000.00	2,500,000.00	2,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Plant/Generator Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Bank Charges (Other Than Interest)			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00
Honorarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Publicity and Advertisements			100,000.00	100,000.00	100,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Medical Expenses			200,000.00	200,000.00	200,000.00+	100,000.00	100,020.04	100,036.00
Postages & courier Services			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
Welfare Packages			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00
Sporting Activities			150,000.00	150,000.00	150,000.00+	250,000.00	250,050.06	250,096.00
Annual Budget Expenses & Administration			55,000,000.00	55,000,000.00	55,000,000.00+	150,000.00	150,030.01	150,049.00
Service			5,000,000.00	5,000,000.00	5,000,000.00+	59,911,979.96	59,911,979.96	59,923,739.00
Sub-Total: Overhead			5,000,000.00	5,000,000.00	5,000,000.00+	1,394,334,940.00	1,394,613,808.99	1,394,892,451.00
Total Recurrent Expenditure	833,645,431.76	686,580,219.11	1,240,071,990.00	1,240,071,990.00	553,491,770.89+	1,394,334,940.00	1,394,613,808.99	1,394,892,451.00
21104001 - Abia State Health Insurance Agency								
Local Travel and Transport - Training			500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Local Travel and Transport - Others			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	700,000.00	700,139.98	700,276.00

208

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varn 2018	Budget 2019	Proposed 2020	Proposed 2021
21002001/22020305			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
21002001/22020401			400,000.00	400,000.00	400,000.00+	400,000.00	400,079.98	400,156.00
21002001/22020403			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
21002001/22020404			150,000.00	150,000.00	150,000.00+	500,000.00	500,100.00	500,192.00
21002001/22020405			200,000.00	200,000.00	200,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
21002001/22020501			200,000.00	200,000.00	200,000.00+	200,039.98	200,072.00	200,072.00
21002001/22020801			250,000.00	250,000.00	250,000.00+	300,000.00	300,060.02	300,109.00
21002001/22020803			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
21002001/22021001			50,000.00	50,000.00	50,000.00+	300,060.02	300,060.02	300,109.00
21002001/22021003			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
21002001/22021004			50,000.00	50,000.00	50,000.00+	200,000.00	200,039.98	200,072.00
21002001/22021006			200,000.00	200,000.00	200,000.00+	250,000.00	250,050.06	250,096.00
21002001/22021007			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
21002001/22021014			250,000.00	250,000.00	250,000.00+	7,500,000.00	7,501,500.00	7,502,895.00
21002001/22021016			3,500,000.00	3,500,000.00	3,500,000.00+	7,500,000.00	7,501,500.00	7,502,895.00
Sub-Total: Overhead	4,000,000.00	4,000,000.00	3,500,000.00	3,500,000.00	3,500,000.00+	7,500,000.00	7,501,500.00	7,502,895.00
Total Recurrent Expenditure	4,000,000.00	4,000,000.00	3,500,000.00	3,500,000.00	3,500,000.00+	7,500,000.00	7,501,500.00	7,502,895.00
35001001 - Ministry of Environment								
35001001/21010101	178,971,651.97	142,863,068.15	128,616,990.00	128,616,990.00	14,266,078.15-	174,300,870.00	174,335,730.15	174,370,582.00
35001001/21010102			1,891,970.00	1,891,970.00	1,891,970.00+	402,000.00	402,080.43	402,156.00
35001001/21010103			34,575,460.00	34,575,460.00	34,575,460.00+	2,605,956.00	2,606,477.24	2,606,998.00
35001001/21020101			7,034,140.00	7,034,140.00	7,034,140.00+	25,961,236.00	25,971,620.20	25,971,620.00
35001001/21020102			2,661,720.00	2,661,720.00	2,661,720.00+	5,852,514.23	5,852,514.23	5,852,514.23
35001001/21020103			1,954,780.00	1,954,780.00	1,954,780.00+	2,653,240.00	2,653,240.00	2,654,296.00
35001001/21020104			361,600.00	361,600.00	361,600.00+	1,863,204.00	1,863,576.63	1,863,948.00
35001001/21020105	5,948,458.80	6,061,115.10	1,836,270.00	1,836,270.00	4,224,845.10-	698,196.00	698,335.62	698,472.00
35001001/21020106			9,898,460.00	9,898,460.00	9,898,460.00+	17,430,087.00	17,433,573.07	17,437,050.00
35001001/21020111			1,200,000.00	1,200,000.00	1,200,000.00+	1,418,977.00	1,419,260.79	1,419,541.00
Sub Total: Personnel Cost	184,920,110.77	148,944,183.25	190,031,390.00	190,031,390.00	41,087,206.75+	235,045,110.00	235,092,119.00	235,139,071.00
35001001/22020101	405,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
35001001/22020102			2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
35001001/22020301	450,000.00	300,000.00	2,000,000.00	2,000,000.00	1,700,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
35001001/22020309			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
35001001/22020401	1,610,000.00		500,000.00	500,000.00	500,000.00+	400,000.00	400,079.98	400,156.00
35001001/22020402			200,000.00	200,000.00	200,000.00+	400,000.00	400,079.98	400,156.00
35001001/22020403			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
35001001/22020405			500,000.00	500,000.00	500,000.00+	300,060.02	300,060.02	300,109.00
35001001/22020501			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
35001001/22020605	150,000.00	3,000,000.00	36,000,000.00	36,000,000.00	33,000,000.00+	36,000,000.00	36,007,200.00	36,014,394.00
35001001/22020801			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
35001001/22020803			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
35001001/22021001		515,000.00	200,000.00	200,000.00	315,000.00-	300,000.00	300,060.02	300,109.00
35001001/22021003			200,000.00	200,000.00				
35001001/22021004								

269

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variatn 2018	Budget 2019	Proposed 2020	Proposed 2021
Postages and Courier Services			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Welfare Packages		250,000.00	2,000,000.00	2,000,000.00	1,750,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,050.06	250,096.00
Servicom			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sub-Total: Overhead	2,615,000.00	4,065,000.00	50,000,000.00	50,000,000.00	45,935,000.00+	51,200,000.00	51,210,239.98	51,220,363.00
Total Recurrent Expenditure	187,535,110.77	153,009,183.25	240,031,390.00	240,031,390.00	87,022,206.75+	286,245,110.00	286,302,358.98	286,359,434.00
350550001 - Abia State Environmental Protection Agency(ASEPA)								
Basic Salary	161,677,328.39	163,531,133.76	137,449,000.00	137,449,000.00	26,082,133.76-	137,449,010.00	137,476,488.80	137,503,979.00
Overtime Payment			3,650,000.00	3,650,000.00	3,650,000.00+	9,337,000.00	9,338,867.35	9,340,733.00
Housing/Rent Allowance			35,058,980.00	35,058,980.00	35,058,980.00+	35,058,980.00	35,065,981.77	35,073,001.00
Transport Allowance			10,446,180.00	10,446,180.00	10,446,180.00+	10,446,180.00	10,448,269.20	10,450,357.00
Meal Subsidy			4,476,060.00	4,476,060.00	4,476,060.00+	4,478,060.00	4,478,955.56	4,479,848.00
Utility Allowance			2,481,720.00	2,481,720.00	2,481,720.00+	138,000.00	138,027.61	138,048.00
Leave Allowance	6,896,862.00		13,744,900.00	13,744,900.00	13,744,900.00+	13,744,900.00	13,747,649.98	13,750,388.00
Domestic Staff Allowances			1,099,600.00	1,099,600.00	1,099,600.00+	1,099,600.00	1,099,815.93	1,100,028.00
Hazard Allowance			20,520,000.00	20,520,000.00	20,520,000.00+	20,524,103.96	20,528,200.00	20,532,300.00
Duty Allowance			10,356,000.00	10,356,000.00	10,356,000.00+	10,356,000.00	10,358,071.19	10,360,141.00
Sub Total: Personnel Cost	168,574,190.39	163,531,133.76	239,282,440.00	239,282,440.00	75,751,306.24+	242,627,730.00	242,676,251.57	242,724,723.00
Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Local Travel and Transport - Others			550,000.00	550,000.00	550,000.00+	2,000,000.00	2,000,792.00	2,001,036.00
Electricity Charges			50,000.00	50,000.00	50,000.00+	100,000.00	100,020.04	100,036.00
Internet Access Charges			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Software Charges/Licensed Renewal			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Office Stationeries/Computer Consumables			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Printing of Non-Security Documents			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Uniforms & Other Clothing			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Motor Vehicle/Transport Equipment			300,000.00	300,000.00	300,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	800,160.02	800,312.00	800,312.00
Maintenance of Offices/IT Equipments			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Maintenance of Plants & Generators			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	500,100.00	500,192.00
Other Maintenance Services			250,000.00	250,000.00	250,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Training			1,500,000.00	1,500,000.00	1,500,000.00+	5,000,000.00	5,001,993.00	5,003,986.00
Legal Services			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,588.00
Other Transport Equipment Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Bank Charges (Other Than Interest)			150,000.00	150,000.00	150,000.00+	100,000.00	100,020.04	100,036.00
Refreshment & Meals			500,000.00	500,000.00	500,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisement			200,000.00	200,000.00	200,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Medical Expenses			800,000.00	800,000.00	800,000.00+	300,000.00	300,060.02	300,109.00
Postages & courier Services			100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Welfare Packages			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Sporting Activities			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,030.01	150,049.00
Servicom								

210

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub-Total: Overhead			15,000,000.00	15,000,000.00	15,000,000.00+	23,900,000.00	23,904,779.96	23,909,378.00
Total Recurrent Expenditure	168,574,190.39	163,531,133.76	254,282,440.00	254,282,440.00	90,751,306.24+	266,527,730.00	266,581,031.53	266,634,101.00
35051002 - Youths Sports Federation of Nigeria (YSFON)								
39002001 - Ministry of Sports								
39001001/2/10/10101								
39002001/2/10/10102	77,893,035.37	106,390,775.75	28,278,950.00	28,278,950.00	78,111,825.75-	31,805,880.00	31,812,241.22	31,818,594.00
39001001/2/10/10103						2,501,800.00	2,502,300.36	2,502,796.00
39001001/2/10/10101						11,328,560.00	11,330,829.67	11,333,090.00
39001001/2/10/10102						3,080,000.00	3,395,670.00	13,401,026.00
39001001/2/10/10103						3,466,980.00	3,467,673.40	3,468,361.00
39001001/2/10/10104						1,677,680.00	1,678,019.53	1,678,345.00
39002001/2/10/20105						1,091,180.00	1,091,402.25	1,091,616.00
39001001/2/10/20106						2,083,105.56	2,083,105.56	2,083,517.00
39002001/2/10/20107						367,320.00	367,393.47	367,464.00
39002001/2/10/20108						3,803,910.00	3,804,654.75	3,805,417.00
Sub Total: Personnel Cost	81,226,923.57	106,390,775.75	58,989,460.00	58,989,460.00	47,401,315.75-	71,521,680.00	71,535,981.32	71,550,226.00
39001001/2/20/20101						550,000.00	550,000.00	600,120.04
39001001/2/20/20102						1,300,000.00	1,300,000.00	2,000,792.00
39001001/2/20/20103						400,000.00	400,000.00	700,276.00
39001001/2/20/20301	20,000,000.00	2,000,000.00	1,300,000.00	1,300,000.00	1,600,000.00-	700,000.00	50,009.97	50,012.00
39001001/2/20/20309	300,000.00	150,000.00	200,000.00	200,000.00	10,000.00+	50,000.00	1,000,200.00	1,000,356.00
39001001/2/20/20401						10,000.00	10,000.00	1,000,356.00
39001001/2/20/20402						200,000.00	200,000.00	200,072.00
39001001/2/20/20403						200,000.00	200,000.00	500,192.00
39001001/2/20/20404						200,000.00	200,000.00	600,229.00
39001001/2/20/20405						500,000.00	500,100.00	500,192.00
39001001/2/20/20406	300,000.00		200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
39001001/2/20/20501						100,000.00	100,000.00	400,079.96
39001001/2/20/20801						100,000.00	100,000.00	400,156.00
39001001/2/20/20802						200,000.00	200,000.00	400,156.00
39001001/2/20/20803						300,000.00	300,000.00	500,192.00
39001001/2/20/21001						100,000.00	100,000.00	200,072.00
39001001/2/20/21003						100,000.00	100,000.00	400,156.00
39001001/2/20/21004						30,000.00	30,000.00	400,156.00
39001001/2/20/21006						100,000.00	100,000.00	250,050.06
39001001/2/20/21007						10,000.00	10,000.00	300,109.00
39001001/2/20/21009						100,000.00	100,000.00	300,109.00
39001001/2/20/21014	121,500,000.00	65,000,000.00	2,000,000.00	2,000,000.00	63,000,000.00+	300,000.00	250,050.06	250,096.00
39001001/2/20/21016						250,000.00	250,000.00	150,049.00
Sub-Total: Overhead	142,100,000.00	68,150,000.00	6,350,000.00	6,350,000.00	61,800,000.00-	10,440,000.00	10,402,079.96	10,404,025.00

2.1-1

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Variat 2018	Budget 2019	Proposed 2020	Proposed 2021
Total Recurrent Expenditure	223,326,923.57	174,540,775.75	65,338,460.00	65,338,460.00	109,201,315.75-	81,921,680.00	81,938,051.28	81,954,251.00
39002001 - Enyimba Football Club								
Basic Salary	592,576,100.00	418,000,000.00	1,000,000,000.00	1,000,000,000.00	582,000,000.00+	1,000,000,000.00	1,000,200,000.00	1,000,400,036.00
Sub Total: Personnel Cost	592,576,100.00	418,000,000.00	1,000,000,000.00	1,000,000,000.00	582,000,000.00+	1,000,000,000.00	1,000,200,000.00	1,000,400,036.00
39002001/22020101								
Local Travel and Transport - Training			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
Local Travel and Transport - Others		8,000,000.00	20,000,000.00	20,000,000.00	12,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
International Transport and Travels - Training	26,000,000.00	110,000,000.00	230,000,000.00	230,000,000.00	120,000,000.00+	163,000,000.00	163,032,600.00	163,065,198.00
Office Stations/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Drugs and Medical Supplies						2,000,000.00	2,000,400.00	2,000,792.00
Uniforms & Other Clothing						2,000,000.00	2,000,400.00	2,000,792.00
Maintenance of Motor Vehicle/Transport Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Maintenance of Plants & Generators			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Motor Vehicle Fuel Cost			1,600,000.00	1,600,000.00	1,600,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Plant/Generator Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Bank Charges (Other Than Interest)						17,750,000.00	17,753,950.06	17,757,985.00
Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Welfare Packages			202,000,000.00	202,000,000.00	375,300,000.00+	250,000,000.00	250,050,000.00	250,100,012.00
Sporting Activities	276,000,000.00	577,300,000.00	250,000.00	250,000.00	250,000.00+	250,000.00	250,050,000.00	250,096.00
Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	250,000.00	250,050,000.00	250,096.00
Servicem								
Sub-Total: Overhead	302,000,000.00	695,300,000.00	500,000,000.00	500,000,000.00	195,300,000.00-	502,000,000.00	502,100,400.00	502,200,719.00
Total Recurrent Expenditure	894,576,100.00	1,113,300,000.00	1,500,000,000.00	1,500,000,000.00	366,700,000.00+	1,502,000,000.00	1,502,300,400.00	1,502,600,755.00
39002001 - Abia Warrior								
Basic Salary	434,000,000.00	397,190,000.00	400,000,000.00	400,000,000.00	2,810,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
Sub Total: Personnel Cost	434,000,000.00	397,190,000.00	400,000,000.00	400,000,000.00	2,810,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
39002002/22020101								
Local Travel and Transport - Training			40,000,000.00	40,000,000.00	40,000,000.00+	34,000,000.00	34,006,800.00	34,013,601.00
Local Travel and Transport - Others			40,000,000.00	40,000,000.00	40,000,000.00+	48,000,000.00	48,019,196.00	48,019,196.00
Office Stations and Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Uniforms and Other Clothings						10,000,000.00	10,002,000.00	10,003,997.00
Maintenance of Motor Vehicle/Transport Equipment			7,800,000.00	7,800,000.00	7,800,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
Maintenance of Office Building Residential Qtrs			500,000.00	500,000.00	500,000.00+	5,501,100.00	5,502,197.00	5,502,197.00
Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00+	600,000.00	600,120.04	600,229.00
Financial Consulting			400,000.00	400,000.00	400,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Plants/Generator Fuel Costs						1,000,000.00	1,000,200.00	1,000,396.00
Publicity and Advertisements						10,000,000.00	10,002,000.00	10,003,997.00
Medical Expenses			62,500,000.00	62,500,000.00	62,500,000.00+	40,008,000.00	40,016,002.00	40,016,002.00
Welfare Packages			195,000,000.00	195,000,000.00	195,000,000.00+	190,000,000.00	190,038,000.00	190,076,002.00
Sporting Activities	20,000,000.00					250,000.00	250,096.00	250,096.00
Annual Budget Expenses and Administration						150,000.00	150,000.00	150,049.00
Servicem								

212

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Sub-Total: Overhead	20,000,000.00		350,000,000.00	350,000,000.00	350,000,000.00+	349,000,000.00	349,069,800.00	349,139,532.00
Total Recurrent Expenditure	454,000,000.00	397,190,000.00	750,000,000.00	750,000,000.00	352,810,000.00+	749,000,000.00	749,149,800.00	749,299,544.00
39002003 - Abia State Comets								
39002003/21010101 Basic Salary	167,889,632.00	183,568,944.00	120,000,000.00	120,000,000.00	63,568,944.00-	170,000,000.00	170,034,000.00	170,068,006.00
Sub-Total: Personnel Cost	434,000,000.00	397,190,000.00	400,000,000.00	400,000,000.00	2,810,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
39002002/22020101 Local Travel and Transport - Training			40,000,000.00	40,000,000.00	40,000,000.00+	34,000,000.00	34,006,800.00	34,013,601.00
39002002/22020102 Local Travel and Transport - Others			40,000,000.00	40,000,000.00	40,000,000.00+	48,000,000.00	48,009,800.00	48,019,196.00
39002002/22020301 Office Stationeries and Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
39002002/22020309 Uniforms and Other Clothings						10,000,000.00	10,002,000.00	10,003,997.00
39002002/22020401 Maintenance of Motor Vehicle/Transport Equipment			7,800,000.00	7,800,000.00	7,800,000.00+	500,000.00	500,100.00	500,192.00
39002002/22020402 Maintenance of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
39002002/22020403 Maintenance of Office Building Residential Otrs			500,000.00	500,000.00	500,000.00+	5,500,000.00	5,501,100.00	5,502,197.00
39002002/22020405 Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00+	600,000.00	600,120.04	600,229.00
39002002/22020803 Financial Consulting			300,000.00	300,000.00	300,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
39002002/22021003 Plants/Generator Fuel Costs			400,000.00	400,000.00	400,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
39002002/22021004 Medical Expenses			62,500,000.00	62,500,000.00	62,500,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39002002/22021007 Welfare Packages			195,000,000.00	195,000,000.00	195,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
39002002/22021009 Sporting Activities						190,036,000.00	190,036,000.00	190,076,002.00
39002002/22021014 Annual Budget Expenses and Administration						250,050.00	250,050.06	250,066.00
39002002/22021006 Serviccom						150,000.00	150,030.01	150,048.00
Sub-Total: Overhead	20,000,000.00		350,000,000.00	350,000,000.00	350,000,000.00+	349,000,000.00	349,069,800.00	349,139,532.00
Total Recurrent Expenditure	454,000,000.00	397,190,000.00	750,000,000.00	750,000,000.00	352,810,000.00+	749,000,000.00	749,149,800.00	749,299,544.00
39051001 - Abia Sports Council								
39051001/21010101 Basic Salary	247,018,350.31	206,060,618.34	143,619,330.00	143,619,330.00	62,441,288.34-	151,359,390.00	151,389,660.91	151,419,929.00
39051001/21010102 Overtime Payments			50,867,630.00	50,867,630.00	50,867,630.00+	10,716,000.00	10,718,143.22	10,720,285.00
39051001/21020101 Housing Allowance			14,452,000.00	14,452,000.00	14,452,000.00+	51,330,953.00	51,341,218.15	51,351,486.00
39051001/21020102 Transport Allowance			6,202,800.00	6,202,800.00	6,202,800.00+	14,164,200.00	14,167,032.89	14,169,855.00
39051001/21020103 Meal Subsidy			3,318,000.00	3,318,000.00	3,318,000.00+	6,183,600.00	6,184,836.73	6,186,073.00
39051001/21020104 Utility Allowance			162,000.00	162,000.00	162,000.00+	3,394,600.00	3,395,278.66	3,395,956.00
39051001/21020105 Entertainment Allowance			13,871,370.00	13,871,370.00	13,871,370.00+	306,700.00	306,761.34	306,820.00
39051001/21020106 Leave Allowance	13,911,766.44		3,444,790.00	3,444,790.00	3,444,790.00+	52,846,007.00	52,856,576.15	52,867,147.20
39051001/21020107 Domestic Staff Allowance						6,624,600.00	6,625,924.97	6,627,241.00
Sub-Total: Personnel Cost	260,930,116.75	206,060,618.34	235,937,920.00	235,937,920.00	29,877,301.66+	296,926,050.00	296,985,433.33	297,044,786.00
39051001/22020101 Local Travel and Transport - Training			500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
39051001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,792.00	2,000,792.00
39051001/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
39051001/22020305 Printing and Non Security Documents						200,000.00	200,039.98	200,072.00
39051001/22020309 Uniforms & Other Clothing			100,000.00	100,000.00	100,000.00+	50,000.00	50,009.87	50,012.00
39051001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00

213

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt. Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Office Building Residential Qtrs			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Plants and Generators			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Other Maintenance Services			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Local Training			400,000.00	400,000.00	400,000.00+	500,000.00	500,100.00	500,192.00
Financial Consulting			100,000.00	100,000.00	100,000.00+	500,000.00	500,100.00	500,192.00
Motor Vehicle Fuel Cost			250,000.00	250,000.00	250,000.00+	500,100.00	500,100.00	500,192.00
Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00
Bank Charges (Other Than Interest)			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
Refreshment & Meals			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Publicity and Advertisements			50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,192.00
Medical Expenses			250,000.00	250,000.00	250,000.00+	250,050.06	250,096.00	250,096.00
Postage and Courier Services			100,000.00	100,000.00	-100,000.00+	500,000.00	500,100.00	500,192.00
Welfare Packages		5,000,000.00	100,000.00	100,000.00	4,900,000.00-	2,000,000.00	2,000,400.00	2,000,792.00
Sporting Activities		10,000,000.00	100,000.00	100,000.00	10,000,000.00-	250,000.00	250,050.06	250,096.00
Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Servicecom								
Sub-Total: Overhead		15,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00-	13,000,000.00	13,002,600.00	13,005,031.00
Total Recurrent Expenditure	260,930,116.75	221,060,618.34	240,937,920.00	240,937,920.00	19,877,301.66+	309,925,050.00	309,988,033.23	310,048,817.00

39051002 - Youth Sports Federation of Nigeria(YSFON)

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt. Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Basic Salary			12,000,000.00	12,000,000.00	12,000,000.00+	18,000,000.00	18,003,600.00	18,007,191.00
Sub Total: Personnel Cost	13,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Local Travel & Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others			12,000,000.00	12,000,000.00	12,000,000.00+	500,000.00	500,100.00	500,192.00
Office Stationary/ Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,200.00	1,000,396.00	1,000,396.00
Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00+	500,000.00	500,100.00	500,192.00
Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	2,200,000.00	2,200,439.98	2,200,876.00
Plant/Generator Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	6,001,200.00	6,002,341.00
Welfare Packages			17,000,000.00	17,000,000.00	5,000,000.00+	24,000,000.00	24,004,800.00	24,009,532.00
Sporting Activities								
Sub-Total: Overhead	13,000,000.00	12,000,000.00	17,000,000.00	17,000,000.00	5,000,000.00+	24,000,000.00	24,004,800.00	24,009,532.00
Total Recurrent Expenditure	14,000,000.00	79,500,000.00	120,000,000.00	120,000,000.00	40,500,000.00+	120,000,000.00	120,024,000.00	120,048,006.00

39051003 - Abia Angels F. C.

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Amt. Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Basic Salary			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Sub Total: Personnel Cost	14,000,000.00	79,500,000.00	120,000,000.00	120,000,000.00	40,500,000.00+	120,000,000.00	120,024,000.00	120,048,006.00
Local Travel & Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Local Travel and Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	500,100.00	500,192.00
Office Stationary/ Computer Consumables			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00

214

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am'l Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
39051002/22020405								
39051002/22020801								
39051002/22020803								
39051002/22021007								
39051003/22020101								
39051003/22020102								
39051003/22020103								
39051003/22020301								
39051003/22020309								
39051003/22020401								
39051003/22020403								
39051003/22020501								
39051003/22020801								
39051003/22020803								
39051003/22021001								
39051003/22021003								
39051003/22021004								
39051003/22021007								
39051003/22021014								
39051003/22021016								
Sub-Total: Overhead	34,000,000.00	47,000,000.00	30,000,000.00	30,000,000.00	17,000,000.00-	5,000,000.00	5,000,000.00	250,096.00
Total Recurrent Expenditure	48,000,000.00	126,500,000.00	155,000,000.00	155,000,000.00	28,500,000.00+	23,300,000.00	143,328,660.02	143,357,181.00
51001001 - Ministry of Local Govt & Chieftaincy Affairs								
51001001/21010101								
51001001/21010102								
51001001/21010103								
51001001/21020101								
51001001/21020102								
51001001/21020103								
51001001/21020104								
51001001/21020105								
51001001/21020106								
51001001/21020107								
Sub-Total: Personnel Cost	103,472,166.31	91,398,303.00	47,568,000.00	47,568,000.00	43,830,303.00-	45,515,420.00	45,524,527.12	45,533,623.00
51001001/22020101								
51001001/22020102								
51001001/22020103								
51001001/22020104								
51001001/22020105								
51001001/22020106								
51001001/22020107								
Sub-Total: Personnel Cost	108,026,453.81	91,398,303.00	90,518,980.00	90,518,980.00	879,323.00-	99,935,810.00	99,955,794.15	99,975,712.00
51001001/22020401								
51001001/22020402								
Sub-Total: Personnel Cost	7,000,000.00	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
51001001/22020403								
51001001/22020404								
51001001/22020405								
51001001/22020406								
51001001/22020407								
51001001/22020408								
51001001/22020409								
51001001/22020410								
51001001/22020411								
51001001/22020412								
Sub-Total: Personnel Cost	260,189.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
51001001/22020413								
51001001/22020414								
51001001/22020415								
51001001/22020416								
51001001/22020417								
51001001/22020418								
51001001/22020419								
51001001/22020420								
51001001/22020421								
51001001/22020422								
Sub-Total: Personnel Cost	500,000.00	500,000.00	200,000.00	200,000.00	50,000.00+	50,000.00	150,030.01	150,049.00
51001001/22020423								
51001001/22020424								
51001001/22020425								
51001001/22020426								
51001001/22020427								
51001001/22020428								
51001001/22020429								
51001001/22020430								
51001001/22020431								
51001001/22020432								
Sub-Total: Personnel Cost	500,000.00	500,000.00	200,000.00	200,000.00	50,000.00+	50,000.00	150,030.01	150,049.00

215

ABIA STATE GOVERNMENT
Schedule of Recurrent Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Amt Varian 2018	Budget 2019	Proposed 2020	Proposed 2021
Maintenance of Office Building/ Residential Quarters			200,000.00	200,000.00	200,000.00+	200,000.00	200,038.98	200,072.00
Maintenance of Office IT Equipment			100,000.00	100,000.00	100,000.00+	100,000.00	100,020.04	100,036.00
Maintenance of Plants and Generators	150,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Local Training			100,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	600,000.00	600,120.04	600,229.00
Plants/Generator Fuel Cost	613,000.00		500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
Refreshments & Meals			500,000.00	500,000.00	500,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
Honarium & Sitting Allowance	13,000,000.00		6,000,000.00	100,000.00	100,000.00+	200,000.00	200,039.98	200,072.00
Publicity & Advertisements			200,000.00	200,000.00	200,000.00+	50,000.00	50,009.97	50,012.00
Medical Expenses			50,000.00	50,000.00	50,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Postages and Courier Services		7,359,624.00	35,000,000.00	35,000,000.00	27,640,376.00+	300,000.00	300,060.02	300,109.00
Welfare Packages	16,939,922.00		100,000.00	100,000.00	100,000.00+	250,000.00	250,050.06	250,096.00
Sporting Activities			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Annual Budget Expenses and Administration			50,000,000.00	50,000,000.00	42,640,376.00+	14,900,000.00	14,902,979.96	14,905,814.00
Servicecom	38,463,111.00	7,359,624.00	50,000,000.00	50,000,000.00	42,640,376.00+	14,900,000.00	14,902,979.96	14,905,814.00
Sub-Total: Overhead	38,463,111.00	7,359,624.00	50,000,000.00	50,000,000.00	42,640,376.00+	14,900,000.00	14,902,979.96	14,905,814.00
Total Recurrent Expenditure	38,463,111.00	7,359,624.00	50,000,000.00	50,000,000.00	42,640,376.00+	14,900,000.00	14,902,979.96	14,905,814.00

69001001 - Ministry of Strategy & Social Development

Basic Salary			8,000,000.00	8,000,000.00	3,532,506.47+	18,153,760.00	18,157,386.73	18,161,018.00
Overtime Payments						1,050,000.00	1,050,209.97	1,050,409.00
housing / Rent Allowances		4,467,493.53				8,521,220.21	8,522,928.21	8,524,622.00
Transport Allowance						2,496,590.00	2,497,091.28	2,497,588.00
Meal Subsidy						1,027,280.00	1,027,489.41	1,027,692.00
Utility Allowance						839,180.00	839,351.83	839,509.00
Entertainment Allowance						510,730.00	510,828.16	510,930.00
Leave Allowance						1,816,480.00	1,816,840.27	1,817,197.00
Domestic Staff Allowance						3,273,880.00	3,274,533.75	3,275,187.00
Sub Total: Personnel Cost		4,467,493.53	8,000,000.00	8,000,000.00	3,532,506.47+	37,689,120.00	37,696,659.62	37,704,152.00

69001001 - Ministry of Strategy & Social Development

Local Travels and Transport - Training			4,750,000.00	4,750,000.00	4,750,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Local Travels and Transport - Other			7,000,000.00	7,000,000.00	7,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
Office Stationary and Computer Consumables			500,000.00	500,000.00	500,000.00+	250,000.00	250,050.06	250,096.00
Uniform and Other Clothings			50,000.00	50,000.00	50,000.00+	50,000.00	50,009.97	50,012.00
Maintenance of Motor Vehicle			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00+	300,000.00	300,060.02	300,109.00
Maintenance of Office and ICT Equipments			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Maintenance of Plant and Generator			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00
Other Maintenance Services			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
Local Training			400,000.00	400,000.00	400,000.00+	50,000.00	50,009.97	50,012.00
Motor Vehicle Fuel Costs			1,500,000.00	1,500,000.00	1,500,000.00+	300,000.00	300,060.02	300,109.00
Other Transport Equipment Fuel Costs			2,000,000.00	2,000,000.00	2,000,000.00+	4,400,879.96	4,401,753.00	4,402,626.00
Plant / Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00
Medical Expenses			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00
Welfare Package			250,000.00	250,000.00	250,000.00+	150,000.00	150,030.01	150,049.00
Sporting Activities								
Annual Budget Expenses and Administration								
Servicecom								

216

ABIA STATE GOVERNMENT
 Schedule of Recurrent Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Am't Varnan 2018	Budget 2019	Proposed 2020	Proposed 2021	
Sub-Total: Overhead			20,000,000.00	20,000,000.00	20,000,000.00+	10,150,000.00	10,152,030.01	10,153,908.00	
Total Recurrent Expenditure	4,467,493.53	28,000,000.00	28,000,000.00	28,000,000.00	23,532,506.47+	47,839,120.00	47,848,889.83	47,858,060.00	
70001001 - Ministry of Special Duties (Vulnerable Group)									
70001001/21010101		10,851,870.57	10,000,000.00	10,000,000.00	851,870.57-	10,405,040.00	10,407,103.03	10,409,176.00	
70001001/21010102						848,970.00	849,141.75	849,308.00	
70001001/21020101						4,104,770.00	4,105,589.00	4,106,401.00	
70001001/21020102						804,800.00	804,960.98	805,112.00	
70001001/21020103						351,600.00	351,670.35	351,732.00	
70001001/21020104						695,180.00	695,323.02	695,460.00	
70001001/21020105						456,770.00	456,865.36	456,954.00	
70001001/21020106						1,040,500.00	1,040,910.00	1,040,910.00	
70001001/21020107						1,683,960.00	1,684,299.74	1,684,635.00	
Sub Total: Personnel Cost		10,851,870.57	10,000,000.00	10,000,000.00	851,870.57-	20,391,590.00	20,395,663.28	20,399,688.00	
70001001/22020101			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,300.00	1,500,589.00	
70001001/22020102			3,500,000.00	3,500,000.00	3,500,000.00+	1,200,000.00	1,200,239.98	1,200,469.00	
70001001/22020205			50,000.00	50,000.00	50,000.00+	500,000.00	500,100.00	500,192.00	
70001001/22020301			300,000.00	300,000.00	300,000.00+	200,000.00	200,039.98	200,072.00	
70001001/22020305			400,000.00	400,000.00	400,000.00+	50,000.00	50,012.00	50,019.00	
70001001/22020309			50,000.00	50,000.00	50,000.00+	300,060.02	300,060.02	300,109.00	
70001001/22020401			400,000.00	400,000.00	400,000.00+	200,000.00	200,039.98	200,072.00	
70001001/22020402			500,000.00	500,000.00	500,000.00+	200,000.00	200,039.98	200,072.00	
70001001/22020403			50,000.00	50,000.00	50,000.00+	300,060.02	300,060.02	300,109.00	
70001001/22020405			550,000.00	550,000.00	550,000.00+	300,000.00	300,060.02	300,109.00	
70001001/22020406			400,000.00	400,000.00	400,000.00+	200,000.00	200,000.00	200,000.00	
70001001/22020501			200,000.00	200,000.00	200,000.00+	500,000.00	500,100.00	500,192.00	
70001001/22020801			300,000.00	300,000.00	300,000.00+	400,000.00	400,079.96	400,156.00	
70001001/22020803			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00	
70001001/22021004			300,000.00	300,000.00	300,000.00+	800,000.00	800,160.02	800,312.00	
70001001/22021007			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,109.00	
70001001/22021009			300,000.00	300,000.00	300,000.00+	250,000.00	250,050.06	250,096.00	
70001001/22021014			150,000.00	150,000.00	150,000.00+	7,150,000.00	7,151,430.01	7,152,719.00	
70001001/22021016			10,000,000.00	10,000,000.00	10,000,000.00+	27,541,590.00	27,547,093.29	27,552,407.00	
Sub-Total: Overhead			10,000,000.00	10,000,000.00	10,000,000.00+	27,541,590.00	27,547,093.29	27,552,407.00	
Total Recurrent Expenditure	10,851,870.57	20,000,000.00	20,000,000.00	20,000,000.00	9,148,129.43+	47,839,120.00	47,848,889.83	47,858,060.00	

217

**SCHEDULE OF DETAILED CONSOLIDATED REVENUE FUND
CHARGES BY SUB ORGANISATION**

ABIA STATE GOVERNMENT
 SCHEDULE OF CONSOLIDATED REVENUE
 FUND CHARGES (CRFC)
 FOR THE PERIOD ENDED 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Budget 2020	Budget 2021
--	------	----------------	----------------	------------------------	---------------------	------------------	----------------	----------------	----------------

CONSOLIDATED REVENUE FUND CHARGES

Recurrent Debts		4,716,850,192.02	1,616,053,364.66	6,000,000,000.00	6,000,000,000.00	4,383,946,635.34+	4,500,000,000.00	4,500,900,000.00	4,501,800,180.00
Contractors/Other Miscellaneous Debts		428,180,016.77	200,009,558.55	500,000,000.00	500,000,000.00	299,990,441.45+	210,000,000.00	210,042,000.00	210,083,998.00
Cost of IGR / FAAC Collection		835,282,361.18	805,186,437.07	20,600,000.00	20,600,000.00	784,586,437.07-	18,500,000.00	18,503,700.00	18,507,395.00
Refund to Other Government - Deductions		1,020,579,055.55	30,511,881.43			30,511,881.43-			
Deduction @ Source - 1% Police Reform			220,000.00			220,000.00-			
Deduction @ Source - National Fadama			12,000,000.00			12,000,000.00-			
Deduction @ Source - National Agric Tech Support			12,000,000.00			12,000,000.00-			
Deduction @ Source - Counterpart Fund IRO UBEC Project			864,198,662.64			864,198,662.64-			
Deduction @ Source - Counterpart Fund IRO MDGS Project			167,596,621.06			167,596,621.06-			
Contribution to LG JAAC		2,301,036,261.69	75,000,000.00			75,000,000.00-			
Total		9,301,929,887.21	3,782,776,525.41	6,520,600,000.00	6,520,600,000.00	2,737,823,474.59+	4,728,500,000.00	4,729,445,700.00	4,730,391,573.00

CRFC - PUBLIC DEBT CHARGES

Foreign Loans Repayment		351,762,673.16	463,057,636.33	300,000,000.00	460,000,000.00	3,057,636.33-	300,000,000.00	300,050,000.00	300,120,012.00
Domestic Loans Repayment		8,921,901,087.79	12,482,057,488.57	4,500,000,000.00	9,065,026,500.00	3,417,030,988.57-	6,000,000,000.00	6,001,200,000.00	6,002,400,240.00
Total		9,273,663,760.95	12,944,115,124.90	4,800,000,000.00	9,525,026,500.00	3,420,088,624.90-	6,300,000,000.00	6,301,250,000.00	6,302,520,252.00

CRFC - SOCIAL BENEFITS

Note 3 - Social Benefits									
Gratuity		125,946,908.65	54,279,405.16	2,295,300,000.00	2,295,300,000.00	2,241,020,594.84+	2,325,827,000.00	2,326,292,165.42	2,326,757,409.00
Pension		3,487,059,271.31	5,441,115,093.85	4,830,000,000.00	4,830,000,000.00	611,115,093.85-	3,950,000,000.00	3,960,792,000.00	3,961,584,155.00
Death Benefits				50,000,000.00	50,000,000.00	50,000,000.00+	80,000,000.00	80,016,000.00	80,031,981.00
Total		3,623,006,179.96	5,495,394,499.01	7,175,300,000.00	7,175,300,000.00	1,679,905,500.99+	6,365,827,000.00	6,367,100,165.42	6,368,373,545.00

218

**SCHEDULE OF DETAILED CAPITAL RECEIPTS BY SUB
ORGANISATION**

ABIA STATE GOVERNMENT
Schedule of Capital Receipts
as at 31/12/18

	Actual 2017	Actual 2018	Budget 2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC CAPITAL GRANTS								
15001001 - MINISTRY OF AGRICULTURE								
15001001/13000001	200,000,000.00		1,300,000,000.00	1,300,000,000.00	100,817,524.00	100,831,686.30	100,851,860.00	
FAD/AM/II/IDA			50,000,000.00	50,000,000.00	66,400,000.00	66,413,279.96	66,426,567.00	
13001001/13000002			140,000,000.00	140,000,000.00	100,000,000.00			
National Programme for Food Security (NPFs) ADP			100,000,000.00	100,000,000.00				
CEEDS/GFN Project			50,000,000.00	50,000,000.00				
15001001/13000003			50,000,000.00	50,000,000.00				
CBNRMP/NDDC/RUMED/FAD			50,000,000.00	50,000,000.00				
15001001/13000004								
Agric Trans Agenda/Agricultural Ext. Trans Agenda								
ATA/ETA								
TOTAL	200,000,000.00		1,640,000,000.00	1,640,000,000.00	167,211,524.00	167,244,966.26	167,278,427.00	
DOMESTIC CAPITAL GRANTS								
17001001 - MINISTRY OF EDUCATION								
17001001/13000001			1,000,000,000.00	1,000,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00	
Federal Government Grant for UBE			50,000,000.00	50,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00	
UNICEF Grant & UBE			50,000,000.00	50,000,000.00				
17001001/13000002			50,000,000.00	50,000,000.00				
Other Grants/Aids			4,000,000,000.00	4,000,000,000.00	4,500,000,000.00	4,500,900,000.00	4,501,800,180.00	
17001001/13000003								
Tertiary Education Trust Fund (TETFUND)			5,100,000,000.00	5,100,000,000.00	6,050,000,000.00	6,051,210,000.00	6,052,420,240.00	
TOTAL			1,416,577,258.97	1,338,000,000.00	1,338,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
DOMESTIC CAPITAL GRANTS								
35001001 - MINISTRY OF ENVIRONMENT								
35001001/13000010			1,338,000,000.00	1,338,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00	
NEWMAP			1,338,000,000.00	1,338,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00	
TOTAL			1,416,577,258.97	1,338,000,000.00	1,338,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
DOMESTIC CAPITAL GRANTS								
54001001 - MINISTRY OF RURAL DEV. COOP & POVERTY REDUCTION								
54001001/13000001			100,000,000.00	100,000,000.00	18,300,000,000.00	18,303,660,000.00	18,307,320,732.00	
Rural Access Mobility Project			100,000,000.00	100,000,000.00	18,300,000,000.00	18,303,660,000.00	18,307,320,732.00	
TOTAL			100,000,000.00	100,000,000.00	18,300,000,000.00	18,303,660,000.00	18,307,320,732.00	
DOMESTIC CAPITAL GRANTS								
62001001 - MINISTRY OF PHYSICAL PLAN & URBAN DEVELOPMENT								
62001001/13000001			100,000,000.00	100,000,000.00	26,017,211,524.00	26,022,414,966.26	26,027,619,459.00	
TOTAL - DOMESTIC GRANTS	1,616,577,258.97		8,178,000,000.00	8,178,000,000.00	26,017,211,524.00	26,022,414,966.26	26,027,619,459.00	
FOREIGN GRANTS								
38001001 - ABIA STATE PLANNING COMMISSION								
38001001/13000010	231,154,615.00	12,104,000.00	500,000,000.00	500,000,000.00	487,896,000.00	200,000,000.00	200,040,000.00	200,080,012.00
Grants from Development Partner			300,000,000.00	300,000,000.00	300,000,000.00			
38001001/13000020								
Agency for Community & Social Development World Bank Pj IDA								

219

ABIA STATE GOVERNMENT
Schedule of Capital Receipt
as at 31/12/18

	Actual 2017	Actual 2018	Budget 2018	Final Budget2018	Variance 2018	Approved Budget 2019	Proposed Budget 2020	Proposed Budget 2021
TOTAL	231,154,615.00	12,104,000.00	800,000,000.00	800,000,000.00	767,896,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
FORIEGN GRANTS								
FORIEGN GRANTS GRANTS								
52103001 - OFFICE OF THE EXECUTIVE GOVERNOR			82,227,041.00	82,227,041.00	82,227,041.00-			
11001007/130000001 State Agency for the Cntrl of HIV & AIDS (SACA)								
World Bank			82,227,041.00	82,227,041.00	82,227,041.00-			
TOTAL			82,227,041.00	82,227,041.00	82,227,041.00-			
TOTAL FOREIGN GRANTS	231,154,615.00	12,104,000.00	882,227,041.00	882,227,041.00	870,123,041.00-	200,000,000.00	200,040,000.00	200,080,012.00
TRANSFERS								
20007001 - OFFICE OF THE ACCOUNTANT GENERAL								
20007001/14010101 Transfer from Consolidated Revenue Fund	1,000,000,000.00	4,115,494,308.65	11,618,986,089.00	11,618,986,089.00	7,503,491,780.35-	25,746,964,760.00	26,000,000,000.00	26,000,000,000.00
TOTAL	1,000,000,000.00	4,115,494,308.65	11,618,986,089.00	11,618,986,089.00	7,503,491,780.35-	25,746,964,760.00	26,000,000,000.00	26,000,000,000.00
DOMESTIC LOANS								
20007001 - OFFICE OF THE ACCOUNTANT GENERAL								
20007001/14030101 Loan from Commercial Banks	11,858,799,455.75	2,400,000,000.00	1,000,000,000.00	1,000,000,000.00	1,400,000,000.00+	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
20007001/14030102 Overdraft/Other Loans	6,555,000,000.00	10,747,232,686.53	12,000,000,000.00	12,000,000,000.00	10,747,232,686.53+			
20007001/14030105 Budget Support Facility			30,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	305,000,000.00	305,061,000.00	305,122,017.00
20007001/14030161 Loan From AFDB			43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
TOTAL	18,413,799,455.75	13,147,232,686.53	43,000,000,000.00	43,000,000,000.00	29,852,767,313.47-	2,305,000,000.00	2,305,461,000.00	2,305,922,101.00
FOREIGN LOANS								
15001001 - MINISTRY OF FINANCE								
OTHER CAPITAL RECEIPTS								
60001001 - MINISTRY OF LANDS AND SURVEY								
60001001/14020201 Plot Development Fees			100,000,000.00	100,000,000.00	100,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
TOTAL			100,000,000.00	100,000,000.00	100,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
TOTAL MISCELLANEOUS			100,000,000.00	100,000,000.00	100,000,000.00-	200,000,000.00	200,040,000.00	200,080,012.00

220

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY SUB
ORGANISATION**

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
11001001 - Office of the Executive Governor								
11001001/23050104/02000001								
11001001/23010122/04000003			20,000,000.00	20,000,000.00	20,000,000.00+			20,007,995.00
11001001/23020118/05000001			2,000,000.00	2,000,000.00	2,000,000.00+		20,004,000.00	
11001001/23030110/05000002			5,000,000.00	5,000,000.00	5,000,000.00+			
11001001/231012/05000003								
11001001/23010112/09000002			50,000,000.00	50,000,000.00	50,000,000.00+			10,003,997.00
11001001/23020118/09000003			1,000,000.00	1,000,000.00	1,000,000.00+			
11001001/23020127/10000001			2,000,000.00	2,000,000.00	2,000,000.00+			
11001001/23020118/12000001								
11001001/23050101/12000002			2,000,000.00	2,000,000.00	2,000,000.00+			
11001001/23050101/12000003								
11001001/23010105/13000001			4,000,000.00	4,000,000.00	4,000,000.00+			2,000,792.00
11001001/23010105/13000002	24,520,052.50		600,000,000.00	600,000,000.00	304,009,000.00-			200,080,012.00
11001001/23010106/13000004	1,243,724,355.63	904,009,000.00	100,000,000.00	100,000,000.00	15,003,000.00			15,005,991.00
11001001/23010106/13000005			100,000,000.00	100,000,000.00	15,000,000.00			15,005,991.00
11001001/23010107/13000006			100,000,000.00	100,000,000.00	20,004,000.00			20,007,995.00
11001001/23010108/13000006			600,000,000.00	600,000,000.00	600,120,000.00			600,240,024.00
11001001/23010112/13000007			100,000,000.00	100,000,000.00	130,000,000.00			130,051,994.00
11001001/23010119/13000008	6,000,000.00	78,289,500.00	200,000,000.00	200,000,000.00	150,030,000.00			150,060,001.00
11001001/23010128/13000009	12,054,000.00	40,000,000.00	50,000,000.00	50,000,000.00	200,040,000.00			200,080,012.00
11001001/23050103/13000010			30,000,000.00	30,000,000.00	30,000,000.00			30,011,993.00
11001001/23010119/13000011			60,000,000.00	60,000,000.00	50,010,000.00			50,020,000.00
11001001/23010123/13000012			3,000,000.00	3,000,000.00	20,000,000.00			20,007,995.00
11001001/23030123/13000013			20,000,000.00	20,000,000.00	2,000,000.00			2,000,792.00
11001001/23010120/13000015			30,000,000.00	30,000,000.00	10,002,000.00			10,003,997.00
11001001/23010112/13000017			20,000,000.00	20,000,000.00	30,000,000.00			30,011,993.00
11001001/23020115/19000001			2,000,000.00	2,000,000.00	2,000,000.00			2,000,792.00
Sub total	1,286,298,408.13	1,022,298,500.00	1,309,000,000.00	1,343,000,000.00	1,913,000,000.00+	1,913,382,600.00	1,913,765,163.00	
11001002 - Office of the Deputy Governor								
11001002/23020113/01000001			100,000,000.00	100,000,000.00	100,000,000.00+			100,040,000.00
11001002/23020118/12000001			180,000,000.00	180,000,000.00	145,000,000.00+			100,040,000.00
11001002/23030121/13000001	80,000,000.00	35,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00+			20,007,995.00
11001002/23010109/13000004			5,000,000.00	5,000,000.00	5,000,000.00+			10,003,997.00
11001001/23030121/13000008			5,000,000.00	25,000,000.00	25,000,000.00+			10,003,997.00
Sub total	80,000,000.00	35,000,000.00	300,000,000.00	330,000,000.00	295,000,000.00+	240,048,000.00	240,095,989.00	
11008001 - Abia State Emergency Mgt Agency								
11008001/23050101/03000001			20,000,000.00	20,000,000.00	20,000,000.00+			20,007,995.00
11008001/23020101/13000002			5,000,000.00	5,000,000.00	5,000,000.00+			2,000,400.00
11008001/23010112/13000003			2,000,000.00	2,000,000.00	2,000,000.00+			1,000,396.00
Sub total			27,000,000.00	27,000,000.00	27,000,000.00+	23,000,000.00	23,004,600.00	23,009,183.00
11013001 - Office of the SSG								

221

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
11016001 - Bureau of Economic Affairs								
11013001/23010112/13000002		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11013001/23010112/13000003		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11013001/23030121/13000006		3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
11013001/23030118/13000007		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11013001/23010112/13000009		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sub total		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00+	15,000,000.00	15,003,900.00	15,005,967.00
11016001 - Bureau of Economic Affairs								
11016001/23010112/13000001		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
11016001/23010112/13000002		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
Sub total		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	6,000,000.00	6,001,200.00	6,002,378.00
110171001 - Executive Council Secretarie								
11017001/23010112/13000003		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
Sub total		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	1,000,200.00	1,000,396.00
11018001 - Bureau of Special Services								
11018001/23010128/13000001		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,500.00	8,003,193.00
11018001/23010105/13000002		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,500.00	8,003,193.00
Sub total		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,500.00	8,003,193.00
11014001 - Bureau of Political Affairs								
11014001/23010101/13000001		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11014001/23000000/13000002		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,500.00	5,001,993.00
11014001/23010112/13000003		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,589.00
11014001/23010112/13000004		3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00+	500,000.00	500,100.00	500,192.00
Sub total		3,000,000.00	20,000,000.00	20,000,000.00	17,000,000.00+	9,000,000.00	9,001,800.00	9,003,566.00
11021002 - Abia State Liasion, Office Abuja								
11021002/23040104/09000001		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,500.00	8,003,193.00
11021002/23030101/13000001		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sub total		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	13,000,000.00	13,002,500.00	13,005,186.00
11033001 - Abia state Agency for The control of HIV/Aids								
11033001/23010122/04000001		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
11033001/23010115/04000002		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11033001/23010119/04000003		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00

222

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Budget 2019	Proposed Budget/2020	Proposed Budget/2021
11033001/2305010304000004			130,000,000.00	130,000,000.00	130,000,000.00+	20,000,000.00	20,064,000.00	20,007,995.00
11033001/2303010504000005			6,000,000.00	6,000,000.00	6,000,000.00+	160,000,000.00	160,032,000.00	160,063,998.00
11033001/23010101173000001			150,000,000.00	150,000,000.00	150,000,000.00+	180,000,000.00	180,035,000.00	180,071,993.00
Sub total								
11035001 - Abia State Pension Board			2,750,000.00	2,750,000.00	2,750,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11035001/23010112/130000001			9,150,000.00	9,150,000.00	9,150,000.00+			
11035001/23010101/130000002			11,900,000.00	11,900,000.00	11,900,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Sub total								
11038001 - Chritian Pilgrims Welfare Board			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11038001/23020119/130000001			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sub total								
11101001 - Abia State oil Producing Area Dev Commission - AS			569,565,834.59	120,000,000.00	22,400,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
11101001/23020105/030000001			265,665,000.00	85,000,000.00	160,665,000.00-	200,000,000.00	200,040,000.00	200,080,012.00
11101001/23020107/030000002			570,940,000.00	85,000,000.00	485,940,000.00-	400,000,000.00	400,060,000.00	400,160,012.00
11101001/23020106/030000003			200,101,252.24	100,000,000.00	2,500,000.00-	490,000,000.00	490,000,000.00	490,000,000.00
11101001/23020118/030000004			72,420,000.00	600,000,000.00	68,000,000.00-	700,000,000.00	700,140,000.00	700,280,024.00
11101001/23020118/030000005			230,500,000.00	30,000,000.00	30,000,000.00+	150,000,000.00	150,030,000.00	150,060,001.00
11101001/23010122/030000006				50,350,000.00	50,350,000.00+			
11101001/23020101/030000007				37,300,000.00	37,300,000.00+			
11101001/23020107/050000001				15,000,000.00	15,000,000.00+			
11101001/23030106/050000002				15,000,000.00	15,000,000.00+			
11101001/23020124/120000001			1,137,300,000.00	1,137,650,000.00	567,075,000.00-	2,040,000,000.00	1,550,310,000.00	1,550,620,049.00
Sub total								
11101002 - Abia State MKT Agency & Quality MGT Agency			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
11101002/23010119/130000001			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
11101002/23010127/130000002			300,000.00	300,000.00	19,700,000.00-	300,000.00	300,060.02	300,109.00
11101002/23010113/130000003			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
11101002/23010112/130000004			5,000,000.00	5,000,000.00	5,000,000.00+			
11101002/23010127/130000005			5,000,000.00	5,000,000.00	5,000,000.00+			
11101002/23050101/130000006			20,000,000.00	12,500,000.00	7,500,000.00-	3,500,000.00	3,500,700.00	3,501,369.00
Sub total								
11101003 - Abia Infrastructural Development Initiative (ASTR)			20,000,000.00	20,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
11101003/23020105/100000001			70,000,000.00	70,000,000.00	55,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
11101003/23020107/130000001			15,000,000.00	20,000,000.00	20,000,000.00+			

223

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
11101003/23020124/13000002								
Construction of Market Stores	41,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	19,000,000.00+	80,000,000.00	80,016,000.00	80,031,993.00
11101003/23020118/13000003								
Construction of Townhall Block	35,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00	45,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
Sub total	91,000,000.00	230,000,000.00	230,000,000.00	230,000,000.00	139,000,000.00+	250,000,000.00	250,050,000.00	250,099,989.00
11101004 - Abia State Signage & Advertisement Agency								
11101004/2301015/13000001								
Purchase of Photocopier Machine	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
11101004/23050101/13000002								
Installation of E-payment System	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00+	300,000.00	300,060.02	300,109.00
11101004/23050101/13000003								
Installation of Internet Services Umuahia	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,072.00
11101004/23020118/13000004								
Construction of Bill Board of ABSAA	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,109.00
11101004/23020118/13000005								
Construction & Beautification of Umuahia & Aba 17 LGA	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11101004/23010119/13000006								
Purchase of Generator Set	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
11101004/23030121/13000007								
Rehabilitation of Area Office at Aba	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,386.00
Sub total	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	7,000,000.00	7,001,400.00	7,002,751.00
11101001 - Bureau of Public Procurement (DUE PROCESS)								
11101001/23010107/13000001								
Purchase of (2 in No) Hilux Trucks	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
11101001/23010105/13000003								
Purchase of Vehicles	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
11101001/23010101/13000004								
Acquisition of Capital Assets	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Sub total	26,000,000.00	26,000,000.00	26,000,000.00	26,000,000.00	26,000,000.00+	40,000,000.00	40,008,000.00	40,015,990.00
11101005 - Public Private Partnership and Invest. Promot.								
11101005/23010113/13000001								
Purchase of Office Equipment	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
11101005/23010115/13000002								
Purchase of Photocopier Machine	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
11101005/23010119/13000003								
Procurement of Gen Set	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,000,000.00
11101005/23010101/13000004								
Procurement of Capital Asset	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sub total	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
12003001 - Abia State House of ASSEMBLY								
12003001/23030105/04000001								
Renovation/Expansion of ABHA Clinic	3,450,000.00	3,450,000.00	3,450,000.00	3,450,000.00	3,450,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
12003001/23010122/04000002								
Purchase of (1in no) Hummer Ambulance Bus	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
12003001/23020101/13000003								
Purch. of 30 Vehicles (25 Prado jeep, 2 hummer buses, 1coaste)	350,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	150,000,000.00+	200,000,000.00	200,040,000.00	200,080,012.00
12003001/23030106/13000002								
Constituency Projects(10 classrooms) 24 Constituencies	76,400,000.00	350,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00+	57,000,000.00	57,011,400.00	57,022,797.00
12003001/23010101/13000004								
Development Project/Acquisition of Capital Assets	133,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	110,000,000.00	10,002,000.00	10,003,997.00	10,003,997.00
12003001/23020127/13000005								
Installation of solar light to beet up security in ABHA	6,120,000.00	6,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00	3,000,600.00	3,001,189.00	3,001,189.00
12003001/23020101/13000006								
Establishment of Abia State House of Assembly Service Comm.	51,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00	50,020,000.00
12003001/23010115/13000007								
Purchase of Office equipment including photocopier etc	10,200,000.00	15,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00	10,002,000.00	10,003,997.00	10,003,997.00
12003001/23040102/13000008								
Flood control and Landscapping in ABHA complex	36,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00	5,000,000.00
12003001/23020101/13000009								
Library Development and ICT for ABHA	45,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
12003001/23010114/13000010								
Provision of Digital (automation) printing devices in ABHA	740,000.00	5,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
12003001/23030121/13000011								
Renovation of Office Block in Abia State House of Assembly	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00-	20,000,000.00	20,004,000.00	20,007,995.00
12003001/23020102/13000012								
Construction of Guest House at Speaker's Residence	30,600,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	20,000,000.00	20,004,000.00	20,007,995.00

224

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget/2018	Final Budget/2018	Variance 2018	Budget 2019	Proposed Budget/2020	Proposed Budget/2021
Equipment for Medical Unit		3,000,000.00	3,000,000.00	3,000,000.00		3,000,000.00	3,000,600.00	3,001,189.00
Purchase of 1no 350KVA Gen Set for ABHA	10,200,000.00					10,000,000.00	10,002,000.00	10,003,997.00
Construction of 1000 Capacity Auditorium at ABHA	30,600,000.00	20,000,000.00	20,000,000.00	20,000,000.00		20,000,000.00	20,004,000.00	20,007,995.00
Flood Control of Ring Rd around Abia State House of Assembly	6,000,000.00							
Constr. of B/Hole & O/Head Tank at Speaker & Deputy Speaker	10,200,000.00	10,000,000.00	10,000,000.00	10,000,000.00		5,000,000.00	5,001,000.00	5,001,993.00
Construction of Store House & Technical Unit in ABHA	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00		5,000,000.00	5,001,000.00	5,001,993.00
Re-construction of House Functionary/Library Complex	15,300,000.00	20,000,000.00	20,000,000.00	20,000,000.00		20,000,000.00	20,004,000.00	20,007,995.00
Renov of Hon. Speaker's Lodge/Installation of External Light	21,000,000.00					100,000,000.00		
Construction of Guest House for the ABHA	45,000,000.00					20,000,000.00	20,004,000.00	20,007,995.00
Renovation of ABHA's Hallowed Chamber						100,000,000.00	100,020,000.00	100,040,000.00
Purchase of office furniture for ABHA								
Const. of Legislative quarters (30 duplexes) for Hon. Memb.	2,640,000.00	1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,200.00	1,000,396.00
Returbishment of the ABHA clinic		2,000,000.00	2,000,000.00	2,000,000.00				
Purchase of Public Address System		20,000,000.00	20,000,000.00	20,000,000.00		10,000,000.00	10,002,000.00	10,003,997.00
Purchase of Communication Equipment		10,000,000.00	10,000,000.00	10,000,000.00		5,000,000.00	5,001,000.00	5,001,993.00
Perimeter Fencing Phase 2 in ABHA Complex		10,000,000.00	10,000,000.00	10,000,000.00		2,000,000.00	2,000,400.00	2,000,792.00
Installation of Website and Internet Facilities								
Purchase of Hansard Equipment for Official Reporters								
Sub total	530,000,000.00	581,000,000.00	734,450,000.00	734,450,000.00	153,450,000.00+	675,000,000.00	670,134,000.00	670,267,874.00
23001001 - Ministry of Information And Strategy								
Government Press (Relocation/Renovation)		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Procurement of Video Production & Post Production Equipment		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Procurement of Film Library Equipment		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Procurement of Public Address System		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+			
Government Information Publications	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Procurement of equipment For Umuahia, Aba & Ohaafia InfoCentres								
Procurement of Photo Lab. Equip & Equip for Info Department								
Acquisition of Capital Assets								
Procurement of Digital Video Studio Equipment								
Construction of Archival Complex								
Social Media Network	10,000,000.00	11,700,000.00	30,000,000.00	30,000,000.00	18,300,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Government Publicity	40,067,500.00	17,700,000.00	80,000,000.00	80,000,000.00	62,300,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
Sub total	52,067,500.00	31,400,000.00	170,000,000.00	170,000,000.00	138,600,000.00+	91,000,000.00	91,018,200.00	91,036,360.00
23004001 - Broadcasting Corporation of Abia State								
Purchase of Broadcasting Equipment/digitalization		70,500,000.00	650,000,000.00	650,000,000.00	579,500,000.00+	350,000,000.00	350,070,000.00	350,140,012.00
Purchase of 2 Generating Sets			20,000,000.00	20,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
Construction of Recreation Plaza			20,000,000.00	20,000,000.00	20,000,000.00+			
Sub total	175,000,000.00	70,500,000.00	690,000,000.00	690,000,000.00	619,500,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
23055001 - Abia state printing And Publishing Company								
Sinking of Borehole, Reticulation & Overhead Tank			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Rehabilitation/Construction of Office Complex			8,000,000.00	8,000,000.00	8,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00

225

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
23055001/23010119/02000003			10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,004,000.00	20,007,995.00
23055001/23010119/02000004			5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,002,000.00	10,003,997.00
23055001/23010114/02000005			1,000,000.00	1,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
23055001/23020105/02000006			5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,001,200.00	6,002,389.00
Sub total			31,000,000.00	31,000,000.00	0.00	50,000,000.00	50,010,000.00	50,019,962.00
36052001 - Abia state Tourism Board								
36052001/23020101/02000001			4,550,000.00	4,550,000.00	0.00	4,000,000.00	4,000,800.00	4,001,596.00
36052001/23050101/02000002			6,000,000.00	6,000,000.00	0.00	7,000,000.00	7,001,400.00	7,002,797.00
36052001/23050101/02000003			15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,002,000.00	10,003,997.00
36052001/23050101/02000004			12,000,000.00	12,000,000.00	0.00	13,000,000.00	13,002,600.00	13,005,198.00
36052001/23050101/02000005			12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,003,000.00	15,005,997.00
36052001/23010108/13000001			9,000,000.00	9,000,000.00	0.00	10,000,000.00	10,002,000.00	10,003,997.00
36052001/23010113/13000002			250,000.00	250,000.00	0.00	350,000.00	350,069.99	350,132.00
36052001/23010113/13000003			100,000.00	100,000.00	0.00	150,000.00	150,030.01	150,049.00
36052001/23010115/13000004			900,000.00	900,000.00	0.00	1,000,000.00	1,000,200.00	1,000,396.00
36052001/23010129/13000005			200,000.00	200,000.00	0.00	300,000.00	300,060.02	300,105.00
Sub total			60,000,000.00	60,000,000.00	0.00	60,800,000.00	60,812,160.02	60,824,262.00
25001001 - Office of The Head of service								
25001001/23020103/05/40000001			10,000,000.00	10,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
25001001/23020107/06000001			40,000,000.00	40,000,000.00	0.00	40,000,000.00	40,008,000.00	40,016,002.00
25001001/23020101/06000002			30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,002,000.00	10,003,997.00
25001001/23020101/06000004			10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,001,000.00	5,001,993.00
25001001/23050102/11000001			10,000,000.00	10,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
25001001/23010101/13000001			5,000,000.00	5,000,000.00	0.00	50,000,000.00	50,010,000.00	50,020,000.00
25001001/23020101/13000002			20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00
25001001/23020101/13000003			20,000,000.00	20,000,000.00	0.00	109,000,000.00	109,021,800.00	109,043,576.00
Sub total			195,000,000.00	195,000,000.00	0.00	109,000,000.00	109,021,800.00	109,043,576.00
25005001 - Bureau of Training								
25005001/23010101/13000001			2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,792.00
25005001/23010121/13000005			500,000.00	500,000.00	0.00	1,000,000.00	1,000,200.00	1,000,396.00
25005001/23010116/13000007			500,000.00	500,000.00	0.00	3,000,000.00	3,001,000.00	3,001,990.00
Sub total			3,000,000.00	3,000,000.00	0.00	5,000,000.00	5,001,990.00	5,001,980.00
25005002 - Bureau of Common Services & Services Monitoring								
25005002/23010112/13000001			5,000,000.00	5,000,000.00	0.00	3,000,000.00	3,000,600.00	3,001,189.00

226

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
25005003 - Bureau of Service Welfare								
25005003/23010122/04000001			3,500,000.00	3,500,000.00	3,500,000.00+			
Purchase of Ultra Sound Machines for Civil Service Clinic			3,800,000.00	3,800,000.00	3,800,000.00+			
25005003/23010122/04000002			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Purchase of Xray Machine for Civil Service Clinic			5,000,000.00	5,000,000.00	5,000,000.00+			
25005003/23010101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+			
Acquisition of Capital Assets			1,000,000.00	1,000,000.00	1,000,000.00+			
25005003/23050101/13000003			14,300,000.00	14,300,000.00	14,300,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Car Refurbishing Loan for Civil Servants								
25005003/23050101/13000004								
Household Equipment Loan to Civil Servants								
Sub total			14,300,000.00	14,300,000.00	14,300,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
25001001 - Bureau of Administration								
25005004/23010112/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	4,600,000.00	3,600,720.04	3,601,429.00
Purchase of Office furniture/Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	4,600,000.00	3,600,720.04	3,601,429.00
Sub total			1,000,000.00	1,000,000.00	1,000,000.00+	4,600,000.00	3,600,720.04	3,601,429.00
25005007 - Bureau of Establishment & Pension								
25005007/23050102/11000003			7,500,000.00	7,500,000.00	7,500,000.00+	2,800,000.00	2,800,560.02	2,801,116.00
Computerization of Central Records			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
25005007/23010112/13000004			5,500,000.00	5,500,000.00	5,500,000.00+			
Purchase of Office Furniture and Fittings			17,500,000.00	17,500,000.00	17,500,000.00+	4,800,000.00	4,800,960.02	4,801,906.00
25005007/23050101/13000005								
Production of Staff List								
Sub total			17,500,000.00	17,500,000.00	17,500,000.00+	4,800,000.00	4,800,960.02	4,801,906.00
25007001 - Local Government Pension Board								
25007001/23010129/13000001			25,000,000.00	25,000,000.00	25,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Acquisition of Capital Assets			25,000,000.00	25,000,000.00	25,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Sub total			25,000,000.00	25,000,000.00	25,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
38001001 - Office of The Auditor General (State)								
40001001/23050102/13000001			35,000,000.00	35,000,000.00	35,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Computerization of Audit System			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
40001001/23040102/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
Water Drainage/Flood Control			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
40001001/23010101/13000003			4,000,000.00	4,000,000.00	4,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Acquisition of Capital Assets			23,500,000.00	23,500,000.00	23,500,000.00+	27,000,000.00	27,005,400.00	27,010,778.00
40001001/23010112/13000004								
Purchase of Office Furniture and Fittings Umuhia								
40001001/23010102/13000005								
Automation of Office of the State Auditor General								
Sub total			70,500,000.00	70,500,000.00	70,500,000.00+	27,000,000.00	27,005,400.00	27,010,778.00
47001001 - Civil Service commission								
47001001/23010112/13000001			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Furnishing of the Offices								
47001001/23020105/13000002								
Drilling of Borehole and the Reticulation								

227

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
47001001/230501021/3000003			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
39002001/2301010101/3000004			1,000,000.00	1,000,000.00	1,000,000.00+			500,192.00
47001001/2301010101/3000005			2,000,000.00	2,000,000.00	2,000,000.00+			200,072.00
47001001/2301010131/3000007			500,000.00	500,000.00	500,000.00+			150,049.00
47001001/23010114/13000008			500,000.00	500,000.00	500,000.00+			1,000,396.00
47001001/23010115/13000009			50,000.00	50,000.00	50,000.00+			1,000,396.00
47001001/23010117/13000010			150,000.00	150,000.00	150,000.00+			2,150,852.00
47001001/23010118/13000011			1,000,000.00	1,000,000.00	1,000,000.00+			
47001001/23040102/13000015			5,000,000.00	5,000,000.00	5,000,000.00+			
47001001/23010112/13000016			13,200,000.00	13,200,000.00	13,200,000.00+	8,000,000.00	8,001,600.00	8,003,146.00
Sub total			13,200,000.00	13,200,000.00	13,200,000.00+			
40001001 - Abia State Independent Electoral Commission								
40001001/23050101/130000001			2,500,000.00	6,500,000.00	4,000,000.00+	700,000,000.00	700,140,000.00	700,280,024.00
48001001/23010119/130000005			2,500,000.00	3,000,000.00	500,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
48001001/23010121/130000006			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	5,001,993.00
48001001/23010115/130000007			10,000,000.00	10,000,000.00	5,000,000.00+	710,000,000.00	710,142,000.00	710,284,009.00
Sub total			5,000,000.00	10,000,000.00	5,000,000.00+			
63001001 - Office of The Auditor General (Lg)								
63001001/2301010113000001			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
63001001/23010119/130000005			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Sub total			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	4,000,800.00	4,001,584.00
64001001 - Office of The Local government Service Commission								
64001001/23010112/130000006			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
64001001/23010113/130000007			6,000,000.00	6,000,000.00	6,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
64001001/23010119/130000008			6,000,000.00	6,000,000.00	6,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
64001001/23050101/130000009			120,000,000.00	120,000,000.00	120,000,000.00+	120,000,000.00	120,024,000.00	120,048,006.00
Sub total			135,000,000.00	135,000,000.00	135,000,000.00+	128,000,000.00	128,025,600.00	128,051,176.00
15001001 - Ministry of Agriculture								
15001001/2305010501/10000003			240,000,000.00	240,000,000.00	240,000,000.00+	180,000,000.00	180,036,000.00	180,071,994.00
15001001/2305010501/10000004			225,000,000.00	225,000,000.00	225,000,000.00+	25,000,000.00	25,005,000.00	25,010,000.00
15001001/23010127/100000007			25,000,000.00	25,000,000.00	25,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
15001001/23010109/100000009			10,000,000.00	10,000,000.00	10,000,000.00+	25,000,000.00	5,001,000.00	5,001,993.00
15001001/23050103/10000010			5,000,000.00	5,000,000.00	5,000,000.00+	7,000,000.00	7,001,400.00	7,002,797.00
15001001/23050101/10000011			30,000,000.00	30,000,000.00	30,000,000.00+	7,000,000.00	50,000,000.00	50,020,000.00
15001001/23040101/10000014			7,000,000.00	7,000,000.00	7,000,000.00+			
15001001/23050101/10000019			100,000,000.00	100,000,000.00	100,000,000.00+			
15001001/23030112/10000020			4,000,000.00	4,000,000.00	4,000,000.00+			
15001001/23010127/10000021								

228

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Procurement of Fertilizer for the State			250,000,000.00	250,000,000.00	250,000,000.00+	39,000,000.00	39,007,800.00	39,015,594.00
Grading of 10km Lodu Ndume Nursery Road			3,000,000.00	3,000,000.00	3,000,000.00+			
Reconstruction of Fence			5,000,000.00	5,000,000.00	5,000,000.00+			
Acquisition of Capital Assets			50,000,000.00	50,000,000.00	50,000,000.00+			
Procurement of Engineering Workshop Equipment & Tools			30,000,000.00	30,000,000.00	30,000,000.00+			
Raising of 15,000 Budded Citrus			6,000,000.00	6,000,000.00	6,000,000.00+			
Community Based Rice Prod Project/Estiab of Rice Milling Mach			10,000,000.00	10,000,000.00	10,000,000.00+			
Community Based Cassava Project			10,000,000.00	10,000,000.00	10,000,000.00+			
Cassava Roots Production (1700 Hectares)			80,000,000.00	80,000,000.00	80,000,000.00+			
Pig Breed Improvement and Production			10,000,000.00	10,000,000.00	10,000,000.00+			
Phase III Farmers Field School Programme for 20 Communities			10,000,000.00	10,000,000.00	10,000,000.00+			
Printing of Anti-Rabies Vaccination (ARV) Certificates			10,000,000.00	10,000,000.00	10,000,000.00+			
Provision of Requisite Meat Inspection Equipment			20,000,000.00	20,000,000.00	20,000,000.00+			
Purchase of Agric Equipment (Chemicals and Fumigants)			17,000,000.00	17,000,000.00	17,000,000.00+			
Agric Trnsf Agnda (Piggery, Sheep, Goat, Aquaculture, poultry)			50,000,000.00	50,000,000.00	50,000,000.00+			
Establishment of Commercial Palm Oil Mill in Omawuzo Mbala			20,000,000.00	20,000,000.00	20,000,000.00+			
Stocking of Snailary Poultry Through			20,000,000.00	20,000,000.00	20,000,000.00+			
Youth Empowerment through Poultry Processing			150,000,000.00	150,000,000.00	150,000,000.00+			
Establishment of Sloughier Farm			50,000,000.00	50,000,000.00	50,000,000.00+			
Establishment of 100 Hect of New Cocoa Plantation Area			40,000,000.00	40,000,000.00	40,000,000.00+			
Procurement of Cocoa Pesticide Equipment			100,000,000.00	100,000,000.00	100,000,000.00+			
Aviam Influenza Control Check Point			30,000,000.00	30,000,000.00	30,000,000.00+			
Establishment & Dev of Rice Processing Cluster			240,000,000.00	240,000,000.00	240,000,000.00+			
Establishment 7 Dev of Palm/Oil Processing Cluster			250,000,000.00	250,000,000.00	250,000,000.00+			
Commercial Agricultural Credit Loan Scheme			8,000,000.00	8,000,000.00	8,000,000.00+			
Land CLGAINg & Stumping of 1000 Hc Spr Land Anchor Borrower			25,000,000.00	25,000,000.00	25,000,000.00+			
Poultry Cluster in the Three Senatorial Zone			10,000,000.00	10,000,000.00	10,000,000.00+			
Renovation of Vet Clinic in the State			10,000,000.00	10,000,000.00	10,000,000.00+			
Purchase of Laboratory Equipment			8,700,000.00	8,700,000.00	8,700,000.00+			
Emergency Response Deposit Fund agnst Outbreak of Disease			20,000,000.00	20,000,000.00	20,000,000.00+			
Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			170,000,000.00	170,000,000.00	170,000,000.00+			
Const of Cattle Control Post Lokpanta			10,000,000.00	10,000,000.00	10,000,000.00+			
Ginger Rhizome Production Programme			8,700,000.00	8,700,000.00	8,700,000.00+			
Expansion Of Poultry Project at the Ministry of Agriculture			20,000,000.00	20,000,000.00	20,000,000.00+			
Revolving Agro - input intervention Loan to Rural Farmers			10,000,000.00	10,000,000.00	10,000,000.00+			
Cassava stem and root multiplication			3,000,000.00	3,000,000.00	3,000,000.00+			
Procurement of tractor ,Lowbed and D6 Dozer			100,020,000.00	100,020,000.00	100,020,000.00+			
Grading of farm Roads at Ulonna North and South			10,000,000.00	10,000,000.00	10,000,000.00+			
Establishment of Fish processing plant			5,000,000.00	5,000,000.00	5,000,000.00+			
Establishment of Abia farm Market			10,000,000.00	10,000,000.00	10,000,000.00+			
Rehabilitation of Office and Administration block in Ulonna			10,000,000.00	10,000,000.00	10,000,000.00+			
Slashing and Rehabilitation of Abia State Oil PalmE Estate			10,000,000.00	10,000,000.00	10,000,000.00+			
Establishment of Native Goat Ranch at Abia Farm , Okoko Item			100,020,000.00	100,020,000.00	100,020,000.00+			
Provision of Infrastructure for Accelerated Agriculture Deve			50,000,000.00	50,000,000.00	50,000,000.00+			
Abia Community Bassed Oil Palm Project			50,000,000.00	50,000,000.00	50,000,000.00+			
Expansion of Oyst Mushroom Farm			2,000,000.00	2,000,000.00	2,000,000.00+			
National Egg Production Programme			6,000,000.00	6,000,000.00	6,000,000.00+			
Hosting of Ministry Website and Procurement of Computer set			15,000,000.00	15,000,000.00	15,000,000.00+			
Publication of Agriculture Digest			2,000,000.00	2,000,000.00	2,000,000.00+			
Installation of Abia Green House in Abia South			6,000,000.00	6,000,000.00	6,000,000.00+			
Establishment of Commercial Palm Oil Processing Mill Alaocha			15,000,000.00	15,000,000.00	15,000,000.00+			

229

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

15102001 - Abia State Agricultural Devt Prog. (ADP)

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed Budget 2020	Proposed Budget 2021
15102001/230201/1301000002			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,500,700.00	3,501,393.00
15102001/230501/0101000003			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
15102001/230101/2713000006			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
15102001/230101/05/01000007			10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
15102001/230101/2713000008			10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
15102001/230101/2713000009			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,500,700.00	3,501,393.00
15102001/230501/01/13000010			60,000,000.00	60,000,000.00	60,000,000.00+	45,000,000.00	45,009,000.00	45,017,960.00
Sub total	213,150,000.00	4,000,000.00	2,334,700,000.00	2,357,610,000.00	2,353,610,000.00+	1,573,000,000.00	1,573,314,600.00	1,573,629,036.00

20001001 - Ministry of Finance

20001001/230101/13/13000001			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,004,000.00	2,007,995.00
20001001/230501/01/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
20001001/230201/18/13000002	170,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20001001/230201/01/13000003			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,500.00	3,001,189.00
20001001/230501/01/13000004	985,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
20001001/230501/03/13000006		499,200.00	5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
20001001/230501/03/13000007	34,865,662.14	35,030,950.00	100,000,000.00	100,000,000.00	64,969,050.00+	100,000,000.00	100,020,000.00	100,040,000.00
20001001/230501/01/13000012			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
20001001/230501/01/13000013			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20001001/230201/18/13000015			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,192.00
20001001/230501/01/13000016			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Sub total	36,020,662.14	35,530,150.00	166,500,000.00	166,500,000.00	130,969,850.00+	152,500,000.00	152,530,500.00	152,560,948.00

20007001 - Office of The Accountant General

20007001/230101/01/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20007001/230201/27/13000002	315,000.00	855,000.00	8,000,000.00	8,000,000.00	8,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
20007001/230201/04/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
20007001/230201/01/13000004			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00	80,016,000.00	80,031,993.00
20007001/230501/07/13000005	10,000,000.00	23,200,000.00	8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
20007001/230201/01/13000006			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
20007001/230501/01/13000007			100,000,000.00	100,000,000.00	100,000,000.00+	127,000,000.00	127,025,400.00	127,050,755.00
Sub total	10,315,000.00	24,055,000.00	100,000,000.00	100,000,000.00	75,945,000.00+	127,000,000.00	127,025,400.00	127,050,755.00

20008001 - Board of Internal Revenue

20008001/230101/08/13000001			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
20008001/230501/01/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
20008001/230101/01/13000003			10,000,000.00	10,000,000.00	10,000,000.00+	13,000,000.00	13,002,600.00	13,005,198.00

230

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Constr of ICT Infrastr. (Local Window Cloud Sever Backup)						2,000,000.00	2,000,400.00	2,000,792.00
Purchase of Vehicles Hilux jeep (10nos @ 5m each)			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Purchase of Office Furnitures and Fittings						20,000,000.00	20,004,000.00	20,007,995.00
Purchase of Motor Cycles 50nos @ 100,000 per motor cycle			7,500,000.00	7,500,000.00	7,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
Rehabilitation/Repairs of Office Buildings						20,000,000.00	20,004,000.00	20,007,995.00
Sub total	45,500,000.00	11,000,000.00	42,500,000.00	42,500,000.00	42,500,000.00+	97,000,000.00	97,019,400.00	97,038,750.00
22001001 - Ministry of Trade and Investment								
Renovation and Refurbishing of Zonal Offices			35,000,000.00	35,000,000.00	35,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Construction of Produce Check Point in 7 Locations			15,500,000.00	15,500,000.00	15,500,000.00+	12,000,000.00	12,002,400.00	12,004,790.00
Relocation of Umuahia Industrial Market			50,000,000.00	50,000,000.00	50,000,000.00+	70,000,000.00	70,014,000.00	70,027,995.00
Ubani beku Modern Market Project	39,172,520.00		50,000,000.00	50,000,000.00	10,827,480.00+			
Establishment of One-Stop Shop	3,500,000.00				3,500,000.00-	60,000,000.00	60,012,000.00	60,023,998.00
Development of Modern Electronics/Electrical Market at Aba	19,500,000.00		102,500,000.00	102,500,000.00	83,000,000.00+	100,500,000.00	100,520,100.00	100,540,204.00
Fund for Small Scale Industries (FUSSI)	5,000,000.00				5,000,000.00-			
Rehabilitation of Infrastructure in State Own Market			55,000,000.00	55,000,000.00	53,000,000.00+	70,000,000.00	70,014,000.00	70,027,995.00
Trade fair & Exhibition			35,000,000.00	35,000,000.00	24,000,000.00+	35,000,000.00	35,007,000.00	35,013,997.00
Anania International Market Aba			50,000,000.00	50,000,000.00	50,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
Relocation of illegal Street Traders to Permanent Locali			10,000,000.00	10,000,000.00	10,000,000.00+	18,300,000.00	18,303,660.02	18,307,311.00
National Council on Trade and Investment			16,000,000.00	16,000,000.00	16,500,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Renovation and Refurbishing of Produce Zonal Offices	20,500,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Enhancement of Produce Quality/Control of Store Pest			10,000,000.00	10,000,000.00	10,000,000.00+	11,000,000.00	11,002,200.00	11,004,394.00
Procurement of mobile fumigation chamber			11,000,000.00	11,000,000.00	11,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
Ubani Market Development						20,000,000.00	20,004,000.00	20,007,995.00
Organizing Domestic Trade fair/Exhibition						8,000,000.00	8,001,600.00	8,003,193.00
RELOCATION of street traders to permanent market						13,000,000.00	13,002,600.00	13,005,198.00
Oversea trade Mission/Conferences						127,000,000.00	127,025,400.00	127,050,755.00
Sub total	10,315,000.00	24,055,000.00	100,000,000.00	100,000,000.00	75,945,000.00+	127,000,000.00	127,025,400.00	127,050,755.00
22051001 - Abia State Small & Medium Enterprise Center(*)								
26001001 - Ministry of Science And Technology								
Equipping Of Standaard Secondary School Labouratory Aba Sour			5,000,000.00	5,000,000.00	3,400,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Establishment of Science Production workshop Apparatus			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Construction of Solar Vhatic cells and its installation in h	1,600,000.00				3,400,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Provision of solar street light on the street of the new sec			5,000,000.00	5,000,000.00	3,400,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Establishment of First Abia Science/Technology Directorate			20,238,000.00	20,238,000.00	20,238,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Acquist of Lands&Build of Nig Insti. of Leather Sci & tech			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Development of Blue Print for Abia State Science & Tech			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Estab of Leather&Leather Prod, Training & Processing cent Aba			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
PPP Building /Establishment Of Bio-Refinery in The State Ukw						10,000,000.00	10,002,000.00	10,003,997.00
Acquisition of dosimeter for detecting radiation emitted by						10,000,000.00	10,002,000.00	10,003,997.00
A collaborating building /nstalation of cassava processing						10,000,000.00	10,002,000.00	10,003,997.00

231

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
2800 1001/23050101/130000012 TRAINING Abia candidates in chemical technology								
2800 1001/23020118/040000001		5,000,000.00	5,000,000.00	5,000,000.00		10,000,000.00	10,002,000.00	10,003,997.00
						5,000,000.00	5,001,000.00	5,001,993.00
2900 1001 - Ministry of Transport								
2900 1001/23010123/020000001 Purchase of Fire Fighting Equipment								
2900 1001/23030121/020000005	10,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00-	10,000,000.00	10,002,000.00	10,003,997.00
2900 1001/23050101/170000001		9,700,000.00	20,000,000.00	20,000,000.00	10,300,000.00+	20,504,100.00	20,508,199.00	20,508,199.00
2900 1001/23020114/170000002			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
2900 1001/23020110/170000006			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
2900 1001/23010112/170000010			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2900 1001/23010119/170000013			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
2900 1001/23010105/170000014						5,000,000.00	5,001,000.00	5,001,993.00
2900 1001/23050101/170000016						10,000,000.00	10,002,000.00	10,003,997.00
Sub total	10,000,000.00	11,700,000.00	52,000,000.00	52,000,000.00	40,300,000.00+	60,500,000.00	60,512,100.00	60,524,178.00
29056003 - Abia State Traffic & Indiscipline Mgt Agency (TIM)								
29056003/23010129/130000001 Acquisition of Capital Asset								
29056003/23010121/130000002	7,500,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
29056003/23010115/130000004		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	7,000,000.00	7,001,400.00	7,002,797.00
29056003/23010119/130000005			500,000.00	500,000.00	500,000.00+			
29056003/23010119/130000006			1,000,000.00	1,000,000.00	1,000,000.00+			
29056003/23010105/130000008			2,500,000.00	2,500,000.00	2,500,000.00+			
29056003/23020118/130000007			1,500,000.00	1,500,000.00	1,500,000.00+			
29056003/23010112/130000008			3,500,000.00	3,500,000.00	3,500,000.00+			
29056003/23010114/130000009			1,000,000.00	1,000,000.00	1,000,000.00+			
29056003/23010121/170000013			10,000,000.00	10,000,000.00	10,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
29056003/23050101/130000017			3,000,000.00	3,000,000.00	3,000,000.00+			
Sub total	7,500,000.00	8,000,000.00	43,000,000.00	43,000,000.00	35,000,000.00+	24,000,000.00	24,004,800.00	24,009,579.00
29001002 - Abia State Fire Service								
2900 1002/23010123/020000001 Purchase of Fire Fighting Equipment								
2900 1002/23030112/102000002			10,000,000.00	10,000,000.00	10,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
2900 1002/23020110/020000003			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2900 1002/23020110/020000004			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2900 1002/23010106/020000005			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2900 1002/23010113/020000005			10,000,000.00	10,000,000.00	10,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
2900 1002/23010115/020000006			5,000,000.00	5,000,000.00	5,000,000.00+	70,000,000.00	70,000,000.00	70,000,000.00
2900 1002/23010123/130000001			120,000,000.00	120,000,000.00	120,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
2900 1002/23010123/130000002			60,000,000.00	60,000,000.00	60,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
2900 1002/23010112/130000003			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
2900 1002/23010123/130000004			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
2900 1002/23010123/130000005			2,000,000.00	2,000,000.00	2,000,000.00+			
Sub total			262,000,000.00	262,000,000.00	262,000,000.00+	120,000,000.00	110,022,000.00	110,043,949.00
29007001 - Abia State Passenger Integrated Manifest Schim								

232

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
29007001/23010106/13000001			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Purchase of 5 Medically Equipped Ambulance Vans								
29007001/23010105/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Purchase of Executive Toyota Salon Car								
29007001/23010108/13000003			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
Purchase of Mitsubishi Buses								
29007001/23020114/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Constr of Rd Mapping/Right Ways in the Capital City & Other								
29007001/23010119/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Purchase of Gen. Set (2 in No.)								
29007001/23010112/13000007			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Purchase of Office Furniture & Fittings								
29007001/23020118/13000008			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Construction of Truma Centre								
29007001/23050101/13000009			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,005,000.00	25,010,000.00
RE - Roofing of Asprims Head office and Landscapping								
29007001/23050101/13000010			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Purchase of Hillux Toyota Buses								
29053001 - Abia Transport Corporation (Abia Line Net)								
29053001/23010108/13000001			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
Purchase of Buses								
29053001/23010105/13000002			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Purchase of Motor Spare Parts								
29053001/23010101/13000003			80,000,000.00	80,000,000.00	80,000,000.00+	70,000,000.00	70,014,000.00	70,027,995.00
Acquisition Of Loading Bays/Offices								
Sub total			300,000,000.00	300,000,000.00	300,000,000.00+	180,000,000.00	180,036,000.00	180,071,992.00
31001001 - Ministry of Energy & Mineral Resources								
31001001/23050101/13000001			30,000,000.00	30,000,000.00	25,000,000.00+			
Acquisition of Capital Assets								
31001001/23050101/13000002	5,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Conduct Of Geological and Seismic Survey and Mapping of the S								
31001001/23050101/13000003			80,000,000.00	80,000,000.00	80,000,000.00+	70,000,000.00	70,014,000.00	70,027,995.00
Generating Alternative Power Sources for Abia State								
Sub total	5,000,000.00		30,000,000.00	30,000,000.00	25,000,000.00+	650,000,000.00	650,130,000.00	650,260,025.00
32001001 - Ministry of Petroleum								
32001001/23020118/14000005			12,000,000.00	12,000,000.00	12,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Establishment of Quality Control Lab								
32001001/23020118/14000007			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Establishment of a Refinery								
32001001/23020111/14000009	1,500,000.00		5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Establishment of the Ministry's Reference Library								
32001001/23020101/14000010			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
Provision of Protective Wear (Other working Equipments)								
32001001/23020118/14000011			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Establishment of Mining Sites, Oil Fields & Petroleum Sale Ou								
32001001/23020118/21000008			30,000,000.00	30,000,000.00	28,500,000.00+	24,000,000.00	24,004,800.00	24,009,556.00
Establishment of Cement Industry								
32001001/23050101/21000009			30,000,000.00	30,000,000.00	30,000,000.00+	24,000,000.00	24,004,800.00	24,009,556.00
Establishment of Abia Oil Company (Logistics) INCORPORATION								
Sub total	1,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
33005001 - Metallurgical Complex								
22005001/23050101/03000001			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Design & Prod. of Equip /Machines for Small Scale Industries								
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
34001001 - Ministry of Works								
34001001/23020114/17000001			100,000,000.00	100,000,000.00	100,000,000.00	160,032,000.00	160,063,998.00	160,063,998.00
Construction of Greater Abia Drainage System								

233

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
34001001/2302014/17000004								
Reconstruction/Dualization of Aba - Owerri Road		480,000,000.00	200,000,000.00	480,000,000.00	280,000,000.00-	200,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000005								
Reconstruction of Omeha Road Etere-Ulaegbu, Ogbo Hill, Aba			100,000,000.00		150,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000007								
Construction of Old Timber Street, Ariaria			100,000,000.00		100,000,000.00	100,000,000.00	30,006,000.00	30,011,993.00
34001001/2302014/17000009								
Construction of Internal Rds of Timber & Allied Products Mkt:			100,000,000.00		150,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000010								
Reconstruction of Uretha Road, Aba	800,000,000.00	290,000,000.00	100,000,000.00	290,000,000.00	510,000,000.00-	100,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000011								
Reconstruction/Dualization of Port-Harcourt Road Aba	262,174,121.36	200,000,000.00	200,000,000.00	200,000,000.00	62,174,121.36-	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000013								
Construction of Amangwu - Achana - Iheochiwa Road	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000014								
Construction of Amangwu - Achana - Iheochiwa Road			100,000,000.00		100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000015								
Construction of Iheochiwa - Amuvu Iheochiwa Bye-Pass Road		70,000,000.00	200,000,000.00	100,000,000.00	170,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000017								
Construction of Bendu - Idima Abam Road			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000020								
Construction of Amankalu-Akayi Akoli Imenyi Road			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000022								
Construction of Ugwu-Nkpa Amaeghuan Road		200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000023								
Construction of Lohum-Nkpa-Enugwu/Port-Harcourt Express Way			200,000,000.00		200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000030								
Construction of Nunya-Isulukuwato Road			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000032								
Const of Ariam Usaka Ikwano Ring Road			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000033								
Const of Amada-Nhoro-Ndoro-Oboro Road with spur to Ikputu			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000035								
Construction of Ochanze-Nlghazu Abala-Iberne Road			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000036								
Construction of Umuokoro Rd Eghem Layout Umuahia			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000038								
Construct of Abiriba Junction Eliama Nkporo Road (3.0km)		240,000,000.00	100,000,000.00	100,000,000.00	140,000,000.00-	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000040								
Construction of Akuanu-Abia Road Ohafia			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000043								
Construction of Ehimi - Housing Estate Roads (21 No)		5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	200,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000053								
Construction of Umuweze-Agbo-Ubani-Ibaku Ultra Modern Mkt (6.0k		95,000,000.00	100,000,000.00	200,000,000.00	95,000,000.00+	200,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000058								
Rehabilitation of World Bank Estate Roads		22,000,000.00	100,000,000.00	200,000,000.00	178,000,000.00+	100,000,000.00	30,006,000.00	30,011,993.00
34001001/2302014/17000064								
Construction of Afarukuw Ring Road			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000069								
Reconstruction/Dualisation of Umuahia Ubakala Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000071								
Construction of Umuopara Ring Road			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000073								
Construction of Eke Etiana - Obulo Osisankita - Umuada Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000078								
Construction of Ohikabla Umuada Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000079								
Construction of Umuokoro - Amzi - NRCRI Road		5,000,000.00	300,000,000.00	300,000,000.00	295,000,000.00+	200,000,000.00	100,020,000.00	100,040,000.00
34001001/2302014/17000084								
Construction of Amaeke-Akanu-Amekpu Item Road		4,000,000.00	100,000,000.00	100,000,000.00	96,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000085								
Construction of Federal Girls College-Umuzeala-Umuahia-Umunt			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000086								
Construction of Isiwu Road Ohafia			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000090								
Construction of Afo-Umujele-Umuohu-Osokwa-Omoba Road			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000095								
Construction of Eberu-Isiwu-Ndi Oji Road			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000097								
Construction of 3No Roads-Umuana 1st Gate-IBB GRA & Ahikeke Rd	63,000,000.00		200,000,000.00	400,000,000.00	137,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000103								
Reconstructin of Amawom-Okoroenyi-Nkalunja Road			200,000,000.00		200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000105								
Construction of Ohikabla Road Junction-Umuoda Kof Eugene Rd		40,000,000.00	100,000,000.00	100,000,000.00	60,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000114								
Construction of House of Assembly Okwu-Eze-Bende Rd Umuahia			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000117								
Construction of Ubakala-Nlgha-siala Ngwa (Old Road)			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000118								
Construction of Sarek Road, Aba			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000121								
Reconstruction of Oba Omaghizu Amaegwu Road, Abiriba			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000120								
Construction of Umuare-Nlgha-Umuahia-Umuahia-Umuahia Rd			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000124								
Construction of Agbama-Lodu Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000125								
Dualization/Expansion of Aba Rd from Comfort Hotel to Old Umuah		150,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000126								
Construction of 7up-House of Assembly Qtrs Rd Amuba			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000129								
Construction of Nkpu Umuimanyi Road		52,000,000.00	100,000,000.00	100,000,000.00	48,000,000.00-	100,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000133								
Construction of Asaga-Ndi-Orieke Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000139								
Construction of Amatekpu amangwu-Erei Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000146								
Construction of Azuka Road to Akpu Road Aba			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000148								
Construction of Umuakaa-Umuue-Omoba Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/2302014/17000151								
Construction of Umuale-Umuene-Umuuehi Umuahia Road			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00

234

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
34001001/23020114/17000153			100,000,000.00	100,000,000.00	100,000,000.00+	50,010,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000157		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00-	100,000,000.00	100,000,000.00	50,020,000.00
34001001/23020114/17000163	1,300,000,000.00	2,960,000,000.00	200,000,000.00	200,000,000.00	2,760,000,000.00	100,020,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000164			50,000,000.00	50,000,000.00	50,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000165			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000168			100,000,000.00	100,000,000.00	100,000,000.00+	150,000,000.00	30,006,000.00	30,011,993.00
34001001/23020114/17000170			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000173			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000174			560,000,000.00	560,000,000.00	560,000,000.00-	200,000,000.00	100,000,000.00	100,020,000.00
34001001/23020114/17000181			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000183			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000184			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000187		698,591,000.00	200,000,000.00	200,000,000.00	698,591,000.00-	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000188			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000189			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000190	305,384,000.00	15,000,000.00	100,000,000.00	100,000,000.00	15,000,000.00-	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000192		3,000,000,000.00	100,000,000.00	100,000,000.00	3,000,000,000.00+	140,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000194			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000197			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23030113/17000199		15,000,000.00	100,000,000.00	100,000,000.00	15,000,000.00-	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000200			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000202			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000203			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000206			100,000,000.00	100,000,000.00	100,000,000.00	1,000,000,000.00	5,001,000,000.00	5,002,000,204.00
34001001/23030113/17000207	8,230,441,448.80	4,411,224,999.96	6,000,000,000.00	10,636,650,000.00	6,225,425,000.04	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000209			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000212			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000216			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000219			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000221			200,000,000.00	200,000,000.00	200,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
34001001/23020114/17000222			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000223			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000224			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000226			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000228			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000230			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000232			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000234			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000235			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000236			300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000237	50,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000238			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000239			200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,040,000.00	100,040,000.00
34001001/23020114/17000240			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000241			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000242			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/17000243			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000246		10,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000252			100,000,000.00	100,000,000.00	100,000,000.00	250,000,000.00	50,010,000.00	50,020,000.00
34001001/23030113/17000253			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00

235

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
34001001/23020114/17000255		495,000,000.00	4,000,000,000.00	4,000,000,000.00	3,505,000,000.00	200,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000258						1,000,000,000.00	3,000,600,000.00	3,001,200,120.00
34001001/23020114/17000259		30,000,000.00	200,000,000.00	200,000,000.00	170,000,000.00	200,000,000.00	150,030,000.00	150,060,001.00
34001001/23020114/17000261			100,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000262	36,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000263			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000265	45,000,000.00		100,000,000.00	100,000,000.00	1,810,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000266			50,000,000.00	50,000,000.00	950,000,000.00	200,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000268			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000269			100,000,000.00	100,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00	50,020,000.00
34001001/23020114/17000271		1,910,000,000.00	50,000,000.00	50,000,000.00	1,810,000,000.00	200,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000272		10,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000274			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000275			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000276			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000277		40,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000278			200,000,000.00	300,000,000.00	280,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000279			200,000,000.00	300,000,000.00	300,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000280			200,000,000.00	300,000,000.00	300,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000281			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000283			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000284		40,000,000.00	100,000,000.00	100,000,000.00	60,000,000.00	100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000285			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000286			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000287			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000288			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000290			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000291			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000292			200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000293			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000294			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000295			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000296			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000298		20,000,000.00	100,000,000.00	100,000,000.00	80,000,000.00	100,000,000.00	30,011,993.00	30,011,993.00
34001001/23020114/17000300			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000301			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000302			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000303			100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000309	1,134,237,989.00		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000310			100,000,000.00	1,000,000,000.00	1,000,000,000.00	700,000,000.00	1,000,200,000.00	1,000,400,036.00
34001001/23020114/17000311			100,000,000.00	1,000,000,000.00	1,000,000,000.00	700,000,000.00	1,000,200,000.00	1,000,400,036.00
34001001/23020114/17000314		50,000,000.00				100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000315						100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000316						100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000317						100,000,000.00	50,010,000.00	50,020,000.00
34001001/23020114/17000318						200,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000319						200,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000320						200,000,000.00	100,020,000.00	100,040,000.00

236

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
34001001/23020114/17000321						200,000,000.00	200,040,000.00	200,080,012.00
34001001/23020114/17000322						2,000,000,000.00	2,000,400,000.00	2,000,800,064.00
34001001/23020114/17000323						100,000,000.00	100,020,000.00	100,040,000.00
34001001/23020114/17000324						300,000,000.00	300,060,000.00	300,120,012.00
34001001/23020114/17000325						200,000,000.00	200,020,000.00	200,040,000.00
34001001/23020114/17000326						100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/17000327						100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/17000328						100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/17000329						100,000,000.00	100,000,000.00	100,000,000.00
Sub total	12,808,237,559.16	16,857,232,874.90	25,100,000,000.00	26,036,650,000.00	9,179,417,125.10	20,200,000,000.00	20,204,040,000.00	20,208,080,459.00
34004001 - Abia State Road Maint. Agency - ABROMA								
34004001/23030113/17000001		147,116,076.12	450,000,000.00	450,000,000.00	302,883,923.88+	400,000,000.00	400,080,000.00	400,160,012.00
Sub total	2,000,000.00	147,116,076.12	450,000,000.00	450,000,000.00	302,883,923.88+	400,000,000.00	400,080,000.00	400,160,012.00
36001001 - Ministry of Culture And Tourism								
36001001/23030124/02000006						2,000,000.00	2,000,400.00	2,000,792.00
36001001/23020119/12000001						3,000,000.00	3,000,600.00	3,001,189.00
36001001/23020119/12000002						10,000,000.00	10,002,000.00	10,003,997.00
36001001/23020119/12000003						20,000,000.00	20,004,000.00	20,005,995.00
36001001/23020119/12000004						10,000,000.00	10,002,000.00	10,003,997.00
36001001/23020119/12000007						5,000,000.00	5,001,000.00	5,001,993.00
36001001/23020119/12000008		1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
36001001/23020119/12000009						2,000,000.00	2,000,000.00	2,000,000.00
Sub total	1,000,000.00	1,000,000.00	142,000,000.00	142,000,000.00	141,000,000.00+	52,000,000.00	52,010,400.00	52,020,755.00
35004001 - Abia State Council for Arts & Culture								
35004001/23010129/02000001						2,000,000.00	2,000,400.00	2,000,792.00
35004001/23020104/02000002		2,000,000.00	17,000,000.00	17,000,000.00	15,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
35004001/23050104/02000004						1,000,000.00	1,000,000.00	1,000,000.00
35004001/23010113/13000001						20,000,000.00	20,000,000.00	20,000,000.00
Sub total	2,000,000.00	2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	15,000,000.00	15,001,000.00	15,001,980.00
38001001 - Abia State Planning Commission								
38001001/23050105/03000072						20,000,000.00	20,004,000.00	20,007,995.00
38001001/23010129/13000001		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000002		12,104,000.00	10,000,000.00	10,000,000.00	2,104,000.00-	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000003		83,249,980.00	20,000,000.00	20,000,000.00	63,249,980.00-	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000004						20,000,000.00	20,000,000.00	20,007,995.00
38001001/23020106/13000006		5,000,000.00	1,000,000,000.00	1,000,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,300,000.00	1,500,600,060.00
Sub total	18,421,000.00	83,249,980.00	20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00

237

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
38001001/23050101/13000007			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
IFAD, FGN Community Based National Resource Managt Programme			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000008			360,000,000.00	360,000,000.00	360,000,000.00+	360,000,000.00	250,050,000.00	250,100,012.00
Counterpart Fund for FADAMA 111 /IDA Projects			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
38001001/23050101/13000011	15,000,000.00		500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,182.00
Purchase of Agricultural Equipment for RUMED/IFAD Tuberculosis & Leprosy Control Programme			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
38001001/23050101/13000013			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	7,001,400.00	7,002,797.00
VERTECTIN (DT)			50,000,000.00	50,000,000.00	50,000,000.00+	50,010,000.00	50,010,000.00	50,020,000.00
38001001/23050101/13000014			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	3,000,600.00	3,001,189.00
Government Counterpart Cash Contribution for CSDP Computerisation of Budget & Accounts Deptl. Planning Comm. Design & Construction of Office Building			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	3,000,600.00	3,001,189.00
38001001/23050101/13000016			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
UNITAR			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
38001001/23050101/13000018			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
UNDP Counterpart Cash Contribution Consultancy Services			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000021	100,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Purchase of Computers			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000022			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Survey of Infrastructure Facilities in Abia State			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000025			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Community Economic Empowerment			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000027			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
CN/BNRMP/TEP/HSDP /IIF/FADAMA			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000028			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,040,000.00	200,080,012.00
Abia State GCCC to Policy Reform			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
World Bank Nigeria Erosion and Water shed Mgt Project			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000030			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
Nat.Emergency Mgt Agency Assisted Activity on Disaster Area W/Bank State Youth Empowerm Social Support Operation-YESSO			612,000.00	612,000.00	612,000.00+	620,000.00	620,124.01	620,240.00
38001001/23050104/13000032			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
SURE-P Programme			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000033			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
CBN-SME Micro-Credit Fund (CBN/FGN)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000034			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
United Kingdom Department for International Dev. (UK-DFID)			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
38001001/23050105/13000035			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
JICA			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,000.00
38001001/23050101/13000037			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00	4,001,596.00
Canadian International Development Agency CIDA			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
38001001/23050101/13000038			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
French International Development Agency FIDA			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
38001001/23050101/13000039			45,000,000.00	45,000,000.00	45,000,000.00+	45,000,000.00	45,017,995.00	45,017,995.00
Purch. & Installation of Security Equip.(CCTV and Intercom)			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000040			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
KOICA			50,000,000.00	50,000,000.00	50,000,000.00+	50,010,000.00	50,010,000.00	50,020,000.00
38001001/23050105/13000042			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
Exem. of the Reclamation of the Borehole to the Old Buildg Prep. & Pring of Vision 20:20:20 2nd Implementin 2014-2017			45,000,000.00	45,000,000.00	45,000,000.00+	45,000,000.00	45,009,000.00	45,017,995.00
38001001/23050101/13000044	8,500,000.00	24,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
State Budget Preparation Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
38001001/23050103/13000046	3,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
Printing of Estimates			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,000,000.00	25,000,000.00
38001001/23050103/13000047			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
State Budget Monitoring & Control Committee			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
38001001/23050101/13000048			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Abia State Primary Health Development Agency			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
38001001/23050101/13000051			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00	2,000,792.00
Rural Access & Mobility Project (RAMP)			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
38001001/23050101/13000053			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
United Nations Industrial Development Organisaon UNIDO (CFC)			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
38001001/23050102/13000055			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Counterpart Contrib to Compu. of Abia State Gross Dom. Prod. Prep. & Publ. of Various State Policy Doc. &3yrs Stral Plan Doc			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
38001001/23050101/13000056			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
Construction & Equiping of ASPC Library			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
38001001/23050111/13000058			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
Purch. of (10 in No.) Fridges for Directors & Dep Directors			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
38001001/23050101/13000062			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,001,189.00	3,001,189.00
Conduct of State Economic Summit			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
38001001/23050101/13000065			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,993.00	5,001,993.00
Establishment of ICT Repair & Maintenance Workshop			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
38001001/23050101/13000066			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Establishment of (2 in one) Internet Hotspots			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,080,012.00	200,080,012.00
38001001/23050105/13000067			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
Computerisa of Central Record of Bureau of Estab. & Pension			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/23050105/13000070			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,080,012.00	200,080,012.00
National Programme on Food Security (NDFS)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/23050106/13000072			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
Counterpart Fund MIDG Projects - Local Government			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/23050106/13000074			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,080,012.00	200,080,012.00
Provision of Water Facilities in ASPC			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,000.00
38001001/23050103/13000075			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,080,012.00	200,080,012.00

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
38001001/23050101/13000079			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000080			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
38001001/23050101/13000081			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
38001001/23050101/13000082			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
38001001/23010114/13000083			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
38001001/23050101/13000084	1,416,577,258.97		700,000,000.00	700,000,000.00	400,000,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
38001001/23050101/13000085			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
38001001/23050101/13000086			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00	80,016,000.00	80,031,993.00
38001001/23050101/13000087			3,500,000,000.00	3,500,000,000.00	2,500,000,000.00+	2,500,000,000.00	2,501,000,000.00	2,501,000,096.00
38001001/23050101/13000088			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
38001001/23010119/13000089			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
38001001/23050101/13000090			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000091			3,000,000.00	3,000,000.00	3,000,000.00+			
38001001/23050101/13000092	1,027,375,428.48	938,928,183.95	1,000,000,000.00	1,000,000,000.00	61,071,816.05+	2,500,000,000.00	2,000,400,000.00	2,000,800,084.00
38001001/23050101/13000093	220,733,615.00	10,000,000.00	100,000,000.00	100,000,000.00	90,000,000.00+	100,020,000.00	100,040,000.00	100,040,000.00
38001001/23050101/13000094			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
38001001/23050101/13000095			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	500,000,000.00	500,100,000.00	500,200,024.00
38001001/23050101/13000096			150,000,000.00	150,000,000.00	150,000,000.00+	500,000.00	500,100.00	500,192.00
38001001/23050101/13000097			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+			
38001001/23050101/13000098			1,500,000.00	1,500,000.00	1,500,000.00+	460,000,000.00	460,052,000.00	460,184,010.00
38001001/23050101/13000099			500,000,000.00	500,000,000.00	500,000,000.00+	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
38001001/23050100/130100			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+			
38001001/23050101/13000101						10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000102						10,000,000.00	10,002,000.00	10,003,997.00
38001001/23050101/13000103						20,000,000.00	20,004,000.00	20,007,995.00
38001001/23050101/13000104						15,000,000.00	15,003,000.00	15,005,991.00
Sub total	2,827,607,302.45	1,073,282,163.95	12,997,612,000.00	12,997,612,000.00	11,924,329,836.00	11,967,620,000.00	11,469,913,524.00	11,472,207,135.00
38004001 - Abia State Bureau of Statistics								
38004001/23050101/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
38004001/23010106/13000002			15,000,000.00	15,000,000.00	15,000,000.00+			
38004001/23010114/13000003			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
38004001/23010108/13000004			5,000,000.00	5,000,000.00	5,000,000.00+			
38004001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Sub total			65,000,000.00	65,000,000.00	65,000,000.00+	20,000,000.00	20,004,000.00	20,007,983.00
38005001 - Abia State Community & Social Dev Agency								
38005001/23050101/03000001			500,000,000.00	500,000,000.00	500,000,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
Sub total			500,000,000.00	500,000,000.00	500,000,000.00+	400,000,000.00	400,080,000.00	400,160,012.00
38006001 - YES/SOCU								

289

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
38006001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+			
38006001/23050101/13000002			15,000,000.00	15,000,000.00	15,000,000.00+			
38006001/23050101/13000003			1,300,000.00	1,300,000.00	1,300,000.00+			
38006001/23050101/13000004			15,000,000.00	15,000,000.00	15,000,000.00+			
38006001/23050101/13000005			20,000,000.00	20,000,000.00	20,000,000.00+			
38006001/23050101/13000006			34,000,000.00	34,000,000.00	34,000,000.00+			
38006001/23050101/13000007			30,000,000.00	30,000,000.00	30,000,000.00+			
Sub total			120,300,000.00	120,300,000.00	120,300,000.00+			
52001001 - Min. of Public & Water Res.			70,000,000.00	70,000,000.00	70,000,000.00+			
52001001/23010133/10000001			30,000,000.00	30,000,000.00	30,000,000.00+			
52001001/23020105/10000002			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23020105/10000003			100,000,000.00	100,000,000.00	97,000,000.00+			
52001001/23030104/10000004			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23020104/10000005			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23030104/10000006			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23030104/10000007			100,000,000.00	100,000,000.00	95,000,000.00+			
52001001/23020105/10000010			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23030104/10000013			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23030104/10000015			200,000,000.00	200,000,000.00	200,000,000.00+			
52001001/23030103/14000001			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23020103/14000002			50,000,000.00	50,000,000.00	38,000,000.00+			
52001001/23020103/14000003			50,000,000.00	50,000,000.00	456,750,000.00+			
52001001/23020123/14000004			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23020103/14000005			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23030123/14000006			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23020103/14000007			10,000,000.00	10,000,000.00	10,000,000.00+			
52001001/23010119/14000008			10,000,000.00	10,000,000.00	10,000,000.00+			
52001001/23020123/14000009			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23030123/14000010			20,000,000.00	20,000,000.00	20,000,000.00+			
52001001/23010119/14000011			10,000,000.00	10,000,000.00	10,000,000.00+			
52001001/23010119/14000012			10,000,000.00	10,000,000.00	10,000,000.00+			
52001001/23010119/14000013								
Sub total	181,290,790.00	20,000,000.00	1,400,000,000.00	1,806,750,000.00	1,786,750,000.00	1,290,000,000.00	600,120,000.00	600,240,012.00
52102001 - Abia State Water Board			20,000,000.00	20,000,000.00	20,000,000.00+			
52102001/23020105/10000001			20,000,000.00	20,000,000.00	20,000,000.00+			
52102001/23020105/10000002			20,000,000.00	20,000,000.00	20,000,000.00+			
52102001/23010119/10000003			10,000,000.00	10,000,000.00	10,000,000.00+			
52102001/23020105/10000004			20,000,000.00	20,000,000.00	18,000,000.00+			
52102001/23030104/10000005			40,000,000.00	40,000,000.00	40,000,000.00+			
52102001/23020105/10000006			30,000,000.00	30,000,000.00	30,000,000.00+			
52102001/23020105/10000007			30,000,000.00	30,000,000.00	30,000,000.00+			
52102001/23020118/10000008			10,000,000.00	10,000,000.00	9,900,000.00+			
52102001/23030104/10000009			10,000,000.00	10,000,000.00	10,000,000.00+			
52102001/23030104/10000010			300,000,000.00	300,000,000.00	293,000,000.00+			
Sub total	6,000,000.00	7,000,000.00	300,000,000.00	300,000,000.00	293,000,000.00+			
24D								
52102001/23020105/10000001			20,000,000.00	20,000,000.00	20,000,000.00+			
52102001/23020105/10000002			20,000,000.00	20,000,000.00	20,000,000.00+			
52102001/23010119/10000003			10,000,000.00	10,000,000.00	10,000,000.00+			
52102001/23020105/10000004			20,000,000.00	20,000,000.00	18,000,000.00+			
52102001/23030104/10000005			40,000,000.00	40,000,000.00	40,000,000.00+			
52102001/23020105/10000006			30,000,000.00	30,000,000.00	30,000,000.00+			
52102001/23020105/10000007			30,000,000.00	30,000,000.00	30,000,000.00+			
52102001/23020118/10000008			10,000,000.00	10,000,000.00	9,900,000.00+			
52102001/23030104/10000009			10,000,000.00	10,000,000.00	10,000,000.00+			
52102001/23030104/10000010			300,000,000.00	300,000,000.00	293,000,000.00+			

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
52102001/23020105/10000011								
52102001/23010129/10000012								
Sub total	50,000,000.00	9,100,000.00	490,000,000.00	490,000,000.00	480,900,000.00+	3,822,000,000.00	432,965,345.75	433,051,879.00
52103001 - Abia State Rural Water Sanitation AGENCY								
52103001/23050101/05000001								
52103001/23020118/05000001								
52103001/23020105/10000001								
52103001/23010133/10000002								
52103001/23030104/10000003								
52103001/23020105/10000004								
52103001/23050103/10000006								
52103001/23050101/14000007								
52103001/23000000/10000008								
52103001/23050101/10000009								
52103001/23050103/10000010								
52103001/23020105/10000011								
52103001/23020105/10000012								
Sub total			134,000,000.00	134,000,000.00	134,000,000.00+	50,000,000.00	50,010,000.00	50,019,951.00
53001001 - Ministry of Housing								
53001001/23020101/06000001								
53001001/23020104/06000004								
53001001/23020101/06000005								
53001001/23020104/06000006								
53001001/23030101/06000009								
53001001/23020102/06000013								
53001001/23020102/06000014								
53001001/23020102/06000018								
53001001/23020106/06000019								
53001001/23020107/06000028								
53001001/23020104/06000041								
53001001/23020104/06000042								
53001001/23020119/06000049								
53001001/23020104/06000051								
53001001/23030105/06000057								
53001001/23020101/06000059								
53001001/23020101/06000068								
53001001/23020101/13000069								
53001001/23020101/13000071								
53001001/23030109/13000072								
53001001/23020101/13000074								
53001001/23020101/13000075								
53001001/23020101/13000076								
53001001/23020101/13000077								
Sub total	142,844,273.36	251,613,054.00	700,000,000.00	700,000,000.00	700,000,000.00+	300,000,000.00	300,060,000.00	300,120,012.00
	5,028,078.74	600,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
	1,000,000.00		696,000,000.00	698,000,000.00	696,000,000.00+	500,000,000.00	500,100,000.00	500,200,024.00
	10,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	30,000,000.00	30,006,000.00	30,011,993.00
	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
	55,000,000.00	9,030,000.00	100,000,000.00	100,000,000.00	90,970,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
	16,000,000.00	37,381,000.00	525,000,000.00	525,000,000.00	487,619,000.00+	30,006,000.00	30,006,000.00	30,011,993.00
			80,000,000.00	80,000,000.00	80,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
			200,000,000.00	200,000,000.00	200,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
		3,000,000.00	20,000,000.00	20,000,000.00	3,000,000.00-	20,000,000.00	20,004,000.00	20,007,995.00
			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
			100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
			42,000,000.00	42,000,000.00	42,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00

241

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Procurement of Survey Tools & Other Equipments			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Payment of Land Compensation for Crops & Economic Trees	8,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	150,000,000.00	150,030,000.00	150,060,001.00
Parcellation/Implementation of Layouts			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Abia State Estate Development Agency			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Digital Mapping of the State Master Plan			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
Acquisition & Compensation for 200 Hectares of Land @ Aba	17,000,000.00		20,000,000.00	20,000,000.00	3,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Perimeter Survey of Various Acquisitions			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
Land Acquisition at Okpu Umuobbo Osisioma			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Land Acquisition at Umuasua Isukwuato			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,011,993.00	30,011,993.00
Land Acquisition at Nsirimo/Abam/Amuzo Umuahia South			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,003,997.00	10,003,997.00
Surveying of Lands Okpu Umuobbo (Osisioma)			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Surveying of Lands Umuasua Isukwuato			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Surveying of Lands Nsirimo Umuahia South			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Surveying of Lands Umuobbo Ovom Obingwa			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Surveying of Lands Erote Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Surveying of Land for Abia State Airport			20,000,000.00	20,000,000.00	20,000,000.00+	50,010,000.00	50,020,000.00	50,020,000.00
Purchase of Surveying Equipments	6,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Acquisition of Land at Amato Osisioma Ngwa			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
Acquisition of Land at Ekeoba Umuahia North			100,000,000.00	100,000,000.00	100,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
Acquisition of Lands at Umuahia South			100,000,000.00	100,000,000.00	100,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
Acquisition of Land at Mbasii Obingwa			50,000,000.00	50,000,000.00	50,000,000.00+	70,000,000.00	70,014,000.00	70,027,995.00
Acquisition of Land at Umuahia Ihie Ndiome Umuahia			100,000,000.00	100,000,000.00	100,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
Acquisition of Land at Obegu Ugwunagbo			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Land Acquisition for Abia State Airport Umuahia South			500,000,000.00	500,000,000.00	500,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
Acquisition Of Land For ABIA WARRIOR SPORTS COMPLEX U/M			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Acquisition of Land for Cattle Market and Cemetery			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Reclamation of 2.5 hectares of Land at Ndi Egoro Flood(for Ho			40,000,000.00	40,000,000.00	40,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
Procurement of Internet Connectivity Design for Town Plang			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Hosting of Ministry's Website			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
Urban Renewal Program			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
Master Plan for Aba, Umuahia and Ohafia	7,000,000.00		150,000,000.00	150,000,000.00	143,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Development Control	5,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
Research and Development (Master Plan for Development)			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Provision of Orderly Development at Aba North			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Provision of Orderly Development (Umuahia North)			100,000,000.00	100,000,000.00	100,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
Earth Moving Equipment			70,000,000.00	70,000,000.00	70,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
New Town Development Owerri			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
Mbalano Isukwuato Layout			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Isiama Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+	1,000,000,000.00	1,000,200,000.00	1,000,400,036.00
Enyimba Economic City Project			2,060,000,000.00	2,060,000,000.00	2,041,000,000.00+	2,130,000,000.00	2,130,426,000.00	2,130,851,893.00
Sub total	144,000,000.00	19,000,000.00	1,715,000,000.00	2,060,000,000.00	2,041,000,000.00+	2,130,000,000.00	2,130,426,000.00	2,130,851,893.00
60001002 - Abia State Development Agency			15,000,000.00	15,000,000.00	15,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
60001002/23010101/06000001			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
60001002/23020101/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
60001002/23050103/06000003			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
60001002/23030113/06000004			10,000,000.00	10,000,000.00	10,000,000.00+			

243

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
60001002/23020114/06000005			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
60001002/23010105/06000006			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Sub total			70,000,000.00	70,000,000.00	70,000,000.00+	100,000,000.00	100,020,000.00	100,039,974.00
62001001 - Min. of Physical Planning & Infrastructural Dev.								
62001001/23020118/06000019	5,000,000.00							
62001001/23020104/06000024	10,000,000.00							
Sub total	20,000,000.00							
62001002 - Open Spaces Development Commission								
62001002/23040101/09000001			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
62001002/23040101/09000002			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
62001002/23020118/13000001			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
Sub total			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,600.00	3,001,188.00
71001001 - Ministry of Industry								
71001001/23020118/05000001			13,500,000.00	13,500,000.00	13,500,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23010118/05000011			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23010101/05000012	1,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71001001/23050103/09000001			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
71001001/23020127/11000001			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
71001001/23030127/11000002			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23020124/12000001	1,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23020118/13000006			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71001001/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71001001/23050101/13000010			13,000,000.00	13,000,000.00	13,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71001001/23020101/13000011			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
71001001/23050101/13000013			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
71001001/23020101/13000014			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000015			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23010129/13000016			40,500,000.00	40,500,000.00	40,500,000.00+	27,000,000.00	27,005,400.00	27,010,792.00
71001001/23050101/13000017			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000020			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
71001001/23050101/13000021			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23020118/13000022			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000023			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000024			8,500,000.00	8,500,000.00	8,500,000.00+	8,500,000.00	8,501,700.00	8,503,397.00
71001001/23050101/13000025			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,500.00	2,500,996.00
71001001/23050101/23000027			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
71001001/23050101/13000028								
Sub total	2,500,000.00		218,000,000.00	200,000,000.00	200,000,000.00+	166,000,000.00	166,033,200.00	166,066,336.00

- 244

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
72001001 - Ministry of Small & Medium Enterprise Development								
72001001/23010119/12000001			5,000,000.00	5,000,000.00	5,000,000.00+			
72001001/23010112/12000002			1,500,000.00	1,500,000.00	1,500,000.00+			
72001001/23010114/12000003			1,000,000.00	1,000,000.00	1,000,000.00+			
72001001/23050101/12000004			4,000,000.00	4,000,000.00	4,000,000.00+			
72001001/23050103/12000005	6,000,000.00		10,000,000.00	10,000,000.00	4,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
72001001/23010119/12000007			2,000,000.00	2,000,000.00	2,000,000.00+			10,003,997.00
72001001/23010129/12000009			800,000.00	800,000.00	800,000.00+			
72001001/23050101/12000011			15,000,000.00	15,000,000.00	15,000,000.00+			
72001001/23050101/12000013			3,000,000.00	3,000,000.00	3,000,000.00+			
72001001/23050101/12000014			3,000,000.00	3,000,000.00	3,000,000.00+			
72001001/23050101/12000015			1,500,000.00	1,500,000.00	1,500,000.00+			
72001001/23050101/12000016						2,000,000.00	2,000,400.00	2,000,792.00
72001001/23050101/12000017						2,000,000.00	2,000,400.00	2,000,792.00
72001001/23050101/12000018						1,000,000.00	1,000,200.00	1,000,396.00
72001001/23010112/12000019						500,000.00	500,100.00	500,192.00
72001001/23010106/12000020						20,000,000.00	20,004,000.00	20,007,995.00
72001001/23010115/12000021								
72001001/23010112/12000022			750,000.00	750,000.00	750,000.00+			
72001001/23050101/12000024			1,400,000.00	1,400,000.00	1,400,000.00+			
72001001/23050101/12000025			1,050,000.00	1,050,000.00	1,050,000.00+			
72001001/23050101/12000026			5,000,000.00	5,000,000.00	5,000,000.00+			
Sub total	6,000,000.00		55,000,000.00	85,000,000.00	79,000,000.00+	45,500,000.00	45,509,100.00	45,518,136.00
18011001 - Judicial Service Commission								
18011001/23020101/06000001			3,000,000.00	3,000,000.00	3,000,000.00+			
18011001/23010119/06000003			2,000,000.00	2,000,000.00	2,000,000.00+			
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	2,500,000.00	2,500,500.00	2,500,995.00
26001001 - Ministry of Justice								
26001001/23010125/13000002			5,000,000.00	5,000,000.00	5,000,000.00+			
26001001/23010125/13000003			2,000,000.00	2,000,000.00	2,000,000.00+			
26001001/23020101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+			
26001001/23020101/13000007			2,000,000.00	2,000,000.00	2,000,000.00+			
26001001/23010112/13000008			1,000,000.00	1,000,000.00	1,000,000.00+			
26001001/23020105/13000009			15,000,000.00	15,000,000.00	15,000,000.00+			
Sub total			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,972.00
26002001 - Abia State Law Review & Reform Comm.								
26002001/23050101/13000001			2,000,000.00	2,000,000.00	2,000,000.00+			
26002001/23050101/13000002			2,000,000.00	2,000,000.00	2,000,000.00+			
Sub total			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00

- 245 -

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
26020001/23050101/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
26020001/23050101/13000004			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
26020001/23010115/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
26020001/23050101/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
26020001/23050101/13000007			9,000,000.00	9,000,000.00	9,000,000.00+	7,500,000.00	7,501,500.00	7,502,984.00
Sub total								

26003001 - Legal Aid Council

26051001 - High Court

26051001/23010101/06000001			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/06000002			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/06000003			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23020101/06000004			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000005			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000006			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000007			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000008			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23030101/06000009			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23030101/06000010			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23030101/06000011			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23030101/06000012			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000013			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23020101/06000015			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
26051001/23000000/13011002			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000005			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000006			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000007			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000008			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000009			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000010			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000011			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000012			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000013			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000014			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000015			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000016			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000017			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000018			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000019			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000020			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010129/11000021			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
26051001/23020101/13000022			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
26051001/23020101/13000023								

246

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
26051001/23010105/13000024						15,000,000.00	15,003,000.00	15,005,991.00
26051001/23020101/13000025						10,000,000.00	10,002,000.00	10,003,997.00
26051001/23010108/13000026						15,000,000.00	15,003,000.00	15,005,991.00
26051001/23030121/13000027						5,000,000.00	5,001,000.00	5,001,993.00
26051001/23010112/13000028						5,000,000.00	5,001,000.00	5,001,993.00
Sub total	20,000,000.00	63,000,000.00	200,000,000.00	200,000,000.00	137,000,000.00+	511,000,000.00	316,063,200.00	316,126,223.00
26052001 - Customary Court of Appeal								
26052001/23020101/11000001								
26052001/23020101/11000002								
26052001/23010112/11000004								
26052001/23010121/11000005								
26052001/23010121/11000006								
26052001/23030121/13000002								
26052001/23010101/13000003								
26052001/23030121/13000004								
26052001/23010119/13000005								
26052001/23010108/13000007								
26052001/23020104/13000010								
26052001/23020112/13000001								
26052001/23030103/13000012								
26052001/23020101/13000013								
26052001/23010125/13000014								
Sub total	285,000.00	15,000,000.00	150,000,000.00	150,000,000.00	135,000,000.00+	142,000,000.00	142,028,400.00	142,056,768.00
13001001 - Ministry of Youth Development								
13001001/23050101/08000001								
13001001/23020118/08000002								
13001001/23010105/08000003								
13001001/23020118/08000005								
13001001/23050101/08000006								
13001001/23050101/08000007								
13001001/23050101/08000008								
Sub total	5,448,000.00	30,750,000.00	57,000,000.00	57,000,000.00	26,250,000.00+	40,000,000.00	40,008,000.00	40,015,967.00
14001001 - Ministry of Women Affairs & Social Dev								
14001001/23020118/02000001								
14001001/23020119/02000002								
14001001/23030118/07000002								
14001001/23020114/07000007								
14001001/23020119/07000008								
14001001/23050101/08000005								
14001001/23020104/08000006								
14001001/23020104/08000007								
Sub total	5,000,000.00	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
14001001/23020118/02000001								
14001001/23020119/02000002								
14001001/23030118/07000002								
14001001/23020114/07000007								
14001001/23020119/07000008								
14001001/23050101/08000005								
14001001/23020104/08000006								
14001001/23020104/08000007								

247

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

23/08/19 16:59 Page: 28
Prepared by: Office Of The Accountant General

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
1400100123020114/08000008								
1400100123010108/08000009			25,000,000.00	25,000,000.00	25,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
1400100123010106/08000010			8,500,000.00	8,500,000.00	8,500,000.00+			
1400100123020119/08000011			8,500,000.00	8,500,000.00	8,500,000.00+			
1400100123020118/08000012						10,000,000.00	10,000,000.00	10,000,000.00
Sub total	45,150,000.00	8,000,000.00	169,500,000.00	169,500,000.00	161,500,000.00+	110,000,000.00	110,022,000.00	110,043,993.00

14002001 - Skill Acquisition Centre

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
170010012305010105000001								
1700100123030106/05000002			20,000,000.00	20,000,000.00	30,000,000.00+	130,000,000.00	130,026,000.00	130,051,994.00
1700100123030108/05000005			52,500,000.00	100,000,000.00	47,500,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
170010012302010105000008			85,000,000.00	85,000,000.00	85,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
170010012301012505000009			71,000,000.00	50,000,000.00	50,000,000.00+			
170010012301011205000010			700,000.00	50,000,000.00	50,000,000.00+			
1700100123030108/05000015			4,000,000.00	100,000,000.00	96,000,000.00+	130,000,000.00	130,026,000.00	130,051,994.00
170010012302010705000016			27,500,000.00	200,000,000.00	172,500,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
170010012301012405000017			25,000,000.00	100,000,000.00	75,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
1700100123030106/05000018			21,000,000.00	400,000,000.00	379,000,000.00+	120,000,000.00	120,024,000.00	120,048,006.00
170010012301011305000019			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
170010012303012105000021			20,000,000.00	10,000,000.00	10,000,000.00+			
170010012305010105000023			12,000,000.00	30,000,000.00	50,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
170010012305010105000024			30,500,000.00	100,000,000.00	69,500,000.00+	300,000,000.00	300,060,000.00	300,120,012.00
170010012305010105000025			10,000,000.00	100,000,000.00	90,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
170010012305010105000026			40,000,000.00	200,000,000.00	160,000,000.00+	300,000,000.00	300,060,000.00	300,120,012.00
170010012305010105000027			50,000,000.00	50,000,000.00	50,000,000.00+	20,004,000.00	20,004,000.00	20,007,995.00
170010012305010105000028			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
170010012305010405000029			73,000,000.00	30,000,000.00	43,000,000.00-	300,000,000.00	300,060,000.00	300,120,012.00
170010012305010105000030			12,500,000.00	20,000,000.00	7,500,000.00+	30,000,000.00	30,010,000.00	30,011,993.00
170010012305010105000031			20,000,000.00	12,500,000.00	7,500,000.00-	30,000,000.00	30,006,000.00	30,011,993.00
170010012301012405000032			150,000,000.00	150,000,000.00	150,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
170010012301012405000033			12,500,000.00	150,000,000.00	137,500,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
170010012301012405000034			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
170010012302010105000035			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
170010012302010705000036			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
170010012302010705000037			200,000,000.00	200,000,000.00	200,000,000.00+	3,690,000,000.00	100,020,000.00	100,040,000.00
170010012301012505000038			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
170010012305010105000039			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
170010012305010105000040						50,000,000.00	50,001,000.00	50,020,000.00
170010012305010105000041						10,000,000.00	10,000,000.00	10,000,000.00
170010012301012405000042						5,000,000.00	5,001,000.00	5,001,993.00
170010012305010113000003						5,000,000.00	5,000,000.00	5,000,000.00
1700100123010125013000004						30,000,000.00	30,006,000.00	30,011,993.00
170010012305010113000005						10,000,000.00	10,002,000.00	10,003,997.00
170010012301010213000007								

248

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Sub total	116,700,000.00	281,750,000.00	2,517,500,000.00	2,517,500,000.00	2,235,750,000.00	5,200,000,000.00	1,700,340,000.00	1,700,679,962.00
17003001 - ASUBEB								
17003001/23020118/05000001			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17003001/23020118/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17003001/23020118/03000003			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17003001/23020118/05000004			22,950,000.00	22,950,000.00	22,950,000.00+	80,000,000.00	120,024,000.00	120,048,006.00
17003001/23030106/05000005			200,000,000.00	200,000,000.00	200,000,000.00+	7,000,000.00	7,001,400.00	7,002,797.00
17003001/23010112/05000007			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
17003001/23010113/05000008	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
17003001/23050103/05000009			2,000,000.00	2,000,000.00	2,000,000.00+	8,000,000.00	8,001,600.00	8,003,193.00
17003001/23010124/05000012			9,750,000.00	9,750,000.00	9,750,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
17003001/23030106/05000013						10,000,000.00	10,000,000.00	10,000,000.00
17003001/23030106/05000014						10,000,000.00	10,000,000.00	10,000,000.00
17003001/23020107/05000015						10,000,000.00	10,000,000.00	10,000,000.00
17003001/23020107/05000016						10,000,000.00	10,000,000.00	10,000,000.00
Sub total	1,000,000.00	247,700,000.00	247,700,000.00	247,700,000.00	247,700,000.00+	200,000,000.00	200,040,000.00	200,079,962.00
17008001 - Abia state Library Board								
17008001/23020101/02000001			82,600,000.00	82,600,000.00	82,600,000.00+	35,000,000.00	35,007,000.00	35,013,997.00
17008001/23020111/02000002			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17008001/23030110/02000003			400,000.00	400,000.00	400,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17008001/23010105/02000004			30,000,000.00	30,000,000.00	30,000,000.00+	400,000.00	400,079.96	400,156.00
17008001/23010106/02000005			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17008001/23010112/02000006	17,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
17008001/23010113/02000007			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17008001/23010114/02000008			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,192.00
17008001/23010115/02000009			100,000,000.00	100,000,000.00	100,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17008001/23010116/02000010			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17008001/23010125/02000012			1,000,000.00	1,000,000.00	1,000,000.00+	25,000,000.00	25,005,000.00	25,010,000.00
17008001/23010129/02000013			20,000,000.00	20,000,000.00	20,000,000.00+	500,000.00	500,100.00	500,192.00
17008001/23020111/02000015			400,000,000.00	400,000,000.00	400,000,000.00+	7,000,000.00	7,001,400.00	7,002,797.00
17008001/23030110/02000016			670,000,000.00	670,000,000.00	670,000,000.00+	110,000,000.00	110,022,000.00	110,043,996.00
Sub total	17,000,000.00	670,000,000.00	670,000,000.00	670,000,000.00	670,000,000.00+	209,400,000.00	209,441,879.96	209,483,696.00
17010001 - Abia State Agency for Mass Literacy								
17010001/23030121/13000001			4,500,000.00	4,500,000.00	4,500,000.00+	15,000,000.00	15,003,000.00	15,005,991.00
17010001/23030103/13000003			1,000,000.00	1,000,000.00	1,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17010001/23010119/13000004			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,396.00
17010001/23010113/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	4,000,000.00	4,000,800.00	4,001,596.00
17010001/23010121/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17010001/23020127/13000007								

249

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
Sub total			8,500,000.00	8,500,000.00	8,500,000.00+	50,000,000.00	50,010,000.00	50,019,975.00

17018001 - Abia state Polytechnics Aba

17018001/23010101/05000001			110,000,000.00	110,000,000.00	110,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
17018001/23020118/05000002			120,000,000.00	120,000,000.00	120,000,000.00+	120,000,000.00	120,024,000.00	120,048,006.00
17018001/23020107/05000003			350,000,000.00	350,000,000.00	350,000,000.00+	250,000,000.00	250,050,000.00	250,100,012.00
17018001/23020102/05000004	50,000,000.00		340,000,000.00	340,000,000.00	340,000,000.00+	300,000,000.00	300,060,000.00	300,120,012.00
17018001/23010124/05000005			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17018001/23010124/05000006			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17018001/23010126/05000007			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17018001/23010125/05000008			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17018001/23010108/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,005,000.00	25,010,000.00
17018001/23010105/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	40,000,000.00	40,008,000.00	40,016,002.00
17018001/23030113/17000001			50,000,000.00	50,000,000.00	50,000,000.00+	60,000,000.00	60,012,000.00	60,023,998.00
Sub total	50,000,000.00		1,083,000,000.00	1,080,000,000.00	1,080,000,000.00+	1,000,000,000.00	1,000,200,000.00	1,000,400,010.00

17019001 - Abia state College of Edu. (Tech.) Arochukuw

17019001/23020106/04000001			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17019001/23010124/05000001			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
17019001/23010126/05000002			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,001,000.00	5,001,995.00
17019001/23020118/05000003			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17019001/23020101/05000004			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17019001/23020102/05000005			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17019001/23020118/05000007			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
17019001/23010111/05000008			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17019001/23010103/05000009			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
17019001/23010127/05000010			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17019001/23030110/05000011			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17019001/23010105/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
17019001/23010121/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
Sub total			194,000,000.00	194,000,000.00	194,000,000.00+	230,000,000.00	230,046,000.00	230,091,942.00

17021001 - Abia State University Uburu

17021001/23040102/09000001			400,000,000.00	400,000,000.00	400,000,000.00+	600,000,000.00	600,120,000.00	600,240,024.00
17021001/23050101/09000002			500,000,000.00	500,000,000.00	500,000,000.00+	200,000,000.00	200,040,000.00	200,080,012.00
17021001/23020119/09000003			600,000,000.00	600,000,000.00	600,000,000.00+	500,000,000.00	500,100,000.00	500,200,024.00
17021001/23010129/09000004			1,500,000,000.00	1,500,000,000.00	1,500,000,000.00+	2,000,000,000.00	2,000,400,000.00	2,000,800,084.00
Sub total			2,500,000,000.00	2,500,000,000.00	2,500,000,000.00+	2,300,000,000.00	2,300,560,000.00	2,300,960,120.00

17051001 - Secondary Education Mgt Board (SEMB)

250

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
17051001/23030106/05000001			23,000,000.00	23,000,000.00	23,000,000.00+	23,000,000.00	23,004,600.00	23,009,196.00
17051001/23020127/11000001			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00	1,000,396.00
17051001/23010105/13000001			12,000,000.00	12,000,000.00	12,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
17051001/23030106/05000001			5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	6,001,200.00	6,002,389.00
Sub total			41,000,000.00	41,000,000.00	41,000,000.00+	40,000,000.00	40,008,000.00	40,015,978.00
17056001 - Abia State Scholarship Board								
17056001/23010113/05000003			5,000,000.00	5,000,000.00	5,000,000.00+			
17056001/23010112/05000004			5,000,000.00	5,000,000.00	5,000,000.00+			
Sub total			10,000,000.00	10,000,000.00	10,000,000.00+			
17064001 - Exams Development Centre								
17064001/23020118/05000001			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,040,000.00	200,080,012.00
17064001/23050101/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
Sub total			210,000,000.00	210,000,000.00	210,000,000.00+	250,000,000.00	250,050,000.00	250,100,012.00
21001001 - Ministry of Health								
21001001/23030105/04000001	5,000,000.00	9,674,000.00	300,000,000.00	300,000,000.00	290,326,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
21001001/23020105/04000003		10,000,000.00	200,000,000.00	200,000,000.00	190,000,000.00+	150,030,000.00	150,030,000.00	150,060,001.00
21001001/23050101/04000004			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
21001001/23010122/04000005			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
21001001/23010102/04000006			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,040,000.00
21001001/23030105/04000007			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,005,000.00	30,011,993.00
21001001/23020106/04000008						10,000,000.00	10,000,000.00	10,003,997.00
21001001/23020106/04000009						5,000,000.00	5,001,993.00	5,003,997.00
21001001/23020106/04000010						10,000,000.00	10,002,000.00	10,003,997.00
21001001/23030121/04000011						10,000,000.00	10,002,000.00	10,003,997.00
21001001/23020106/04000012						10,000,000.00	10,002,000.00	10,003,997.00
21001001/23010129/04000015						200,000,000.00	200,040,000.00	200,080,012.00
21001001/23030105/04000016						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23030105/04000017						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23010102/04000018						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23010122/04000020						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23020106/04000022						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23030105/04000023						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23030105/04000025						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23020106/04000026						30,000,000.00	30,006,000.00	30,011,993.00
21001001/23020106/04000028						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23020106/04000029						50,010,000.00	50,010,000.00	50,020,000.00
21001001/23020106/04000030						50,000,000.00	50,010,000.00	50,020,000.00
21001001/23020104/04000032						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23030105/04000033						20,000,000.00	20,004,000.00	20,007,995.00
21001001/23020106/04000034						50,000,000.00	50,010,000.00	50,020,000.00
21001001/23010122/04000035						250,000,000.00	250,050,000.00	250,100,012.00
Sub total			61,480,000.00	61,480,000.00	388,520,000.00+	450,000,000.00	450,050,000.00	450,100,012.00

251

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
21001001/23020106/04000036								
21001001/23020106/04000039								
21001001/23020106/04000040								
21001001/23020104/04000041								
21001001/23020106/04000042								
21001001/23020106/04000043								
21001001/2320106/04000044								
21001001/23020106/04000045								
21001001/23020106/04000105								
21001001/23020106/04000047								
21001001/23020106/04000048								
21001001/23020106/04000049								
21001001/23020106/04000050								
21001001/23020107/04000051								
21001001/23050101/04000052								
21001001/23050101/04000053								
21001001/23050101/30000001								
Sub total	333,872,000.00	81,884,000.00	2,900,000,000.00	2,900,000,000.00	2,818,116,000.00	2,210,000,000.00	2,210,442,000.00	2,210,883,912.00
21020001 - Abia State Health Insurance Agency								
21020001/23010130/04000003								
21020001/23010120/04000004								
21020001/23010115/04000005								
21020001/23010122/04000007								
Sub total	105,000,000.00	105,000,000.00	105,000,000.00	105,000,000.00	78,000,000.00	78,015,600.00	78,031,175.00	
21026002 - Abia State Primary Health Care Agency								
21026002/23010120/04000001								
21026002/23010122/04000002								
21026002/23010122/04000003								
21026002/23010122/04000004								
21026002/23010122/04000005								
21026002/23010122/04000006								
21026002/23010122/04000007								
21026002/23010122/04000008								
21026002/23010122/04000009								
21026002/23010122/04000010								
21026002/23050103/04000011								
21026002/23050103/04000012								
21026002/23050103/04000013								
21026002/23050103/04000014								
21026002/23050103/04000015								
21026002/23050103/04000016								
21026002/23050103/04000017								
21026002/23050103/04000018								
21026002/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030001/23010120/04000001								
21030001/23010122/04000002								
21030001/23010122/04000003								
21030001/23010122/04000004								
21030001/23010122/04000005								
21030001/23010122/04000006								
21030001/23010122/04000007								
21030001/23010122/04000008								
21030001/23010122/04000009								
21030001/23010122/04000010								
21030001/23050103/04000011								
21030001/23050103/04000012								
21030001/23050103/04000013								
21030001/23050103/04000014								
21030001/23050103/04000015								
21030001/23050103/04000016								
21030001/23050103/04000017								
21030001/23050103/04000018								
21030001/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030001/23050103/04000001								
21030001/23050103/04000002								
21030001/23050103/04000003								
21030001/23050103/04000004								
21030001/23050103/04000005								
21030001/23050103/04000006								
21030001/23050103/04000007								
21030001/23050103/04000008								
21030001/23050103/04000009								
21030001/23050103/04000010								
21030001/23050103/04000011								
21030001/23050103/04000012								
21030001/23050103/04000013								
21030001/23050103/04000014								
21030001/23050103/04000015								
21030001/23050103/04000016								
21030001/23050103/04000017								
21030001/23050103/04000018								
21030001/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030001/23050103/04000001								
21030001/23050103/04000002								
21030001/23050103/04000003								
21030001/23050103/04000004								
21030001/23050103/04000005								
21030001/23050103/04000006								
21030001/23050103/04000007								
21030001/23050103/04000008								
21030001/23050103/04000009								
21030001/23050103/04000010								
21030001/23050103/04000011								
21030001/23050103/04000012								
21030001/23050103/04000013								
21030001/23050103/04000014								
21030001/23050103/04000015								
21030001/23050103/04000016								
21030001/23050103/04000017								
21030001/23050103/04000018								
21030001/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030001/23050103/04000001								
21030001/23050103/04000002								
21030001/23050103/04000003								
21030001/23050103/04000004								
21030001/23050103/04000005								
21030001/23050103/04000006								
21030001/23050103/04000007								
21030001/23050103/04000008								
21030001/23050103/04000009								
21030001/23050103/04000010								
21030001/23050103/04000011								
21030001/23050103/04000012								
21030001/23050103/04000013								
21030001/23050103/04000014								
21030001/23050103/04000015								
21030001/23050103/04000016								
21030001/23050103/04000017								
21030001/23050103/04000018								
21030001/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030001/23050103/04000001								
21030001/23050103/04000002								
21030001/23050103/04000003								
21030001/23050103/04000004								
21030001/23050103/04000005								
21030001/23050103/04000006								
21030001/23050103/04000007								
21030001/23050103/04000008								
21030001/23050103/04000009								
21030001/23050103/04000010								
21030001/23050103/04000011								
21030001/23050103/04000012								
21030001/23050103/04000013								
21030001/23050103/04000014								
21030001/23050103/04000015								
21030001/23050103/04000016								
21030001/23050103/04000017								
21030001/23050103/04000018								
21030001/23050103/04000019								
Sub total	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	140,000,000.00	200,040,000.00	200,080,012.00	
21030								

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
21003000/123010122/040000020								
21003000/123020105/040000021								
21003000/123050103/040000022								
Sub total			1,058,000,000.00	1,058,000,000.00	1,058,000,000.00	950,000,000.00	750,150,000.00	750,299,971.00
21026001 - Abia State University Teaching Hospital Aba								
21026001/23010113/040000001								
21026001/23010119/040000002								
21026001/23010122/040000003								
21026001/23010105/040000004								
21026001/23010112/040000005								
21026001/23050101/040000006								
21026001/23030105/040000007								
21026001/23010122/040000008								
21026001/23020106/040000012								
21026001/23010132/040000013								
21026001/23030102/040000014								
Sub total			600,000,000.00	600,000,000.00	600,000,000.00	750,000,000.00	750,150,000.00	750,299,974.00
21026002 - Abia State Col. of Hlth Sci. & Mgt. Tech. Aba								
21026002/23020111/050000015								
21026002/23010106/050000001								
21026002/23010108/050000002								
21026002/23010112/050000003								
21026002/23010113/050000004								
21026002/23010114/050000005								
21026002/23010117/050000006								
21026002/23010119/050000007								
21026002/23010120/050000008								
21026002/23010122/050000009								
21026002/23010124/050000011								
21026002/23010125/050000012								
21026002/23010128/050000013								
21026002/23020127/050000016								
21026002/23010129/050000017								
21026002/23040102/050000018								
21026002/23020101/050000019								
21026002/23020101/050000020								
21026002/23010123/090000001								
Sub total			200,000,000.00	200,000,000.00	200,000,000.00	310,000,000.00	310,062,000.00	310,123,919.00
21027010 - Abia State Specialist Hosp & Diagnostic Cent								
21027010/23020106/040000001								
Sub total			40,000,000.00	40,000,000.00	40,000,000.00	50,000,000.00	50,010,000.00	50,020,000.00

253

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
21027010/23010122/04000002			30,000,000.00	30,000,000.00	30,000,000.00+			
21027010/23010122/04000003			10,000,000.00	10,000,000.00	10,000,000.00+			
21027010/23010122/04000004			40,000,000.00	40,000,000.00	40,000,000.00+			
21027010/23010106/04000005			10,000,000.00	10,000,000.00	10,000,000.00+			
21027010/23010122/04000007			20,000,000.00	20,000,000.00	20,000,000.00+			
21027010/23010122/04000008			20,000,000.00	20,000,000.00	20,000,000.00+			
21027010/23010122/04000009			10,000,000.00	10,000,000.00	10,000,000.00+			
21027010/23010122/04000010			30,000,000.00	30,000,000.00	30,000,000.00+			
21027010/23010122/01000011			60,000,000.00	60,000,000.00	60,000,000.00+			
21027010/23020106/04000012			90,000,000.00	90,000,000.00	90,000,000.00+			
21027010/23020106/04000013			90,000,000.00	90,000,000.00	90,000,000.00+			
Sub total			450,000,000.00	450,000,000.00	450,000,000.00+	270,000,000.00	270,054,000.00	270,107,981.00
21102001 - Abia State Hospitals mgt Board								
21102001/23010122/04000001			10,000,000.00	10,000,000.00	10,000,000.00+			
21102001/23010115/04000002			2,000,000.00	2,000,000.00	2,000,000.00+			
21102001/23020106/04000003			98,000,000.00	98,000,000.00	98,000,000.00+			
Sub total			110,000,000.00	110,000,000.00	110,000,000.00+	100,000,000.00	100,020,000.00	100,039,988.00
35001001 - Ministry of Environment and Solid Minerals								
35001001/23010122/09000001			25,974,700.00	25,960,000.00	440,000,000.00+	410,040,000.00+		
35001001/23010105/09000002					20,000,000.00	20,000,000.00+		
35001001/23050105/09000003			110,000,000.00	122,000,000.00	110,000,000.00	12,000,000.00-		
35001001/23040102/09000004			207,500,000.00	207,500,000.00	107,500,000.00-	50,000,000.00		
35001001/23040104/09000005			14,000,000.00	14,000,000.00	2,000,000.00-	2,000,000.00		
35001001/23040101/09000017			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		
35001001/23040105/09000019			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00		
35001001/23040102/09000021			30,000,000.00	30,000,000.00	30,000,000.00+	35,000,997.00		
35001001/23040102/09000022			100,000,000.00	100,000,000.00	10,000,000.00	10,000,000.00		
35001001/23040102/09000023			30,000,000.00	30,000,000.00	30,000,000.00+	35,000,000.00		
35001001/23040102/09000024			30,000,000.00	30,000,000.00	30,000,000.00+	32,000,000.00		
35001001/23040102/09000025			1,000,000,000.00	1,000,000,000.00	122,000,000.00+	1,000,000,000.00		
35001001/23040102/09000026			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00		
35001001/23040102/09000027			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00		
35001001/23040102/09000028			30,000,000.00	30,000,000.00	30,000,000.00+	200,000,000.00		
35001001/23040102/09000029			255,000,000.00	255,000,000.00	255,000,000.00+	200,000,000.00		
35001001/23040105/09000030			45,000,000.00	45,000,000.00	650,000,000.00	200,040,000.00		
Sub total			344,478,179.67	1,296,460,000.00	2,257,000,000.00	960,540,000.00+	2,200,000,000.00	2,200,440,000.00
35016001 - Abia State Environ Protection Agency								
35016001/23010120/09000002			24,120,000.00	5,000,000.00	5,000,000.00+	5,000,000.00		
35016001/23040102/09000003			10,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		
35016001/23040104/09000004			100,000,000.00	100,000,000.00	100,000,000.00+	70,000,000.00		
35016001/23040104/09000005			30,000,000.00	100,000,000.00	100,000,000.00+	70,000,000.00		
35016001/23040104/09000006			460,000.00	30,000,000.00	30,000,000.00+	20,000,000.00		
Sub total			460,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,001,993.00
								100,040,000.00
								70,027,995.00
								70,027,995.00
								20,027,995.00

254

ABIA STATE GOVERNMENT
Schedule of Capital Expenditure
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
35016001/23040104/090000007	709,365,440.00	933,371,000.00	30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
35016001/23040104/090000008	21,000,000.00	66,500,000.00	10,000,000.00	10,000,000.00	923,371,000.00-	10,000,000.00	10,002,000.00	10,003,997.00
35016001/23010107/090000009			10,000,000.00	10,000,000.00	56,500,000.00-	10,000,000.00	10,002,000.00	10,003,997.00
35016001/23010105/090000010			10,000,000.00	10,000,000.00	10,000,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
35016001/23050104/090000011	181,500,500.00	81,100,000.00	20,000,000.00	20,000,000.00	61,100,000.00-			
35016001/23040104/090000012	956,445,940.00	1,080,971,000.00	415,000,000.00	415,000,000.00	665,971,000.00-	335,000,000.00	335,067,000.00	335,133,960.00
Sub total								
39001001 - Ministry of Sports								
39001001/23030112/060000001	8,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23020104/060000002			20,000,000.00	20,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,020,000.00
39001001/23020107/080000001		8,000,000.00	50,000,000.00	50,000,000.00	42,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23020112/060000003			12,000,000.00	12,000,000.00	12,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23020107/080000005			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23050107/080000006	7,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
39001001/23050107/080000008		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
39001001/23030111/080000009			10,000,000.00	10,000,000.00	5,000,000.00-	7,000,000.00	7,002,797.00	7,007,797.00
39001001/23020125/080000014			20,000,000.00	20,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23020103/080000015			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23030111/080000016			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,003,997.00
39001001/23020107/080000017			50,000,000.00	50,000,000.00	50,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
39001001/23050107/080000019			3,500,000.00	3,500,000.00	3,500,000.00+	30,000,000.00	30,006,000.00	30,011,993.00
39001001/23050107/130000006	15,000,000.00	28,000,000.00	265,500,000.00	265,500,000.00	237,500,000.00+	200,000,000.00	200,040,000.00	200,079,948.00
Sub total								
51001001 - Ministry of Local Gov't & Chieftancy Affairs								
51001001/23020107/130000001			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
51001001/23020127/130000008			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,792.00
51001001/2301012/130000011			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
51001001/23050107/130000015			8,000,000.00	8,000,000.00	8,000,000.00+	25,000,000.00	25,005,000.00	25,009,976.00
51001001/23050107/130000016			34,000,000.00	34,000,000.00	34,000,000.00+	15,000,000.00	15,003,000.00	15,005,981.00
Sub total								
69001001 - Ministry of Strategy and Social Development								
69001001/23030111/130000001		11,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00-	20,000,000.00	20,004,000.00	20,007,995.00
69001001/23030107/130000002			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
69001001/23010130/130000003			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,007,995.00
69001001/23020119/130000004		11,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00-	55,000,000.00	55,011,000.00	55,021,981.00
Sub total								
70001001 - Ministry of Special Duties Vulnerable								

253

ABIA STATE GOVERNMENT
 Schedule of Capital Expenditure
 for the year ended 31/12/18

23/08/19 16:59 Page: 36
 Prepared by: Office Of The Accountant General

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed Budget2020	Proposed Budget2021
70001001230101/1/3000001								
7000100123020104/1/3000002			15,000,000.00	15,000,000.00	15,000,000.00+	13,000,000.00	13,002,600.00	13,005,198.00
7000100123020119/1/3000003			15,000,000.00	15,000,000.00	15,000,000.00+	3,000,000.00	3,000,600.00	3,001,189.00
7000100123050101/1/3000004								
Sub total			30,000,000.00	30,000,000.00	30,000,000.00+	16,000,000.00	16,003,200.00	16,006,387.00

Special Project Activities
 Construction and Fencing of Half Way Home
 Construction of Recreation Centre for Vulnerable Person in A
 Acquisition of Capital Assets

256

**SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY
SUB ORGANISATION**

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

Summary of Capital Expenditure by Location

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
Abia North Senatorial Zone									
Arochukuwu	1	723,455,000.00	804,855,000.00	2,531,000,000.00	2,231,000,000.00	1,426,145,000.00+	2,233,000,000.00	1,978,395,600.00	2,233,000,000.00
Bende	2	215,000,000.00	16,000,000.00	801,000,000.00	501,000,000.00	485,000,000.00+	1,042,000,000.00	882,172,400.00	1,042,000,000.00
Ibulukwa ato	3	360,720,662.14	173,780,150.00	2,858,500,000.00	2,968,500,000.00	2,794,719,850.00+	2,136,000,000.00	1,626,325,200.00	2,136,000,000.00
Umuunneochi	4	51,448,000.00	15,000,000.00	1,360,000,000.00	1,160,000,000.00	1,145,000,000.00+	1,013,000,000.00	863,172,600.00	1,013,000,000.00
Ohafia	5		240,000,000.00	639,000,000.00	639,000,000.00	399,000,000.00+	911,500,000.00	651,630,300.00	911,500,000.00
Sub-Total		1,350,623,662.14	1,249,635,150.00	8,189,500,000.00	7,499,500,000.00	6,249,864,850.00+	7,335,500,000.00	5,981,696,100.00	7,335,500,000.00
Abia Central Senatorial Zone									
Ikwunano	6		15,000,000.00	1,510,000,000.00	1,310,000,000.00	1,295,000,000.00+	880,000,000.00	410,082,000.00	880,000,000.00
Islala ngwa North	7	3,000,000.00	116,250,000.00	948,500,000.00	948,500,000.00	832,250,000.00+	1,248,000,000.00	978,195,600.00	1,248,000,000.00
Islala ngwa South	8	5,285,000.00	50,000,000.00	445,000,000.00	245,000,000.00	195,000,000.00+	627,000,000.00	377,075,400.00	627,000,000.00
Osisstoma	9	6,000,000.00	560,000,000.00	1,320,000,000.00	820,000,000.00	260,000,000.00+	1,681,000,000.00	711,142,200.00	1,681,000,000.00
Umuahia North	10	16,644,025,007.98	15,464,195,188.97	48,516,362,000.00	53,886,022,000.00	38,221,826,811.03+	46,386,020,000.00	41,538,204,745.82	46,386,020,000.00
Umuahia South	11	1,500,000.00	50,000,000.00	1,436,000,000.00	1,764,000,000.00	1,714,000,000.00+	1,323,500,000.00	1,093,718,700.00	1,323,500,000.00
Sub-Total		16,659,810,007.98	16,255,445,188.97	54,576,862,000.00	58,773,522,000.00	42,516,076,811.03+	52,125,520,000.00	45,108,418,645.82	52,125,520,000.00
Abia South Senatorial Zone									
Aba North	12	1,615,412,110.36	920,730,000.00	7,128,600,000.00	6,428,600,000.00	5,507,870,000.00+	6,454,000,000.00	6,055,210,800.00	6,454,000,000.00
Aba South	13	2,100,000,000.00	6,030,000,000.00	1,390,236,000.00	590,236,000.00	5,439,762,000.00-	3,555,000,000.00	3,075,615,000.00	3,555,000,000.00
Odingwa	14		698,591,000.00	480,000,000.00	280,000,000.00	418,591,000.00-	480,000,000.00	380,076,000.00	480,000,000.00
Ukwa South	15			30,000,000.00	30,000,000.00	30,000,000.00+	1,010,000,000.00	1,310,262,000.00	1,010,000,000.00
Ugwunagbo	16			180,000,000.00	60,000,000.00	60,000,000.00+	240,000,000.00	130,026,000.00	240,000,000.00
Ukwa West	17			510,000,000.00	310,000,000.00	310,000,000.00+	230,000,000.00	210,042,000.00	230,000,000.00
Total		3,715,412,110.36	7,649,321,000.00	9,698,838,000.00	7,698,838,000.00	49,517,000.00+	11,969,000,000.00	11,161,231,800.00	11,969,000,000.00

257

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
11014001/23010101/13000001								
11014001/23010101/13000002								
12003001/23020101/13000001								
12003001/23020101/13000002								
12003001/23020101/13000003								
12003001/23020101/13000004								
12003001/23020101/13000005								
12003001/23020101/13000006								
12003001/23020101/13000007								
12003001/23020101/13000008								
12003001/23020101/13000009								
12003001/23020101/13000010								
12003001/23020101/13000011								
12003001/23020101/13000012								
12003001/23020101/13000013								
12003001/23020101/13000014								
12003001/23020101/13000015								
12003001/23020101/13000016								
12003001/23020101/13000017								
12003001/23020101/13000018								
12003001/23020101/13000019								
12003001/23020101/13000020								
12003001/23020101/13000021								
12003001/23020101/13000022								
12003001/23020102/13000023								
12003001/23020102/13000024								
12003001/23020102/13000025								
12003001/23020102/13000026								
12003001/23020102/13000027								
15001001/23020101/13000028								
20007001/23020101/13000029								
20007001/23020101/13000030								
20007001/23020101/13000031								
20007001/23020101/13000032								
20007001/23020101/13000033								
34001001/23020101/17000034								
34001001/23020101/17000035								
34001001/23020101/17000036								
34001001/23020101/17000037								
34001001/23020101/17000038								
170019001/23020101/05000039								
170019001/23020101/05000040								
170019001/23020101/05000041								
170019001/23020101/05000042								
170019001/23020101/05000043								
170019001/23020101/05000044								

258

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
21003001/23020102/05000005			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17019001/23020118/05000007			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
17019001/23010111/05000008			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17019001/23050103/05000009			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
17019001/23010105/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17019001/23010122/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23010122/04000001			150,000,000.00	150,000,000.00	150,000,000.00+	140,000,000.00	200,040,000.00	140,000,000.00
21003001/23010122/04000002			100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21003001/23010122/04000003			100,000,000.00	100,000,000.00	100,000,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
21003001/23010122/04000004			15,000,000.00	15,000,000.00	15,000,000.00+	60,000,000.00	70,014,000.00	60,000,000.00
21003001/23010122/04000005			300,000,000.00	300,000,000.00	300,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23010122/04000006			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23050101/04000011			70,000,000.00	70,000,000.00	70,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23050101/04000012			150,000,000.00	150,000,000.00	150,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
21003001/23010122/04000013			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21003001/23030105/04000014			46,000,000.00	46,000,000.00	46,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23030105/04000015			7,000,000.00	7,000,000.00	7,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21003001/23030105/04000016			24,000,000.00	24,000,000.00	24,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23030105/04000018			7,000,000.00	7,000,000.00	7,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
21025001/23020106/04000012			90,000,000.00	90,000,000.00	90,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21027010/23020106/04000012			2,531,000,000.00	2,531,000,000.00	2,531,000,000.00+	2,233,000,000.00	1,978,395,600.00	2,233,000,000.00
Total	723,455,000.00	804,855,000.00	2,531,000,000.00	2,231,000,000.00	1,426,145,000.00+	2,233,000,000.00	1,978,395,600.00	2,233,000,000.00
Note 2 - Bende								
15001001/23050101/01000095			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
15001001/23020113/01000103			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050101/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23050101/1417000020			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000022			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000022			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000023			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000084			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000085			50,000,000.00	50,000,000.00	50,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000165			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000170			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	300,060,000.00	300,000,000.00
34001001/23020114/17000324			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
36001001/23020119/12000008		1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
52102001/23020105/10000011			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
52103001/23020105/10000004			3,000,000.00	3,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
52103001/23020105/10000011								

259

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
52103001/23020105/100000012	Provision of Water Facilities at Ibumbanzu Ndiwo Bende						20,000,000.00		20,000,000.00
LGA	Rehabilitation/Repairs of Water Facilities			8,000,000.00	8,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
54001001/23030104/060000003	Constructn/Provision of Office Buildings at Bende			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010101/060000003	Rehabilitation/Repairs of Office Building at Bende	15,000,000.00	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
(Uzuakoli)	Renovation of Magistrate Court Building for Umuahia & Bende		7,000,000.00			7,000,000.00-	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23030101/130000003	Construction of Office Building at Chier Magistrate court Ig Bende						10,000,000.00	10,002,000.00	10,000,000.00
17003001/23030106/050000013	Rehabilitation of Ntalaku Central School in Okosi Atiaba						10,000,000.00		10,000,000.00
Total		215,000,000.00	16,000,000.00	801,000,000.00	501,000,000.00	485,000,000.00+	1,042,000,000.00	862,172,400.00	1,042,000,000.00

Note 3 - Isikuku a/c

11001002/2303012/1/30000001	Renovation of Office Complex			10,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11013001/2301012/1/30000002	Purchase of Office Furniture			5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,001,000.00	5,000,000.00
11013001/2301012/1/30000003	Purchase of Office Equipment			2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,000.00
11013001/2303012/1/30000006	Rehabilitation of Offices	170,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
11013001/23030118/1/30000007	Rehabilitation of community Resource Centre			5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00
25001001/23010101/1/30000001	Acquisition of Capital Assets			5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,010,000.00	5,000,000.00
25001001/23020101/1/30000002	Construction of new Office Building			50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,010,000.00	50,000,000.00
25001001/23020101/1/30000003	Abia State Pension Board (Office Building)			20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00
25001001/23010102/1/30000005	Procurement of (1in No coaster Bus and 1 in NO. Double Cab)			20,000,000.00	20,000,000.00	0.00	20,000,000.00	2,000,400.00	2,000,000.00
25001001/23010101/1/30000001	Acquisition of Capital Assets	200,000,000.00		225,000,000.00	225,000,000.00	225,000,000.00+	225,000,000.00	2,000,000.00	2,000,000.00
15001001/23050105/010000004	Insurance of Micro Credit and 85 Farmers in the 17 LGAs			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00	3,000,000.00
15001001/2301012/010000007	Procurement of 2 No Agnc Tractors			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	20,000,000.00	20,000,000.00
20001001/2301013/1/10000001	Purchase of Computers			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	2,000,000.00	2,000,000.00
20001001/23050101/1/30000001	Micro-Finance Loans Scheme			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
20001001/23020118/1/30000002	Abia State Pools Betting & Control Board			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
20001001/23020101/1/30000003	Debt Management Offices	985,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
20001001/23050101/1/30000004	Project Insurance Brokers			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
20001001/23050103/1/30000005	Revenue Bill Bond Expenses			100,000,000.00	100,000,000.00	64,969,050.00+	100,000,000.00	100,020,000.00	100,000,000.00
20001001/2301012/3010101/1/30000006	Acquisition of Capital Assets	34,865,662.14	35,030,950.00	15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
20001001/23050103/1/30000007	Revenue Mobilization Expenses			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
20001001/23050101/1/30000012	Acquisition of Non-Tangible Assets			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
20001001/23050101/1/30000013	Regulatory Assurance Service			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
20001001/23050101/1/30000013	Production of Quarterly Journals			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
20001001/23050101/1/30000014	Construction of Eliama Isukwato Road			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	20,000,000.00	20,000,000.00
34001001/23020114/1/70002168	Construction of Roads Within Isukwato Township			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
34001001/23020114/1/7000216	Construction of Amuda-Achiana Ngada Road			70,000,000.00	70,000,000.00	70,000,000.00+	70,000,000.00	40,000,000.00	40,000,000.00
34001001/23020114/1/7000252	Construction of Charfa Intra-Township Roads Charfa			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
34001001/23030113/1/7000253	Rehabilitation of Ohafia Intra-Township Roads Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
34001001/23030113/1/7000255	Construction of Umudin/Ngodo Isuochi-Umuaku Road			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	20,000,000.00	20,000,000.00
34001001/23020114/1/7000277	Construction of Eliama - Amibo - Achia Okankea Road			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	20,000,000.00	20,000,000.00
Isukwato	Land Acquisition at Umuasua Isukwato			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	15,000,000.00	15,000,000.00
60001001/23010101/060000013	Surveying of Lands Umuasua Isukwato			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	40,000,000.00	40,000,000.00
60001001/23020104/060000019	Earth Moving Equipment			70,000,000.00	70,000,000.00	70,000,000.00+	70,000,000.00	40,000,000.00	40,000,000.00
60001001/23020104/060000057	New Town Development Owerrieta			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	15,000,000.00	15,000,000.00
60001001/23020104/060000058	Mbalano Isukwato Layout			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	20,000,000.00	20,000,000.00
60001001/23020104/060000059	Renovation of 51 Schools (3 Per LG in the State)			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	47,500,000.00+	47,500,000.00
17001001/23030106/050000001	Estab. of Education Resource Center			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	100,020,000.00	100,000,000.00
17001001/23030106/050000002	Construction of 1 3 no Crim Blocks in 6 Model Schools			85,000,000.00	85,000,000.00	85,000,000.00+	85,000,000.00	100,020,000.00	100,000,000.00

260

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
17001001/23020107/05000008	Provision of Office Equipment	71,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+			
17001001/23010125/05000009	Purchase of Library Books Equipment		4,000,000.00	100,000,000.00	100,000,000.00	96,000,000.00+	130,026,000.00	130,000,000.00	130,000,000.00
17001001/23010112/05000010	Purchase of Teaching/Learning Aids Equipment	700,000.00	27,500,000.00	200,000,000.00	200,000,000.00	172,500,000.00+			
17001001/23030106/05000015	Construction Library for 50 Secondary Schools in State			400,000,000.00	400,000,000.00	379,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
17001001/23020107/05000016	Furnishing of Schools and Equipment		21,000,000.00	400,000,000.00	400,000,000.00	379,000,000.00+	120,024,000.00	120,024,000.00	120,000,000.00
17001001/23010124/05000017	Procurement/Installation			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17001001/23030106/05000018	EMIS database Equipment		12,000,000.00	100,000,000.00	100,000,000.00	88,000,000.00+			
17001001/23010112/05000019	Scholarship Aid and Busary Award			10,000,000.00	10,000,000.00	10,000,000.00+			
17001001/23010112/05000019	Construction of Abia State Scholarship Board Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+			
17001001/23010112/05000020	Purchase of Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+			
17001001/23030112/05000021	Est. of Skill Acquisition Centre in Selected Sec Sch in			10,000,000.00	10,000,000.00	10,000,000.00+			
17001001/23020111/05000033	Abia State E-Library		1,250,000.00	12,500,000.00	12,500,000.00	11,250,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23010124/05000034	Procurement of Equipment for 6 Technical Schools			150,000,000.00	150,000,000.00	150,000,000.00+	50,010,000.00	50,010,000.00	50,000,000.00
17001001/23020107/05000035	Provision of Capital Asset for Scholarship Board Office			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23020107/05000036	Construction of Special Sec Sch for Hearing Impaired (Deaf)			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
17001001/23020107/05000037	Establishment of Skill Acquisition Centre in Selected Sec Sc			50,000,000.00	50,000,000.00	50,000,000.00+	30,006,000.00	30,006,000.00	30,000,000.00
17001001/23010124/05000039	Procurement of E- Learning/E- Teaching Equipment			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
17003001/23020107/05000015	Fencing of Primary/Secondary School at Mgbelu Umuonkwa			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
17021001/23050107/09000002	Accreditation	8,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	200,040,000.00	200,040,000.00	200,000,000.00
39001001/23030112/06000001	Acquisition of Sports Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
Total		360,720,662.14	173,780,150.00	2,858,500,000.00	2,966,500,000.00	2,794,715,850.00+	2,136,000,000.00	1,626,325,200.00	2,136,000,000.00
Note 4 - Umuonkwa									
11018001/23010128/13000001	Purc and Installation of Digitalized Radio Comm. Equip-3InNo			10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
11018001/23010105/13000002	Purchase of Digitalized Signal Radio Van			100,000,000.00	100,000,000.00	100,000,000.00+			
34001001/23020114/17000072	Construction of Eke Eziana - Obulo Osisankita - Umuada Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000283	Construction of Abia Nkwo - Abia Cross-Foss Umuochichi-ekpob			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000289	Construction of Umuochiala/Abay-Ihrie Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000326	Construction of Ebeibe-Akawu-Ugbi Road in Umuonkwa LGA			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
52103001/23050101/05000001	Research & Development			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
26051001/23020101/06000005	Construction/Provision of Office Buildings at Umuonkwa	1,448,000.00	13,000,000.00	20,000,000.00	20,000,000.00	7,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
13001001/23020118/08000002	Youth Micro Credit Scheme/ Matching Grant		2,000,000.00	120,000,000.00	120,000,000.00	120,000,000.00+	120,024,000.00	120,024,000.00	120,000,000.00
13001001/23010105/08000003	Furnishing of New NYSC Building			350,000,000.00	350,000,000.00	350,000,000.00+	250,000,000.00	250,050,000.00	250,000,000.00
17018001/23020118/05000002	Site Development Cost	50,000,000.00		340,000,000.00	340,000,000.00	340,000,000.00+	300,000,000.00	300,060,000.00	300,000,000.00
17018001/23020107/05000003	Construction/Provision of School Buildings			5,000,000.00	5,000,000.00	5,000,000.00+			
17018001/23020107/05000004	Students Hostel			5,000,000.00	5,000,000.00	5,000,000.00+			
17056001/23010113/05000003	Purchase of office equipment			1,360,000,000.00	1,360,000,000.00	1,360,000,000.00+	863,172,600.00	863,172,600.00	1,013,000,000.00
17056001/23010112/05000004	Purchase of office furniture	51,448,000.00	15,000,000.00	1,360,000,000.00	1,160,000,000.00	1,145,000,000.00+	1,013,000,000.00	1,013,000,000.00	1,013,000,000.00
Total		51,448,000.00	15,000,000.00	1,360,000,000.00	1,160,000,000.00	1,145,000,000.00+	863,172,600.00	863,172,600.00	1,013,000,000.00
Note 5 - Ohafia									
47001001/23010112/13000001	Furnishing of the Offices			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
47001001/23020105/13000002	Drilling of Borehole and the Reticulation								

261

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
47001001/23050102/13000003	Installation of Website and Internal Accessories			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
39002001/23010101/13000004	Acquisition of Capital Assets			1,000,000.00	1,000,000.00	1,000,000.00+		5,001,000.00	5,000,000.00
47001001/23010101/13000005	Landscaping of the Commission Court Yard			2,000,000.00	2,000,000.00	2,000,000.00+		50,000,000.00	50,000,000.00
15102001/23050101/101000003	PIG production Project			10,000,000.00	10,000,000.00	10,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020144/17000036	Construction of Umukoro Rd Eghem Layout Umahia		240,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020144/17000038	Construct of Abirba Junction Ettitama Nkporo Road (9.0km)			100,000,000.00	100,000,000.00	140,000,000.00-			100,000,000.00
34001001/23020144/17000095	Construction of Ehem-Isumgwu-Ndi Oji Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	50,010,000.00	50,000,000.00
34001001/23020144/17000120	Reconstruction of Oba Ormaghuzo Amaogudu Road, Adinba						200,000,000.00	50,010,000.00	200,000,000.00
34001001/23020144/17000133	Construction of Asaga-Ndi-Orieke Road						100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020144/17000139	Construction of Amatekpu amangwu-Erei Road						50,000,000.00	30,006,000.00	50,000,000.00
34001001/23020144/17000219	Construction of Amangwu Erei Road						30,000,000.00	30,006,000.00	30,000,000.00
34001001/23020144/17000223	Construction of Internal Roads of Luxury Bus Terminal Umahia						200,000,000.00	200,040,000.00	200,000,000.00
34001001/23020144/17000320	Construction of Chafia Township roads						20,000,000.00	20,004,000.00	20,000,000.00
71001001/23050101/13000008	Chafia Industrial Cluster			10,000,000.00	10,000,000.00	10,000,000.00+		2,500,500.00	2,500,000.00
18011001/23020101/06000001	Construction & Provision of Office Building			3,000,000.00	3,000,000.00	3,000,000.00+			10,000,000.00
18011001/23010119/06000003	Purchase of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+			10,000,000.00
26051001/23020101/06000006	Construction/Provision of Office Buildings at Chafia						10,000,000.00	10,002,000.00	10,000,000.00
17001001/23010124/05000042	Purchase of Laboratory Equipment for Nkporo						15,000,000.00	15,003,000.00	15,000,000.00
17010001/23030121/13000001	Reconstruction of office building			4,500,000.00	4,500,000.00	4,500,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17010001/23030103/13000003	Rehabilitation of collapsed wall			1,000,000.00	1,000,000.00	1,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
17010001/23010119/13000004	Purchase of generating plants			2,000,000.00	2,000,000.00	2,000,000.00+			4,000,000.00
17010001/23010113/13000005	Purchase of the Computer equipment for the ICT Centre			1,000,000.00	1,000,000.00	1,000,000.00+			
17010001/23010112/13000006	Purchase of office furniture						911,500,000.00	651,630,300.00	911,500,000.00
Total			240,000,000.00	639,000,000.00	639,000,000.00	399,000,000.00+	911,500,000.00	651,630,300.00	911,500,000.00

Note 6 - Ikwuano

34001001/23020144/170000032	Consti of Anam Usaka Ikwuano Ring Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020144/170000033	Consti of Amagba-Nnono-Nidoro-Oboro Road with spur to Ikpulu			200,000,000.00	200,000,000.00	200,000,000.00+	150,000,000.00	50,010,000.00	150,000,000.00
34001001/23020144/17000103	Reconstruction of Anamwon-Okporeny-Nkalanta Road			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	50,010,000.00	300,000,000.00
34001001/23020144/17000242	Construction of Okwe-Ochaha-Ummenmike Iryla Road Rehab. Distling of Turnmets & Drainages in the State		10,000,000.00	1,000,000,000.00	1,000,000,000.00	990,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
26051001/23020101/06000015	Construction of Office Building for Ikwuano			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010129/11000009	Purchase of Computer Printers at Ikwuano			5,000,000.00	5,000,000.00	5,000,000.00-			20,000,000.00
21003001/23020106/04000021	Completion of the Health Centre Project at Agbahu Ozu Oboro						20,000,000.00		20,000,000.00
Total			15,000,000.00	1,510,000,000.00	1,310,000,000.00	1,295,000,000.00+	880,000,000.00	410,082,000.00	880,000,000.00

Note 7 - Isiala ngwa North

15001001/23050105/01000003	Raising of 1M genetically Imprvrd T general specie Oil Palm Seed			240,000,000.00	240,000,000.00	240,000,000.00+	180,000,000.00	180,036,000.00	180,000,000.00
15001001/23050105/01000009	S. M. U. (Raising of 500,000 Improved F3 Amazon Cocoa Seed)			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,005,000.00	25,000,000.00
15001001/23050103/01000010	Farmers Census Analysis & Production			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
15001001/23040101/01000014	Raising of 40,000 Indigenous Fruit Trees			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
15001001/23050101/01000019	Provision of Requist Drugs			30,000,000.00	30,000,000.00	30,000,000.00+			

262

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
15001001/23030112/01000020			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,001,400.00	7,000,000.00
15001001/23010127/01000021		4,000,000.00	100,000,000.00	100,000,000.00	96,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
15001001/23050105/01000022			250,000,000.00	250,000,000.00	250,000,000.00+	39,007,800.00	39,007,800.00	39,000,000.00
15001001/23020113/01000024			3,000,000.00	3,000,000.00	3,000,000.00+			
15001001/23020113/01000027			5,000,000.00	5,000,000.00	5,000,000.00+			
15001001/23010127/01000028			50,000,000.00	50,000,000.00	50,000,000.00+			
15001001/23010127/01000030			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
15001001/23050105/01000031			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,001,200.00	6,000,000.00
15001001/23050105/01000033						240,000,000.00	280,056,000.00	240,000,000.00
15001001/23050105/01000034			10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23050105/01000036	3,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+			
15001001/23050105/01000037			80,000,000.00	80,000,000.00	80,000,000.00+	7,000,000.00	7,001,400.00	7,000,000.00
15001001/23050105/01000040			10,000,000.00	10,000,000.00	10,000,000.00+	55,011,000.00	55,011,000.00	55,000,000.00
15001001/23050105/01000047			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
15001001/23020113/01000048			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
15001001/23010127/01000052			20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
15001001/23050105/01000054			17,000,000.00	17,000,000.00	17,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23020114/17000030						200,000,000.00	100,020,000.00	200,000,000.00
34001001/23020114/17000017		100,000,000.00			100,000,000.00-	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000163						100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/170017315			21,000,000.00	21,000,000.00	21,000,000.00+		10,002,000.00	
52103001/23020105/10000001			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
52103001/23050103/10000006		12,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00-			
13001001/23050101/08000007		250,000.00	3,000,000.00	3,000,000.00	2,750,000.00+			
13001001/23050101/08000008						50,000,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000039						20,000,000.00		20,000,000.00
21003001/23020106/04000019								
LGA			948,500,000.00	948,500,000.00	832,250,000.00+	1,248,000,000.00	978,195,600.00	1,248,000,000.00
Total	3,000,000.00	116,250,000.00	948,500,000.00	948,500,000.00	832,250,000.00+	1,248,000,000.00	978,195,600.00	1,248,000,000.00
Note 8 - Isiala ngwa South			200,000,000.00	200,000,000.00				
34001001/23020114/17000151			10,000,000.00	10,000,000.00	10,000,000.00+	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000232			5,000,000.00	5,000,000.00	5,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000234			10,000,000.00	10,000,000.00	10,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000266			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
53010001/23020101/06000005			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23020101/06000004			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23020101/06000010			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23030121/06000012			10,000,000.00	10,000,000.00	5,000,000.00-	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23000000/13011002			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26051001/23010129/11000004			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26051001/23010129/11000005			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26051001/23010119/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23020104/13000005						5,000,000.00	5,001,000.00	5,000,000.00

263

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
26051001/23020102/13000008	Fencing of High Court Igbere/CMC ABA South/Atugiri			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010113/13000009	Umuahia Purchase of Units of (2 No) PA Unit System		5,000,000.00			5,000,000.00-	5,000,000.00	5,001,000.00	5,000,000.00
26051001/23010114/13000010	26051001/23010114/13000010 Purchase of (3 No) units Midgel (mim Record) Digital		10,000,000.00			10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010125/13000012	26051001/23010125/13000012 Purchase of Law Books/Law Reports at Library Complex		5,000,000.00			5,000,000.00-	5,000,000.00	5,001,000.00	5,000,000.00
26050001/23010112/13000016	26050001/23010112/13000016 Purchase of Office Furniture and Fittings at Umuahia North		5,000,000.00			5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26050001/23010112/13000018	26050001/23010112/13000018 Purchase of Office Furniture and Fittings at Isiala Nwya						5,000,000.00	5,001,000.00	5,000,000.00
26050001/23020101/13000019	26050001/23020101/13000019 Purchase of Office Furniture and Fittings at Isiala Nwya						10,000,000.00	10,002,000.00	10,000,000.00
26052001/23020101/13000001	26052001/23020101/13000001 Fencing of Customary Court of Appeal H/O/Chrs			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,006,000.00	5,000,000.00
26052001/23020101/13000002	26052001/23020101/13000002 Construction of New Customary Court Building			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,002,000.00	20,000,000.00
26052001/23010121/13000004	26052001/23010121/13000004 Furnishing of Customary Court Building			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26052001/23010121/13000005	26052001/23010121/13000005 Residential Furnitures for (Judges Quarters)			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26052001/23010121/13000006	26052001/23010121/13000006 Accommodations of Two Newly Appointed Judges			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26052001/23010121/13000002	26052001/23010121/13000002 Re-Roofting of Customary Court of Appeal			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,002,000.00	20,000,000.00
26052001/23030121/13000003	26052001/23030121/13000003 Acquisition of Capital Assets	285,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,002,000.00	3,000,000.00
26052001/23030121/13000004	26052001/23030121/13000004 Renovation of Customary Court Registry Isuikwuato			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
26052001/23010119/13000005	26052001/23010119/13000005 Purchase of 102 KV Lister Plant			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26052001/23010110/13000007	26052001/23010110/13000007 Provision of (1in No) Utility mains Bus for CCA			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,006,000.00	5,000,000.00
26052001/23020104/13000010	26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges		15,000,000.00			15,000,000.00+	15,000,000.00	15,008,000.00	15,000,000.00
26052001/23020112/13000011	26052001/23020112/13000011 Furnishing of the Judges Quarters			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,002,000.00	30,000,000.00
26052001/23030103/13000012	26052001/23030103/13000012 Renovation of Customary Courts in the 17 LGAs of Abia State			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,002,000.00	20,000,000.00
26052001/23020101/13000013	26052001/23020101/13000013 Construction of New Customary Courts			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,002,000.00	25,000,000.00
Total		5,285,000.00	50,000,000.00	445,000,000.00	245,000,000.00	195,000,000.00+	627,000,000.00	377,075,400.00	627,000,000.00
Note 9 - Osioma									
15102001/23010127/13000008	Purchase of Plants & Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
34001001/23020114/17000078	34001001/23020114/17000078 Construction of Umumo - Arongwa Junction Road			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,002,000.00	200,000,000.00
34001001/23020114/17000090	34001001/23020114/17000090 Construction of Aro-Umujele-Umuohu-Osokwa-Omoba Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,002,000.00	100,000,000.00
34001001/23020114/17000157	34001001/23020114/17000157 Construction of Okpu-Umucho Road			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,002,000.00	200,000,000.00
34001001/23020114/17000181	34001001/23020114/17000181 Construction of John Udeagbala Bypass (Ayaba Road)		560,000,000.00			560,000,000.00+	560,000,000.00	560,002,000.00	560,000,000.00
34001001/23030113/17000183	34001001/23030113/17000183 Rehabilitation of M.C.C. Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,002,000.00	100,000,000.00
34001001/23030113/17000184	34001001/23030113/17000184 Rehabilitation of Immaculate Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,002,000.00	100,000,000.00
34001001/23030114/17000235	34001001/23030114/17000235 Construction of Umum-arongwa Junction Road			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	300,002,000.00	300,000,000.00
34001001/23020114/17000236	34001001/23020114/17000236 Construction of Access Road to St. Bridget College			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,002,000.00	100,000,000.00
34001001/23020114/17000237	34001001/23020114/17000237 Construction of Osioma Modern Park			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,002,000.00	200,000,000.00
34001001/23020114/17000300	34001001/23020114/17000300 Rehab of Umuochum Road Osioma			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,002,000.00	25,000,000.00
34001001/23020114/17000325	34001001/23020114/17000325 Construction of Osioma Ekeakpara - Umuakaa Road			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,002,000.00	30,000,000.00
OSISOMA L	UNITY Garden Estates Osioma			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,002,000.00	50,000,000.00
53010001/23050101/23000004	53010001/23050101/23000004 Land Acquisition at Okpu Umucho Osioma			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,002,000.00	20,000,000.00
60001001/23010101/06000012	60001001/23010101/06000012 Surveying of Lands Okpu Umucho (Osioma)	6,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,002,000.00	50,000,000.00
60001001/23010101/06000018	60001001/23010101/06000018 Acquisition of Land at Amata Osioma Ngwa			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
60001001/23010101/06000027	60001001/23010101/06000027 Purchase of Library Books and Equipment at Osioma			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010125/05000003	26051001/23010125/05000003 Construction/Provison of Office Buildings at Osioma			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23020101/06000002	26051001/23020101/06000002 Rehabilitation/Repairs of Office Buildings at Osioma			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,002,000.00	50,000,000.00
26051001/23030121/06000005	26051001/23030121/06000005 Purchase of Teaching/Learning Aid Equipment			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,002,000.00	15,000,000.00
17018001/23010124/05000005	17018001/23010124/05000005 Purchase of Office Furniture & Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00

264

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
170180001/2301012/05000007	Purchase of Classroom Furniture & Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
170180001/2301012/05000008	Purchase of Sports Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
170180001/2301012/05000009	Purchase of Library Books & Journals			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,005,000.00	25,000,000.00
170180001/2303011/317000001	Road Reconstruction			50,000,000.00	50,000,000.00	50,000,000.00+	60,000,000.00	60,012,000.00	60,000,000.00
210020001/2301011/304000003	Computer Software Acquisition			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
210020001/2301011/204000004	Purchase Of Office Furniture And Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
210020001/2301011/040000005	Purchase of Digital Photocopying Machines			100,000,000.00	100,000,000.00	100,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
210020001/2301012/204000007	Contribution to NHIS (Equipping of Hospitals)			100,000,000.00	100,000,000.00	100,000,000.00+	70,000,000.00	70,014,000.00	70,000,000.00
Total		6,000,000.00	560,000,000.00	1,320,000,000.00	820,000,000.00	260,000,000.00+	1,681,000,000.00	711,142,200.00	1,681,000,000.00
Note 10 - Umuahia North									
11001001/23050104/02000001	Anniversary and Celebrations			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11001001/2301012/204000003	Purchase of Health/Medical Equipments for Govt House Clinic			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
11001001/2302011/050000001	Construction of Car Wash/Mechanic Workshop			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/2303011/060000002	Abia State E-Library			50,000,000.00	50,000,000.00	50,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/2310121/050000003	Procurement of Equipment for: Education of Employment			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/2302011/090000002	Procurement of Mowers and Accessories for Government House			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
11001001/2302011/090000003	Construction of Conveniences at Strategic Locations			2,000,000.00	2,000,000.00	2,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
11001001/2302012/110000001	Purchase of Camera & Video Recording Machines for the Press			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11001001/23050101/120000002	Abia State Quality Management and Standard Programme			4,000,000.00	4,000,000.00	4,000,000.00+	600,000,000.00	600,120,000.00	600,000,000.00
11001001/23050101/120000003	Abia State Small and Medium Enterprises Development			600,000,000.00	600,000,000.00	600,000,000.00+	130,000,000.00	130,026,000.00	130,000,000.00
11001001/23010105/130000001	Acquisition of Capital Assets (Pur of Veh & Other Cap Asset)	24,520,052.50	904,009,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	150,000,000.00	150,030,000.00	150,000,000.00
11001001/23010106/130000003	Purchase of Motor Vehicles for Government House/MDAs			100,000,000.00	100,000,000.00	100,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
11001001/23010107/130000004	Purchase of Motor Vans for Government House			200,000,000.00	200,000,000.00	200,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
11001001/23010108/130000005	Purchase of Trucks for Government House	6,000,000.00	78,269,500.00	50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
11001001/23010108/130000006	Purchase of Buses for Government House/MDAs			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11001001/23010112/130000007	Purchase of Office Furniture	12,054,000.00	40,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/23010119/130000008	Purchase of Power Generating Set for Govt House/Liason Office			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/23010128/130000009	Purchase of Security Equipments			20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
11001001/23050103/130000010	Monitoring and Evaluation of Projects in MDAs			30,000,000.00	30,000,000.00	30,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/23010119/130000011	Provision of Sporting Facilities at new Governors Lodge			20,000,000.00	20,000,000.00	20,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
11001001/23010123/130000012	Purchase of Fire Fighting Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001001/23010123/130000013	Rehabilitation of Traffic Light in Ogunrube Layout			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
11001001/23010120/130000015	Purchase of Canteen/Kitchen Equipments			8,000,000.00	8,000,000.00	8,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
11001001/23010112/130000017	Purchase of Residential Furniture			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
11001002/2302011/130000001	Construction/Provision Cocoa Processing Factory			180,000,000.00	180,000,000.00	180,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
11001002/2302011/130000001	Construction/Establishment of Inland Container Depot			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11001002/23010100/130000004	Acquisition of Capital Assets			20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11001002/23010112/130000008	Rehabilitation/Repair of Office Buildings			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
11008001/23050101/030000001	Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	20,000,000.00	20,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
11008001/23020101/130000002	Construction of Modern Warehouse for Stockpiling of Relief			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
11008001/23010112/130000003	Office Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
110130001/23010112/130000009	Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
110160001/23010112/130000001	Purchase of Office Equipment			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
110160001/23010112/130000002	Purchase Of Office Furniture And Fittings			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00

265

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
11017001/23010112/13000003	Purchase of Furniture and Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	1,000,200.00	2,000,000.00
11014001/23010112/13000003	Purchase of 6 Flat Screen TVs/Stabilizers			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,300.00	1,500,000.00
11014001/23010112/13000004	Purchase of Airconditioners and Ceiling			3,500,000.00	3,500,000.00	3,500,000.00+	500,000.00	500,100.00	500,000.00
11021002/23040104/09000001	Industrial Pollin Preservation&control office complex/Gov			10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
11021002/23030101/13000001	Rehabilitation/Repair of Residential Building/Staff Quarters			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
11033001/23010112/2204000001	Purchase Of Office Furniture And Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
11033001/23010115/04000002	Purchase of 1 Power Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	160,000,000.00	160,032,000.00	160,000,000.00
11033001/23050103/04000004	Monitoring and Evaluation			130,000,000.00	130,000,000.00	130,000,000.00+			
11033001/23030105/04000005	Abia State Aids Control Programme			6,000,000.00	6,000,000.00	6,000,000.00+			
11033001/23010101/13000001	Acquisition of Capital Assets			2,750,000.00	2,750,000.00	2,750,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11035001/23010101/13000001	Purchase of Office Furniture and Office Equipment			9,150,000.00	9,150,000.00	9,150,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
11035001/23010101/13000002	Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
11038001/23020101/13000001	Pilgrims Welfare Operations	569,585,834.59	97,600,000.00	120,000,000.00	120,000,000.00	120,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
11101001/23020105/03000001	Construction/Provision of Water Facilities	200,101,252.24	265,685,000.00	185,000,000.00	185,000,000.00	180,685,000.00-	400,000,000.00	400,080,000.00	400,000,000.00
11101001/23020107/03000002	Construction/Provision of Public Schools	772,420,000.00	570,940,000.00	100,000,000.00	100,000,000.00	2,500,000.00-	490,000,000.00	490,000,000.00	490,000,000.00
11101001/23020118/03000004	Construction/Provision of Skill Acquisition Center	230,500,000.00	668,000,000.00	200,000,000.00	200,000,000.00	68,000,000.00-	700,000,000.00	700,140,000.00	700,000,000.00
11101001/23020118/03000005	Construction/Provision of Environmental Maintenance			30,000,000.00	30,000,000.00	30,000,000.00+	150,000,000.00	150,030,000.00	150,000,000.00
11101001/23010122/03000006	Procurement and Supply of Medical Equipment			50,000,000.00	50,350,000.00	50,350,000.00+			
11101001/23020101/03000007	Construction of ASOP/ADCC Office			237,300,000.00	37,300,000.00	37,300,000.00+			
11101001/23020101/03000007	Construction of 5000 Unit of Galvanised School			15,000,000.00	15,000,000.00	15,000,000.00+			
11101001/23030106/05000002	Renovation of Primary School at Umuumba/Umururu			15,000,000.00	15,000,000.00	15,000,000.00+			
11101001/23020124/12000001	Construction of Market at Umuumba/Umururu Autonomous			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
11101002/23010119/13000001	Procurement of 350 KVA Generator Set			200,000.00	200,000.00	200,000.00+	200,000.00	200,039.98	200,000.00
11101002/23010112/13000002	Purchase of Office Furniture/Fittings			300,000.00	300,000.00	300,000.00+	300,000.00	300,060.02	300,000.00
11101002/23010113/13000003	Purchase of Computer Printers for internet Transaction		20,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
11101002/23010127/13000004	Purchase of (8No) Fridges			5,000,000.00	5,000,000.00	5,000,000.00+			
11101002/23010127/13000005	Introducing made in ABA product to European Country			5,000,000.00	5,000,000.00	5,000,000.00+			
11101002/23050101/13000006	Construction of 20 Bohesholes			20,000,000.00	20,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
11101003/23020107/13000001	Construction of 6 Classroom Block			70,000,000.00	70,000,000.00	70,000,000.00+	80,000,000.00	80,016,000.00	80,000,000.00
11101003/23020124/13000002	Construction of Market Stores			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00	60,012,000.00	60,000,000.00
11101003/23020118/13000003	Construction of Township Block			80,000,000.00	80,000,000.00	80,000,000.00+	200,000.00	200,039.98	200,000.00
11101004/23010115/13000001	Purchase of Photocopier Machine			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,000.00
11101004/23050101/13000002	Installation of E-payment System			400,000.00	400,000.00	400,000.00+	200,000.00	200,039.98	200,000.00
11101004/23050101/13000002	Installation of Internet Services Umuahia			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,000.00
11101004/23020118/13000004	Construction & Beautification of Umuahia & Aba 17 LGA			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
11101004/23020118/13000005	Construction of Generator Set			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
11101004/23010119/13000006	Rehabilitation of Area Office at Aba			3,000,000.00	3,000,000.00	3,000,000.00+			
11101004/23030121/13000007	Purchase of (2 in No) Hilux Trucks			8,000,000.00	8,000,000.00	8,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
111010001/23010107/13000001	Purchase of Vehicles			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
111010001/23010105/13000003	Acquisition of Capital Assets			6,500,000.00	6,500,000.00	6,500,000.00+			
111010001/23010101/13000004	Purchase of Office Equipment			500,000.00	500,000.00	500,000.00+			
11101005/23010113/13000001	Purchase of Photocopier Machine			4,000,000.00	4,000,000.00	4,000,000.00+			
11101005/23010119/13000002	Procurement of Gen Set			4,000,000.00	4,000,000.00	4,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
11101005/23010119/13000003	Procurement of Capital Asset			4,000,000.00	4,000,000.00	4,000,000.00+	16,000,000.00	16,003,200.00	16,000,000.00
11101005/23010101/13000004	Procurement Of Relief Materials								
65001001/23050101/13000001	Purchase Of Hilux Van 2 IN NO								

266

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
65001001/23050101/13000003	Acquisition Of Capital Assets						2,000,000.00	2,000,400.00	2,000,000.00
68001001/23010119/13000001	Purchase Of Generating Set						1,000,000.00	1,000,200.00	1,000,000.00
68001001/23010115/13000002	Construction Of Photocopying Machine						500,000.00	500,100.00	500,000.00
68001001/23010121/30000003	Construction Of Water Borehole/ Water Reticulation						2,000,000.00	2,000,400.00	2,000,000.00
68001001/23010112/13000004	Purchase of Office Equipment						500,000.00	500,100.00	500,000.00
12003001/23030105/04000001	Renovation/Expansion of ABHA Clinic			3,450,000.00	3,450,000.00	3,450,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
12003001/23010112/2204000002	Purchase of (Tin no) Hummar Ambulance Bus	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00		6,001,200.00	6,001,200.00	6,000,000.00
12003001/23020127/13000005	Installation of solar light to beef up security in ABHA	6,120,000.00	6,000,000.00	6,000,000.00	6,000,000.00		3,000,000.00	3,000,600.00	3,000,000.00
12003001/23010114/13000010	Provision of Digital (automation) printing devices in ABHA	740,000.00	5,000,000.00	5,000,000.00	5,000,000.00		2,000,000.00	2,000,400.00	2,000,000.00
12003001/23010112/13000023	Purchase of office furniture for ABHA						20,000,000.00	20,004,000.00	20,000,000.00
12003001/23020106/13000028	Perimeter Fencing Phase 2 in ABHA Complex	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		10,000,000.00	10,002,000.00	10,000,000.00
12003001/23020127/13000029	Installation of Website and Internet Facilities						5,000,000.00	5,001,000.00	5,000,000.00
12003001/23010125/13000030	Purchase of Hansard Equipment for Official Reporters						2,000,000.00	2,000,400.00	2,000,000.00
23001001/23020118/02000001	Government Press (Relocation/Renovation)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
23001001/23010112/02000002	Procurement of Video Production & Post Production Equipmen			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
23001001/23010129/02000003	Procurement of Film Library Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
23001001/23020107/02000004	Procurement of Public Address System			4,000,000.00	4,000,000.00	4,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
23001001/23050103/02000005	Procurement of Information Publications			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
23001001/23010129/02000006	Procurement of equipment For Umualhie, Aba & O'hafia InfoCentres	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		10,000,000.00	10,002,000.00	10,000,000.00
23001001/23010129/02000007	Procurement of Photo Lab, Equip & Equip for Info Department			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
23001001/23010101/02000010	Acquisition of Capital Assets			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
23001001/23010129/02000011	Procurement of Digital Video Studio Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
23001001/23020102/02000012	Construction of Archival Complex						10,000,000.00	10,002,000.00	10,000,000.00
23001001/23050101/02000013	Social Media Network						5,000,000.00	5,001,000.00	5,000,000.00
23001001/23050101/02000014	Government Publicity	10,000,000.00	11,700,000.00	30,000,000.00	30,000,000.00	18,300,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
23004001/23010129/11000001	Purchase of Broadcasing Equipment/digitalization	40,067,500.00	17,700,000.00	80,000,000.00	80,000,000.00	62,300,000.00+	350,000,000.00	350,070,000.00	350,000,000.00
23004001/23010119/11000002	Purchase of 2 Generating Sets	175,000,000.00	70,500,000.00	650,000,000.00	650,000,000.00	579,500,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
23004001/23020119/11000003	Construction of Recreation Plaza			20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
23055001/23020105/02000001	Sinking of Borehole, Reticulation & Overhead Tank			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
23055001/23020101/02000002	Rehabilitation/Construction of Office Complex			8,000,000.00	8,000,000.00	8,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
23055001/23010114/02000003	Procurement & Installation of Modern Printing Press			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
23055001/23010119/02000004	Procurement & Installation of 500KVA Generating Set			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
23055001/23020105/02000005	Procurement of Newsprint & Films			1,000,000.00	1,000,000.00	1,000,000.00+	6,001,200.00	6,001,200.00	6,000,000.00
36052001/23020101/02000001	Completion of Tourism Board Office Building			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
36052001/23050101/02000002	Setting of Tourism Cuisine			5,000,000.00	5,000,000.00	5,000,000.00+	7,001,400.00	7,001,400.00	7,000,000.00
36052001/23050101/02000003	Projecting and Revamping of State Domestic Tourism site			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
36052001/23050101/02000004	Eryi Abia Development of Tourism Carnivals			12,000,000.00	12,000,000.00	12,000,000.00+	13,000,000.00	13,002,600.00	13,000,000.00
36052001/23010108/13000001	Development of made in Abia Tourism Materials			12,000,000.00	12,000,000.00	12,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
36052001/23010113/13000002	Purchase of Operational Office Buses (Haice)			9,000,000.00	9,000,000.00	9,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
36052001/23010113/13000003	Purchase of Projectors & Laptops			250,000.00	250,000.00	250,000.00+	350,069.99	350,069.99	350,000.00
36052001/23010115/13000004	Purchase of 1 in no desk-top Laser jet Computer			100,000.00	100,000.00	100,000.00+	150,000.00	150,030.01	150,000.00
36052001/23010129/13000005	Purchase of brand new photocopying machine			900,000.00	900,000.00	900,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
25001001/23020105/40000001	Purchase of 2 in no digital cameras and digital video of HOS			200,000.00	200,000.00	200,000.00+	300,000.00	300,060.02	300,000.00
25001001/23020107/06000001	Construction/Provision of Drainage/Landscape Premises Academy			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
25001001/23020107/06000002	Construction/Provision of Abia State Public Service Academy			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
25001001/23020101/06000002	Renovation/Re-Roofting of Office of HOS			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
25001001/23020101/06000004	Renovation/Re-Roofting of Office of HOS			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
25001001/23050102/11000001	Computerization of Database Management Information System			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00

267

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
25005001/23010112/13000005	Purchase of 150 sets of table and chairs for ICT School			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
25005001/23010124/13000006	Purchase of white board(korea) Teaching Aid			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
25005001/23010116/13000007	Purchase of 50 Junbo Typewriters			5,000,000.00	5,000,000.00	5,000,000.00+	3,000,000.00	3,000,500.00	3,000,000.00
25005002/23010112/13000001	Purchase of Sundry Office Furniture and Fittings			3,500,000.00	3,500,000.00	3,500,000.00+			
25005003/23010122/04000001	Purchase of Ultra Sound Machines for Civil Service Clinic			3,800,000.00	3,800,000.00	3,800,000.00+			
25005003/23010122/04000002	Purchase of Xray Machine for Civil Service Clinic			1,000,000.00	1,000,000.00	1,000,000.00+			
25005003/23010121/13000002	Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+			
25005003/23050101/13000003	Car Refurbishing Loan for Civil Servants			1,000,000.00	1,000,000.00	1,000,000.00+			
25005003/23050101/13000004	Household Equipment Loan to Civil Servants			1,000,000.00	1,000,000.00	1,000,000.00+			
25005004/23010112/13000002	Purchase of Office furniture/Equipment			7,500,000.00	7,500,000.00	7,500,000.00+			
25005007/23050102/13000003	Computerization of Central Records			4,500,000.00	4,500,000.00	4,500,000.00+			
25005007/23010112/13000004	Purchase of Office Furniture and Fittings			5,500,000.00	5,500,000.00	5,500,000.00+			
25005007/23050101/13000005	Production of Staff List			25,000,000.00	25,000,000.00	25,000,000.00+			
25007001/23010129/13000001	Acquisition of Capital Assets			35,000,000.00	35,000,000.00	35,000,000.00+			
40001001/23050102/13000001	Computerization of Audit System			3,000,000.00	3,000,000.00	3,000,000.00+			
40001001/23040102/13000002	Water Drainage/Flood Control			5,000,000.00	5,000,000.00	5,000,000.00+			
40001001/23010119/13000003	Acquisition of Capital Assets			4,000,000.00	4,000,000.00	4,000,000.00+			
40001001/23010112/13000004	Purchase of Office Furniture and Fittings Unuaha			23,500,000.00	23,500,000.00	23,500,000.00+			
40001001/23010102/13000005	Automation of Office of the State Auditor General			500,000.00	500,000.00	500,000.00+			
47001001/23010113/13000007	Purchase of Computer 10nos			500,000.00	500,000.00	500,000.00+			
47001001/23010114/13000008	Purchase of Computer Printers 10nos			500,000.00	500,000.00	500,000.00+			
47001001/23010115/13000009	Purchase of Photocopying Machine 2nos			50,000.00	50,000.00	50,000.00+			
47001001/23010117/13000010	Purchase of Shredding Machines 8nos			150,000.00	150,000.00	150,000.00+			
47001001/23040102/13000011	Erosion and Flood Control			1,000,000.00	1,000,000.00	1,000,000.00+			
47001001/23010112/13000016	Purchase of Office Furniture & Fitting			5,000,000.00	5,000,000.00	5,000,000.00+			
40001001/23050101/13000001	Conduct of Local Government Elections			6,500,000.00	6,500,000.00	6,500,000.00+			
48001001/23010119/13000005	Purchase of 2 Power Generating Sets			3,000,000.00	3,000,000.00	3,000,000.00+			
48001001/23010121/13000006	Purchase Of Office Furniture And Fittings			500,000.00	500,000.00	500,000.00+			
48001001/23010115/13000007	Purchase of Photocopying Machine			3,000,000.00	3,000,000.00	3,000,000.00+			
63001001/23010101/13000001	Acquisition of Capital Assets			3,000,000.00	3,000,000.00	3,000,000.00+			
63001001/23010119/13000005	Purchase of Powers Generating Set			6,000,000.00	6,000,000.00	6,000,000.00+			
64001001/23010112/13000006	Purchase of Office Furnitures & Fittings			6,000,000.00	6,000,000.00	6,000,000.00+			
64001001/23010113/13000007	Acquisition of Computer and Accessories/Installation			120,000,000.00	120,000,000.00	120,000,000.00+			
64001001/23010119/13000008	Purchase of Generating Set			50,000,000.00	50,000,000.00	50,000,000.00+			
64001001/23050101/13000009	Capacity Building for Local Govt Staff								
15001001/23050101/01000011	Hosting of National Council on Agriculture								
15001001/23050101/01000012	Establishment of Commercial Palm Oil Mill in Onwawuzo								
Mbeale									
15001001/23020113/01000063	Stocking of Stallary Pultry Through			20,000,000.00	20,000,000.00	20,000,000.00+			
15001001/23020113/01000064	Youth Empowerment through Pultry Processing			150,000,000.00	150,000,000.00	150,000,000.00+			
15001001/23020113/01000065	Establishment of Slaughter Farm			50,000,000.00	50,000,000.00	50,000,000.00+			
15001001/23020113/01000066	Establishment of 100 Hect of New Cocoa Plantation Area			40,000,000.00	40,000,000.00	40,000,000.00+			
15001001/23020113/01000068	Procurement of Cocoa Pesticide Equipment			100,000,000.00	100,000,000.00	100,000,000.00+			
15001001/23050101/01000069	Avian Influenza Control Check Point			30,000,000.00	30,000,000.00	30,000,000.00+			
15001001/23050101/01000070	Establishment & Dev of Rice Processing Cluster			240,000,000.00	240,000,000.00	240,000,000.00+			
15001001/23050101/01000071	Establishment 7 Dev of Palm/Oil Processing Cluster			22,910,000.00	22,910,000.00	22,910,000.00+			
15001001/23050101/01000073	Commercial Agricultural Credit Loan Scheme								
15001001/23010127/01000074	Land CIGAring & Stumping of 1000 Hc Spr Land Anchor			250,000,000.00	250,000,000.00	250,000,000.00+			
Borrower									
15001001/23020113/01000075	Poultry Cluster in the Three Senatorial Zone			8,000,000.00	8,000,000.00	8,000,000.00+			
15001001/23020113/01000076	Renovation of Vet Clinic in the State			25,000,000.00	25,000,000.00	25,000,000.00+			
15001001/23010127/01000077	Purchase of Laboratory Equipment								

268

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
Emergency Response Deposit Fund aginst Outbreak of Disease			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch)			8,700,000.00	8,700,000.00	8,700,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
Ginger Rhizome Production Programme			20,000,000.00	20,000,000.00	20,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
Expansion Of Poultry Project at the Ministry of Agriculture			170,000,000.00	170,000,000.00	170,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
Revolving Agro - input Intervention Loan to Rural Farmers						3,000,000.00	3,000,600.00	3,000,000.00
Cassava stem and root multiplication						100,000,000.00	100,020,000.00	100,000,000.00
Procurement of tractor Lowbed and D6 Dozer						10,000,000.00	10,002,000.00	10,000,000.00
Grading of farm Roads at Ulonna North and South						5,000,000.00	5,001,000.00	5,000,000.00
Establishment of Fish processing plant						10,000,000.00	10,002,000.00	10,000,000.00
Establishment of Abia farm Market						10,000,000.00	10,002,000.00	10,000,000.00
Rehabilitation of Office and Administration block in Ulonna						10,000,000.00	10,002,000.00	10,000,000.00
Slashing and Rehabilitation of Abia State Oil PalmE Estate						75,000,000.00	100,020,000.00	75,000,000.00
Provision of Infrastructure for Accelerated Agriculture Deve						100,000,000.00	100,020,000.00	100,000,000.00
Abia Community Based Oil Palm Project						50,000,000.00	50,010,000.00	50,000,000.00
Expansion of Oyst Mushroom Farm						50,000,000.00	50,010,000.00	50,000,000.00
National Egg Production Programme						2,000,000.00	2,000,400.00	2,000,000.00
Hosting of Ministry Website and Procurement of Computer set						6,000,000.00	6,001,200.00	6,000,000.00
Publication of Agriculture Digest						15,000,000.00	15,003,000.00	15,000,000.00
Installation of Abia Green House in Abia South						3,500,000.00	3,500,700.00	3,500,000.00
Expansion of POULTRY Houses (Layers & Broiler)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
Procurement of Tractor Machine			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
Acquisition Of Vehicles			10,000,000.00	10,000,000.00	10,000,000.00+	3,500,000.00	3,500,700.00	3,500,000.00
Purchase of Tractor(2 in NO)			500,000.00	500,000.00	500,000.00+	500,000.00	500,100.00	500,000.00
Power Tillers						20,000,000.00	20,004,000.00	20,000,000.00
Procurement of Public Address System						80,000,000.00	80,016,000.00	80,000,000.00
OGP/SFTAS Expenses			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
Dev. of the New International Chart of Account & Budget Modul	10,000,000.00	23,200,000.00				30,000,000.00	30,006,000.00	30,000,000.00
Construction of Abia State Treasury House						15,000,000.00	15,003,000.00	15,000,000.00
Capacity Building for IPSAS New Modules For Accounts and Bud						2,000,000.00	2,000,400.00	2,000,000.00
Purchase of Buses (15 hummer buses @ 3m each						13,000,000.00	13,002,600.00	13,000,000.00
Upgrading the central system						2,500,000.00	2,500,500.00	2,500,000.00
Purchase of TOYOTA vehicle						2,000,000.00	2,000,400.00	2,000,000.00
Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
Const of ICT Infrastr. (Local Window Cloud Sever Backup)			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
Purchase of Vehicles Hilux jeep (10nos @ 5m each)						20,000,000.00	20,004,000.00	20,000,000.00
Purchase of Office Furnitures and Fittings						5,000,000.00	5,001,000.00	5,000,000.00
Purchase of Motor Cycles 50nos @ 100,000 per motor cycle						12,000,000.00	12,002,400.00	12,000,000.00
Rehabilitation/Repairs of Office Buildings						70,000,000.00	70,014,000.00	70,000,000.00
Renovation and Refurbishing of Zonal Offices						60,000,000.00	60,012,000.00	60,000,000.00
Construction of Produce Check Point in 7 Locations						100,500,000.00	100,520,100.00	100,500,000.00
Relocation of Umuahia Industrial Market						10,827,480.00+		
Ubaui Ibeke Modern Market Project		39,172,520.00				60,000,000.00	60,012,000.00	60,000,000.00
Establishment of One-Stop Shop		3,500,000.00				100,500,000.00	100,520,100.00	100,500,000.00
Development of Modern Electronics/Electrical Market at Aba		19,500,000.00				70,000,000.00	70,014,000.00	70,000,000.00
Fund for Small Scale Industries (FUSSI)		5,000,000.00				35,000,000.00	35,007,000.00	35,000,000.00
Rehabilitation of Infrastructure in State Own Market		11,000,000.00				35,000,000.00	35,007,000.00	35,000,000.00
Trade fair & Exhibition		3,500,000.00						

269

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
22001001/23020104/12000028	Ariana International Market Aba								
22001001/23050101/12000029	Relocation of Illegal Steel Traders to Permanent Local			50,000,000.00	50,000,000.00	50,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
22001001/23050101/12000030	National Council on Trade and Investment			10,000,000.00	10,000,000.00	10,000,000.00+	18,300,000.00	18,303,660.02	18,300,000.00
22001001/23050101/12000034	Renovation and Refurbishing of Produce Zonal Offices			18,000,000.00	37,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
22001001/23050101/12000036	Enhancement of Produce Quality/Control of Store Pest			20,000,000.00	20,000,000.00	10,000,000.00+	11,000,000.00	11,000,000.00	11,000,000.00
22001001/23050101/12000037	Procurement of mobile fumigation chamber			11,000,000.00	11,000,000.00	11,000,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
22001001/23050101/13000001	Procurement of mobile fumigation chamber			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
22001001/23050101/13000002	Organizing Domestic Trade fair/Exhibition			13,000,000.00	13,000,000.00	13,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
22001001/23050101/13000003	RELOCATION of street traders to permanent market			20,000,000.00	20,000,000.00	20,000,000.00+	13,000,000.00	13,002,600.00	13,000,000.00
22001001/23050101/13000004	Oversea trade Mission/Conferences			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
22001001/23050101/13000005	Equipping Of Standard Secondary School Labouratory			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
28001001/23050101/13000001	Establishment of Science Production workshop Apparatus			5,000,000.00	5,000,000.00	3,400,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
58001001/23020103/13000002	Construction of Solar Vitrac cells and its installation in h			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
58001001/23020103/13000003	Provision of solar street light on the street of the new sec			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23020118/13000004	Establishment of First Abia Science/Technology			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23020118/13000006	Development of Blue Print for Abia State Science & Tech			5,000,000.00	5,000,000.00	2,000,000.00-	5,000,000.00	5,001,000.00	5,000,000.00
28001001/23050101/13000010	Acquisition of dosimeter for detecting radiation emitted by			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23050101/13000012	TRAINING Abia candidates in chemical technology			20,000,000.00	20,000,000.00	20,000,000.00+	20,500,000.00	20,504,100.00	20,500,000.00
28001001/23050101/13000012	Establishment of Medical Plants			20,000,000.00	20,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23050101/18/04000001	Purchase of Fire Fighting Equipment	10,000,000.00	2,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001001/23050101/23/02000001	Rehabilitation/Repairs of Office Buildings			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001001/23050101/17/000001	Abia State Transport Loan Scheme			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001001/23050101/17/000002	Acquisition and Installation of Road Furniture			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001001/23020114/17/000006	Installation of Fire Control Detection and Alarm Systems			2,000,000.00	2,000,000.00	2,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29001001/23050101/17/000010	Procurement of Office Furniture/Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001001/23050101/19/17000013	Procurement of 2Nos 60KVA Gen Set for Fire Service			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,001,400.00	7,000,000.00
29001001/23050101/17/000016	Establishment of 5 in No Manual Testing Stations	7,500,000.00	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29001001/23050101/17/000016	Acquisition of Capital Asset			500,000.00	500,000.00	500,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29056003/23010129/13000001	Purchase of (2 in no) Patrol Motor Van			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29056003/23010115/13000002	Purchase of Photocopying			2,500,000.00	2,500,000.00	2,500,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29056003/23010119/13000004	Procurement of 2 Nos Big Gen Set			1,500,000.00	1,500,000.00	1,500,000.00+	3,500,000.00	3,500,000.00	3,500,000.00
29056003/23010119/13000005	Procurement of driving Equipment 35 in nos (Wheel Clamps)			3,500,000.00	3,500,000.00	3,500,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29056003/23010105/13000006	Purchase of Sign Post D- board			1,000,000.00	1,000,000.00	1,000,000.00+	6,000,000.00	6,001,200.00	6,000,000.00
29056003/23020118/13000007	Constructing of Office furniture/Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
29056003/23010112/13000008	Purchase of Computers/Accessories and Installation			3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29056003/23010114/13000009	Purchase of Computers/Accessories Testing			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29056003/23010127/17000013	Establishment of (3 in No) Govt Computerized Testing			20,000,000.00	20,000,000.00	20,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
29056003/23050101/13/02000017	Establishment of 5Nos Manual Testing Stations			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29056003/23050101/13/02000017	Purchase of Fire Fighting Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001002/23030101/10/20000002	Rehabilitation/Repairs of Office Buildings			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001002/23030101/10/20000003	Establishment of Fire Service Station at Ocharia			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001002/23030101/10/20000004	Procurement of (3 in No) Utility Vans for Fire Protection			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
29001002/23010113/02000005	Purchase of Photocopying Machine			120,000,000.00	120,000,000.00	120,000,000.00+	60,000,000.00	60,012,000.00	60,000,000.00
29001002/23010115/02000006	Purchase of (3 in No) Fire Engine			60,000,000.00	60,000,000.00	60,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29001002/23010123/13000001	Purchase of Fire Control Detection & Alarm System			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29001002/23010123/13000002	Installation of Fire Control Detection & Alarm System			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
29001002/23010123/13000003	Procurement of Office Furniture/Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
29001002/23010123/13000004	Procurement of (2 in No) Water Booster for Fire Service			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29001002/23010123/13000005	Procurement of (2 in No) 60KVA Generator Set for Fire Service			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29001002/23010123/13000005	Purchase of 5 Medically Equipped Ambulance Vans			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00

270

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
29007001/23010105/13000002	Purchase of Executive Toyota Salon Car			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29007001/23010108/13000003	Purchase of Mitsubishi Buses			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,001,200.00	6,000,000.00
29007001/23020114/13000005	Constrit of Rd Mapping/Right Ways in the Capital City & Other			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
29007001/23010119/13000006	Purchase of Gen. Set (2 in No.)			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29007001/23010112/13000007	Purchase of Office Furniture & Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
29007001/23020118/13000008	Construction of Trauma Centre			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
29007001/23050101/13000009	RE-Roofing of Asjims Head office and Landscapping			25,000,000.00	25,000,000.00	25,000,000.00+	25,000,000.00	25,005,000.00	25,000,000.00
29007001/23050101/13000010	Purchase of Hillux Toyota Buses			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29007001/23050101/13000011	Purchase of Buses			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
29053001/23010108/13000001	Purchase of Motor Spare Parts			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
29053001/23010105/13000002	Acquisition Of Loading Bays/Offices			80,000,000.00	80,000,000.00	80,000,000.00+	70,000,000.00	70,014,000.00	70,000,000.00
29053001/23010101/13000003	Acquisition of Capital Assets		5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	450,000,000.00	450,090,000.00	450,000,000.00
31001001/23050101/13000001	Generating Alternative Power Sources for Abia State			12,000,000.00	12,000,000.00	12,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
31001001/23050101/13000003	Establishment of Quality Control Lab			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
32001001/23020118/14000006	Establishment of a Refinery		1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
32001001/23020118/14000007	Establishment of the Ministry's Reference Library			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
32001001/23020111/14000009	Provision of Protective Wear (Other working Equipments)			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
32001001/23020101/14000010	Establishment of Mining Sites, Oil Fields & Petroleum Sale			6,000,000.00	6,000,000.00	6,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
32001001/23020118/14000011	OU								
32001001/23020118/14000008	Establishment of Cement Industry								
32001001/23050101/121000005	Establishment of Abia Oil Company (Logistics)								
34001001/23020114/17000049	INCORPORATION		5,000,000.00	200,000,000.00	200,000,000.00	195,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000049	Construction of Ehimiri - Housing Estate Roads (21 No)			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000053	Construct of Umueze-Agbo-Ubain-Ibeku Ultra Modern			100,000,000.00	100,000,000.00	178,583,125.06+	30,000,000.00	30,006,000.00	30,000,000.00
34001001/23020114/17000058	Rehabilitation of World Bank Estate Roads		95,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000064	Construction of Aiaraukwu Ring Road		22,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000069	Reconstruction/Dualisation of Umuehia Ubakala Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000073	Reconstruction of Obikabia Umudia Road		4,000,000.00	300,000,000.00	300,000,000.00	296,000,000.00+	200,000,000.00	200,020,000.00	200,000,000.00
34001001/23020114/17000079	Ahiakwu Okokoro - Amizi - NRCRI Road			100,000,000.00	100,000,000.00	100,000,000.00+	200,000,000.00	200,020,000.00	200,000,000.00
34001001/23020114/17000086	Construction of Isigwu Road Ohafia			200,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000097	Construction of 3No Roads-Umuana 1st Gate-IBB GRA		63,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000114	Construction of House of Assembly Okwu-Eze-Bende Rd &Ahielke Rd			100,000,000.00	100,000,000.00	100,000,000.00+	200,000,000.00	200,020,000.00	200,000,000.00
34001001/23020114/17000124	Construction of Agbama-Lodu Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000126	Construction of 7up-House of Assembly Qtrs Rd Amuba			100,000,000.00	100,000,000.00	100,000,000.00+	150,000,000.00	150,006,000.00	150,000,000.00
34001001/23020114/17000129	Construction of Nkpu Umuiemiyi Road		52,000,000.00	100,000,000.00	100,000,000.00	52,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000173	Dualization of Entrance Road/Single Road into Industrial			200,000,000.00	200,000,000.00	200,000,000.00+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/17000174	Rehabilitation of World Bank Housing-Estate Roads			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000187	Dualization of Ubakala Road		15,000,000.00	6,000,000,000.00	10,636,650,000.00	6,225,425,000.04+	1,000,000,000.00	5,001,000,000.00	5,000,000,000.00
34001001/23030113/17000190	Rehabilitation of Ururuka Road		8,230,441,448.80	4,411,224,999.96	4,411,224,999.96	4,411,224,999.96+	200,000,000.00	200,020,000.00	200,000,000.00
34001001/23030113/17000209	Reconstruction/Rehabilitatin of Various Completely Failed			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000212	Construction of Access Road to NNPC Depot			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000221	Construction of Ahielke -Umuzuro-Umuhute Road (2.0km)			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000222	Construction of Okwoyi - Ozuitem Road (6.4km)			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000224	Construction of Road 4 & 6 in Federal Low -Cost Housing			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000226	Construction of Road Landscaping of new Abia State			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000228	Construction of Ohokobe Afiara - Umucobia Road		50,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000230	Construction of Amaoji-Abayi Isinagwa-Ahiaba Ubi-Imo			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000240	Construction of Uzodinma Ugele Rd Layout Umuehia			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00

271

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
34001001/23020114/17000241	Construction of German Floor-Albom-Agbo-Umuzeze Road			200,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000246	Construction of Ajata Isaleke road (km)			100,000,000.00	100,000,000.00		100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000258	Construction of Bridges & Flyover in Abia State	495,000,000.00	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	3,505,000,000.00+	1,000,000,000.00	3,000,600,000.00	1,000,000,000.00
34001001/23020114/17000259	Construction of Abigama Housing Estate Ring Road	30,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	170,000,000.00+	200,000,000.00	150,030,000.00	200,000,000.00
34001001/23020114/17000260	Destilling of Dianages & Turmets in Abia		100,000,000.00	100,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000261	Destilling of Some Drainages & Dredging of River in Abia	36,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000262	Construction of Umuaro-umukoro Ngbokonye-			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000263	Construction of Uzualokoff High Way Rd - Umuagu	45,000,000.00	1,910,000,000.00	100,000,000.00	100,000,000.00	1,810,000,000.00-	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000265	Construction of Ukome by Uzualokoff Road			50,000,000.00	50,000,000.00	950,000,000.00-			
34001001/23020114/17000268	Construction of Umuobikwa - Itokpa Crescent			1,000,000,000.00	1,000,000,000.00				
34001001/23020114/17000269	Construction of Aboyi - Anaria - Umuojima - Umuokpara			50,000,000.00	50,000,000.00				
34001001/23020114/17000271	Construction of Ndielie Bridge			200,000,000.00	200,000,000.00		200,000,000.00	50,010,000.00	200,000,000.00
34001001/23020114/17000272	Construction of Okoro - Umuobia - Old Umuahia Link	10,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00		200,000,000.00	100,020,000.00	200,000,000.00
34001001/23020114/17000274	Construction of 3 in No Roads in Govt Station Layout			100,000,000.00	100,000,000.00		100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000275	Construction of Ezama - Obulo - Ngodo Road			100,000,000.00	100,000,000.00	100,000,000.00+			
34001001/23020114/17000276	Construction of Abiriba Ring Road	40,000,000.00	200,000,000.00	200,000,000.00	300,000,000.00	280,000,000.00+	200,000,000.00	100,020,000.00	200,000,000.00
34001001/23020114/17000278	Construction of Mbawsi Ezialu Nsulo Road			100,000,000.00	100,000,000.00		100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000279	Expansion & Dredging of Aba Urban Creek			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000280	Construction of Ring Road, Umuagu Osa - NKWU -			200,000,000.00	300,000,000.00	300,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000281	Construction of Umuobakwa - Owo - Onicha Ngwu Road			100,000,000.00	100,000,000.00	60,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000284	Construction of Isere Roosa Aba	40,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	30,005,000.00	100,000,000.00
34001001/23020114/17000290	Construction of Access road to Uma Ujigal polytechnic			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	30,005,000.00	100,000,000.00
34001001/23020114/17000291	Construction of Ochoke Umuakulu Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	30,005,000.00	100,000,000.00
34001001/23020114/17000298	Exp/Rehab of Umuakulu Rd from Waterside Abia-	20,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	80,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000309	Construction of Mbawsi Township Road			100,000,000.00	1,000,000,000.00	1,000,000,000.00+	100,000,000.00	1,000,200,000.00	100,000,000.00
34001001/23020114/17000311	Construction of 170km rural Road in the 17 LGAs's	50,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	700,000,000.00	700,000,000.00	700,000,000.00
34001001/23020114/17000314	Construction Ofeme ring Road			1,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	100,020,000.00	50,000,000.00
34001001/23020114/17000316	Acquisition of Capital Assets			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000318	Reconstruction of Road in Umuahia 5182km			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000318	Rehabilitation of Roads in Obete Umuudu Ibeme Uzor			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000327	Rehabilitation of Roads in Ekiti Ohazu Umuumba			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000328	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000329	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000330	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000331	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000332	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000333	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000334	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000335	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000336	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000337	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000338	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000339	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000340	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000341	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000342	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000343	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000344	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000345	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000346	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000347	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000348	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000349	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000350	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000351	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000352	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000353	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000354	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000355	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000356	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000357	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000358	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000359	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000360	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000361	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000362	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000363	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/17000364	Rehabilitation of Road from Mbawsi Railway Crossing to			100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.	

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
38001001/23050101/13000003			83,249,980.00	20,000,000.00	20,000,000.00	63,249,980.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000004				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050106/13000006		5,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00
38001001/23050101/13000007				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000008				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000009		15,000,000.00		360,000,000.00	360,000,000.00	360,000,000.00	250,000,000.00	250,050,000.00	250,000,000.00
38001001/23050101/13000011				3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,600.00	3,000,000.00
38001001/23050101/13000013				500,000.00	500,000.00	500,000.00	500,000.00	500,100.00	500,000.00
38001001/23050101/13000014				500,000.00	500,000.00	500,000.00	500,000.00	500,100.00	500,000.00
38001001/23050101/13000015				50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,010,000.00	50,000,000.00
38001001/23050101/13000016							7,000,000.00	7,001,400.00	7,000,000.00
38001001/23050101/13000018				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,010,000.00	10,000,000.00
38001001/23050101/13000019				5,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	3,000,600.00	3,000,000.00
38001001/23050101/13000020				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000021		100,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	30,006,000.00	30,000,000.00
38001001/23050101/13000022				100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,020,000.00	100,000,000.00
38001001/23050103/13000025				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000026		13,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050105/13000027				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000028				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050105/13000029				200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	200,040,000.00	200,000,000.00
38001001/23050103/13000030				20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000031				50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,010,000.00	50,000,000.00
38001001/23050104/13000032				612,000.00	612,000.00	612,000.00	620,000.00	620,124.01	620,000.00
38001001/23050101/13000033				20,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	30,006,000.00	30,000,000.00
38001001/23050101/13000034				30,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000035				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050105/13000036				2,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000037				2,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000038				4,000,000.00	4,000,000.00	4,000,000.00	10,002,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000039				2,000,000.00	2,000,000.00	2,000,000.00	4,000,000.00	4,000,800.00	4,000,000.00
38001001/23050101/13000040				2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,400.00	2,000,000.00
38001001/23040105/13000042				2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,400.00	2,000,000.00
38001001/23050101/13000044				10,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23050101/13000045		8,500,000.00	24,000,000.00	45,000,000.00	45,000,000.00	21,000,000.00	45,000,000.00	45,009,000.00	45,000,000.00
38001001/23050103/13000046		3,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	20,004,000.00	20,004,000.00	20,000,000.00
38001001/23050103/13000047				1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,200.00	1,000,000.00
38001001/23050101/13000048				50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,010,000.00	50,000,000.00
38001001/23020114/13000051				25,000,000.00	25,000,000.00	25,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000053				2,000,000.00	2,000,000.00	2,000,000.00	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23050102/13000055				5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23050101/13000056				5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23020111/13000058				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23010112/13000061				3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,600.00	3,000,000.00
38001001/23050101/13000062				3,000,000.00	3,000,000.00	3,000,000.00	10,002,000.00	10,002,000.00	10,000,000.00
38001001/23020127/13000065				3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,600.00	3,000,000.00

273

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
38001001/23020127/13000066	Establishment of (2 in one) Internet Hotspots			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23020127/13000067	Computerisation of Central Record of Bureau of Estab &			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
38001001/23050105/13000070	National Programme on Food Security (NPFES)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23020106/13000072	Counterpart Fund MDG Projects - Local Government			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
38001001/23020105/13000073	Provision of Water Facilities in ASPC			1,000,000.00	1,000,000.00	1,000,000.00+	3,500,000.00	3,500,700.00	3,500,000.00
38001001/23050103/13000075	State Budget Monitoring & Evaluation			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
38001001/23050118/13000076	Fund for Rural Access & Mobility Project (RAMF)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23020112/13000077	Rehabilitation of ASPC Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23020113/13000078	Construction & Provision of Agric. Facilities (ATA/AETA)			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000080	Consultancy for Geological Survey of Solid Mineral			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
38001001/23050101/13000081	Deposit 1			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
38001001/23020127/13000082	Constr. & Linking ASPC to the Data Base @ AG's Office			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
38001001/23020114/13000083	Purchase of Printers (300)			700,000,000.00	700,000,000.00	700,000,000.00+	400,000,000.00	400,000,000.00	400,000,000.00
38001001/23050101/13000084	NEWMAP	1,416,577,258.97		3,000,000.00	3,000,000.00	3,000,000.00+	1,000,200.00	1,000,200.00	1,000,000.00
38001001/23050101/13000088	Design & Hosting of ASPC Website & Linking the State			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
38001001/23050101/13000089	Purchase of Solar Powered Inverter/Accessories for			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
MDAs				3,000,000.00	3,000,000.00	3,000,000.00+			
38001001/23050101/13000090	Ex/Boasting of Abia State ICT Park/Center in Abia Center			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	51,071,816.05+	2,500,000,000.00	2,500,000,000.00
38001001/23050101/13000091	Maintenance of Computer IT & Internet Equipment @			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
ASPC KT Ce		1,027,575,428.48	938,928,183.95	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	90,000,000.00+	2,000,400,000.00	2,000,000,000.00
38001001/23050101/13000092	Consultancy Services in the State	220,733,615.00	10,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
38001001/23050101/13000093	Capacity Building Programme for ASPC			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	500,000,000.00	500,100,000.00	500,000,000.00
38001001/23050101/13000094	State Supplementary Budget Preparation Expenses			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+			
38001001/23050101/13000095	Counterpart Funding for Water Project			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+			
38001001/23050101/13000096	Counterpart Fund for Abia State Integrated Intrastr. Dev. proj			1,500,000,000.00	1,500,000,000.00	1,500,000,000.00+			
38001001/23050101/13000098	Extension/Boasting of Internet Service/Signal by (150m)			500,000,000.00	500,000,000.00	500,000,000.00+	460,000,000.00	460,092,000.00	460,000,000.00
radu				2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+			
38001001/23050101/13000099	EUN/DSP 4 Counterpart Funding			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050100/130100	Statewide (Others) Counterpart Funding			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000101	State Economic Recovery Growth Plan			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000102	FSP -fiscal Sustainability Plan			5,000,000.00	5,000,000.00	5,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
38001001/23050101/13000103	OGP-Open Government Partnership			5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000104	CCD-CMMUNITY Charter of Demand			20,000,000.00	20,000,000.00	20,000,000.00+			
38001001/23050101/13000001	Research & Development			15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23050101/13000002	Purchase of Computers			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
38001001/23050101/13000003	Prod of Statistical Book & Conduct of Social Econ Survey			5,000,000.00	5,000,000.00	5,000,000.00+	400,000,000.00	400,080,000.00	400,000,000.00
38001001/23050101/13000004	Purchase of Office Furniture			5,000,000.00	5,000,000.00	5,000,000.00+			
38001001/23050101/13000005	Production of Data Collection Tools			5,000,000.00	5,000,000.00	5,000,000.00+			
38001001/23050101/13000006	Government Counterpart Contribution			15,000,000.00	15,000,000.00	15,000,000.00+			
38001001/23050101/13000007	Consultancy Services			1,300,000.00	1,300,000.00	1,300,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
38001001/23050101/13000008	Purchase of van (Hilux) 3 in no			15,000,000.00	15,000,000.00	15,000,000.00+	12,000,000.00	12,002,400.00	12,000,000.00
38001001/23050101/13000009	Purchase of Computers /Printers 5 in no each			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000004	YESU			34,000,000.00	34,000,000.00	34,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000005	SOCCU			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
38001001/23050101/13000006	N. POWER GEEP			70,000,000.00	70,000,000.00	70,000,000.00+	20,000,000.00	20,000,000.00	20,000,000.00
38001001/23050101/13000007	GOVT CCT			30,000,000.00	30,000,000.00	30,000,000.00+	120,000,000.00	120,000,000.00	120,000,000.00
38001001/23050101/13000001	Procurement of Drilling Rig and Accessories			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23020105/10000002	UNICEF Assisted Abia State Rural Water			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23020105/10000003	Provision of Water to Various Housing Estates			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23030104/10000004	Procurement of Equipment & Capacity Building			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23020104/10000005	Prov of Water Scheme to various Housing Estate, Govt			100,000,000.00	100,000,000.00	100,000,000.00+			
52001001/23020104/10000007	Procurement of Drilling Rig & Accessories			100,000,000.00	100,000,000.00	100,000,000.00+			

274

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
52001001/23030104/100000008	Rehabilitation of Umuaia Old Water Scheme			50,000,000.00	50,000,000.00	50,000,000.00+			
52001001/23020105/100000010	Construct of New Water Scheme for Rural & Urban District	30,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00		300,000,000.00
52001001/23030104/100000015	Rehabilitation of Water Borehole & Reticulation at Nnamdi A.			100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.00		20,000,000.00
52001001/23030103/140000001	Construction /Provision of Electricity	13,290,790.00		200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
52001001/23010119/140000002	Purchase of Power Generating Set Transformers	30,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	180,000,000.00	200,040,000.00	180,000,000.00
52001001/23020103/140000003	Extension & improv of Elect to Institution&State Secretariat	7,500,000.00	12,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
52001001/23020123/140000004	Construction of Traffic/Street Light	51,000,000.00		50,000,000.00	456,750,000.00	456,750,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
52001001/23020103/140000005	Purch of Hab Grante Veh/Electricity Equip&Testing Instrument	45,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+			50,000,000.00
52001001/23030123/140000006	Rehabilitation/Repairs of Street Light	4,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	50,010,000.00	50,010,000.00	50,000,000.00
52001001/23020103/140000007	Energizing of Electric Transformers at Umuaia			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
52102001/23020105/100000001	Procur. of various of 4nos 60hp Subm Pumps cable, etc			20,000,000.00	20,000,000.00	20,000,000.00+	230,000,000.00	30,006,000.00	230,000,000.00
52102001/23020105/100000002	Procur. of 1no 30hp subm pump, Cables etc and 160KVA			20,000,000.00	20,000,000.00	20,000,000.00+	20,004,000.00	20,004,000.00	20,000,000.00
52102001/23010119/100000003	Procurement of Generating Set (for various scheme)	44,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	210,000,000.00	10,002,000.00	210,000,000.00
52102001/23020105/100000004	Provision of Diesel & Lubricant (various water scheme)			20,000,000.00	20,000,000.00	20,000,000.00+	450,000,000.00	20,004,000.00	450,000,000.00
52102001/23030104/100000005	Maintenance of Pipelines (various water scheme)			40,000,000.00	40,000,000.00	40,000,000.00+	400,000,000.00	50,010,000.00	400,000,000.00
52102001/23020105/100000006	Water Treatment Chemical and Reagent			30,000,000.00	30,000,000.00	30,000,000.00+	40,000,000.00	20,004,000.00	40,000,000.00
52102001/23020118/100000007	Reticulation of World Bank, Commissioner's Qtrs, Ehimir			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
52102001/23030104/100000008	Rehabilitation of 22 Water Schemes	6,000,000.00	100,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	332,878,770.00	132,965,345.75	332,878,770.00
52102001/23030104/100000009	Rehabilitation of Umuaia Water Scheme		7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	169,121,230.00	30,006,000.00	169,121,230.00
52102001/23020105/100000010	Urban Water Project for Aba and Umuaia			300,000,000.00	300,000,000.00	293,000,000.00+	1,730,000,000.00	100,020,000.00	1,730,000,000.00
52102001/23010129/100000012	Procurement and Replacement of Obsolete Quality Control Lab			21,000,000.00	21,000,000.00	21,000,000.00+	200,000,000.00	10,002,000.00	200,000,000.00
52103001/23020118/090000001	Construction/Provision of Toilet Infrastructure			10,500,000.00	10,500,000.00	10,500,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
52103001/23010133/100000002	Purchase of Surveying Equipment ETC			10,500,000.00	10,500,000.00	10,500,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
52103001/23030104/100000003	Rehabilitation/Repairs of Water Facilities			700,000,000.00	700,000,000.00	700,000,000.00+	300,000,000.00	300,060,000.00	300,000,000.00
53001001/23020107/060000001	Construction of Abia State Secretariat Complex (Umuaia)	142,844,273.36	251,613,054.00	200,000,000.00	200,000,000.00	51,613,054.00-	200,000,000.00	200,040,000.00	200,000,000.00
53001001/23020104/060000004	Construction/Maintenance of Public Building in the State		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00-			
53001001/23020101/060000005	Construction of Auditorium Complex at ABSUTH Aba		600,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
53001001/23020104/060000006	Abia State Housing & Property Development Corporation			20,000,000.00	20,000,000.00	20,000,000.00+			
53001001/23030101/060000009	Rehabilitation of Enugu Lodge	5,028,078.74		698,000,000.00	698,000,000.00	698,000,000.00+	500,000,000.00	500,100,000.00	500,000,000.00
53001001/23030101/060000013	Const of 200 Units of 3Bedroom bungalow @New Iseike H/Esta	1,000,000.00		698,000,000.00	698,000,000.00	698,000,000.00+	500,000,000.00	500,100,000.00	500,000,000.00
53001001/23020102/060000014	Const of 1000 Units of 3B/room bungalow in 3Senatorial Zone			100,000,000.00	100,000,000.00	100,000,000.00-	30,000,000.00	30,006,000.00	30,000,000.00
53001001/23020102/060000018	Construction of Ultra Modern Government House Complex	10,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
53001001/23020107/060000028	Construction of Public Buildings (in 3 Senatorial Zones)	25,000,000.00	10,650,000.00	100,000,000.00	100,000,000.00	10,650,000.00-	100,000,000.00	100,020,000.00	100,000,000.00
53001001/23020104/060000041	Construction of International Conference Centre (ICC)			40,000,000.00	40,000,000.00	40,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
53001001/23020104/060000042	External Work at Iseike Housing Estate	55,000,000.00	9,030,000.00	100,000,000.00	100,000,000.00	90,970,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
53001001/23020119/060000049	Interior work at the International Conference Centre (ICC)	16,000,000.00	37,381,000.00	525,000,000.00	525,000,000.00	487,619,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
53001001/23020104/060000051	Construction of Public Building (High Court in 3 Senatorial)			80,000,000.00	80,000,000.00	80,000,000.00+	60,000,000.00	60,012,000.00	60,000,000.00
53001001/23030105/060000057	Renovation of School of Psychiatric Nursing at GHospital			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
53001001/23020101/060000059	Construction of Office Complex for ABSEIC Staff			200,000,000.00	200,000,000.00	200,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
53001001/23020101/060000068	Construction of BIR /BPP Building Project			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
53001001/23020101/1730000069	Upgrading of Abia State Staff Quarters, Abuja		3,000,000.00	20,000,000.00	20,000,000.00	3,000,000.00-	20,000,000.00	20,004,000.00	20,000,000.00
53001001/23020101/173000001	Construction/Provision of Office Building Complex			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
53001001/23030109/130000002	Renovation of Fire Service Station			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
53001001/23020101/173000004	Remodelling of Aba Area offices			42,000,000.00	42,000,000.00	42,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
53001001/23020101/173000005	Remodelling of Govt Offices at JSC , CSC , LOCAL GOVT								
AUDIT									
53001001/23020101/173000006	Const of Dometry (male & female) &staff Qutrs for Mentally C								

275

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
53001001/2302010/13000007	Maintenance of new Secretariat			50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00
53056000/12302010/105000001	Umuahia Capital Dev Authority Office Complex			10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00
53056000/12301010/0706000001	Purchase of Truck (Bull Dozer & Payloader) Earth Moving Equip			100,000,000.00	100,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00
53056000/12301010/0706000002	Purchase of Truck (Pay Loader) Moving Equipment			30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00
54001001/23050101/030000001	Perimeter Fencing Of UCDA Office			10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00
54001001/23050101/030000004	Grant-In-Aid to 200 Communities self Help Project			30,000,000.00	30,000,000.00	0.00	20,004,000.00	20,004,000.00	20,000,000.00
54001001/23050101/030000004	Poverty Reduction Welfare Scheme (Empowermt of loss of Incom			7,000,000.00	7,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
54001001/23030104/030000014	Repair of Head pumps (50 in Nbs)		15,000,000.00	8,000,000.00	8,000,000.00	0.00	20,000,000.00	20,004,000.00	20,000,000.00
54001001/23050101/030000018	Rural Access Mobility Project (RAMP)			20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00
54001001/23050101/030000019	Research and Development			10,000,000.00	10,000,000.00	0.00	2,000,000.00	2,000,400.00	2,000,000.00
54001001/23010112/090000001	Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,001,200.00	6,000,000.00
54001001/23020103/140000001	Construction/Provision of Electricity		10,000,000.00	10,000,000.00	10,000,000.00	0.00	100,000,000.00	100,020,000.00	100,000,000.00
53010001/23050101/000000006	Compensation to Umuahia Okokoro Land Donors		10,000,000.00	100,000,000.00	90,000,000.00	0.00	80,000,000.00	80,016,000.00	80,000,000.00
53010001/23050101/000000007	Compensation of Industrial Market Housing Estate Land Donors			80,000,000.00	80,000,000.00	0.00	120,000,000.00	120,024,000.00	120,000,000.00
53010001/23010101/000000008	Compensation of Land Donors for Housing Estate in 17 LGAs			120,000,000.00	120,000,000.00	0.00	55,000,000.00	55,011,000.00	55,000,000.00
53010001/23050101/130000005	Industrial Market at Housing Estate Umuahia			30,000,000.00	30,000,000.00	0.00	20,000,000.00	20,004,000.00	20,000,000.00
60001001/23010133/060000001	Procurement of Survey Tools & Other Equipments			100,000,000.00	100,000,000.00	0.00	150,000,000.00	150,030,000.00	150,000,000.00
60001001/23040101/060000002	Payment of Land Compensation for Crops & Economic Trees			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23020104/060000006	Abia State Estate Development Agency			30,000,000.00	30,000,000.00	0.00	20,000,000.00	20,004,000.00	20,000,000.00
60001001/23020104/060000007	Digital Mapping of the State Master Plan			100,000,000.00	100,000,000.00	0.00	50,010,000.00	50,010,000.00	50,000,000.00
60001001/23010101/060000008	Acquisition & Compensation for 200 Hectares of Land @ Abia		17,000,000.00	20,000,000.00	3,000,000.00	0.00	20,000,000.00	20,004,000.00	20,000,000.00
60001001/23010133/060000010	Perimeter Survey of Various Acquisitions			50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,006,000.00	30,000,000.00
60001001/23010101/060000014	Land Acquisition at Nsirim/Abam/Anuzo Umuahia South			20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23010101/060000020	Surveying of Lands Nsirim Umuahia South			20,000,000.00	20,000,000.00	0.00	15,000,000.00	15,003,000.00	15,000,000.00
60001001/23010101/060000022	Surveying of Lands Erufe Umuahia North			50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00
60001001/23010101/060000023	Surveying of Land for Abia State Airport			20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23010133/060000024	Purchase of Surveying Equipments			100,000,000.00	100,000,000.00	0.00	60,012,000.00	60,012,000.00	60,000,000.00
60001001/23010101/060000028	Acquisition of Land at Ekeocha Umuahia North			100,000,000.00	100,000,000.00	0.00	60,000,000.00	60,012,000.00	60,000,000.00
60001001/23010101/060000029	Acquisition of Lands at Umuahia South			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00
60001001/23010101/060000031	Acquisition of Land at Umuahia Ihe Ndurme Umuahia			500,000,000.00	500,000,000.00	0.00	5,000,000.00	5,001,000.00	5,000,000.00
60001001/23010101/060000035	Land Acquisition for Abia State Airport Umuahia South			5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,001,000.00	5,000,000.00
60001001/23020127/060000041	Procurement of Internet Connectivity Design for Town Plang			5,000,000.00	5,000,000.00	0.00	20,004,000.00	20,004,000.00	20,000,000.00
60001001/23020127/060000047	Hosting of Ministry's Website			100,000,000.00	100,000,000.00	0.00	40,000,000.00	40,008,000.00	40,000,000.00
60001001/23050101/060000048	Urban Renewal Program			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23020118/060000050	Development Control			15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23050101/060000053	Provision of Orderly Development (Umuahia North)			15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001002/23010101/060000001	Land Acquisition and Allocation for Housing			10,000,000.00	10,000,000.00	0.00	20,004,000.00	20,004,000.00	20,000,000.00
60001002/23020101/060000002	Development of Office permanent Site			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001002/23050103/060000003	Survey and Mapping			10,000,000.00	10,000,000.00	0.00	20,004,000.00	20,004,000.00	20,000,000.00
60001002/23030113/060000004	Minor Roads Maintenance and Clearing of Site			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001002/23020114/060000005	Construction of Caltives in the Estate			10,000,000.00	10,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
60001002/23010105/060000006	Purchase of Project Vehicle (Hillux-3)			10,000,000.00	10,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
62001001/23020118/060000019	Urban Renewal Programme			1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
62001002/23040101/090000001	Tree Planting/Establishment of Horticultural Garden			2,000,000.00	2,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
62001002/23040101/090000001	Construct of Recreational Facilities in designated Open Space			1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
62001002/23020118/130000001	Construction of Nursery Structure			1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00

276

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
71001001/23020118/05000001	Const/Prov. of Infrast (Estiab. of ZNC. out Rubric Cluster)			13,500,000.00	13,500,000.00	13,500,000.00+			
71001001/23010118/05000011	Purchase of Scanners for Training			10,000,000.00	10,000,000.00	10,000,000.00+			
71001001/23010118/05000012	Purchase of Fixed Assets for ICT Centre	1,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+			
71001001/23020127/11000002	Construction of ICT Infrastructure			10,000,000.00	10,000,000.00	10,000,000.00+			
71001001/23030127/11000002	Rehabilitation for Building for ICT			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23020124/12000001	Construction of 50 Hectares Tech Innovation Park			10,000,000.00	10,000,000.00	10,000,000.00+			
71001001/23020118/13000006	Construction/Provision of Infrastructure(Constr & Equipments	1,500,000.00		5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23050101/13000009	Establishment of Medicinal Plant/herbs, garden r/farm			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23050101/13000010	Development of Umukalika Industrial cluster			10,000,000.00	10,000,000.00	10,000,000.00+			
71001001/23020101/13000011	Development of Ovom Industrial Cluster			13,000,000.00	13,000,000.00	13,000,000.00+			
71001001/23050101/13000013	Tarpaulin /Metal wood cluster Umukalika junction			3,000,000.00	3,000,000.00	3,000,000.00+			
71001001/23020101/13000014	Production 1st Abia Industry			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23050101/13000015	Reactivation of Intergrated Skill Acquisition Centre Aba			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23010129/13000016	Refurbishing/Purchase of Equipment for Demonstration Worksh			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23050101/13000017	Revamping of Aba Textile mill and Golden Guinean Plc			40,500,000.00	40,500,000.00	40,500,000.00+			
71001001/23050101/13000020	Capacity Building Programme for 200 Youths in Chemical Tech.			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23020118/13000022	APPP Building of an integrated Biorefinery			10,000,000.00	10,000,000.00	10,000,000.00+			
71001001/23050101/13000026	Personal Protective Equipment			5,000,000.00	5,000,000.00	5,000,000.00+			
71001001/23050101/23000027	Quality Control Laboratory			1,500,000.00	1,500,000.00	1,500,000.00+			
71001001/23050101/13000028	Quality Control Tools			1,000,000.00	1,000,000.00	1,000,000.00+			
72001001/23010119/12000001	Procurement of Power Gen. Set. 350KVA			5,000,000.00	5,000,000.00	5,000,000.00+			
72001001/23010112/12000002	Purchase of Office Furniture/Fittings			1,500,000.00	1,500,000.00	1,500,000.00+			
72001001/23010114/12000003	Purchase of Scanner			1,000,000.00	1,000,000.00	1,000,000.00+			
72001001/23050101/12000004	Acquisition of Capital Assets			4,000,000.00	4,000,000.00	4,000,000.00+			
72001001/23050103/12000005	Abia State SME investment promotion scheme	6,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+			
72001001/23010119/12000007	Purchase of 13 Computer/Printers for Int'l Transaction			2,000,000.00	2,000,000.00	2,000,000.00+			
72001001/23010129/12000009	Purchase of 8 Nos of Fridges			800,000.00	800,000.00	800,000.00+			
72001001/23050101/12000011	Construction of Entrepreneurship Development Center			15,000,000.00	15,000,000.00	15,000,000.00+			
72001001/23050101/12000013	SME's /Informal Sector /QMS Summit Stakeholders meets			3,000,000.00	3,000,000.00	3,000,000.00+			
72001001/23050101/12000014	Renting of Warehouse and Zonal Office			3,000,000.00	3,000,000.00	3,000,000.00+			
72001001/23010112/12000015	Furniture Filing of Warehouse /Zonal Office			1,500,000.00	1,500,000.00	1,500,000.00+			
72001001/23050101/12000016	Quality Mgt System & Standard Training Capacity Building			2,000,000.00	2,000,000.00	2,000,000.00			
72001001/23050101/12000017	Quality & Standard Certification			1,000,000.00	1,000,000.00	1,000,000.00			
72001001/23050101/12000018	Quality Awards			500,000.00	500,000.00	500,000.00			
72001001/23050101/12000019	Monitoring, Review & Evaluation			500,000.00	500,000.00	500,000.00			
72001001/23010106/12000020	Purchase of Nos Hillux			5,001,000.00	5,001,000.00	5,001,000.00			
72001001/23010115/12000021	Photocopying Machines 3No			20,000,000.00	20,000,000.00	20,000,000.00			
72001001/23010112/12000022	Purchase of 7 Nos of Air Condition			750,000.00	750,000.00	750,000.00+			
72001001/23050101/12000024	SME's Financial Instrument, Trading on Commodities/Produce			1,400,000.00	1,400,000.00	1,400,000.00+			
72001001/23050101/12000025	One- STOP -SHOP			1,050,000.00	1,050,000.00	1,050,000.00+			
72001001/23010127/12000026	Cassava/Starch Processing Plant			5,000,000.00	5,000,000.00	5,000,000.00+			
26001001/23010125/13000002	Purchase of Law Books & Library Equipment			30,000,000.00	30,000,000.00	30,000,000.00			
26001001/23010125/13000003	Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+			
26001001/23020101/13000005	Construction of Public Prosecution Building			2,000,000.00	2,000,000.00	2,000,000.00+			
26001001/23020101/13000007	Construction of New Building			5,000,000.00	5,000,000.00	5,000,000.00+			
26001001/23010112/13000008	Furnishing of New Office Buildings			2,000,000.00	2,000,000.00	2,000,000.00+			
26001001/23020105/13000009	Water Borehole &			1,000,000.00	1,000,000.00	1,000,000.00+			
26002001/23050101/13000001	Production of Laws of Abia State (2006-2013)			2,000,000.00	2,000,000.00	2,000,000.00+			

277

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
26002001/23050101/13000002	Research into the customary practices of our people and			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
26002001/23050101/13000003	Research, Review and publishing of Laws of Abia State			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
2006-2	Workshops, Seminars, Conferences and Colloquiums			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,100.00	500,000.00
26002001/23010119/13000005	Purchase of Photocopier			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
26002001/23010119/13000006	Purchase of a Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26002001/23010119/13000007	Collation and Publication of Currents Laws of Abia State			1,000,000.00	1,000,000.00	1,000,000.00+	10,000,000.00	10,002,200.00	10,000,000.00
26051001/23010125/05000002	Purchase of Library Books and Equipment @ Umuahia North			1,000,000.00	5,000,000.00	5,000,000.00+	11,000,000.00	11,002,200.00	11,000,000.00
26051001/23050103/13000007	Land Scaping of High Court Premises Umuahia & Aba			10,000,000.00	10,000,000.00	10,000,000.00+	20,004,000.00	20,004,000.00	20,000,000.00
26051001/23020101/13000020	Construction/ Furnishing of New Probate Registry			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
26051001/23010121/13000021	Purchase of Furniture/ fittings at the Chief Judge Official			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
26051001/23020101/13000023	Construction /Furnishing of National Industrial Court Build			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	15,003,000.00	15,000,000.00
26051001/23010105/13000024	Purchase of Motor Vehicles			10,000,000.00	10,000,000.00	10,000,000.00+	5,001,000.00	5,001,000.00	5,000,000.00
26051001/23010108/13000026	Purchase of Buses			10,000,000.00	10,000,000.00	10,000,000.00+	5,001,000.00	5,001,000.00	5,000,000.00
26051001/23030121/13000027	Rehabilitation/ Repair of Damaged Office Building At			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26051001/23010112/13000028	Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
26052001/23010125/13000014	Purchase of Law Books/ Law Reports At The Library Of			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
Custom	Abia Youth Job Creation Project	4,000,000.00	2,500,000.00	15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
13001001/23050101/08000001	Construction/Provision of Infrastructure		1,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
13001001/23050101/08000005	Research and Development			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020118/02000001	Construction/Provision of State Social/Children Home	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020119/02000002	Recreational Center for the Elderly Persons			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23030118/07000002	Rehabilitation of Remand Home in Aba			14,500,000.00	14,500,000.00	14,500,000.00+	10,000,000.00	20,004,000.00	10,000,000.00
14001001/23020114/07000007	Construction of a half way home	5,850,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	50,010,000.00	50,010,000.00	50,000,000.00
14001001/23020119/07000008	Special Project Activities			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23050101/08000005	Equipment of the Half Way Home for Children	34,300,000.00	8,000,000.00	48,000,000.00	48,000,000.00	48,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020104/08000006	Perimeter Fencing of Half Way Home for Children			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020104/08000007	Construction of a Permanent Site for the Cenotaph			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020114/08000008	Purchase of Buses (1 Hillux Bus)			25,000,000.00	8,500,000.00	8,500,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23010106/08000009	Purchase of Van (1 Cabin Hilux & Van)			8,500,000.00	8,500,000.00	8,500,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23010106/08000010	Children Recreation Centre			8,500,000.00	8,500,000.00	8,500,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020119/08000011	Construction/Provision of Skill Acquisition Centre at Egbuel			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
14001001/23020118/08000012	Development of Abia State Education Seater Plan			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23050101/05000023	Abia State Sch Mapping Secondary Section		30,500,000.00	30,000,000.00	30,000,000.00	500,000.00-	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23050101/05000024	Procurement of 5000 Unit of Modern Standard			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	300,000,000.00	300,000,000.00
17001001/23050101/05000025	Renovation Equipment of 19 Tech Sch in the State		40,000,000.00	200,000,000.00	200,000,000.00	160,000,000.00+	20,004,000.00	20,004,000.00	10,000,000.00
17001001/23050101/05000026	Conversion of 9 Comprehensive Sec Sch in the State			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23050101/05000027	Strengthening of Six Additional Tech Sch			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	300,000,000.00	300,000,000.00
17001001/23050101/05000028	Abia State Primary School Lunch Programme		73,000,000.00	30,000,000.00	30,000,000.00	43,000,000.00-	30,000,000.00	30,006,000.00	30,000,000.00
17001001/23050104/05000029	Development of Abia State Strategic Education Seater			200,000,000.00	200,000,000.00	200,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17001001/23010124/05000032	Proc & Distr of Instructional Material/Teaching Aids to Stud			200,000,000.00	200,000,000.00	200,000,000.00+	3,600,000,000.00	3,600,000,000.00	3,600,000,000.00
17001001/23010125/05000038	Education for Employment Program E for E			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
17001001/23050101/05000040	Establishment of Education Resource Centre			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
17001001/23050101/05000041	Abia State Annual Education Summit /Conference			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
17001001/23050101/13000003	Annual School Census in Abia State			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
17001001/23050101/13000005	Procurement of Library Development Books			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
17001001/23010125/13000005	Establishment of Skill Acquisition Centre For the Physical			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17001001/23010102/13000007	Provision of Additional Office Accommodation			2,000,000.00	2,000,000.00	2,000,000.00+	20,004,000.00	20,004,000.00	20,000,000.00
17003001/23020118/05000001	Constructin of 3-Seater Desks/Benches for Sec Schs/160			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
per LGA									

278

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
17003001/23020118/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
3,300 NOS)			2,000,000.00	2,000,000.00	2,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17003001/23020118/03000003			22,950,000.00	22,950,000.00	22,950,000.00+	80,000,000.00	120,024,000.00	80,000,000.00
Nos)			200,000,000.00	200,000,000.00	200,000,000.00+	7,000,000.00	7,001,400.00	7,000,000.00
17003001/23020118/05000004			2,000,000.00	2,000,000.00	2,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
LGEA/425 no			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
17003001/23030106/05000005			2,000,000.00	2,000,000.00	2,000,000.00+	8,000,000.00	8,001,600.00	8,000,000.00
17003001/23010112/05000007	1,000,000.00		9,750,000.00	9,750,000.00	9,750,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
etc.						10,000,000.00	10,002,000.00	10,000,000.00
17003001/23010113/05000008						5,000,000.00	5,001,000.00	5,000,000.00
(114 nos						400,000.00	400,000.00	400,000.00
17003001/23050103/05000009						30,000,000.00	30,000,000.00	30,000,000.00
17003001/23030106/05000011						1,000,000.00	1,000,000.00	1,000,000.00
LGA						1,000,000.00	1,000,000.00	1,000,000.00
17003001/23010124/05000012						1,000,000.00	1,000,000.00	1,000,000.00
Acquis						1,000,000.00	1,000,000.00	1,000,000.00
17003001/23020107/05000016						10,000,000.00	10,002,000.00	10,000,000.00
Iboku						10,000,000.00	10,000,000.00	10,000,000.00
17008001/23020111/02000002			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
17008001/23030110/02000003			400,000.00	400,000.00	400,000.00+	400,000.00	400,000.00	400,000.00
17008001/23010105/02000004			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17008001/23010106/02000005	17,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
17008001/23010113/02000006			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
17008001/23010113/02000007			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
17008001/23010114/02000008			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,000.00	500,000.00
17008001/23010115/02000009			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
17008001/23010116/02000010			100,000,000.00	100,000,000.00	100,000,000.00+	25,000,000.00	25,005,000.00	25,000,000.00
17008001/23010119/02000011			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,000.00	500,000.00
17008001/23010125/02000012			1,000,000.00	1,000,000.00	1,000,000.00+	7,000,000.00	7,001,400.00	7,000,000.00
17008001/23010129/02000013			20,000,000.00	20,000,000.00	20,000,000.00+	110,000,000.00	110,022,000.00	110,000,000.00
17008001/23020111/02000015			400,000,000.00	400,000,000.00	400,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17008001/23030110/02000016						100,000,000.00	100,020,000.00	100,000,000.00
Centr			110,000,000.00	110,000,000.00	110,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
17018001/23010101/05000001			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
17019001/23010127/05000010			10,000,000.00	10,000,000.00	10,000,000.00+	600,000,000.00	600,120,000.00	600,000,000.00
17019001/23030110/05000011			400,000,000.00	400,000,000.00	400,000,000.00+	6,000,000.00	6,001,200.00	6,000,000.00
17021001/23040102/09000001			5,000,000.00	5,000,000.00	5,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
17051001/23030106/05000001						150,000,000.00	150,030,000.00	150,000,000.00
21001001/23030105/04000001						100,000,000.00	100,020,000.00	100,000,000.00
21001001/23030105/04000002						100,000,000.00	100,020,000.00	100,000,000.00
21001001/23030105/04000003						30,000,000.00	30,006,000.00	30,000,000.00
21001001/23050101/04000004						50,000,000.00	50,010,000.00	50,000,000.00
21001001/23010122/04000005						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23010102/04000006						5,000,000.00	5,001,000.00	5,000,000.00
21001001/23030105/04000007						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23020106/04000008						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23020106/04000009						5,000,000.00	5,001,000.00	5,000,000.00
21001001/23020106/04000010						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23020106/04000011						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23030112/04000011						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23020106/04000012						10,000,000.00	10,002,000.00	10,000,000.00
21001001/23010129/04000015						200,000,000.00	200,040,000.00	200,000,000.00
21001001/23030105/04000016						20,000,000.00	20,004,000.00	20,000,000.00
21001001/23030105/04000017								

279

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
21001001/23010102/04000018	Development of Cancer Awareness Centre	20,000,000.00		50,000,000.00	50,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23010122/04000020	Purchase of Health Equipment			50,000,000.00	50,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23020106/04000022	Establishment of 3 No. General/Cottage Hospital.			50,000,000.00	50,000,000.00	20,000,000.00+	20,000,000.00	30,006,000.00	30,000,000.00
21001001/23010106/04000023	Central Medical Store (Drug Revolving Fund) Drug & Van			30,000,000.00	30,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23030105/04000025	Upgrading of Uburu Health Centre			30,000,000.00	30,000,000.00	20,000,000.00+	20,000,000.00	30,006,000.00	30,000,000.00
21001001/23020106/04000026	Dental Centre Umuhia			30,000,000.00	30,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23020106/04000028	Construction of Laboratory			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000029	Construction of Hospital Health Centres - Osioma	50,000,000.00		60,000,000.00	60,000,000.00	20,000,000.00+	20,000,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000030	Purchase of 2no Hilux Van - Arochuku			60,000,000.00	60,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23020104/04000032	Construction and Provision of Housing			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21001001/23030105/04000033	Rehabilitation/Repairs of Hospital Health Centre - Charfa			50,000,000.00	50,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000034	Construction/Provision of Hospitals Health Centres - Umu Sh			50,000,000.00	50,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21001001/23010122/04000035	Drugs and Medical Supplies	15,000,000.00	61,480,000.00	450,000,000.00	450,000,000.00	388,520,000.00+	250,000,000.00	250,050,000.00	250,000,000.00
21001001/23020106/04000036	Construction/Provision of Hospitals Health Centres - Isuhuru			100,000,000.00	100,000,000.00	20,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
21001001/23030105/04000105	Rehabilitation/Repairs - hospitals/health centres - Bende			100,000,000.00	100,000,000.00	20,000,000.00+	100,000,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000047	Establishment of Public Health Care Laboratory in 17 LGA	10,000,000.00		60,000,000.00	60,000,000.00	30,000,000.00+	60,000,000.00	60,012,000.00	60,000,000.00
21001001/23030105/04000048	Renovation of Central Medical Store			30,000,000.00	30,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
21001001/23020106/04000049	Construction of Incineration Plant			50,000,000.00	50,000,000.00	20,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21001001/23030105/04000052	Etab of NT Cancer Awareness Center in the State			100,000,000.00	100,000,000.00	20,000,000.00+	100,000,000.00	50,010,000.00	50,000,000.00
21001001/23050101/04000053	Material Newborn under-five & young people Health Intervent			45,000,000.00	45,000,000.00	20,000,000.00+	45,000,000.00	50,010,000.00	50,000,000.00
21003001/23010122/04000007	Essential PHC Equipment KIT and Supplies (To Strengthen capa			100,000,000.00	100,000,000.00	20,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
21003001/23010120/04000008	Essential PHC drugs and consumables (SPHCDA in 17 LGAs)			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21003001/23030105/04000009	Community Awareness and Ownership and			30,000,000.00	30,000,000.00	20,000,000.00+	30,000,000.00	10,002,000.00	10,000,000.00
21003001/23050103/04000010	Monitoring and Supervision Programme (in the 17 LGAs)			10,000,000.00	10,000,000.00	200,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21003001/23050103/04000022	Family Planning Coordination, Advocacy and Service Delivery			10,000,000.00	10,000,000.00	200,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010113/04000001	Purchase of Computers/Automation			10,000,000.00	10,000,000.00	20,000,000.00+	70,000,000.00	70,014,000.00	70,000,000.00
21026001/23010119/04000002	Purchase of Power Generating Set			15,000,000.00	15,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21026001/23010122/04000003	Purchase of Health/Medical Equipment			420,000,000.00	420,000,000.00	400,000,000.00+	400,000,000.00	400,080,000.00	400,000,000.00
21026001/23010105/04000004	Purchase of Motor Vehicles			34,000,000.00	34,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
21026001/23050101/04000006	Accreditation			80,000,000.00	80,000,000.00	60,012,000.00+	60,012,000.00	60,012,000.00	60,000,000.00
21026001/23020111/05000015	Construction/Provision of Libraries			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21026001/23010106/05000017	Purchase of Van (No 5) @ N7m per Van			20,000,000.00	20,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010114/05000018	Purchase of Buses (No 8) @ N5m per Bus			20,000,000.00	20,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010112/05000003	Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010113/05000004	Purchase of Computers (No 100) @ N150,000 each			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010114/05000005	Purchase of Computers Printers (No 50)			5,000,000.00	5,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23010117/05000006	Purchase of Shredding Machine (No 50) @ N50,000 each			2,000,000.00	2,000,000.00	1,000,000.00+	1,000,000.00	1,000,200.00	1,000,000.00
21026001/23010119/05000007	Purchase of Power Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	20,004,000.00	20,000,000.00
21026001/23010120/05000008	Purchase of Canteen/Kitchen Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	20,004,000.00	20,000,000.00
21026001/23010124/05000011	Purchase of Health/Medical Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	50,010,000.00	50,000,000.00
21026001/23010125/05000012	Purchase Of Teaching/learning Aid Equipment			10,000,000.00	10,000,000.00	30,006,000.00+	30,006,000.00	30,006,000.00	30,000,000.00
21026001/23010128/05000013	Purchase of Security Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	5,001,000.00	5,000,000.00
21026001/23020101/05000014	Construction/Provision of Office Building			10,000,000.00	10,000,000.00	20,000,000.00+	20,000,000.00	20,002,000.00	20,000,000.00
21026001/23020127/05000016	Construction/Provision of ICT Infrastructure			20,000,000.00	20,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21026001/23030102/05000017	Rehabilitation/Repair of Electricity			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	10,002,000.00	10,000,000.00
21026001/23040102/05000018	Erosion and Flood Control			8,000,000.00	8,000,000.00	8,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00

280

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
21026002/23020101/050000019	Construction of College Administration Community Building			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
21026002/23020101/050000020	Construction of Council Chambers Building			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00	10,000,000.00
21026002/23010123/090000001	Purchase of Fire Fighting Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
21026002/23010123/090000001	Establishment of Intensive Care Unit			30,000,000.00	30,000,000.00	30,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21027010/23020106/040000001	Purchase of 1No. Gastro Endoscope			10,000,000.00	10,000,000.00	10,000,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
21027010/23010122/040000002	Purchase and Installation of Vsat satellite			40,000,000.00	40,000,000.00	40,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21027010/23020122/040000003	Equipping accident and emergency department			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21027010/23010122/040000004	Purchase of 2Nos Ambulance Van			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21027010/23010106/040000005	Purchase of Health and Medical Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
21027010/23010122/040000007	Purchase of Eye Centre Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21027010/23010122/040000008	Equipping of 100Nos Bedded wards at Amachara Hospital			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21027010/23010122/040000010	Construct of Building (Consultant Quarters at Amachara Hosp			60,000,000.00	60,000,000.00	60,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21027010/23010122/010000011	Provision of Precision R&I for Radiographic Unit			90,000,000.00	90,000,000.00	90,000,000.00+	50,010,000.00	50,010,000.00	50,000,000.00
21027010/23020106/040000013	Establishment of Modern Dental Center Umuahia		5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
21102001/23010122/040000001	Purchase of X-ray Machines			2,000,000.00	2,000,000.00	2,000,000.00+	80,000,000.00	80,016,000.00	80,000,000.00
21102001/23010115/040000002	Purchase of Photocopy Machine			98,000,000.00	98,000,000.00	98,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
21102001/23010115/040000003	Purchase of Hospital Equipment		25,974,700.00	440,000,000.00	440,000,000.00	440,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
35001001/23010105/090000001	Purchase of Hospital Equipment			110,000,000.00	110,000,000.00	110,000,000.00+	90,000,000.00	90,014,000.00	90,000,000.00
35001001/23010105/090000002	Purchase of Motorcycle		122,500,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
35001001/23050105/090000003	Urban Beautification and Green Belts			100,000,000.00	100,000,000.00	100,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
35001001/23040102/090000004	Erosion Control (Gully Erosion in the State), Works Generally		14,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
35001001/23040104/090000005	Procurement of Knapsack Sprayer and Fumigation			2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00	4,000,800.00	4,000,000.00
35001001/23040101/090000017	Re-Establishment of Forest boundaries		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00+	35,000,000.00	35,007,000.00	35,000,000.00
35001001/23010105/090000019	Procurement of Sewage Function Machine (Vehicle)			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
35001001/23040102/090000021	Abia State University Gully Erosion			100,000,000.00	100,000,000.00	100,000,000.00+	35,000,000.00	35,007,000.00	35,000,000.00
35001001/23040102/090000022	Amator Isingwu Gully Erosion			30,000,000.00	30,000,000.00	30,000,000.00+	32,000,000.00	32,006,400.00	32,000,000.00
35001001/23040102/090000023	Nkporo Nguzu Gully Erosion			30,000,000.00	30,000,000.00	30,000,000.00+	1,000,000,000.00	1,000,200,000.00	1,000,000,000.00
35001001/23040102/090000024	Umudim Ngodo Isuochi Gully Erosion		878,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
35001001/23040102/090000025	Umuodim Ngodo Isuochi Gully Erosion			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
35001001/23040102/090000026	Nigeria Erosion & Watershed Management Project (NEWMAP)		305,783,479.67	30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
35001001/23040102/090000027	Ugwuegbu Gully Erosion Ikwuano (Ekwelolu Village Agumba 1st & 2n			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
35001001/23040102/090000028	Isuikwato L.G.A. Amuda, Amokwe Amiyi Uhu Gully Spot			30,000,000.00	30,000,000.00	30,000,000.00+	650,000,000.00	650,000,000.00	650,000,000.00
35001001/23040105/090000030	Desilting Works Generally			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
35001001/23010112/090000002	Purchase of Spare Parts for Modern Refuse Equipment & Machin		24,120,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
35016001/23040102/090000003	Desilting of Aba and Umuahia Metrotoplis		10,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	70,000,000.00	70,014,000.00	70,000,000.00
35016001/23040104/090000004	Evac of Refuse/Waste frm d colecth outlets & its Mgt @ Umu			100,000,000.00	100,000,000.00	100,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
35016001/23040104/090000005	Evac of Refuse/Waste frm d colecth outlets&its Mgt @ Aba So		460,000.00	30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
35016001/23040104/090000006	Evac of Refuse/Waste frm d colecth outlets& its Mgt @ Ohafia			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
35016001/23040104/090000007	Evac of Refuse/Waste frm d colecth outlets&its Mgt @ Isuikw		709,365,440.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
35016001/23040104/090000008	Rapid Response to Environmental Intervention & Emergencies		21,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
35016001/23010107/090000009	Purchase of Environmental Waste Management Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
35016001/23010105/090000010	Purchase of Operational Vehicles			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
35016001/23050104/090000011	Originz of Wild Envr Day Celebrtn & Condc of Env Awrnis Cgpr		191,500,500.00	20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
35016001/23040104/090000012	Establishment of Refuse dump Site and Land Fill at Aba & Um			20,000,000.00	20,000,000.00	20,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00

281

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021	
3900100/123020101/08000001									
3900100/123020110/08000003									
3900100/123020101/08000006									
3900100/123020110/08000007	7,000,000.00								
3900100/123050101/08000008									
3900100/123030111/08000009									
3900100/123020125/08000014									
3900100/123020109/08000015									
3900100/123030111/08000016									
3900100/123020101/08000017									
3900100/123050101/13100006									
5100100/123020101/13000001									
5100100/123020127/13000008									
5100100/123010112/13000011									
5100100/123050101/13000015									
5100100/123050101/13000016									
6900100/123030111/13000001									
6900100/123010130/13000003									
6900100/123020119/13000004									
7000100/123010101/13000001									
7000100/123020104/13000002									
7000100/123020119/13000003									
7000100/123050101/13000004									
Total	16,644,025,007.98	15,454,195,188.97	48,916,362,000.00	53,686,022,000.00	38,221,826,811.03	46,366,020,000.00	41,538,204,749.82	46,366,020,000.00	
Note 11 - Umuahia South									
3400100/123020114/17000071									
3400100/123020114/17000323									
3600100/123050101/13000096									
5200100/123030104/10000013									
5200100/123010119/14000008									
5200100/123020123/14000009									
5200100/123030123/14000010									
5200100/123010119/14000011									
5200100/123010119/14000012									
5210300/123050101/14000007									
5210300/123050101/14000008									
5210300/123050101/14000009									
5210300/123050103/10000010									
5400100/123050101/03000020									
5400100/123050101/03000021									
5400100/123050101/03000022									

282

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

	Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
54001001/23050101/03000023	Data base Development and Capacity Building of Town			3,000,000.00	3,000,000.00	3,000,000.00+			
54001001/23050101/03000024	Community Policing Programme			5,000,000.00	5,000,000.00	5,000,000.00+			
54001001/23050101/03000025	Engagement of Town Union			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,400.00	2,000,000.00
54001001/23050101/1203000026	Procure of Office Equip for Abia State Cash Transfer Office			10,000,000.00	10,000,000.00	10,000,000.00+			
54001001/23050103/03000027	Abia State Cash Transfer Programme			18,000,000.00	18,000,000.00	18,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
53010001/23050101/06000009	Housing Estate at Olokoro			20,000,000.00	20,000,000.00	20,000,000.00+			
53010001/23030121/13000001	Renovation of Office Building			15,000,000.00	15,000,000.00	15,000,000.00+			
53010001/23010106/13000002	Purchase of Hilux Van			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
53010001/23010101/13000003	Acquisition of Capital Assets			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
60001001/23010101/130000037	Acquisition Of Land For ABIA WARRIOR SPORTS COMPLEX UM S			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23010101/06000038	Acquisition of Land for Cattle Market and Cementry			40,000,000.00	40,000,000.00	40,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
60001001/23030103/06000039	Reclamation of 2.5 haclars of Land at Ndi Egoro Flood(for Housing)			20,000,000.00	20,000,000.00	20,000,000.00+			
60001001/23020104/06000060	Isiama Ohafia						10,000,000.00	10,002,000.00	10,000,000.00
71001001/23050101/130000023	Ohia Luxury Park						10,000,000.00	10,002,000.00	10,000,000.00
71001001/23050101/130000024	International Glass Industry Aba						20,000,000.00	20,004,000.00	20,000,000.00
71001001/23050101/130000025	Modern Ceramics Umuahia						20,000,000.00	20,004,000.00	20,000,000.00
26051001/23020101/130000025	Construction of Office Building At Agalaba Chief Magistrate						10,000,000.00	10,002,000.00	10,000,000.00
17003001/23030106/05/000014	Renovatin of Primary School at Ezizama Ubakala in Umuahia Stn			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
17064001/23020118/05/000001	Conduct of State Exams			10,000,000.00	10,000,000.00	10,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
21001001/23020104/0000050	Acquisition of Capital Assets			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,006,000.00	30,000,000.00
21001001/23020107/04/000051	Construction/Renovation of Student Hostel	1,500,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
35001001/23040102/09000029	Erosion Control at Umuahia South LGA		45,000,000.00	300,000,000.00	300,000,000.00	255,000,000.00+	200,000,000.00	200,040,000.00	200,000,000.00
39001001/23050101/08000019	Physically Challenged Sports Competitions			3,500,000.00	3,500,000.00	3,500,000.00+	3,000,000.00	3,000,600.00	3,000,000.00
Total		1,500,000.00	50,000,000.00	1,436,000,000.00	1,764,000,000.00	1,714,000,000.00+	1,323,500,000.00	1,093,718,700.00	1,323,500,000.00
Note 12 - Aba North									
22005001/23050101/03000001	Design & Prod. of Equip./Machines for Small Scale Industries			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	20,004,000.00	20,000,000.00
34001001/23020114/17000004	Reconstruction/Dualization of Aba - Owerri Road			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	100,020,000.00	200,000,000.00
34001001/23020114/17000005	Reconstruction of Omeba Road Ehre-Ukaegbu, Ogbo Hill, Aba		480,000,000.00	100,000,000.00	100,000,000.00	480,000,000.00-	150,000,000.00	50,010,000.00	150,000,000.00
34001001/23020114/17000007	Construction of Old Timber Street, Ariaria			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	30,006,000.00	100,000,000.00
34001001/23020114/17000011	Reconstruction/Dualization of Port-Harcourt Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/170000125	Dualizatin/Expansion of Aba Rd frm Comfort Hotel to Old Umuah	262,174,121.36	290,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000146	Construction of Azuka Road to Akpu Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000153	Construction of Ama Ogborna Osusu Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23030113/17000206	Rehabilitation of Umuohia Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23030113/17000207	Rehabilitation of Ikot-Ekpena Road to Opobo Junction			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000200	Constr of Bible College Rd to Aniaha Junction Ogbor Hill Aba			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000287	Construction of Old Express way Road Aba			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000292	Construction of Asonmento Road Network Aba			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000295	Construction of Compost Road Ogbor Hill Aba			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	30,006,000.00	100,000,000.00
34001001/23020114/17000296	Construction of Ahumaya Street Aba			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00
34001001/23020114/17000301	Reconstruction of Adualele Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	50,010,000.00	50,000,000.00

283

	Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
34001001/23020114/17000303	Construction of Flyover Ogbor Hill Aba and Osioma	1,134,237,989.00		50,000,000.00	50,000,000.00	0.00	50,000,000.00	80,016,000.00	80,000,000.00
38001001/23050101/13000085	NHIS/MDG/Counterpart Contr.			80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,016,000.00	80,000,000.00
38001001/23050101/13000086	Health Insurance Scheme Quarterly Contribution			3,500,000,000.00	3,500,000,000.00	0.00	3,500,000,000.00	2,500,500,000.00	2,500,000,000.00
38001001/23050101/13000087	Counterpart Funding for CGS ASUBEB Project			20,000,000.00	20,000,000.00	0.00	20,000,000.00	10,002,000.00	10,000,000.00
60001001/23050101/06000051	Research and Development (Master Plan for Provision of Orderly Development at Aba North)			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23050101/06000052	Development of Erymba Economic City Project	10,000,000.00		10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23020112/06000061	Provision of Orderly Development (Aba North)			82,600,000.00	82,600,000.00	0.00	82,600,000.00	35,007,000.00	35,000,000.00
62001001/23020104/06000024	Construction/Provision of Office Buildings at Aba North			500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,100,000.00	500,000,000.00
26051001/23020101/06000001	Construction of Aba Division Zonal Offices			600,000,000.00	600,000,000.00	0.00	700,000,000.00	700,140,000.00	700,000,000.00
17008001/23020101/02000001	Construction/Provision of Engineering Workshop			23,000,000.00	23,000,000.00	0.00	23,000,000.00	23,004,600.00	23,000,000.00
17021001/23020119/09000003	Purchase of Facilities and Equipment for Engineering			1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,200.00	1,000,000.00
17051001/23030106/05000001	Rehabilitation Of Public Schools			12,000,000.00	12,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
17051001/23010105/13000001	Purchase of Motor Vehicles			30,000,000.00	30,000,000.00	0.00	50,010,000.00	50,010,000.00	50,000,000.00
21001001/23020106/04000040	Establishment Of NTD Centre at Aba	208,000,000.00	730,000.00	100,000,000.00	200,000,000.00	100,000,000.00	50,000,000.00	50,010,000.00	50,000,000.00
21001001/23020104/04000041	Construction of 3Bedroom Doctors Quarters	1,000,000.00		100,000,000.00	100,000,000.00	0.00	30,006,000.00	30,006,000.00	30,000,000.00
21001001/23020106/04000042	Establishment of Emergence Response (ERMo)			100,000,000.00	100,000,000.00	0.00	30,000,000.00	30,005,000.00	30,000,000.00
21001001/23020106/04000043	Establishment of Isolation Ward			30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00
21001001/23020106/04000044	Aba State MTN Mobile Clinic			10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
21001001/23020106/04000045	Establishment of Central Medical Library			20,000,000.00	20,000,000.00	0.00	15,000,000.00	15,003,000.00	15,000,000.00
21003001/23010122/04000020	Purchase of Hospital Equipment at 52 Faulks Road Aba North			10,000,000.00	10,000,000.00	0.00	15,000,000.00	15,003,000.00	15,000,000.00
21026001/23010121/04000005	Purchase of Furniture			20,000,000.00	20,000,000.00	0.00	15,000,000.00	15,003,000.00	15,000,000.00
39001001/23020104/06000002	Construction/Provision of Housing for Erymba Football Club			10,000,000.00	10,000,000.00	0.00	6,454,000,000.00	6,055,210,800.00	6,454,000,000.00
69001001/23030101/13000002	Rehabilitation of Aba State Remand Home in Aba	1,615,412,110.36	920,730,000.00	7,128,600,000.00	6,428,600,000.00	5,507,870,000.00	6,454,000,000.00	6,055,210,800.00	6,454,000,000.00
Total									
Note 1.3 - Aba South									
28001001/23020118/13000005	Acquist. of Lands&Build. of Nig Instl. of Leather Sci & tech			20,236,000.00	20,236,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23020118/13000007	Estab of Leather&Leather Prod. Training & Processing cent Aba			5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,002,000.00	10,000,000.00
28001001/23050101/13000008	PPP Building /Establishment Of Bio-Refinery in The State Ukw			100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,040,000.00	200,000,000.00
31001001/23050101/13000002	Conduct Of Geological and Seismic Survey and Mapping of the S			100,000,000.00	100,000,000.00	0.00	100,000,000.00	160,032,000.00	100,000,000.00
34001001/23020114/17000001	Construction of Internal Rds of Timber Skilled Products	800,000,000.00	40,000,000.00	100,000,000.00	100,000,000.00	0.00	150,000,000.00	50,010,000.00	150,000,000.00
34001001/23020114/17000105	Reconstruction of Uraha Road, Aba			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000118	Construction of Semeke Road, Aba			200,000,000.00	200,000,000.00	0.00	140,000,000.00	50,010,000.00	140,000,000.00
34001001/23020114/17000148	Reconstruction/Dualization of Brass/Faulks Road	1,300,000,000.00	2,960,000,000.00	3,000,000,000.00	2,000,000,000.00	1,000,000,000.00	100,000,000.00	100,000,000.00	
34001001/23020114/17000164	Reconstruction of Port-Harcourt Road			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	
34001001/23030113/17000194	Rehabilitation of Cementary Road			100,000,000.00	100,000,000.00	0.00	15,000,000.00	15,000,000.00	
34001001/23030113/17000157	Rehabilitation of Ezukwu to Azikwe Road			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	
34001001/23030113/17000199	Rehabilitation of Hospital Road			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	
34001001/23030113/17000200	Rehabilitation of Kent Street			100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	

284

ABIA STATE GOVERNMENT
Capex by Location
for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget 2018	Final Budget 2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
34001001/23030113/17000202			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	50,010,000.00	100,000,000.00
34001001/23030113/17000203			100,000,000.00			100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000238			100,000,000.00			100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000239			100,000,000.00			100,000,000.00	50,010,000.00	100,000,000.00
34001001/23020114/17000285						100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000317						2,000,000,000.00	2,000,400,000.00	2,000,000,000.00
34001001/23020114/17000322			150,000,000.00	150,000,000.00	143,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23050101/000006049	7,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,001,000.00	5,000,000.00
26051001/23010101/050000001	8,000,000.00		10,000,000.00	10,000,000.00	2,000,000.00+	40,000,000.00	40,008,000.00	40,000,000.00
26051001/23010121/30000017						50,000,000.00	50,010,000.00	50,000,000.00
17018001/23010108/13000001						10,000,000.00	10,002,000.00	10,000,000.00
17018001/23010105/13000002						20,000,000.00	20,004,000.00	20,000,000.00
21025001/23010132/040000013								
21025001/23030102/040000014								
Total	2,100,000,000.00	6,030,000,000.00	1,390,238,000.00	590,238,000.00	5,439,762,000.00-	3,555,000,000.00	3,075,615,000.00	3,555,000,000.00
Note 14 - Obingwa			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/170000335			100,000,000.00	100,000,000.00		100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000121						100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000188						100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000302								
34001001/23020114/17000310								
60001001/23020114/170000021			100,000,000.00	100,000,000.00	20,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23010101/050000030			20,000,000.00	20,000,000.00	50,000,000.00+	70,000,000.00	70,014,000.00	70,000,000.00
60001001/23010101/050000030			50,000,000.00	50,000,000.00	10,000,000.00+			
71001001/23020118/130000021			10,000,000.00	10,000,000.00				
Obingwa			480,000,000.00	280,000,000.00	418,591,000.00-	480,000,000.00	380,076,000.00	480,000,000.00
Total	698,591,000.00	698,591,000.00						
Note 15 - Ukwu South			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
11001001/23020118/120000001						200,000,000.00	200,040,000.00	200,000,000.00
11001001/23020115/190000001						400,000,000.00	400,080,000.00	400,000,000.00
34001001/23020114/17000319						200,000,000.00	500,100,000.00	200,000,000.00
34001001/23020114/17000321						200,000,000.00	200,040,000.00	200,000,000.00
34001001/23020114/17000321						10,000,000.00	10,002,000.00	10,000,000.00
36001001/23020119/120000002			30,000,000.00	30,000,000.00	30,000,000.00+	1,010,000,000.00	1,310,262,000.00	1,010,000,000.00
Total			30,000,000.00	30,000,000.00	30,000,000.00+	1,010,000,000.00	1,310,262,000.00	1,010,000,000.00
Note 16 - Ugunnagbo			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/170000040						20,000,000.00	20,004,000.00	20,000,000.00
34001001/23020114/17000294						10,000,000.00	10,002,000.00	10,000,000.00
Ugunnagbo			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	10,002,000.00	10,000,000.00
60001001/23010101/060000032			10,000,000.00	10,000,000.00	10,000,000.00+			
26051001/23020101/060000013								
21003001/23030105/000000017								
Ugunna								

285

ABIA STATE GOVERNMENT
 Capex by Location
 for the year ended 31/12/18

Note	Actual 2017	Actual 2018	Original Budget2018	Final Budget2018	Variance 2018	Budget 2019	Proposed 2020	Proposed 2021
Total			160,000,000.00	60,000,000.00	60,000,000.00+	240,000,000.00	130,026,000.00	240,000,000.00
Note 17 - Ukwa West								
34001001/23030113/17000189			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
Ogwe Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,020,000.00	100,000,000.00
34001001/23020114/17000286			200,000,000.00			20,000,000.00	20,000,000.00	20,000,000.00
Construction of Obuzor Ozatta Ugwuall road Ukwa West						10,000,000.00	10,002,000.00	10,000,000.00
52001001/23010119/14000013			10,000,000.00	10,000,000.00	10,000,000.00+			
Provision of Transformers at Ipu East in Ishi-Oberie Asu								
26051001/23020101/06000007						230,000,000.00	210,042,000.00	230,000,000.00
Construction/Provision of Office Buildings at Ukwa West								
Total			510,000,000.00	310,000,000.00	310,000,000.00+	230,000,000.00	210,042,000.00	230,000,000.00

286