

ABIA STATE GOVERNMENT OF NIGERIA

Report



OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31ST DECEMBER, 2014

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PROFILE

- EXECUTIVE GOVERNOR** : HIS EXCELLENCY
THEODORE AHAMEFULE ORJI
GOVERNMENT HOUSE
ABIA STATE
- COMMISSIONER FOR FINANCE** : **HON. CHIEF SAM ONUIGBO** FCIS, FNIM
MINISTRY OF FINANCE
ABIA STATE
- PERMANENT SECRETARY** : **DAME CHIMECHEFULAM I. NWOKO**
MINISTRY OF FINANCE
ABIA STATE
- ACCOUNTANT – GENERAL** : **SIR. GABRAEL C. ONYENDILEFU**
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
ABIA STATE
- COMPUTER CONSULTANTS** : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE)
No. 5B Kukawa Avenue
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His Excellency
THEODORE AHAMEFULE ORJI
Executive Governor
Abia State





Dualization of Bende Road Umuahia



HON. CHIEF SAM ONUIGBO FCIS, FNIM
Hon. Commissioner For Finance
Abia State



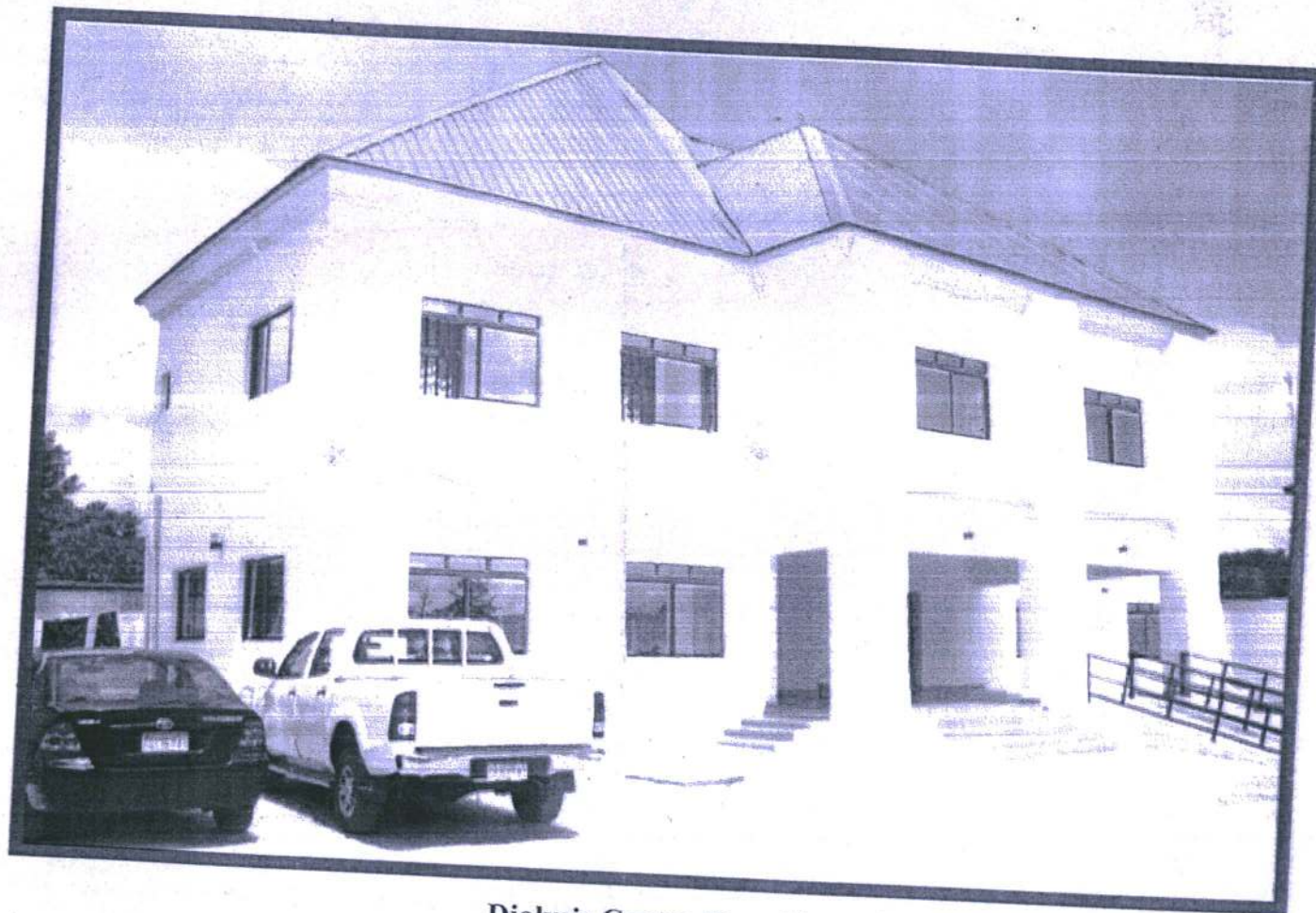


The New ASEPA building Umuahia

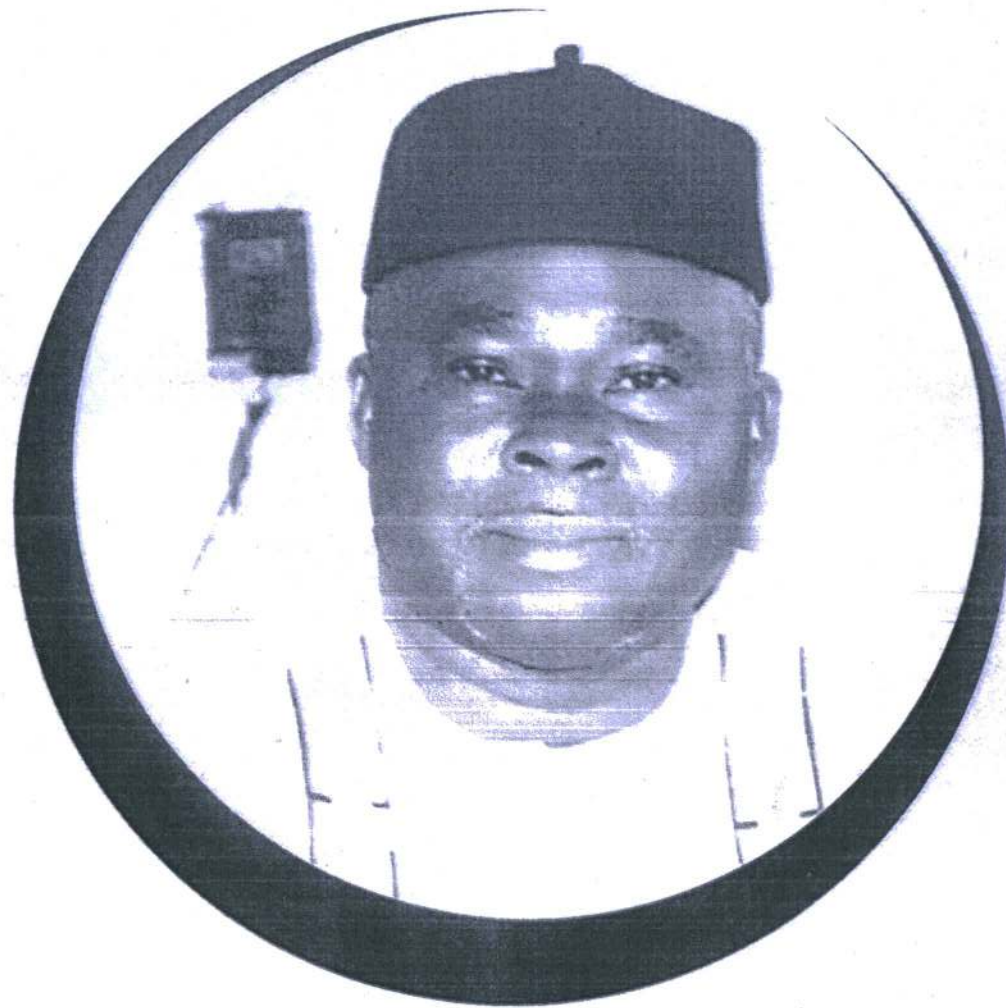


DAME CHIMECHEFULAM IFEYINWA NWOKO
Permanent Secretary
Ministry of Finance
Abia State

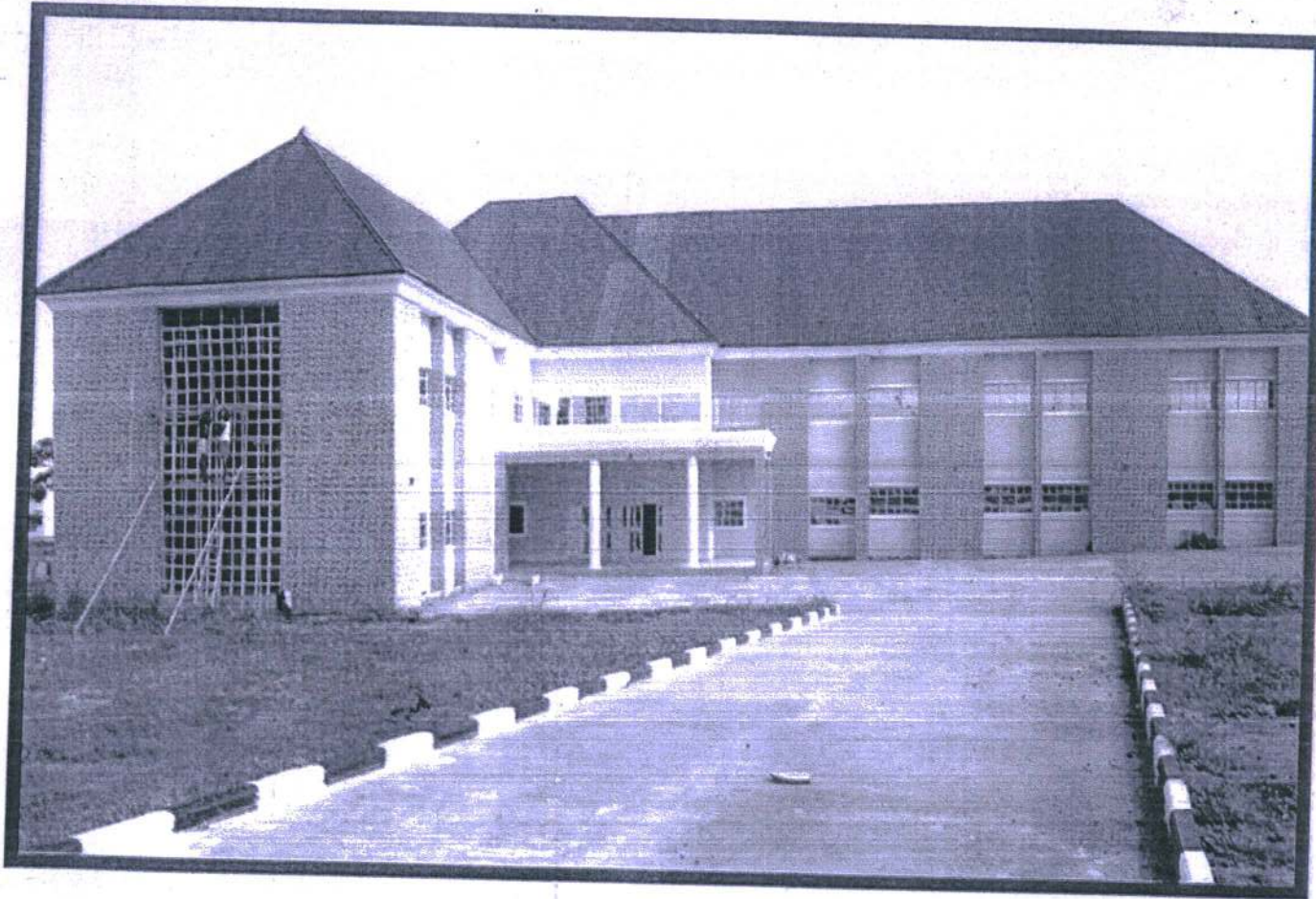




Dialysis Centre Umuahia



SIR. GABRAEL C. ONYENDILEFU
Accountant - General
Abia State



New Building at BCA Umuahia

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2014 provide the record of the financial activities of Abia State Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the State Government financial operations and the challenges faced in discharging its financial responsibilities.

2.0 IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)

In continuation with the implementation of the International Public Sector Accounting Standards (IPSAS), Abia State Budget and Accounts were produced using the Budget Classification Codes and Chart of Accounts (BC & CoA) developed for the state as well as the Accounting and Budgeting Software acquired by the state both of which were developed by our consultants Mold Computers and Communications Ltd.

Staffs were drawn from the Accounts Production Department and Abia State Planning Commission who attended intensive training and Hands-On Capacity Building on IPSAS at Mold Treasury Academy Kaduna and the production of the IPSAS Compliant Accounts and The IPSAS Compliant Medium Term (Multi-Year) Budget of Abia State Government.



Participants from Abia State Accounts Production Department and Abia State Planning Commission during the IPSAS Training and Hands-on Capacity Building on the Production of Abia State 2014 IPSAS Compliant Accounts and 2015-2017 IPSAS Compliant Budget at Mold Treasury Academy Kaduna.



Sitting: 5th from right is the Director Accounts Production Department Mr. Ibeh Michael Iro and 4th from left and right are the Director Budget Abia State Planning Commission Pastor Wilson Alamba and Mr. Abdullahi S. Kontagora of Mold Computers and Communications Ltd respectively.

3.0
3.1
ABIA STATE 2014 FISCAL ACCOUNTS
CONSOLIDATED FINANCIAL SUMMARY

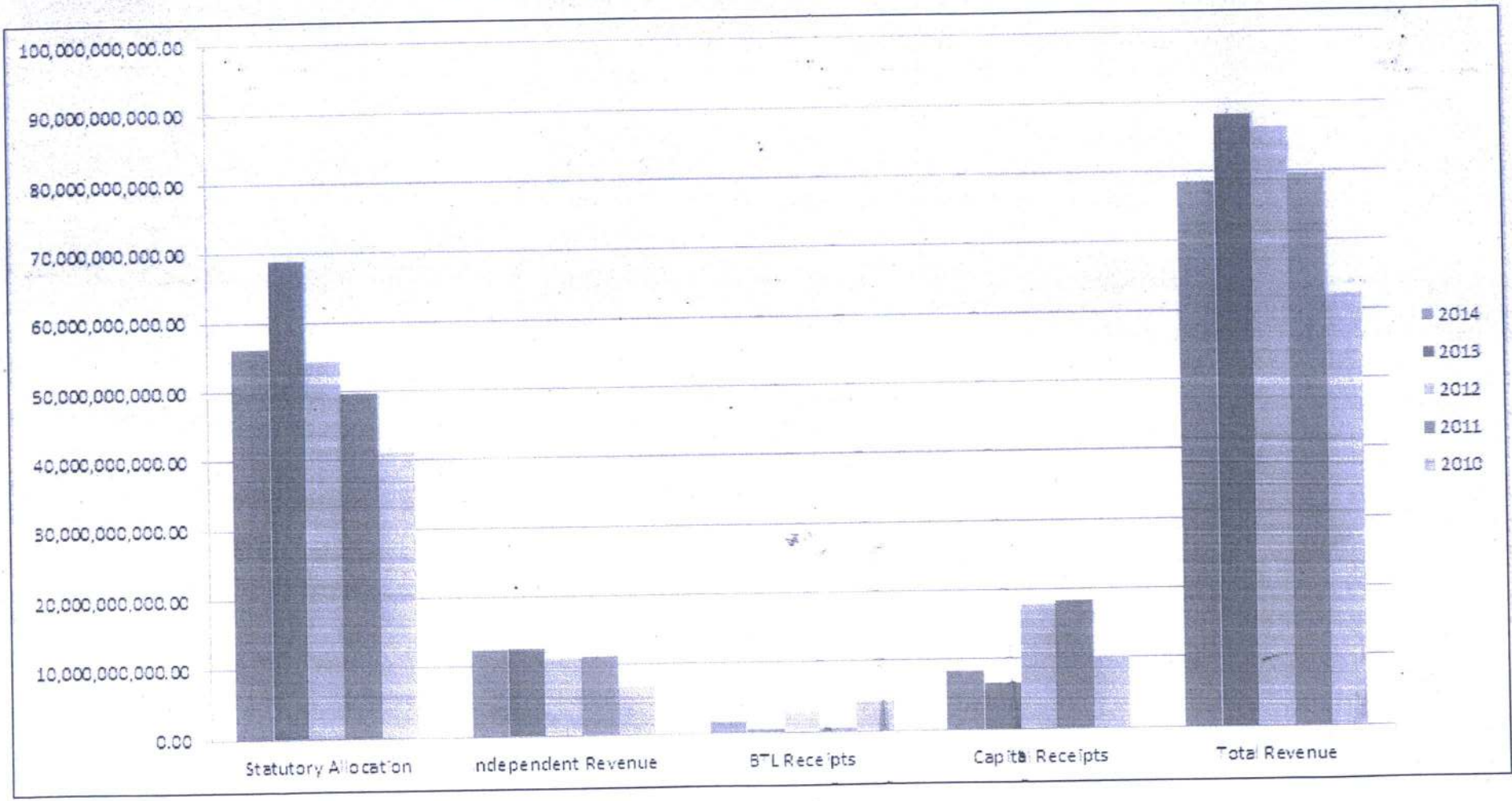
	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Opening Balance	181,614,938.00	2,427,618,232.91			2,427,618,232.91+			
RECEIPTS								
Statutory Allocation	68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72-	66,500,000,000.00	51,699,498,244.00	65,546,006,385.00
Internally Generated Revenue	12,512,103,711.09	12,376,291,754.49	23,026,989,120.00	28,094,082,540.00	15,717,790,785.51-	25,459,433,342.00	21,153,459,000.00	25,434,842,249.00
Grants & Miscellaneous	752,022,359.00	704,039,770.00	17,474,837,160.00	18,474,837,160.00	17,770,797,390.00-	13,796,490,978.00	23,806,012,563.00	8,470,309,699.00
Miscellaneous Capital Receipts			100,000,000.00	100,000,000.00	100,000,000.00-	120,000,000.00	120,060,000.00	120,120,025.00
BTL Receipts	359,536,538.64	1,634,754,545.62			1,634,754,545.62+			
Total Current Year Receipts	82,404,927,434.26	70,844,555,058.39	115,351,551,990.00	133,418,645,410.00	62,574,090,351.61-	105,875,924,320.00	96,779,029,807.00	99,571,278,358.00
Total Projected Funds Available	82,586,542,372.26	73,272,173,291.30	115,351,551,990.00	133,418,645,410.00	60,146,472,118.70-			
Expenditure: Economic Classification								
Employees Compensation	23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24+	29,555,602,900.00	32,374,864,144.00	30,067,255,897.00
Social Benefits	4,112,702,764.36	3,050,536,413.31	4,740,000,000.00	4,740,000,000.00	1,689,463,586.69+	3,003,901,060.00	5,394,500,000.00	3,006,905,719.00
Overhead Costs	28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88+	27,913,388,270.00	16,218,115,663.00	25,079,493,888.00
Repayment of External Loans	159,994,086.02	155,401,744.79	4,000,000,000.00	4,000,000,000.00	3,844,598,255.21+	200,000,000.00	200,000,000.00	200,200,048.00
Repayment of Internal Loans	12,840,876,264.22	11,796,757,605.22	3,000,000,000.00	14,000,000,000.00	2,203,242,394.78+	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
Service Wide Vote	1,219,248,328.07	5,510,055,309.81		3,500,000,000.00	2,010,055,309.81-	2,000,000,000.00	2,800,000,000.00	2,002,000,504.00
BTL Payments	1,069,995,386.26	1,634,754,545.62			1,634,754,545.62+			
Total Recurrent Expenditure	71,417,236,029.03	66,766,101,448.63	72,960,635,160.00	94,318,889,380.00	27,552,787,931.37+	64,672,892,230.00	58,987,479,807.00	62,357,856,560.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture	70,422,375.00	756,203,543.46	456,020,000.00	519,029,200.00	237,174,343.46-	274,000,000.00	1,900,000,000.00	267,267,078.00
02 Societal Re - Orientation	183,499,000.00	251,605,000.00	827,212,900.00	927,212,900.00	675,607,900.00+	540,300,000.00	291,080,000.00	525,825,475.00
03 Poverty Alleviation		1,926,956,073.00	1,362,300,000.00	1,362,300,000.00	564,656,073.00-	1,490,000,000.00	1,146,000,000.00	1,491,490,397.00
04 Improvement to Human Health	217,930,873.80	60,998,300.00	1,217,956,620.00	1,422,956,620.00	1,361,958,320.00+	1,842,750,000.00	4,889,400,000.00	1,834,082,840.00
05 Enhancing Skills and Knowledge		50,000,000.00	585,496,904.00	585,496,904.00	535,496,904.00+	1,491,500,010.00	4,016,000,000.00	1,428,927,892.00
06 - Housing and Urban Development	1,615,566,224.63	1,029,570,084.90	1,999,410,700.00	1,999,410,700.00	969,840,615.10+	3,221,265,680.00	2,739,000,000.00	3,215,478,946.00
07 Gender		6,700,000.00	6,700,000.00	6,700,000.00	6,700,000.00+	15,000,000.00	10,000,000.00	15,014,982.00
08 Youth	51,449,100.00	19,300,000.00	301,050,000.00	341,050,000.00	321,750,000.00+	259,000,000.00	280,000,000.00	254,254,094.00
09 Environmental Improvement	1,329,795,824.70	2,993,461,209.75	2,214,536,014.00	2,313,536,014.00	679,925,195.75-	1,556,500,000.00	1,274,000,000.00	1,558,056,932.00
10 Water Resources and Rural Development	3,000,000.00	2,600,000.00	426,135,000.00	466,135,000.00	463,535,000.00+	648,000,000.00	346,000,000.00	648,648,187.00
11 Information Communication & Technology	33,680,000.00	7,000,000.00	608,283,000.00	608,283,000.00	601,283,000.00+	1,153,200,000.00	629,000,000.00	1,154,353,508.00
12 Growing the Private Sector	45,850,000.00	1,500,000.00	192,560,000.00	192,560,000.00	191,060,000.00+	196,000,000.00	1,630,000,000.00	196,196,084.00
13 Reform of Government and Governance	8,044,031,564.56	5,398,588,376.23	7,745,775,692.00	12,907,605,692.00	7,509,017,315.77+	12,384,009,330.00	7,773,150,000.00	10,088,590,572.00
14 Power	26,742,000.00	14,381,000.00	197,100,000.00	197,100,000.00	182,719,000.00+	148,000,000.00	310,000,000.00	148,148,056.00
17 Road	1,372,400,000.00	1,038,055,368.30	23,439,750,000.00	23,439,750,000.00	22,401,694,631.70+	15,491,507,070.00	10,117,920,000.00	16,900,889,047.00
18 Airways			474,280,000.00	474,280,000.00	474,280,000.00+	480,000,000.00	400,000,000.00	480,480,120.00
19 Sea Ports			335,000,000.00	335,000,000.00	335,000,000.00+			
21 Oil and Gas Infrastructure	1,546,900,241.30	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00+	12,000,000.00	40,000,000.00	12,012,006.00
Total Capital Expenditure by Program	14,541,267,203.99	13,550,218,955.64	42,390,916,830.00	48,099,756,030.00	34,549,537,074.36+	41,203,032,090.00	37,791,550,000.00	40,219,716,216.00
Total Expenditure (Budget Size)	85,958,503,233.02	80,316,320,404.27	115,351,551,990.00	142,418,645,410.00	62,102,325,005.73+	105,875,924,320.00	96,779,029,807.00	102,577,572,776.00
Budget Surplus/(Deficit)	(3,371,960,860.76)	(7,044,147,112.97)		(9,000,000,000.00)	1,955,852,887.03+			(3,006,294,418.00)
Financing of Deficit by Borrowing								
Internal Loans	5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Total Loans	5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Closing Balance	2,427,618,232.37	721,995,150.20	2,000,000,000.00	2,000,000,000.00	1,278,004,849.80-	2,000,000,000.00	3,001,000,000.00	1,004,293,914.00

3.2 FIVE YEARS FINANCIAL SUMMARY

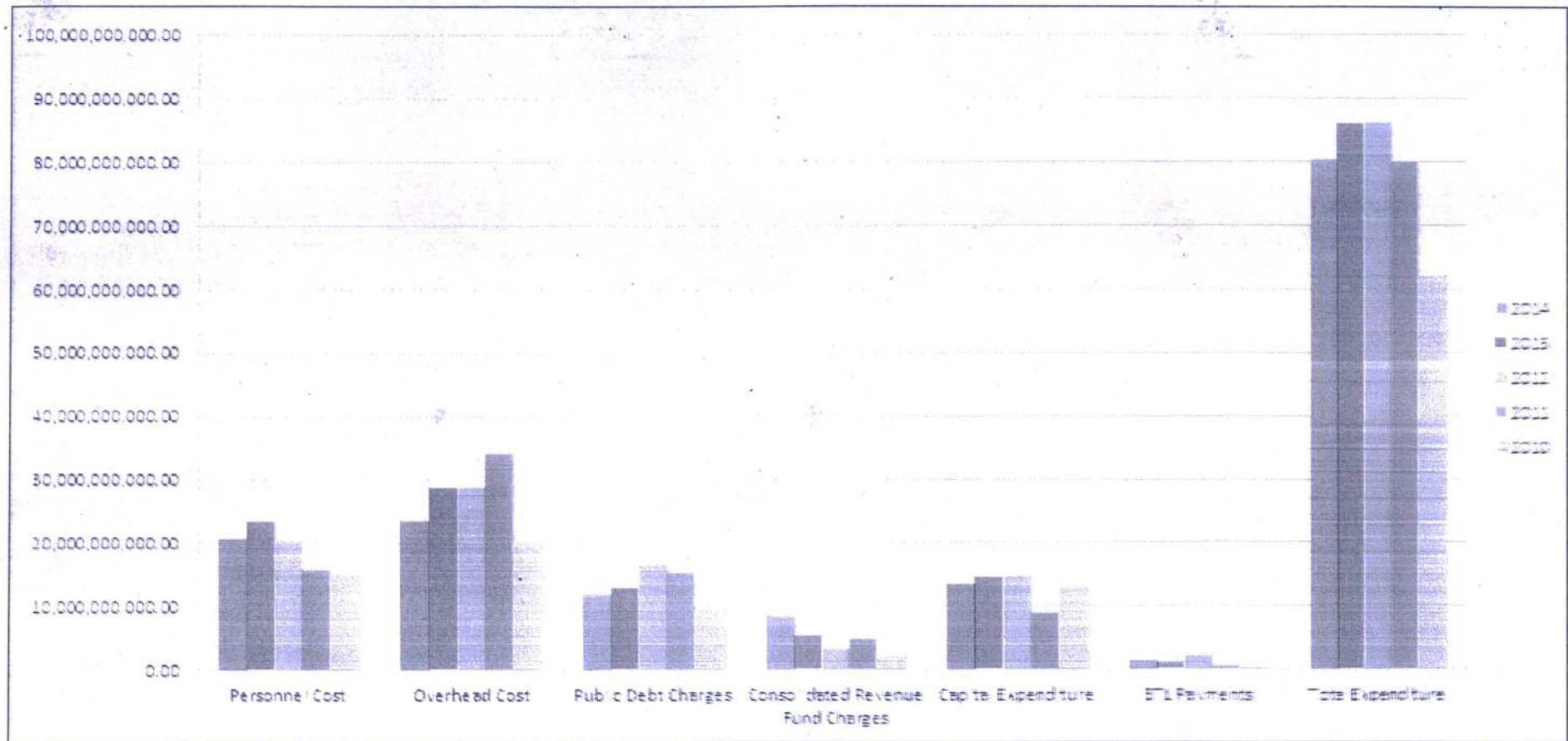
Abia State Government of Nigeria

REVENUE	2014	2013	2012	2011	2010
	=N=	=N=	=N=	=N=	=N=
Statutory Allocation	56,129,468,988.28	68,781,264,825.53	54,477,166,830.66	49,679,080,720.94	41,072,367,802.71
Independent Revenue	12,376,291,754.49	12,512,103,711.09	11,141,467,399.38	11,200,288,344.05	6,882,559,491.89
BTL Receipts	1,634,754,545.62	359,536,538.64	2,871,374,776.09	563,222,241.81	4,242,083,541.33
Capital Receipts	8,470,182,033.17	6,551,601,452.13	17,846,737,581.78	18,276,790,948.38	10,103,206,696.21
Total Revenue	78,610,697,321.56	88,204,506,527.39	86,336,746,587.91	79,719,382,255.18	62,300,217,532.14
EXPENDITURES					
Personnel Cost	20,977,319,583.76	23,395,041,386.50	20,640,348,479.82	15,802,125,729.27	15,720,501,605.51
Overhead Cost	23,641,276,246.12	28,619,377,813.60	28,962,773,261.28	34,209,434,254.07	20,196,152,208.46
Public Debt Charges	11,952,159,350.01	13,000,870,350.24	16,496,305,576.85	15,324,087,253.28	10,095,256,119.66
Consolidated Revenue Fund Charges	8,560,591,723.12	5,331,951,092.43	3,323,903,186.68	4,838,249,615.63	2,260,382,110.45
Capital Expenditure	13,550,218,955.64	14,541,267,203.99	14,745,702,251.97	9,136,621,068.63	13,258,508,970.41
BTL Payments	1,634,754,545.62	1,069,995,386.26	2,215,389,372.22	669,321,896.46	715,415,140.44
Total Expenditure	80,316,320,404.27	85,958,503,233.02	86,384,422,128.82	79,979,839,817.34	62,246,216,154.93
CASH BALANCES					
Net Cash Surplus/(Deficit)	(1,705,623,082.71)	2,246,003,294.37	(47,675,540.91)	(260,457,562.16)	54,001,377.21
Opening Cash Balance	2,427,618,232.37	181,614,938.00	229,290,478.91	489,748,041.07	435,746,663.86
Closing Cash Balance	721,995,149.66	2,427,618,232.37	181,614,938.00	229,290,478.91	489,748,041.07

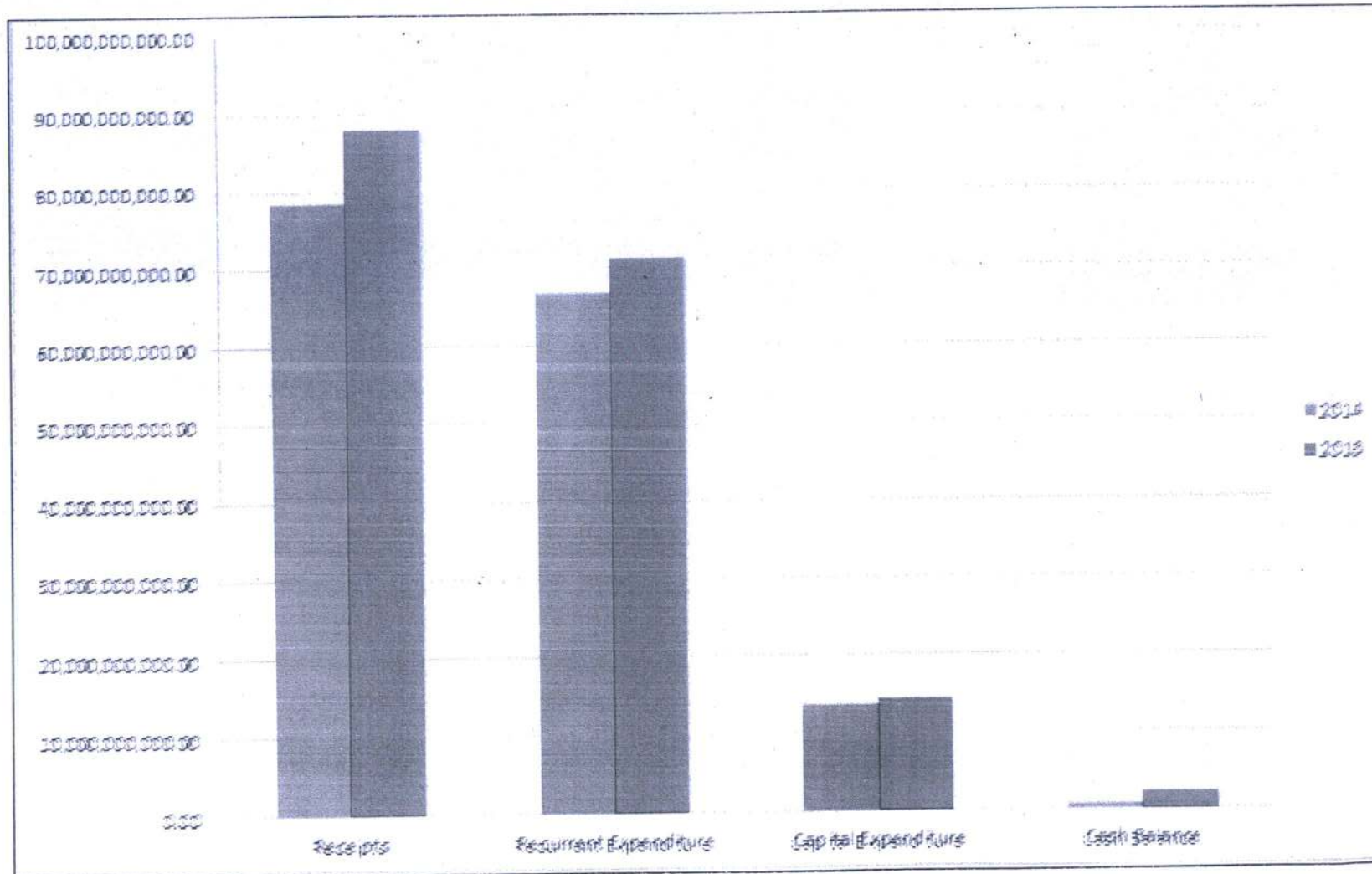
ACTUAL REVENUES FOR 5 YEARS



ACTUAL EXPENDITURE FOR 5 YEARS



RECEIPTS AND EXPENDITURE 2014 AND 2013



4.0 USES OF COFOG AND ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTIONAL AND ECONOMIC CLASSIFICATION

- 4.01 Classification of Functions of Government (COFOG) permits trends in government expenditure on particular functions or policy to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of government. Not only might time series be distorted by organization changes, but at a specific time some organization may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional accounts (GPFs) to compare expenditure on these purposes over time. For example, at the Federal Level, the Ministry of Works, Housing and Urban Development; and Ministry of Power were hitherto different ministries, which were merged into one Ministry of Power, Works, and Housing in the 2016 Federal Budget.
- 4.02 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problem of Organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country they may be distributed among departments dealing with the environment, housing, or industrial development. In Nigeria, the Ministry of Water Resources and Rural Development and Ministry of Agriculture provide water services.
- 4.03 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.
- 4.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided by general government units. COFOG has been defined so that they represent individual or collective consumption, but not both. A collective service is a service provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from "Public" goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.
- 4.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in Abia State 2014 Budget and Accounts, which is also consistent with the national guideline.

4.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is not recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Code	Main Function Description	Actual 2014																	Total Actual Expenditure by Main Function
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	22070000	23000000	
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Transfer to Other Funds	Investment in Non Financial Assets	
701	General Public Services	3,729,291,269	47,740,750	0	3,050,536,413	1,196,469,449	29,659,320	759,548,185	833,212,973	11,423,535	8,044,062,440	0	175,812,938	0	8,249,748,983	17,462,214,660	0	7,051,804,933	50,641,525,849
703	Public Order and Safety	2,010,724,396	17,392,122	0	0	27,538,885	4,760,000	17,000,000	17,660,000	2,400,000	6,900,000	41,250,000	6,402,500	0	15,897,288	0	0	5,000,000	2,172,925,190
704	Economic Affairs	2,102,212,202	33,800,015	0	0	455,055,987	13,961,000	5,072,144	55,422,339	245,000	8,175,000	10,950,000	23,480,895	159,573,612	290,767,793	0	5,202,662,499	2,326,778,858	10,688,157,343
705	Environmental Protection	301,688,340	6,003,213	0	0	34,584,413	0	292,500	65,225,000	0	9,000,000	0	1,900,000	0	7,791,405	0	0	2,982,961,210	3,409,446,081
706	Housing and Community Amenities	787,513,793	6,519,625	0	0	19,790,860	0	1,913,500	514,000	20,000	10,350,000	0	137,500	0	6,559,909	0	0	1,056,025,655	1,889,344,842
707	Health	3,380,799,718	3,708,695	0	0	569,111,443	0	179,940	304,145	0	0	0	487,500	0	14,782,968	0	0	58,348,300	4,027,722,709
708	Recreation, Culture and Religion	1,606,896,054	1,276,240	0	0	78,495,348	0	392,450	281,600	0	0	0	16,500	0	94,436,510	0	0	0	1,781,794,702
709	Education	6,938,518,007	3,151,493	0	0	2,209,818,165	0	170,000	466,355	915,000	0	0	317,500	0	39,606,471	0	0	50,000,000	9,242,962,991
710	Social Protection	83,651	0	0	0	4,390,000	0	1,087,460	194,170	0	0	0	0	0	5,293,370	0	0	19,300,000	30,348,651
Total Expenditure by Economic		20,857,727,431	119,592,153	0	3,050,536,413	4,595,254,549	48,380,320	785,656,179	973,280,581	15,003,535	8,078,487,440	52,200,000	208,555,333	159,573,612	8,724,884,697	17,462,214,660	5,202,662,499	13,550,218,956	83,884,228,358

STATISTICAL ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTION

Main Function Codes and Descriptions	ACTUAL 2014	BUDGET 2014	Actual 2014	Budget 2014	ACTUAL 2013	2013 Actual %
	Total Actual Expenditure by Main Function	Total Budgeted Expenditure by Main Function	%	%	Total Actual Expenditure by Main Function	
	=N=	=N=			=N=	
701 - General Public Services	50,641,525,848.82	49,497,742,880.00	60.37	42.92	59,307,992,232.26	63.08
703 - Public Order and Safety	2,172,925,190.00	2,449,055,260.00	2.59	2.12	2,035,645,499.93	2.16
704 - Economic Affairs	10,688,157,343.18	29,708,922,130.00	12.74	25.76	7,743,086,992.28	8.24
705 - Environmental Protection	3,409,446,081.00	2,504,399,610.00	4.06	2.17	1,637,935,716.58	1.74
706 - Housing and Community Amenities	1,889,344,842.00	3,221,217,591.00	2.25	2.79	2,127,990,421.14	2.26
707 - Health	4,027,722,709.00	8,978,212,743.00	4.80	7.78	5,853,521,428.53	6.23
708 - Recreation, Culture and Religion	1,781,794,702.00	2,721,873,669.00	2.12	2.36	1,589,645,776.34	1.69
709 - Education	9,242,962,991.00	16,149,013,450.00	11.02	14.00	13,655,585,825.83	14.52
710 - Social Protection	30,348,651.00	104,830,000.00	0.04	0.09	73,931,300.00	0.08
Total Expenditure	83,884,228,358.00	115,335,267,333.00	100.00	100.00	94,025,335,192.89	100.00

Key Facts in 2014 Financial Year:

- ✓ General Public Services which include public debt charges consumed 60.37% and 63.08% of total expenditure in 2014 and 2013 respectively.
- ✓ Education consumed 11.02% of total expenditure in 2014 and 14.52 in 2013 respectively
- ✓ Economic Affairs which includes Road Construction and Agriculture was up to 12.74% of total Expenditure from 8.24% in the previous year
- ✓ Health Function cost consumed 4.80% of total expenditure in 2014 and 6.23% in the previous year
- ✓ Compensation of Employees consumed 25.01% of total expenditure in 2014 and 24.88 in 2013.
- ✓ Investment in Non Financial assets consumed 16.15% of total expenditure in 2014 and 15.47% in 2013.

ANALYSIS OF CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Codes & Descriptions		2014										ACTUAL 2014	BUDGET 2014
		Economic Classification Codes and Descriptions											
		Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014		
Code	Description	23010100	23010100	23020100	23020100	23030100	23030100	23040100	23040100	23050100	23050100	Total Actual Expenditure by Main Function	Total Budgeted Expenditure by Main Function
		Purchase of Fixed Assets	Purchase of Fixed Assets	Construction/ Provision of Fixed Assets	Construction/ Provision of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Preservation of the Environment	Preservation of the Environment	Acquisition of Non Tangible Assets	Acquisition of Non Tangible Assets		
701	General Public Services	352,603,276.03	2,780,450,509.00	2,644,156,073.00	3,790,708,514.00	397,000,000.00	1,106,030,741.00						
703	Public Order and Safety	5,000,000.00	76,450,500.00		72,900,000.00		4,860,000.00					7,051,804,933.38	9,926,004,770.00
704	Economic Affairs	2,600,000.00	203,582,000.00	338,632,842.30	15,447,790,000.00	715,303,526.00	8,952,390,000.00				14,040,000.00	5,000,000.00	168,250,500.00
705	Environmental Protection	20,250,000.00	303,090,000.00		4,725,006.00				540,000.00	1,270,242,489.31	653,590,000.00	2,326,778,857.61	25,257,892,000.00
706	Housing & Community Amenities	27,000,000.00	823,697,800.00	949,985,012.54	1,311,735,900.00	6,650,000.00	138,450,000.00	2,962,711,209.75	1,644,405,000.00		11,475,004.00	2,982,961,209.75	1,963,695,010.00
707	Health	17,868,500.00	892,844,950.00	7,325,000.00	235,710,000.00		41,310,000.00	4,000,000.00		68,390,642.36	335,640,000.00	1,056,025,654.90	2,609,523,700.00
708	Recreation, Culture and Religion		540,000.00		275,460,000.00		32,450,000.00		1,350,000.00	33,154,800.00	12,150,000.00	58,348,300.00	1,183,364,950.00
709	Education		247,487,400.00		274,144,501.00		91,260,000.00				39,850,000.00		348,300,000.00
710	Social Protection			4,300,000.00	39,100,000.00		2,700,000.00		200,000,000.00	50,000,000.00	46,493,999.00	50,000,000.00	859,385,900.00
Total Expenditure by Economic			5,328,143,159.00	3,944,398,927.84	21,452,273,921.00	1,118,953,526.00	10,369,450,741.00	2,966,711,209.75	2,000,595,000.00	5,094,833,516.02	3,240,454,009.00	13,550,218,955.64	42,390,916,830.00

ANALYSIS OF CAPITAL EXPENDITURE BY MAIN FUNCTIONAL CLASSIFICATION

Main Function Codes and Descriptions	Actual 2014	Actual 2014	Actual 2014	Budget 2014	Actual 2013	Actual 2013
	Total Actual Expenditure by Main Function	Total Budgeted Expenditure by Main Function	2014 Actual as a % of Total Exp.	2014 Budget as a % of Total Budgeted Exp.	Total Actual Expenditure by Main Function	2013 Actual as a % of Total Exp.
	=N=	=N=	%	%	=N=	%
701 - General Public Services	7,051,804,933.38	9,926,004,770.00	52.04	23.42	9,025,778,739.67	62.07
703 - Public Order and Safety	5,000,000.00	168,250,500.00	0.04	0.40	9,000,000.00	0.06
704 - Economic Affairs	2,326,778,857.61	25,257,892,000.00	17.17	59.58	2,365,805,914.99	16.27
705 - Environmental Protection	2,982,961,209.75	1,963,695,010.00	22.01	4.63	1,329,795,824.70	9.14
706 - Housing and Community Amenities	1,056,025,654.90	2,609,523,700.00	7.79	6.16	1,638,566,224.63	11.27
707 - Health	58,348,300.00	1,183,364,950.00	0.43	2.79	94,541,400.00	0.65
708 - Recreation, Culture and Religion	0	348,300,000.00	0.00	0.82	11,263,800.00	0.08
709 - Education	50,000,000.00	859,385,900.00	0.37	2.03		
710 - Social Protection	19,300,000.00	74,500,000.00	0.14	0.18	66,515,300.00	0.46
Total Expenditure	13,550,218,955.64	42,390,916,830.00	100.00	100.00	14,541,267,203.99	100.00

Key Facts in 2014 Financial Year:

- ✓ Capital Expenditure on General Public Services consumed 52.04% and 62.07% of total expenditure in 2014 and 2013 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture was up to 17.17% of total Expenditure in 2014 from 16.27% in 2013.
- ✓ Environmental Protection consumed 22.01% of total expenditure in 2014 while it consumed 9.14% in 2013.
- ✓ Housing and Community Amenities consumed 7.79% of total expenditure in 2014 from 11.27% in the previous year

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS

Programme Codes	Programme Description	Economic Classification Codes and Descriptions										2014 Total Actual Expenditure by Programme	2014 Total Budgeted Expenditure by Programme
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets Actual 2014	Purchase of Fixed Assets Budget 2014	Construction/ Provision of Fixed Assets Actual 2014	Construction/ Provision of Fixed Assets Budget 2014	Rehabilitation and Repairs of Fixed Assets Actual 2014	Rehabilitation and Repairs of Fixed Assets Budget 2014	Preservation of the Environment Actual 2014	Preservation of the Environment Budget 2014	Acquisition of Non Tangible Assets Actual 2014	Acquisition of Non Tangible Assets Budget 2014		
									540,000.00	756,203,543.46	35,640,000.00	756,203,543.46	456,020,000.00
01000000	Economic Empowerment Through Agriculture		1,890,000.00		417,950,000.00			11,340,000.00		230,820,000.00	474,100,000.00	1,926,956,073.00	1,362,300,000.00
02000000	Societal Re-Orientation	4,385,000.00	247,642,900.00	16,400,000.00	94,130,000.00						360,800,000.00	60,998,300.00	1,217,956,620.00
03000000	Poverty Alleviation			1,926,956,073.00	1,001,500,000.00				1,350,000.00	33,154,800.00	22,150,000.00	50,000,000.00	585,496,904.00
04000000	Improvement to Human Health	17,868,500.00	885,657,620.00	7,325,000.00	253,800,000.00	2,650,000.00		54,999,000.00		50,000,000.00	49,869,003.00	1,029,570,084.90	1,999,410,700.00
05000000	Enhancing Skills and Knowledge		195,765,400.00		248,602,501.00			91,260,000.00		68,390,642.36	32,400,000.00		6,700,000.00
06000000	Housing and Urban Development	25,000,000.00	771,452,800.00	928,179,442.54	1,108,047,900.00	4,000,000.00		87,510,000.00	4,000,000.00				301,050,000.00
07000000	Gender				4,000,000.00			2,700,000.00					19,300,000.00
08000000	Youth			4,300,000.00	240,900,000.00			2,450,000.00		15,000,000.00	57,700,000.00	2,993,461,209.75	2,214,536,014.00
09000000	Environmental Improvement	20,250,000.00	321,180,000.00	10,500,000.00	35,181,014.00			91,200,000.00	2,962,711,209.75	9,720,000.00	540,000.00	2,600,000.00	426,135,000.00
10000000	Water Resources and Rural Development	2,600,000.00	63,045,000.00		271,350,000.00			8,100,000.00			1,080,000.00	7,000,000.00	608,283,000.00
11000000	Information Communication and Technology	7,000,000.00	578,920,500.00		20,182,500.00			62,150,000.00				1,500,000.00	192,560,000.00
12000000	Growing the Private Sector			1,500,000.00	128,250,000.00			1,092,341,741.00		150,250,000.00	3,941,264,530.20	5,398,588,376.23	7,745,775,692.00
13000000	Reform of Government and Governance	348,218,276.03	2,208,588,939.00	712,105,570.00	2,101,650,006.00	397,000,000.00		2,700,000.00				14,381,000.00	197,100,000.00
14000000	Power		54,000,000.00		14,381,000.00			8,862,700,000.00				1,038,055,368.30	23,439,750,000.00
17000000	Road			322,751,842.30	14,577,050,000.00	715,303,526.00							474,280,000.00
18000000	Airways				474,280,000.00								335,000,000.00
19000000	Sea Ports				335,000,000.00						1,350,000.00		1,350,000.00
21000000	Oil and Gas Infrastructure												
	Total Expenditure by Economic	425,321,776.03	5,328,143,159.00	3,944,398,927.84	21,452,273,921.00	1,118,953,526.00	10,369,450,741.00	2,966,711,209.75	2,000,595,000.00	5,094,833,516.02	3,240,454,009.00	13,550,218,955.64	42,390,916,830.00

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME CLASSIFICATION

Programme Code	Programme Description	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2013	Actual 2013
		2014 Total Actual Expenditure by Programme	2014 Total Budgeted Expenditure by Programme	2014 Actual as a % of Total Expenditure	2014 Budget as a % of Total Budgeted Expenditure	2013 Total Actual Expenditure by Programme	2013 Actual as a % of Total Expenditure
		=N=	=N=	%	%	=N=	%
01	Economic Empowerment Through Agriculture	756,203,543.46	456,020,000.00	5.58	1.08	70,422,375.00	0.48
02	Societal Re-Orientation	251,605,000.00	827,212,900.00	1.86	1.95	183,499,000.00	1.26
03	Poverty Alleviation	1,926,956,073.00	1,362,300,000.00	14.22	3.21	-	-
04	Improvement to Human Health	60,998,300.00	1,217,956,620.00	0.45	2.87	217,930,873.80	1.50
05	Enhancing Skills and Knowledge	50,000,000.00	585,496,904.00	0.37	1.38	-	-
06	Housing and Urban Development	1,029,570,084.90	1,999,410,700.00	7.60	4.72	1,615,566,224.63	11.11
07	Gender	-	6,700,000.00	0.00	0.02	-	-
08	Youth	19,300,000.00	301,050,000.00	0.14	0.71	51,449,100.00	0.35
09	Environmental Improvement	2,993,461,209.75	2,214,536,014.00	22.09	5.22	1,329,795,824.70	9.14
10	Water Resources and Rural Development	2,600,000.00	426,135,000.00	0.02	1.01	3,000,000.00	0.02
11	Information Communication and Technology	7,000,000.00	608,283,000.00	0.05	1.43	33,680,000.00	0.23
12	Growing the Private Sector	1,500,000.00	192,560,000.00	0.01	0.45	45,850,000.00	0.32
13	Reform of Government and Governance	5,398,588,376.23	7,745,775,692.00	39.84	18.27	8,044,031,564.56	55.32
14	Power	14,381,000.00	197,100,000.00	0.11	0.46	26,742,000.00	0.18
17	Road	1,038,055,368.30	23,439,750,000.00	7.66	55.29	1,372,400,000.00	9.44
18	Airways	-	474,280,000.00	-	1.12	-	-
19	Sea Ports	-	335,000,000.00	-	0.79	-	-
21	Oil and Gas Infrastructure	-	1,350,000.00	-	0.00	1,546,900,241.30	10.64
	Total Expenditure	13,550,218,955.64	42,390,916,830.00	100.00	100.00	14,541,267,203.99	100.00

Key Facts in 2014 Financial Year:

- ✓ Economic Empowerment Through Agriculture consumed 5.58% and 0.48% of total expenditure in 2014 and 2013 respectively.
- ✓ Poverty Alleviation consumed 14.22% of total expenditure in 2014.
- ✓ Environmental Improvement consumed 22.09% of total expenditure in 2014 from 9.14% in the previous year
- ✓ Reform of Government and Governance dropped up to 39.84% of total Expenditure in 2014 from 55.32% in the previous year
- ✓ Road consumed 7.66% of total expenditure in 2014 as against 9.44% in the previous year

ANALYSIS OF CAPITAL EXPENDITURE BY CAPITAL DEVELOPMENT FUND AND ECONOMIC CLASSIFICATIONS

		2014										ACTUAL 2014	BUDGET 2014
		Economic Classification Codes and Descriptions											
		23010100		23020100		23030100		23040100		23050100			
Fund Code	Fund Description	Purchase of Fixed Assets	Purchase of Fixed Assets	Construction/ Provision of Fixed Assets	Construction/ Provision of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Preservation of the Environment	Preservation of the Environment	Acquisition of Non Tangible Assets	Acquisition of Non Tangible Assets	2014 Total Actual Expenditure by Capital Dev. Fund	Total Budgeted Expenditure by Capital Dev. Fund
		Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014		
03000	Capital Development Fund	425,321,776.03	5,328,143,159.00	3,944,398,927.84	21,452,273,921.00	1,118,953,526.00	10,369,450,741.00	2,966,711,209.75	2,000,595,000.00	5,094,833,516.02	3,240,454,009.00	13,550,218,955.64	42,390,916,830.00
Total Expenditure by Economic		425,321,776.03	5,328,143,159.00	3,944,398,927.84	21,452,273,921.00	1,118,953,526.00	10,369,450,741.00	2,966,711,209.75	2,000,595,000.00	5,094,833,516.02	3,240,454,009.00	13,550,218,955.64	42,390,916,830.00

In line with Fiscal Sustainability Plan, Strategic Objective No. 4 – Improvement in Public Financial Management, approval was given by the National Economic Council (NEC) on 19th May, 2016 for State Governments to establish a Capital Development Fund (CDF) to ring-fence capital receipts and adopt accounting policies to ensure that capital receipts are strictly applied to capital projects.

We present above, an analysis of Capital Expenditure by Capital Development Fund and Economic Classifications to show the various types of investments in non financial assets made by Abia State Government in the year under review from the Capital Development Fund.

In the following year, efforts will be made to create an electronic Fixed Assets Register as the accounting policies relating to depreciation is put on hold until the Capital Development Fund Act , which permits Capital costs to be recognized in the year of occurrence only has been amended.

ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION AND ECONOMIC CLASSIFICATIONS

Geo Location Codes and Descriptions			Economic Classification Codes and Descriptions										ACTUAL 2014	BUDGET 2014	
Senatorial Zone	Location Code	LGA	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Actual 2014	Budget 2014	Total Actual Expenditure by Geo Location	Total Budgeted Expenditure by Geo Location
			23010100	23010100	23020100	23020100	23030100	23030100	23040100	23040100	23050100	23050100			
			Purchase of Fixed Assets	Purchase of Fixed Assets	Construction/ Provision of Fixed Assets	Construction/ Provision of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Rehabilitation and Repairs of Fixed Assets	Preservation of the Environment	Preservation of the Environment	Acquisition of Non Tangible Assets	Acquisition of Non Tangible Assets			
Abia North Zone			47,070,000.00	209,120,000.00	164,751,842.30	5,212,520,000.00	389,650,000.00	1,064,121,753.00	-	-	113,500,000.00	936,480,096.35	611,295,004.00	1,537,951,938.65	7,210,556,757.00
	401103	Arochuku	45,070,000.00	73,740,000.00	80,000,000.00	2,037,400,000.00	387,000,000.00	1,007,256,750.00	-	-	113,500,000.00	-	5,400,000.00	512,070,000.00	3,237,296,750.00
	401104	Bende	-	10,800,000.00	4,751,842.30	824,100,000.00	2,650,000.00	25,380,000.00	-	-	-	-	-	7,401,842.30	860,280,000.00
	401108	Isiukwu ato	2,000,000.00	113,510,000.00	75,000,000.00	739,370,000.00	-	31,485,003.00	-	-	-	936,480,096.35	602,520,000.00	1,013,480,096.35	1,486,885,003.00
	401109	Umunneochi	-	8,910,000.00	-	583,650,000.00	-	-	-	-	-	-	3,375,004.00	595,935,004.00	-
	401111	Ohafia	-	2,160,000.00	5,000,000.00	1,028,000,000.00	-	-	-	-	-	-	-	5,000,000.00	1,030,160,000.00
Abia Central Zone			378,251,776.03	5,076,603,159.00	3,764,647,085.54	13,230,843,921.00	724,303,526.00	9,122,378,988.00	2,966,711,209.75	1,887,095,000.00	4,088,362,257.31	2,552,159,005.00	11,922,275,854.63	31,869,080,073.00	
	401212	Osioma	-	736,295,950.00	65,000,000.00	1,559,800,000.00	-	1,350,000.00	-	-	-	-	-	65,000,000.00	2,297,445,950.00
	401205	Ikwuano	-	270,000.00	-	761,430,000.00	-	-	-	-	-	-	-	761,700,000.00	-
	401206	Isiala ngwa North	-	270,000.00	-	706,550,000.00	-	-	-	540,000.00	-	-	-	746,240,000.00	-
	401207	Isiala ngwa south	5,000,000.00	62,410,500.00	-	392,400,000.00	-	2,430,000.00	-	-	-	-	-	457,240,500.00	-
	401216	Umuahia North	373,251,776.03	4,277,356,709.00	3,549,647,085.54	9,710,663,921.00	724,303,526.00	9,118,599,988.00	2,966,711,209.75	1,886,555,000.00	3,708,200,384.35	2,513,279,005.00	11,322,113,981.67	27,506,453,623.00	
	401217	Umuahia South	-	-	150,000,000.00	100,000,000.00	-	-	-	-	-	-	-	150,000,000.00	100,000,000.00
Abia South Zone			-	42,420,000.00	15,000,000.00	3,008,910,000.00	5,000,000.00	182,950,000.00	-	-	-	69,991,162.36	77,000,000.00	89,991,162.36	3,311,280,000.00
	401301	Aba North	-	270,000.00	-	556,950,000.00	-	22,950,000.00	-	-	-	69,991,162.36	77,000,000.00	69,991,162.36	657,170,000.00
	401302	Aba South	-	12,150,000.00	15,000,000.00	1,536,160,000.00	5,000,000.00	160,000,000.00	-	-	-	-	-	20,000,000.00	1,708,310,000.00
	401310	Obingwa	-	20,000,000.00	-	502,500,000.00	-	-	-	-	-	-	-	522,500,000.00	-
	401313	Ugwunagbo	-	10,000,000.00	-	100,000,000.00	-	-	-	-	-	-	-	110,000,000.00	-
	401314	Ukwa South	-	-	-	208,000,000.00	-	-	-	-	-	-	-	208,000,000.00	-
	401315	Ukwa West	-	-	-	105,300,000.00	-	-	-	-	-	-	-	105,300,000.00	-
Total Expenditure by Economic			425,321,776.03	5,328,143,159.00	3,944,398,927.84	21,452,273,921.00	1,118,953,526.00	10,369,450,741.00	2,966,711,209.75	2,000,595,000.00	5,094,833,516.02	3,240,454,009.00	13,550,218,955.64	42,390,916,830.00	

ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION CLASSIFICATION

Geo Location Codes and Descriptions			ACTUAL 2014	BUDGET 2014	ACTUAL 2014	BUDGET 2014	Actual 2013	Actual 2013
Senatorial Zone	Location Code	LGA	Total Actual Expenditure by Geo Location	Total Budgeted Expenditure by Geo Location	2014 Actual as a % of Total Expenditure	2014 Budget as a % of Total Budgeted Expenditure	2013 Total Actual Expenditure by Geo Location	2013 Actual as a % of Total Expenditure
			=N=	=N=	%	%	=N=	%
Abia North Zone			1,537,951,938.65	7,210,556,757.00	11.35	17.01	1,746,855,339.99	12.01
	401103	Arochuku	512,070,000.00	3,237,296,750.00	3.78	7.64	681,700,000.00	4.69
	401104	Bende	7,401,842.30	860,280,000.00	0.05	2.03	100,000,000.00	0.69
	401108	Isiukwu ato	1,013,480,096.35	1,486,885,003.00	7.48	3.51	853,891,539.99	5.87
	401109	Umunneochi	-	595,935,004.00	-	1.41	111,263,800.00	0.77
	401111	Ohafia	5,000,000.00	1,030,160,000.00	0.04	2.43	-	-
Abia Central Zone			11,922,275,854.63	31,869,080,073.00	87.99	75.18	12,574,411,864.00	86.47
	401205	Ikwuano	-	761,700,000.00	0.00	1.80	-	-
	401206	Isiala ngwa North	380,161,872.96	746,240,000.00	2.81	1.76	66,922,375.00	0.46
	401207	Isiala ngwa south	5,000,000.00	457,240,500.00	0.04	1.08	9,000,000.00	0.06
	401212	Osioma	65,000,000.00	2,297,445,950.00	0.48	5.42	-	-
	401216	Umuahia North	11,322,113,981.67	27,506,453,623.00	83.56	64.89	10,951,589,247.70	75.31
	401217	Umuahia South	150,000,000.00	100,000,000.00	1.11	0.24	1,546,900,241.30	10.64
Abia South Zone			89,991,162.36	3,311,280,000.00	0.66	7.81	220,000,000.00	1.51
	401301	Aba North	69,991,162.36	657,170,000.00	0.52	1.55	120,000,000.00	0.83
	401302	Aba South	20,000,000.00	1,708,310,000.00	0.15	4.03	100,000,000.00	0.69
	401310	Obingwa	-	522,500,000.00	-	1.23	-	-
	401313	Ugwunagbo	-	110,000,000.00	-	0.26	-	-
	401314	Ukwa South	-	208,000,000.00	-	0.49	-	-
	401315	Ukwa West	-	105,300,000.00	-	0.25	-	-
Total Expenditure by Geo Location			13,550,218,955.64	42,390,916,830.00	100.00	100.00	14,541,267,203.98	100.00

Key Facts in 2014 Financial Year:

- ✓ Abia Central Senatorial Zone consumed 87.99% and 86.47% of total expenditure in 2014 and 2013 respectively.
- ✓ Abia North Senatorial Zone consumed 11.35% and 12.01% of total expenditure in 2014 and 2013 respectively
- ✓ Abia South Senatorial Zone consumed 0.66% of total expenditure in 2014 and 1.51% in the previous year

ANALYSIS OF RECURRENT REVENUE BY ADMINISTRATIVE AND ECONOMIC CLASSIFICATION

Org Code	Org Descriptions	11010000 Government Share of Federation Accounts	12010000 Taxes	12020000 Licenses	12040000 Fees	12050000 Fines	12060000 Sales	12070000 Earnings	12080000 Rents on Government Property	12090000 Rents on Lands and Other Property	12100000 Repayments General	12110000 Investments Income	12120000 Interest Earned	12130000 Reimbursement General	12140000 Miscellaneous	Total Independent Revenue by Administrative	Total Recurrent Revenue by Administrative
11001001	Office of the Governor - Government House				28,248,610											28,248,610	28,248,610
11001002	Office of the Deputy Governor - Government House				500											500	500
11013001	Office of the Secretary to the State Government				4,006,977			12,971								4,019,948	4,019,948
11035001	Abia State Pensions Board				346,000											346,000	346,000
12003001	Abia State House of Assembly (The Legislature)				122,050											122,050	122,050
13001001	Ministry of Youth Development				1,227,773											1,227,773	1,227,773
14001001	Ministry of Women Affairs				637,830											637,830	637,830
15001001	Ministry of Agriculture				8,486,425		99,900	17,500								8,603,825	8,603,825
17001001	Ministry of Education				69,230,387			2,000								69,232,387	69,232,387
17003001	Abia State Universal Basic Education Board (ASUBEB)						6,850,800									6,850,800	6,850,800
17008001	Abia State Library Board				759,640			1,104,997								1,864,637	1,864,637
17010001	Agency for Mass Literacy, Adult and Non - Formal Edu.				465,000											465,000	465,000
17018001	Abia State Polytechnic, Aba				1,184,015,396		8,210,920	21,343,760								1,213,570,076	1,213,570,076
17019001	Abia State College of Education (Technical), Arochuku			1,900	37,919,608		7,373,850	241,000								45,536,358	45,536,358
17021001	Abia State University, Uburu				722,639,943			1,485,451								724,125,394	724,125,394
17051001	Secondary Education Management Board (SEMB)				25,432,700											25,432,700	25,432,700
17064001	Abia State Examination Development Center				209,227,900											209,227,900	209,227,900
18011001	Judicial Service Commission				849,750		122,100									971,850	971,850
20001001	Ministry of Finance				4,653,600		723,116				7,412,285	1,289,962	86,467,121		1,716,857,991	1,817,404,075	1,817,404,075
20007001	Office of the Accountant-General	56,129,468,988			10,000									5,535	1,575,079	1,590,614	56,131,059,603
20008001	Board of Internal Revenue		4,566,362,909	192,269,639	1,765,593,274	26,585,989	16,958,519									6,567,770,332	6,567,770,332
20009001	Abia State Gaming and Control Board		9,130,000	11,485,500				1,000								20,616,500	20,616,500
21001001	Ministry of Health				5,449,550											5,449,550	5,449,550
21026001	Abia State University Teaching Hospital - Aba				51,628,532											51,628,532	51,628,532
21102001	Abia State Hospitals Management Board				52,012,640		16,465,271	13,100								68,491,011	68,491,011
22001001	Ministry of Commerce and Industry			29,000	43,250,750											46,512,550	46,512,550
23001001	Ministry of Information & Strategy				567,400		105,580	2,000								674,980	674,980
23004001	Broadcasting Corporation of Abia State - Radio							31,422,040								31,422,040	31,422,040
23013001	Government Printing Press						65,000									65,000	65,000
25001001	Office of the Head of Service				200,050			8,000								208,050	208,050
25005001	Bureau of Training				32,000			372,000								404,000	404,000
26001001	Ministry of Justice				8,192,724			385,200								8,577,924	8,577,924
26051001	Judiciary - High Court				55,105,336	2,261,220										57,366,556	57,366,556
26052001	Judiciary - Customary Court of Appeal				9,186,736	3,133,380										12,320,116	12,320,116
28001001	Ministry of Science and Technology				2,403,950											2,403,950	2,403,950
34001001	Ministry of Works				13,953,100	113,135										14,066,235	14,066,235
35001001	Ministry of Environment			371,350	9,655,345	484,200	240,750									10,751,645	10,751,645
35016001	Abia State Environmental Protection Agency (ASEPA)				62,760,573											62,760,573	62,760,573

ANALYSIS OF RECURRENT REVENUE BY ADMINISTRATIVE AND ECONOMIC CLASSIFICATION CONT'D

Org Code	Org Descriptions	11010000 Government Share of Federation Accounts	12010000 Taxes	12020000 Licenses	12040000 Fees	12050000 Fines	12060000 Sales	12070000 Earnings	12080000 Rents on Government Property	12090000 Rents on Lands and Other Property	12100000 Repayments General	12110000 Investments Income	12120000 Interest Earned	12130000 Reimbursement General	12140000 Miscellaneous	Total Independent Revenue by Administrative	Total Recurrent Revenue by Administrative
							3,280	3,560,500								3,563,780	3,563,780
36001001	Ministry of Culture and Tourism															139,250	139,250
38001001	Abia State Planning Commission				130,000			9,250								8,770,523	8,770,523
40001001	Office of the Auditor General (State)				8,770,523											500	500
47001001	Civil Service Commission				500											8,500	8,500
48001001	Abia State Independence Electoral Commission				8,500											398,400	398,400
51001001	Ministry of Local Government and Chieftaincy Affairs				398,400											807,000	807,000
52001001	Ministry of Public Utility and Water Resources				807,000											208,234,532	208,234,532
60001001	Ministry of Lands and Survey			10,000	178,235,779	344,813	8,000	7,647,000		21,988,940						94,150,710	94,150,710
60001002	Abia State Estate Development Agency				94,150,710											25,313,038	25,313,038
62001001	Ministry of Physical Planning Urban Renewal			2,000	25,311,038											1,145,500	1,145,500
64001001	Local Government Service Commission				968,500		177,000									2,527,965	2,527,965
39001001	Ministry of Sports				2,472,965			55,000								1,876,630	1,876,630
54001001	Min. of Rural Development, Cooperative & Poverty Reductn.				1,876,630											3,237,000	3,237,000
23055001	Abia State Printing & Publishing Corporation						3,237,000									16,132,300	16,132,300
29001001	Ministry of Transport			805,000	12,257,300	3,070,000										11,716,496	11,716,496
29007001	Abia State Passenger Integrated Manifest Scheme (ASPIMS)							11,716,496								242,405,895	242,405,895
29053001	Abia Transport Corporation (Abia Line Network)				128,271,150		1,807,010	112,327,735								9,782,250	9,782,250
32001001	Ministry of Petroleum and Solid Minerals Development				8,961,750	630,500		190,000								3,800,250	3,800,250
52102001	Abia State Water Board			142,250	3,658,000											16,808,143	16,808,143
53001001	Ministry of Housing				792,050				15,960,093	56,000						7,404,350	7,404,350
53056001	Umuahia Capital Development Authority (UCDA)				7,404,350											100,000	100,000
26002001	Abia State Law Review and Reform Commission						100,000									335,683,655	335,683,655
21026002	Abia State College of Health Sciences & Mgt. Tech - Aba				333,235,205			2,448,450								108,938,245	108,938,245
21027010	Abia State Specialist Hospital & Diagnostic Centre,				79,700,210		29,238,035									80,183,427	80,183,427
11039001	Abia State Physical Planning and Infrastructural Dev Fund		31,000		80,152,427											7,860	7,860
36052001	Abia State Tourism Board						7,860									60,117,688	60,117,688
39002001	Eyimba Football Club						14,895,000	45,222,688								12,070,000	12,070,000
53010001	Abia State Housing and Property Corporation				12,045,000					25,000						12,376,291,754	68,505,760,743
	Total Recurrent Revenue by Economic	56,129,468,988	4,575,523,909	205,116,639	5,357,880,834	36,623,237	107,455,191	242,054,737	15,960,093	22,069,940	7,412,285	1,289,962	86,467,121	5,535	1,718,433,070	12,376,291,754	68,505,760,743

STATISTICAL ANALYSIS OF RECURRENT REVENUE

Revenue Descriptions	2014 Total Actual Revenue	2014 Total Budgeted Revenue
1 - Government Share of Federation Accounts	56,129,468,988	86,749,725,710
2 - Total Independent Revenue	12,376,291,754	28,094,082,540
Total Recurrent Revenue	68,505,760,743	114,843,808,250

Key Facts in 2014 Financial Year:

- ✓ Independent Revenue (N12,376,291,754) contributed 18.07% of Total Recurrent Revenue of N68,505,760,743 in 2014.
- ✓ Taxes (N4,575,523,909) contributed 36.97% of Total Independent Revenue (12,376,291,754); PAYE Taxes (N3,136,104,796) contributed 68.54% of Total Tax Revenue in 2014.
- ✓ Fees and Other Revenues (N7,800,767,845) contributed 63.03% of Total Independent Revenue in the year under review.

5.0 STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Government of Abia State of Nigeria in the preparation of her 2014 Financial Statements:

5.1 BASIS OF ACCOUNTING

The Financial statements have been prepared under the historical cost convention, using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

5.2 ASSETS AND LIABILITIES

Assets are stated at their net values while Liabilities are recognized in full.

5.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near their maturity dates as to present insignificant risks of changes in value.

5.4 INVESTMENTS

The State Government Shares held under the Ministry of Finance Incorporated (MOFI) are stated at cost as at December 2014.

5.5 CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

5.6 CAPITAL DEVELOPMENT FUND

Capital Development Fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.

5.7 STATUTORY ALLOCATION

Statutory allocation is made up of revenue collected on a monthly basis which represents the State's share from the Federation Account. The State's share from Federation Account, Excess Crude receipts and refund from Paris club are all included in gross statutory allocation in the Financial Statements. Statutory allocations are recognized in the Financial Statements when received.

5.8 RECURRENT REVENUE AND EXPENDITURE

Recurrent revenue are revenue generated by the State from taxes, licenses, fees, fines, sales, earnings, rent on government land & property, income from investments and other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on personnel, pension and gratuities, salaries of statutory office holders, other overheads and public debt charges. They are recognized in the Financial Statements of the State when payments are made.

5.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

5.10 FOREIGN CURRENCY

Transactions in foreign currencies are stated at their naira value as at 31st December, 2014.

6.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Accountant General of Abia State in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 and the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice. To fulfill accounting and reporting responsibilities the Accountant - General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record 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, 2014 and its operations for the year ended on that date.

The efforts 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.



Sir Gabriel Onyendilefu
Accountant-General
Abia State.

AUDIT CERTIFICATE

The Accounts and Financial Statement of the Government of Abia State of Nigeria for the financial year ended 31st December, 2013 have been examined in accordance with section 125 (20) of the 1999 Constitution of the Federal Republic of Nigeria and section 6(1) of the Abia State Audit Law 1997 (Cap. 45 of the Laws of Abia State of Nigeria 1991-2000). I have obtained all the information and explanations that I required and I certify, subject to the comments and observations contained in this Audit Report, that in my opinion and to the best of my knowledge and belief, the statements of Consolidated Revenue Fund, Capital Development Fund, together with the Cash Flow Statement, annexed thereto, reflect a true and fair view of the financial transactions of the Abia State Government for the year ended 31st December, 2013 while the Statement of Assets and Liabilities shows a true and fair view of the financial position of Abia State Government as at that date.

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


B.C. Mgbaramuko
Auditor-General
Abia State.

**STATEMENT NO. 1
CASH FLOW STATEMENT**

	Note	Actual 2014 N	Actual 2013 N
Cash Flow From Operating Activities			
Statutory Allocation			
Value Added Tax Allocation		48,240,356,717.95	60,917,288,999.68
Independent Revenue		7,889,112,270.33	7,863,975,825.85
Total Receipts	1	12,376,291,754.49	12,512,103,711.09
Payments		68,505,760,742.77	81,293,368,536.62
Compensation of Employees			
Social Benefits	2	20,977,319,583.76	23,395,041,386.50
Overhead Costs	3	3,050,536,413.31	4,112,702,764.36
Service Wide Vote	4	23,641,276,246.12	28,619,377,813.60
Total Payments		5,510,055,309.81	1,219,248,328.07
Net Cash Flow from Operating Activities		53,179,187,553.00	57,346,370,292.53
Cash Flow From Investment Activities		15,326,573,189.77	23,946,998,244.09
Economic Empowerment Through Agriculture			
Societal Re-Orientation		756,203,543.46	70,422,375.00
Poverty Alleviation		251,605,000.00	183,499,000.00
Improvement to Human Health		1,926,956,073.00	
Enhancing Skills and Knowledge		60,998,300.00	217,930,873.80
Housing and Urban Development		50,000,000.00	
Youth		1,029,570,084.90	1,615,566,224.63
Environmental Improvement		19,300,000.00	51,449,100.00
Water Resources and Rural Development		2,993,461,209.75	1,329,795,824.70
Information and Communication Technology		2,600,000.00	3,000,000.00
Growing the Private Sector		7,000,000.00	33,680,000.00
Reform of Government and Governance		1,500,000.00	45,850,000.00
Power		5,398,588,376.23	8,044,031,564.56
Road		14,381,000.00	26,742,000.00
Oil and Gas Infrastructure		1,038,055,368.30	1,372,400,000.00
Net Cash Flow from Investment Activities	5	13,550,218,955.64	14,541,267,203.99
Cash Flow from Financing Activities			
Proceeds from Aids and Grants			
Proceeds from Internal Loans		704,039,770.00	752,022,359.00
Repayment of External Loans		7,766,142,263.17	5,799,579,093.13
Repayment of Internal Loans		155,401,744.79	159,994,086.02
Net Cash Flow From Financing Activities		11,796,757,605.22	12,840,876,264.22
Movement in Other Cash Equivalents		3,481,977,316.84	6,449,268,898.11
BTL Receipts			
BTL Payments	6	1,634,754,545.62	359,536,538.64
Total	7	1,634,754,545.62	1,069,995,386.26
Net Surplus/(Deficit) for the Year		1,705,623,082.71	710,458,847.62
Opening Cash Balance		2,427,618,232.37	2,246,003,294.37
Closing Cash Balance	8	721,995,149.66	181,614,938.00

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2014	Actual 2013
		₦	₦
Liquid Assets			
Treasuries and Banks	8	721,995,149.66	2,427,618,232.37
Sub Total		721,995,149.66	2,427,618,232.37
Investments and Other Assets			
Investments	9	394,019,957.60	362,074,017.54
Liability Over Assets	10	9,497,112,621.84	13,115,039,256.48
Sub Total		9,891,132,579.44	13,477,113,274.02
Total Assets		10,613,127,729.10	15,904,731,506.39
Public Funds			
Consolidated Revenue Fund	11	340,588,427.60	2,168,837,086.36
Capital Development Fund	12	381,406,722.06	258,781,146.01
Sub Total - Public Funds		721,995,149.66	2,427,618,232.37
Liabilities			
Internal Loans	13	4,247,965,284.13	8,279,580,626.18
External Loans	14	5,643,167,295.31	5,197,532,647.84
Sub Total: Liabilities		9,891,132,579.44	13,477,113,274.02
Public Fund + Liabilities		10,613,127,729.10	15,904,731,506.39

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
		N	N	N	N	N	N	N	N
Opening Balance			2,168,837,086.36			2,168,837,086.36			
Add: Revenue									
Statutory Allocation	15	57,641,677,572.96	45,171,614,479.16	62,587,402,984.00	74,587,402,984.00	29,415,788,504.84	52,500,000,000.00	39,699,498,244.00	51,532,002,880.00
Value Added Tax Allocation		7,863,975,825.85	7,889,112,270.33	8,818,173,052.00	8,818,173,052.00	929,060,781.67	10,500,000,000.00	12,000,000,000.00	10,510,502,629.00
SURE-P		3,275,611,426.72	3,068,742,238.79	3,344,149,674.00	3,344,149,674.00	275,407,435.21	3,500,000,000.00		3,503,500,876.00
Sub Total: Statutory Allocation		68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72	66,500,000,000.00	51,699,498,244.00	65,546,006,385.00
Direct Taxes	16	5,132,052,183.44	4,575,523,909.35	10,989,284,861.00	10,989,284,861.00	6,413,760,951.65	12,473,386,002.00	9,720,720,000.00	12,485,862,506.00
Licenses	17	62,095,371.00	205,032,639.29	266,350,200.00	5,333,443,620.00	5,128,410,980.71	627,085,000.00	365,164,207.00	675,359,826.00
Fees	20	5,387,686,133.93	5,357,964,033.60	10,759,363,911.00	10,759,363,911.00	5,401,399,877.40	10,346,247,138.00	7,854,175,407.00	10,401,834,314.00
Fines	21	86,857,044.99	36,623,236.82	74,490,600.00	74,490,600.00	37,867,363.18	214,381,500.00	94,190,950.00	210,591,970.00
Sales	22	733,859,337.18	107,455,191.46	291,958,028.00	291,958,028.00	184,502,836.54	586,796,202.00	1,857,682,248.00	485,481,329.00
Earnings	23	494,424,796.24	242,054,737.49	400,868,520.00	400,868,520.00	158,813,782.51	568,701,500.00	724,446,188.00	532,233,316.00
Rent of Government Property	24	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00	270,216,000.00	270,144,000.00	270,486,289.00
Rent on Government Building	25	16,932,614.10	22,069,939.67	24,000,000.00	24,000,000.00	1,930,060.33	71,920,000.00	72,120,000.00	71,991,932.00
Repayments	26	2,269,458.35	7,412,285.36			7,412,285.36	17,400,000.00	90,090,000.00	17,417,406.00
Investment Income	27		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63	113,400,000.00	3,400,000.00	113,513,422.00
Interest Earned	28	392,103,003.13	86,467,120.89	400,000.00	400,000.00	86,067,120.89	200,000.00	1,260,000.00	200,192.00
Miscellaneous	30	185,201,483.73	1,718,438,605.19			1,718,438,605.19	169,700,000.00	100,066,000.00	169,869,747.00
Sub Total: Independent Revenue (c)		12,512,103,711.09	12,376,291,754.49	23,026,989,120.00	28,094,082,540.00	15,717,790,785.51	25,459,433,342.00	21,153,459,000.00	25,434,842,249.00
BTL Receipts (d)	31	359,536,538.64	1,634,754,545.62			1,634,754,545.62			
Total Funds Available (a+b+c+d)		81,652,905,075.26	72,309,352,374.75	97,776,714,830.00	114,843,808,250.00	42,534,455,875.25	91,959,433,342.00	72,852,957,244.00	90,980,848,634.00
Less: Recurrent Payments									
Personnel Cost	32	23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24	29,555,602,900.00	32,374,864,144.00	30,067,255,897.00
Overhead Charges	34	28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88	27,913,388,270.00	16,218,115,663.00	25,079,493,888.00
Consolidated Revenue Fund Charges	35	5,331,951,092.43	8,560,591,723.12	4,740,000,000.00	8,240,000,000.00	320,591,723.12	5,003,901,060.00	8,194,500,000.00	5,008,906,223.00
BTL Payments	36	1,069,995,386.26	1,634,754,545.62			1,634,754,545.62			
Sub Total: Recurrent Expenditure		58,416,365,678.79	54,813,942,098.62	65,960,635,160.00	76,318,889,380.00	21,504,947,281.38	62,472,892,230.00	56,787,479,807.00	60,155,656,008.00
Repayment of External Loans		159,994,086.02	155,401,744.79	4,000,000,000.00	4,000,000,000.00	3,844,598,255.21	200,000,000.00	200,000,000.00	200,200,048.00
Repayment of Internal Loans		12,840,876,264.22	11,796,757,605.22	3,000,000,000.00	14,000,000,000.00	2,203,242,394.78	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
Sub Total: Loans Repayment		13,000,870,350.24	11,952,159,350.01	7,000,000,000.00	18,000,000,000.00	6,047,840,649.99	2,200,000,000.00	2,200,000,000.00	2,202,200,552.00
Total Recurrent Payments		71,417,236,029.03	66,766,101,448.63	72,960,635,160.00	94,318,889,380.00	27,552,787,931.37	64,672,892,230.00	58,987,479,807.00	62,357,856,560.00
Operating Balance		10,235,669,046.23	5,543,250,926.12	24,816,079,670.00	20,524,918,870.00	14,981,667,943.88	27,286,541,112.00	13,865,477,437.00	28,622,992,074.00
Appropriation and Transfers:									
Transfer to Capital Development Fund		8,066,831,959.87	5,202,662,499.06			5,202,662,499.06	29,598,679,972.00		39,728,225,098.00
Sub Total: Transfers	37	8,066,831,959.87	5,202,662,499.06			5,202,662,499.06	29,598,679,972.00		39,728,225,098.00
Closing Balance		2,168,837,086.36	340,588,427.06	24,816,079,670.00	20,524,918,870.00	20,184,330,442.94	2,312,138,860.00	13,865,477,437.00	11,105,233,024.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
		N	N	N	N	N	N	N	N
Opening Balance		181,614,938.00	258,781,146.01			258,781,146.01			
Add Revenue:									
Transfer from Consolidated Revenue Fund		8,066,831,959.87	5,202,662,499.06	24,816,079,670.00	24,816,079,670.00	19,613,417,170.94	29,598,679,972.00		39,728,225,098.00
Aids and Grants		752,022,359.00	704,039,770.00	17,474,837,160.00	18,474,837,160.00	17,770,797,390.00	13,796,490,978.00	23,806,012,563.00	8,470,309,699.00
Internal Loans		5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
Other Capital Receipts				100,000,000.00	100,000,000.00	100,000,000.00	120,000,000.00	120,060,000.00	120,120,025.00
Sub Total: Capital Receipts		14,618,433,412.00	13,672,844,532.23	44,390,916,830.00	54,390,916,830.00	40,718,072,297.77	45,515,170,950.00	26,927,072,563.00	50,320,655,326.00
Total Capital Revenue Available		14,800,048,350.00	13,931,625,678.24	44,390,916,830.00	54,390,916,830.00	40,459,291,151.76	45,515,170,950.00	26,927,072,563.00	50,320,655,326.00
Less: Capital Expenditure									
General Public Services	37	9,025,778,739.67	7,051,804,933.38	9,926,004,770.00	14,849,834,770.00	7,798,029,836.62	11,207,625,000.00	7,881,050,000.00	11,197,814,641.00
Public Order and Safety	39	9,000,000.00	5,000,000.00	168,250,500.00	168,250,500.00	163,250,500.00	998,434,330.00	547,000,000.00	730,664,479.00
Economic Affairs	40	2,365,805,914.99	2,326,778,857.61	25,257,892,000.00	25,658,901,200.00	23,332,122,342.39	19,788,907,070.00	15,814,000,000.00	18,675,061,979.00
Environmental Protection	41	1,329,795,824.70	2,982,961,209.75	1,963,695,010.00	2,062,695,010.00	920,266,199.75	1,226,500,000.00	860,500,000.00	1,725,223,988.00
Housing and Community Amenities	42	1,638,566,224.63	1,056,025,654.90	2,609,523,700.00	2,649,523,700.00	1,593,498,045.10	4,014,265,680.00	3,148,000,000.00	4,009,272,197.00
Health	43	94,541,400.00	58,348,300.00	1,183,364,950.00	1,213,364,950.00	1,155,016,650.00	1,869,500,000.00	4,721,000,000.00	1,847,846,585.00
Recreation Culture and Religion	44	11,263,800.00		348,300,000.00	348,300,000.00	348,300,000.00	291,000,000.00	291,000,000.00	291,291,116.00
Education	45		50,000,000.00	859,385,900.00	859,385,900.00	809,385,900.00	1,731,800,010.00	4,449,000,000.00	1,672,471,243.00
Social Protection	46	66,515,300.00	19,300,000.00	74,500,000.00	114,500,000.00	95,200,000.00	75,000,000.00	80,000,000.00	70,069,988.00
Total Capital Expenditure by Main Functions		14,541,267,203.99	13,550,218,955.64	42,390,916,830.00	47,924,756,030.00	34,374,537,074.36	41,203,032,090.00	37,791,550,000.00	40,219,716,216.00
Closing Balance		258,781,146.01	381,406,722.60	2,000,000,000.00	6,466,160,800.00	6,084,754,077.40	4,312,138,860.00	10,864,477,437.00	10,100,939,110.00

NOTES TO CASH FLOW STATEMENT

	Actual 2014	Actual 2013
	N	N
Note 1 - Independent Revenue		
Taxes	4,575,523,909.35	5,132,052,183.44
Licenses	205,032,639.29	62,095,371.00
Fees	5,357,964,033.60	5,387,686,133.93
Fines	36,623,236.82	86,857,044.99
Sales	107,455,191.46	733,859,337.18
Earnings	242,054,737.49	494,424,796.24
Rent on Government Property	15,960,093.00	18,622,285.00
Rent on Lands Other General	22,069,939.67	16,932,614.10
Repayments General	7,412,285.36	2,269,458.35
Investments General	1,289,962.37	
Interest	86,467,120.89	392,103,003.13
Miscellaneous	1,718,438,605.19	185,201,483.73
Total	12,376,291,754.49	12,512,103,711.09
Note 2 - Compensation of Employees		
Salaries and Wages	20,857,727,430.65	23,569,769,537.98
Allowances	119,592,153.11	10,400,000.00
Total	20,977,319,583.76	23,580,169,537.98
Note 2A - Salaries and Wages		
Basic Salary	20,321,709,035.29	23,282,544,435.81
Overtime Payments	5,407,247.18	
Consolidated Revenue Fund Charges - Salaries	530,611,148.18	110,996,950.69
Total	20,857,727,430.65	23,393,541,386.50
Note 2B - Social Contributions		
Note 3 - Social Benefits		
Gratuity	34,000,000.00	64,205,467.00
Pension	3,016,536,413.31	4,048,497,297.36
Total	3,050,536,413.31	4,112,702,764.36
Note 4 - Overhead Costs:		
Transport and Travelling	4,595,254,549.35	7,050,455,964.77
Utilities	48,380,320.00	70,539,213.09
Material and Supplies	785,656,178.65	80,704,035.00
Maintenance Services	973,280,581.41	907,535,840.41
Training	15,003,535.00	242,849,998.55
Other Services	8,078,487,440.00	7,035,328,000.00
Consulting & Professional Services	52,200,000.00	
Fuel and Lubricants	208,555,333.00	3,361,000.00
Financial Charges	159,573,611.75	29,769,147.41
Miscellaneous Expenses	8,724,884,696.96	13,013,706,462.89
Total	23,641,276,246.12	28,434,249,662.12

Notes to Cash Flow Statement – Cont'd.

	Actual 2014	Actual 2013
	N	N
Note 5 - Net Cash Flow from Investing Activities		
Capital Expenditure by Administrative Sector	3,003,779,349.03	3,062,816,628.52
Capital Expenditure by Economic Sector	7,430,830,096.86	9,967,334,250.77
Capital Expenditure by Law and Justice	5,000,000.00	9,000,000.00
Capital Expenditure by Social Sector	3,110,609,509.75	1,502,116,324.70
Total	13,550,218,955.64	14,541,267,203.99
Note 5A - Net Cash Flow From Investment Activities		
Purchase of Fixed Assets General	425,321,776.03	1,587,170,713.42
Construction and Provision of Fixed Assets General	3,944,398,927.84	4,745,190,171.13
Rehabilitation and Repairs of Fixed Assets General	1,118,953,526.00	306,881,694.80
Preservation of the Environment General	2,966,711,209.75	1,053,620,824.70
Acquisition of Non Tangible Assets	5,094,833,516.02	6,848,403,799.94
Total	13,550,218,955.64	14,541,267,203.99
Note 5B - Analysis of Capital Expenditure by Geo Location		
Abia North Senatorial Zone	1,537,951,938.65	1,746,855,339.99
Abia Central Senatorial Zone	11,922,275,854.63	12,574,411,864.00
Abia South Senatorial Zone	89,991,162.36	220,000,000.00
Total	13,550,218,955.64	14,541,267,203.99
Note 6 - BTL Receipts		
Deposit		5,273,200.00
With Holding Taxes due to FIRS	324,404,906.46	163,536,114.44
VAT to FIRS	324,404,906.43	163,305,445.94
Union Deductions	985,944,732.73	26,945,230.60
Loan Deduction for Salary Other Deduction for Payroll		476,547.66
Total BTL Receipts	1,634,754,545.62	359,536,538.64
Note 7 - BTL Payments		
Withholding Taxes due to FIRS	324,404,906.46	47,178,613.80
VAT to FIRS	324,404,906.43	428,406,076.25
Union Deductions	985,944,732.73	587,235,647.73
Loan Deduction from Salary/Other Deduction from Payroll		7,175,048.48
Total BTL Payments	1,634,754,545.62	1,069,995,386.26

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2014	Actual 2013
	N	N
Note 8 - Treasuries and Banks		
GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
Access Bank A/C 0028705965	19,778,896.20	109,928,442.68
UBA Plc A/C - 0060000349		(145,919,406.26)
Oceanic Bank A/C- 1301008677	25,562,913.24	19,747,028.83
Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
GTB 5959648110 - IGR	202,985.30	203,045.80
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	394,370.38
First Bank of Nigeria - A/C 1281(7691)	21,819.23	23,131.24
First Bank of Nigeria - A/C 1274(7684)	319,126,658.49	2,982,653,946.57
GTBank - A/C 5110	86,490,208.20	86,490,208.20
Skye Bank - A/C 475	563,891.02	563,891.02
Skye Bank - A/C 505	132,177.19	132,177.19
Diamond Bank (Special Account) 0021415767	773,157.38	(57,261,488.07)
Diamond Bank (Salary) 0021415743		(120,448,536.13)
Diamond Bank (FAAC) Account 2150000048		(595,643,507.51)
UBA Bank (VAT) Account 0053-005-00618	15,413,765.42	405,281,045.24
Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
Access - Acc8916 - Motor Vehicle Refund Account	2,414,658.64	2,414,653.64
Fidelity Bank - A/C 5030030596 ABSG IGR Account		(687,236,081.25)
MAINSTREET BANK - A/C 7100012705(Abia State Salary Advance)		1,954,112.26
First City Monument Bank A/C 2000765014 (SURE-P)	50,118,861.31	224,828,644.44
First Bank - FAAC 2015277701	1,299.97	1,339.97
Sterling Bank - 0017759497	138,026.91	138,026.91
Sterling Bank - 0021959955	7,074,164.20	5,271,093.70
Sterling Bank - 0023041416		9,749,357.29
FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	48,345,137.43	
FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	57,370,361.49	
Ecobank Domiciliary Account	153,224.91	153,224.91
Fixed Deposit - Zenith Bank 1010832430 - MOFI	26,000,000.00	
Remittance Control - Office of the Governor		(7,750,250.00)
Remittance Control - Abia State Pension Board		5,533,425.00
Remittance Control - Board of Internal Revenue		(83,750.00)
Remittance Control - TPO- Umuahia		18,100,000.00
SSG Ecological Account		45,529,500.00
Pension Board - Ecobank	273,297.18	
Pension Board - Diamond Bank	13,694,072.43	
ST Amaokwe Item - Consolidated Cash Bank		3,441.52
ST - Arochukwu - Consolidated Cash Book		39,149.26
ST. Bende - Consolidated Cash Book	165.54	19,789.15

Notes to Statement of Assets and Liabilities – Cont'd.

	Actual 2014 N	Actual 2013 N
ST. Ikwano - Consolidated Cash Book		33,987.02
ST. Isiukwato - Consolidated Cash Book		27,537.80
ST. Isuochi - Consolidated Cash Book		22,407.10
ST. Nkwoegwu - Consolidated Cash Book	1,989.10	3,022.18
ST - Amaekpu Ohafia - Consolidated Cash Book	17,828.89	10,987.15
ST Ohanze - Consolidated Cash Book	5,729.42	10,145.87
ST. Okpuala - Consolidated Cash Book	26,208.63	42,775.35
ST Osisioma - Consolidated Cash Book	24,682.14	1,003,796.85
ST Ukwu - Consolidated Cash Book	17,371.59	29,075.51
ST Umuahia - Zenith Bank Plc A/C 1010805234	245,518.33	
ST Umuahia - Keystone Bank Plc A/C NO 1002819883		1,091,976.50
ST Uturu - Consolidated Cash Book		2,373.05
ST Uzuakoli - Consolidated Cash Book	68,071.33	70,875.38
ST Igberu - Consolidated Cash Book	29,156.14	56,411.91
ST. Akanu Ohafia - Consolidated Cash Book	225.61	27,494.68
ST. Apumir Ubakala - Consolidated Cash Book	35,449.82	42,680.69
ST Aba - Consolidated Cash Bank		42,734.44
ST. Abuja Consolidated Cash Book	2,931,904.36	2,071,939.24
TPO - Umuahia - Bank Keystone Bank	1,712,488.32	573,106.70
TPO Umuahia - Enterprise bank (Salary A/C)	1,630,956.40	497,106.52
TPO - Umuahia FCMB A/C 2219741018 (SALARY A/C)	345,935.86	1,320,355.90
TPO - Umuahia FCMB (2219741025)	3,330,000.00	78,020,000.00
TPO Umuahia - Diamond Bank A/C 0051621794	(19,894.89)	
Total	721,995,149.66	2,427,618,232.37
Note 9 - Investments		
Emenite Company Limited	212,908,810.52	212,908,810.52
Ashaka Cement	63,650.00	64,300.00
Access Bank Plc	25,026,770.10	15,469,567.29
FCMB	312,495.00	109,995.00
First Inland Bank	19,000,000.00	1,360,000.00
ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00
GCM Ltd Onitsha	6,807,289.50	6,807,289.50
Westminster Dredging Nig Ltd	364,579.00	364,579.00
Golden Guinea Breweries Umuahia	8,477,841.00	8,477,841.00
International Glass Industry Plc Aba	40,000,000.00	40,000,000.00
Alex Inyishi Imo State	6,753,598.00	6,753,598.00
UNIC Insurance (Nig) Ltd	293,651.00	293,651.00
Nigerian Cement Co. Ltd Nkalagu	35,531,522.00	35,531,522.00
Aba Textile Mill Plc Aba	2,664,375.00	2,664,375.00
UAC of Nigeria Plc	48,262.50	3,664,089.00

Notes to Statement of Assets and Liabilities – Cont'd.

Abia State Government of Nigeria

	Actual 2014 N	Actual 2013 N
Urban Development Bank Wuse - Abuja	7,705,998.00	7,705,998.00
Nigerian Sugar Company Bacita Kwara State	29,663.00	29,663.00
MARKLINT Medical Complex Ltd Oji River	108,000.00	108,000.00
Nigeria Starch Mill	288,000.00	288,000.00
Aluminum Tech. Product	713,664.00	375,000.00
Ihechiowa Oil Palm	3,750,000.00	3,750,000.00
Lion of Africa Insurance Co. Plc	9,043.00	9,043.00
First Aluminum Co. Ltd	140,820.50	140,820.50
Mother Cat	40,800.00	40,800.00
Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
GLAXO (Evans Medical)	111,343.28	5,176,942.43
Imo Rubber Estate Ltd Nekede Owerre	1,920,000.00	1,920,000.00
Niger Construction Co. Ltd	1,020,000.00	1,020,000.00
Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
Eco Bank Twans - National	690,000.00	690,000.00
Sterling Bank	15,991.20	13,992.30
Bank PHB	7,057,050.00	595,000.00
Oceanic Bank	7,180,800.00	755,200.00
NAL Bank Plc	8,441.00	8,441.00
Total	394,019,957.60	362,074,017.54
Note 10 - Liability Over Assets		
Opening Balance		
Add/(Less) Net Movement	13,115,039,256.48	18,157,650,017.78
Investments		
Internal Loans	(31,945,940.06)	(6,807,289.50)
External Loans	(4,031,615,342.05)	(4,744,742,015.74)
Closing Balance	445,634,647.47	(296,891,744.78)
Audit Adjustment on Investment	9,497,112,621.84	13,122,823,546.76
Adjusted Closing Balance	9,497,112,621.84	13,115,039,256.48
Note 11 - Consolidated Revenue Fund		
Opening Balance		
Add/(Less) Net Surplus/(Deficit)	2,168,837,086.36	
Closing Balance	(1,828,248,659.30)	2,168,837,086.36
	340,588,427.06	2,168,837,086.36
Note 12 - Capital Development Fund		
Opening Balance		
Add/(Less) Net Capital Surplus/(Deficit)	258,781,146.01	181,614,938.00
Closing Balance	122,625,576.59	77,166,208.01
	381,406,722.60	258,781,146.01

Notes to Statement of Assets and Liabilities – Cont'd.

	Actual 2014	Actual 2013
Note 13 - Internal Loans	N	N
Oceanic Bank/Ecobank		640,879,608.29
Access Bank (Intercontinental Bank)	231,557,779.60	1,036,615,399.07
Mainstreet Bank		100,000,000.00
UBA Loan		1,312,402,059.26
Diamond Bank	664,239,051.46	2,277,019,677.47
Fidelity Bank Loan	964,473,182.11	366,666,666.73
Diamond Bank	161,690,530.59	2,137,801,317.19
Diamond Bank (Enyi)		66,666,666.67
UBA Sinking Fund		124,990,000.00
UBA		216,539,231.50
Overdraft Account - Diamond Bank - Salary	539,805,439.51	
Overdraft Account - Diamond Bank - FAAC	878,424,669.06	
Overdraft Account - Mainstreet Bank	28,250,807.72	
Overdraft Account - Zenith Bank	753,451,744.16	
Overdraft Account - Sterling Bank	6,837,123.95	
Overdraft Account Fidelity Bank	163,419.30	
Overdraft Account - FCMB	1,864,292.17	
Overdraft Account - UBA	17,207,244.50	
Total	4,247,965,284.13	8,279,580,626.18
Note 14 - Schedule of Foreign Loans		
Comm. Based Pov. Reduction	1,976,410,896.93	
Health System Dev. Project II	283,990,792.89	
HIV/AIDS	351,666,155.12	
Oil Palm Belt Rural Dev. Project II	36,506,224.98	
Health System Dev. Project IV	358,539,823.35	
Comm. Based Nation Res. Mgt	221,485,915.99	
Third National Fadama	1,165,466,313.40	
Health System Dev. - Add. Fin	561,678,249.27	
2nd HIV/AIDS	437,422,923.38	
Total	5,043,167,245.31	

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 15 - Statutory Allocation								
Office of the Accountant General								
Total	57,641,677,572.96	45,171,614,479.16	62,587,402,984.00	74,587,402,984.00	29,415,788,504.84-	52,500,000,000.00	39,699,498,244.00	51,532,002,880.00
	57,641,677,572.96	45,171,614,479.16	62,587,402,984.00	74,587,402,984.00	29,415,788,504.84-	52,500,000,000.00	39,699,498,244.00	51,532,002,880.00
Note 16 : Direct Taxes								
Board of Internal Revenue								
Abia State Gaming Commission	5,119,103,363.44	4,566,362,909.35	8,919,350,000.00	8,919,350,000.00	4,352,987,090.65-	11,975,400,000.00	9,107,000,000.00	11,987,378,401.00
Abia Liaison Office - Lagos	12,948,820.00	9,130,000.00	9,000,000.00	9,000,000.00	130,000.00+	10,000.00	10,140,000.00	10,000.00
Abia State Physical Planning & Infrastructural Dev.			414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00		498,474,105.00
Ministry of Local Government & Chieftaincy Matters		31,000.00	1,645,954,861.00	1,645,954,861.00	1,645,923,861.00-		603,530,000.00	
Total	5,132,052,183.44	4,575,523,909.35	10,989,284,861.00	10,989,284,861.00	6,413,760,951.65-	12,473,386,002.00	9,720,720,000.00	12,485,862,506.00
							50,000.00	
Note 17: Licenses								
Ministry of Information								
Ministry of Agriculture			2,000,000.00	2,000,000.00	2,000,000.00-			
Board of Internal Revenue			5,250,000.00	5,250,000.00	5,250,000.00-			
Abia State Gaming Commission	57,073,225.00	192,269,639.29	220,000,000.00	5,287,093,420.00	5,094,823,780.71-	800,000.00	300,145.00	800,805.00
Ministry of Commerce and Industry	2,719,580.00	11,485,500.00	3,250,000.00	3,250,000.00	8,235,500.00+	255,000,000.00	350,125,000.00	255,255,066.00
Ministry of Science and Technology	26,500.00	29,000.00	80,000.00	80,000.00	51,000.00-	3,700,000.00	3,720,000.00	3,703,696.00
Ministry of Transport			1,300,000.00	1,300,000.00	1,300,000.00-	200,000.00	100,000.00	200,192.00
Ministry of Petroleum and Solid Minerals		805,000.00	30,000,000.00	30,000,000.00	29,195,000.00-	1,300,000.00	1,300,648.00	1,301,296.00
Ministry of public Utility			2,998,800.00	2,998,800.00	2,998,800.00-	315,000,000.00	2,050,000.00	315,315,078.00
Abia State Water Board						500,000.00		500,504.00
Ministry of Lands and Urban Development	82,500.00	142,250.00	1,386,000.00	1,386,000.00	1,243,750.00-	48,625,000.00	700,000.00	96,321,232.00
Ministry of Physical Planning and Urban Renewal	2,750.00	10,000.00			10,000.00+	940,000.00	940,000.00	940,936.00
College of Education Arochukwu	150,000.00	2,000.00						
Ministry of Health	3,300.00	1,900.00	5,400.00	5,400.00	2,000.00+			
Ministry of Environment	2,966.00				3,500.00-			
Ministry of Local Gov't & Chieftaincy Affairs	2,023,550.00	287,350.00	75,000.00	75,000.00	212,350.00+		8,700,000.00	
Total	11,000.00		5,000.00	75,000.00	5,000.00+	920,000.00	330,000.00	920,925.00
	62,095,371.00	205,032,639.29	266,350,200.00	5,333,443,620.00	5,128,410,980.71+	627,085,000.00	365,164,207.00	675,359,826.00
						100,000.00	100,000.00	100,096.00
Note 20: Fees								
Office of the Governor								
Deputy Governor's Office	2,984,255.00	28,248,609.50	13,500,000.00	13,500,000.00	14,748,609.50+	59,650,000.00	8,000,000.00	59,709,674.00
Office of the Secretary to the State Government		500.00	400,000.00	400,000.00	399,500.00+	2,000,000.00	258,000.00	2,001,994.00
Bureau of Special Services	936,735.00	4,006,976.63			4,006,976.63+		2,500,000.00	
Abia State Liaison Office - Lagos	2,050.00		750,000.00	750,000.00	750,000.00-	2,000,000.00		2,001,992.00
Abia State Liaison Office Abuja			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	5,800,000.00	4,804,802.00
Abia State Pension Board			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
Abia State Infrastructural Development Board	261,500.00	345,999.99	450,000.00	450,000.00	104,000.01-	350,000.00	750,000.00	350,360.00
Abia State Oil Prod. Area Dev. Commission - ASOPADEC	100,000.00	80,152,427.00			80,152,427.00+	1,006,770,000.00	100,000.00	1,006,776,015.00
Abia State House of Assembly	51,500.00	122,050.00	5,600,000.00	5,600,000.00	5,600,000.00-	7,600,000.00	700,000.00	6,616,602.00
			80,000.00	80,000.00	42,050.00+	35,000.00	35,000.00	35,024.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Information & Strategy	9,728.00	567,400.00	5,650,000.00	5,650,000.00	5,082,600.00-	420,000.00	9,390,000.00	420,408.00
Abia Printing & Publishing Company	140,414,309.79		14,800,000.00	14,800,000.00	14,800,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
Office of the Head of Service	264,000.00	200,050.00	14,700,000.00	14,700,000.00	14,499,950.00-			
Bureau of Training		32,000.00			32,000.00+	5,050,000.00	3,580,000.00	5,055,055.00
Bureau of Service Welfare	144,100.00		220,000.00	220,000.00	220,000.00-	550,000.00	600,000.00	550,541.00
Local Government Pension Board	98,000.00							
Office of the Auditor General (State)	3,154,800.00	8,770,522.61	375,000.00	375,000.00	8,395,522.61+	258,000.00	309,900.00	258,266.00
Civil Service Commission		500.00	100,000.00	100,000.00	99,500.00-	1,000,000.00	400,000.00	1,001,008.00
Abia State Independent Electoral Commission	5,050.00	8,500.00	383,500,000.00	383,500,000.00	383,491,500.00-	460,200,000.00	383,500,000.00	460,660,312.00
Office of the Auditor General (Local Government)			80,000,000.00	80,000,000.00	80,000,000.00-	82,000,000.00	82,239,200.00	82,082,014.00
Local Government Service Commission	56,300.00	968,500.00	450,000.00	450,000.00	518,500.00+	2,550,000.00	3,580,000.00	2,552,544.00
Ministry of Agriculture	4,571,696.00	8,486,425.00	60,825,000.00	60,825,000.00	52,338,575.00-	29,650,000.00	29,664,801.00	29,679,602.00
Ministry of Finance	4,192,419.49	4,653,600.00			4,653,600.00+	97,000.00	100,000.00	56,156,122.00
Office of the Accountant General	61,845,827.37	10,000.00			10,000.00+			
Board of Internal Revenue	487,635,833.06	1,765,593,274.28	264,237,000.00	264,237,000.00	1,501,356,274.28+	601,800,000.00	501,200,000.00	602,401,957.00
Ministry of Commerce & Industry	55,184,862.68	43,250,750.00	115,820,000.00	115,820,000.00	72,569,250.00-	354,890,000.00	103,805,000.00	290,480,264.00
Ministry of Science and Technology	327,843.17	403,950.00	750,000.00	750,000.00	346,050.00-	17,880,000.00	3,051,308.00	17,897,840.00
Abia State Investment & Property Development Company						250,000.00		
Ministry of Transport	15,699,100.00	14,257,300.00	728,300,000.00	728,300,000.00	714,042,700.00-	707,910,210.00	200,652,400.00	708,618,301.00
Abia Transport Corporation (Abia Line Network)	110,628,940.00	128,271,150.00	1,000.00	1,000.00	128,270,150.00+		163,043,000.00	
Ministry of Petroleum & Solid minerals	9,849,372.84	8,961,750.00	112,095,144.00	112,095,144.00	103,133,394.00-	54,200,000.00	37,700,000.00	54,254,205.00
Ministry of Works	16,853,130.00	13,953,100.00	7,835,000.00	7,835,000.00	6,118,100.00+	9,402,008.00	11,248,000.00	9,411,416.00
Ministry of Culture and Tourism	7,000.00		54,000,000.00	54,000,000.00	54,000,000.00-	40,250,000.00	18,700,000.00	40,290,276.00
Abia State Council for Arts & Culture	1,975,000.00		2,898,000.00	2,898,000.00	2,898,000.00-	200,000.00	370,000.00	200,192.00
Tourism Board			50,000.00	50,000.00	50,000.00-	300,000.00	350,000.00	300,301.00
Abia State Planning Commission	1,884,500.00	130,000.00	4,372,248.00	4,372,248.00	4,242,248.00-	600,000.00	1,440,000.00	
Ministry of Public Utilities & Water Resources	469,000.00	807,000.00	82,500,000.00	82,500,000.00	81,693,000.00-	1,948,000.00	4,250,000.00	1,949,944.00
Abia State Water Board	431,250.00	3,658,000.00	28,800,650.00	28,800,650.00	25,142,650.00-	29,240,250.00	30,700,200.00	29,269,507.00
Ministry of Housing	1,330,430.00	792,050.00	3,000,000.00	3,000,000.00	2,207,950.00-	3,500,000.00	4,000,000.00	3,503,505.00
Umuahia Capital Development Authority (UCDA)	18,704,196.00	7,404,350.00	70,000,000.00	70,000,000.00	62,595,650.00-	55,628,920.00	56,270,000.00	55,684,616.00
Min. of Poverty Reduction Co-operative & Rural Dev.	37,778,893.50	1,876,630.00			1,876,630.00+	2,700,000.00	2,690,200.00	2,702,712.00
Ministry of Lands and Urban Development	64,157,307.19	178,235,779.29	191,750,725.00	191,750,725.00	13,514,945.71-	646,510,000.00	515,978,445.00	647,156,653.00
Abia State Estate Development Agency	99,220,360.00	94,150,710.00	114,450,000.00	114,450,000.00	20,299,290.00-	83,904,500.00		
Ministry of Physical Planning and Urban Renewal	28,733,100.00	25,311,038.00	133,900,000.00	133,900,000.00	108,588,962.00-	48,450,000.00	63,650,000.00	48,498,473.00
Judicial Service Commission	1,022,600.00	849,750.00	400,000.00	400,000.00	449,750.00+	400,000.00	1,000,504.00	400,408.00
Ministry of Justice	47,522,563.47	8,192,723.67	8,520,000.00	8,520,000.00	327,276.33-	11,400,000.00	80,010,000.00	11,411,380.00
Judiciary - High Court	111,813,333.00	55,105,336.20	90,000,000.00	90,000,000.00	34,894,663.80-	94,500,000.00	67,600,000.00	94,594,528.00
Judiciary - Customary Court of Appeal	9,063,350.17	9,186,735.86			9,186,735.86+	7,100,000.00	12,050,000.00	7,107,106.00
Ministry of Youths Development	848,200.00	1,227,773.00	1,750,000.00	1,750,000.00	522,227.00-	2,020,000.00	2,070,000.00	2,022,005.00
Ministry of Women Affairs & Social Development	1,654,400.00	637,830.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	550,000.00	570,552.00
Ministry of Education	77,566,311.22	69,230,386.53	88,331,256.00	88,331,256.00	19,100,869.47-	152,490,818.00	92,965,500.00	152,643,374.00

Notes to Statement of Consolidated Revenue Fund - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Universal Basic Education Board	7,090,000.00		3,186,668.00	3,186,668.00	3,186,668.00-	6,224,001.00	3,500,000.00	6,230,241.00
Abia State Library Board	1,174,360.00	759,640.00	1,140,000.00	1,140,000.00	380,360.00-	960,000.00		960,960.00
Agency for Mass Literacy Adult and Non-Formal		465,000.00	3,240,000.00	3,240,000.00	2,775,000.00-	9,500,000.00	3,850,000.00	9,509,499.00
Abia State Polytechnic Aba	1,435,495,888.00	1,184,015,396.00	1,177,853,825.00	1,177,853,825.00	6,161,571.00+	1,408,092,800.00	1,406,883,995.00	1,409,501,262.00
Abia State College of Education (Technical) Arochuku	62,416,446.00	37,919,608.00	94,956,000.00	94,956,000.00	57,036,392.00-	62,277,000.00	89,843,500.00	62,339,246.00
Abia State University	1,678,823,481.16	722,639,942.91	4,828,829,000.00	4,828,829,000.00	4,106,189,057.09-	2,295,910,000.00	1,917,680,000.00	2,298,206,495.00
Secondary Education Management Board (SEMB)	27,503,187.78	25,432,700.00	21,091,000.00	21,091,000.00	4,341,700.00+	26,096,740.00	28,712,800.00	26,122,813.00
Examination Development Center	187,930,400.00	209,227,900.00	195,825,000.00	195,825,000.00	13,402,900.00+	250,000,000.00	231,000,000.00	250,250,061.00
Ministry of Health	6,214,380.00	5,449,550.00	90,230,000.00	90,230,000.00	84,780,450.00-	99,350,000.00	81,330,000.00	99,449,365.00
Primary Health Care Development Mgt Agency			2,000,000.00	2,000,000.00	2,000,000.00-	900,000.00		900,901.00
Abia State University Teaching Hospital	180,628,854.00	51,628,532.00	221,969,479.00	221,969,479.00	170,340,947.00-	321,438,300.00	327,903,894.00	463,443,132.00
Abia State College of Health Technology	301,292,894.04	333,235,205.00	325,960,000.00	325,960,000.00	7,275,205.00+	185,300,000.00	301,868,000.00	185,485,378.00
Abia Specialist Hospital and Diagnostic Centre	11,730,361.00	79,700,210.00	113,784,656.00	113,784,656.00	34,084,446.00-	113,333,592.00	119,438,000.00	113,446,952.00
Hospital Management Board	46,167,920.00	52,012,640.00	30,685,000.00	30,685,000.00	21,327,640.00+	39,230,000.00	57,050,000.00	39,269,229.00
Ministry of Environment	7,914,035.00	9,739,345.00	2,937,260.00	2,937,260.00	6,802,085.00+	9,660,000.00	7,271,560.00	9,669,645.00
Abia State Environment Protection Agency (ASEPA)	13,646,780.00	62,760,572.63	950,000,000.00	950,000,000.00	887,239,427.37-	911,136,999.00	762,442,200.00	912,048,380.00
Ministry of Sports	60,100.00	2,472,964.50	1,665,000.00	1,665,000.00	807,964.50+	1,463,000.00	100,000.00	556,552.00
Abia Warriors			1,000,000.00	1,000,000.00	1,000,000.00-			
Ministry of Local Government & Chieftaincy Affairs	143,900.00	398,400.00	100,000.00	100,000.00	298,400.00+	550,000.00	950,000.00	550,552.00
Total	5,387,686,133.93	5,357,964,033.60	10,759,363,911.00	10,759,363,911.00	5,401,399,877.40-	10,346,247,138.00	7,854,175,407.00	10,401,834,314.00
Note 21: Fines								
Abia State Infrastructural Development Board	54,790.30							
Board Of Internal Revenue	59,477,550.00	26,585,989.22	1,000,000.00	1,000,000.00	25,585,989.22+	1,450,000.00	1,620,000.00	1,451,442.00
Ministry Of Health							26,000,000.00	
Ministry of Transport	12,872,050.00	3,070,000.00	1,000,000.00	1,000,000.00	2,070,000.00+	3,000,000.00	500,000.00	3,003,002.00
Ministry of Petroleum & Solid Minerals	1,105,000.00	630,500.00	3,498,600.00	3,498,600.00	2,868,100.00-	12,500,000.00	2,000,000.00	12,512,510.00
Ministry of Works	1,448,000.00	113,135.00			113,135.00+			
Ministry of Public Utilities and Water			9,500,000.00	9,500,000.00	9,500,000.00-	70,000,000.00	30,000,000.00	70,070,024.00
Abia State Water Board			2,600,000.00	2,600,000.00	2,600,000.00-	3,000,000.00	3,000,000.00	3,003,002.00
Ministry of Lands and Survey	688,884.69	344,812.60	2,600,000.00	2,600,000.00	2,255,187.40-			
Judiciary - High Court	9,282,260.00	2,261,220.00			2,261,220.00+	5,500,000.00	2,000,000.00	5,505,498.00
Judiciary - Customary Court of Appeal	1,608,110.00	3,133,380.00			3,133,380.00+	19,000,000.00	15,000,000.00	19,019,014.00
Ministry of Education							1,500,000.00	
Abia State Library Board						1,500.00		1,500.00
Agency for Mass Literacy Adult and Non Formal			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	500,000.00	
Abia State University						11,000,000.00		11,011,020.00
Ministry of Environment	320,400.00	484,200.00	292,000.00	292,000.00	192,200.00+	1,070,000.00	1,570,950.00	1,071,069.00
Abia State Environmental Sanitation Agency - ASEPA			50,000,000.00	50,000,000.00	50,000,000.00-	83,860,000.00	10,500,000.00	83,943,889.00
Total	86,857,044.99	36,623,236.82	74,490,600.00	74,490,600.00	37,867,363.18-	214,381,500.00	94,196,950.00	210,591,970.00

Notes to Statement of Consolidated Revenue Fund - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 22: Sales								
Government House	1,587,500.00					1,500,000.00	2,500,000.00	1,501,501.00
Deputy Governor's Office	11,800.00						20,000.00	
Office of the SSG			45,000.00	45,000.00	45,000.00-			
Abia State Liaison Office - Abuja			5,000.00	5,000.00	5,000.00-	5,000.00	5,000.00	5,000.00
Abia State House of Assembly			340,000.00	340,000.00	340,000.00-	4,997,000.00	445,000.00	5,001,994.00
Ministry of Information	33,000.00	105,580.00	140,000.00	140,000.00	34,420.00-	826,002.00	193,000.00	826,818.00
Government Printing Press		65,000.00			65,000.00+			
Abia Printing and Publishing Company	20,000.00	3,237,000.00	200,000.00	200,000.00	3,037,000.00+		450,000.00	
Office of the Head of Service	1,422,870.00	8,000.00			8,000.00+		200,000.00	
Bureau of Training	7,555,800.00	372,000.00			372,000.00+			
Bureau Of Common Services And Service Monitoring			320,000.00	320,000.00	320,000.00-			
Bureau of Service Welfare	21,170.00		150,000.00	150,000.00	150,000.00-	10,000.00	50,000.00	10,000.00
Bureau Of Administration			8,505,500.00	8,505,500.00	8,505,500.00-			
Bureau of Establishment and Pension						2,000,000.00	3,770,000.00	2,002,016.00
Local Government Service Commission	5,710.00		1,400,000.00	1,400,000.00	1,400,000.00-	710,000.00	500,000.00	710,685.00
Ministry of Agriculture						1,766,000.00	1,340,000.00	1,767,789.00
Board of Internal Revenue	214,193,236.48	1,295,000.00	17,212,500.00	17,212,500.00	15,917,500.00-		19,350,000.00	
Ministry Of Petroleum & Solid Minerals						500,000.00	600,000.00	500,504.00
Abia State Transport Corporation	5,035,610.00	1,807,010.00			1,807,010.00+		3,800,000.00	
Abia State Planning Commission	534,870.00							
Abia State Bureau of Statistics						50,000.00	50,000.00	50,048.00
Ministry of Lands and Survey	6,000.00							
Judicial Service Commission	378,000.00							
Ministry Of Justice	1,518,385.00	25,000.00			25,000.00+			
Abia State Law Review And Reform Commission	2,631,385.00	100,000.00	30,000,000.00	30,000,000.00	29,900,000.00-	28,000,000.00	15,000,000.00	28,028,007.00
Ministry Of Education	28,000.00		914,000.00	914,000.00	914,000.00-			
Agency for Mass Literacy			950,000.00	950,000.00	950,000.00-		400,000.00	
Abia State polytechnic	128,232,320.00	8,210,920.00	76,500.00	76,500.00	8,134,420.00+	156,000,000.00	1,534,716,600.00	156,156,039.00
Abia State College of Education (Technical) Arochuku	1,203,000.00	7,373,850.00	3,332,200.00	3,332,200.00	4,041,650.00+		1,751,000.00	
Abia State University	18,376,410.00		7,880,996.00	7,880,996.00	7,880,996.00-	30,000,000.00		30,030,012.00
Abia State Universal Basic Education Board	1,010,650.00	6,850,800.00			6,850,800.00+	6,307,200.00	7,000,000.00	6,313,514.00
Ministry of Health						9,600,000.00		9,609,604.00
Abia State University Teaching Hospital Aba	70,064,675.00		80,049,692.00	80,049,692.00	80,049,692.00-	93,800,000.00		
Abia State College of Health Technology	16,262,478.00	29,238,035.00	24,621,640.00	24,621,640.00	4,616,395.00+			
Abia Specialist Hospital and Diagnostic Centre	16,262,478.00	29,238,035.00	24,621,640.00	24,621,640.00	4,616,395.00+			
Hospital Management Board	25,536,630.00	16,465,271.00	23,500,000.00	23,500,000.00	7,034,729.00-		35,850,000.00	
Ministry of Environment	169,000.00	240,750.00			240,750.00+		200,000.00	
Ministry of Sports	68,700,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00		
Enyimba Football Club		14,895,000.00			14,895,000.00+	11,000,000.00	15,000,000.00	11,010,997.00
Abia Warriors			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,500,000.00	2,502,498.00
Abia Comets			2,665,000.00	2,665,000.00	2,665,000.00-	19,300,000.00	1,500,000.00	19,319,304.00
Total	733,859,337.18	107,455,191.46	291,958,028.00	291,958,028.00	184,502,836.54-	586,796,202.00	1,857,682,248.00	485,481,329.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 23: Earnings								
Government House	92,814,608.91							
Office of the Secretary to the State Government	166,136.85	12,971.00			12,971.00+		500,000.00	
Ministry of Information & Strategy		2,000.00	670,000.00	670,000.00	668,000.00-	1,431,500.00	2,418,800.00	1,432,916.00
Government Printing Press	75,990.00							
Broadcasting Corporation of Abia State -Television	171,470,757.98					308,600,000.00	204,400,000.00	308,908,680.00
Broadcasting Corporation of Abia State - Radio	4,757,393.50	31,422,039.99	303,000,000.00	303,000,000.00	271,577,960.01-			
Office of the Head of Service	5,000.00							
Local Government Service Commission						3,000,000.00	3,000,000.00	3,003,002.00
Ministry of Agriculture	18,200.00	17,500.00			17,500.00+	4,000,000.00	4,001,994.00	4,003,999.00
Abia Agricultural Development Program (AADP)	240,000.00		1,440,000.00	1,440,000.00	1,440,000.00-	2,480,000.00	1,644,000.00	2,482,474.00
Board of Internal Revenue	140,000.00		50,000.00	50,000.00	50,000.00-	40,000.00	20,000.00	40,048.00
Ministry of Commerce & Industry		3,232,800.00	1,300,000.00	1,300,000.00	1,932,800.00+	34,140,000.00	360,240,120.00	34,174,166.00
Ministry of Science and Technology			300,000.00	300,000.00	300,000.00-	400,000.00	540,000.00	400,408.00
Abia Transport Corporation (Abia Line Network)	171,189,459.00	116,280,335.00	28,050,000.00	28,050,000.00	88,230,335.00+	30,000,000.00	17,100,000.00	
Ministry of Petroleum & Solid Minerals	227,000.00	190,000.00	2,399,040.00	2,399,040.00	2,209,040.00-	1,000,000.00	3,000,000.00	1,001,008.00
Ministry of Works							2,700,000.00	
Ministry of Culture and Tourism		3,560,500.00	6,550,000.00	6,550,000.00	2,989,500.00-		250,000.00	
Abia State Council For Arts & Culture			3,500,000.00	3,500,000.00	3,500,000.00-	6,750,000.00	5,200,000.00	6,756,746.00
Tourism Board			250,000.00	250,000.00	250,000.00-	195,000.00	230,000.00	195,192.00
Abia State Planning Commission		9,250.00	2,499,480.00	2,499,480.00	2,490,230.00-		1,151,542.00	
Abia State Sport Council			2,500,000.00	2,500,000.00	2,500,000.00-	1,800,000.00	2,300,000.00	1,801,800.00
Abia Comets			1,020,000.00	1,020,000.00	1,020,000.00-	5,825,000.00	3,000,000.00	5,830,812.00
Abia Warriors Football Club			7,100,000.00	7,100,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	8,908,908.00
Min of Poverty Reduction Co-operative & Rural Dev							6,200,000.00	
Ministry of Lands and Survey	6,505,750.00	7,647,000.00	10,000,000.00	10,000,000.00	2,353,000.00-	22,000,000.00		22,022,005.00
Open Spaces Commission	388,900.00		720,000.00	720,000.00	720,000.00-	864,000.00	2,720,000.00	864,864.00
Ministry of Women Affairs							6,490,000.00	
Ministry of Education		2,000.00			2,000.00+			
Abia State Library Board	720,340.00	1,104,997.00	1,120,000.00	1,120,000.00	15,003.00-	1,110,000.00	1,265,000.00	1,111,093.00
Abia Polytechnic	35,117,040.00	21,343,760.00	26,000,000.00	26,000,000.00	4,656,240.00-	31,200,000.00	37,126,600.00	31,231,212.00
Abia College of Education Technical	29,000.00							
Abia State University			200,000.00	200,000.00	200,000.00-			
Abia State University Teaching Hospital	3,845,070.00					20,000,000.00		20,020,000.00
Hospital Management Board		13,100.00	100,000.00	100,000.00	86,900.00-		2,500,000.00	
Abia State College Of Health Sciences & Mgt Tech	270,750.00	2,448,450.00			2,448,450.00+		3,500,000.00	
Ministry of Environment	10,000.00							
Ministry of Sports		55,000.00	2,100,000.00	2,100,000.00	2,045,000.00-	50,000,000.00		50,050,024.00
Enyimba Football Club		45,222,687.50			45,222,687.50+	27,766,000.00	31,600,000.00	27,793,767.00
Abia State Passenger Insurance Manifest Scheme (A		7,763,896.00			7,763,896.00+	5,000,000.00		
Ministry Of Commerce & Industry	4,251,200.00						19,240,120.00	
Total	494,424,796.24	242,054,737.49	400,868,520.00	400,868,520.00	159,813,782.51-	568,701,500.00	724,446,188.00	532,233,316.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 24: Rent on Government Property								
Ministry of Housing	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486,289.00
Abia State Housing & Proper. Dev Corp		81,000.00			81,000.00+			
Office Of The Head Of Service		81,000.00			81,000.00+			
Ministry Of Lands And Survey	16,932,614.10	21,988,939.67	24,000,000.00	24,000,000.00	2,011,060.33-	71,920,000.00	72,120,000.00	71,991,932.00
Abia State Estate Dev. Agency						2,000,000.00		
Total	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486,289.00
Note 25: Rent on Government Lands								
Ministry of Lands and Survey	16,932,614.10	21,988,939.67	24,000,000.00	24,000,000.00	2,011,060.33-	71,920,000.00	72,120,000.00	71,991,932.00
Abia State Estate Development						2,000,000.00		
Total	16,932,614.10	22,069,939.67	24,000,000.00	24,000,000.00	1,930,060.33-	71,920,000.00	72,120,000.00	71,991,932.00
Notes 26 : Repayments								
Ministry of Finance	1,040,604.35	7,412,285.36			7,412,285.36+		90,000.00	
Abia Polytechnic	1,228,854.00							
Abia State Transport Loan And Artisan						17,400,000.00	90,000,000.00	17,417,406.00
Total	2,269,458.35	7,412,285.36			7,412,285.36+	17,400,000.00	90,090,000.00	17,417,406.00
Note 27: Investment Income								
Ministry of Finance		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513,422.00
Ministry Of Finance	392,103,003.13	86,467,120.89			86,467,120.89+	200,000.00	1,260,000.00	200,192.00
Board Of Internal Revenue			400,000.00	400,000.00	400,000.00-			
Total		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513,422.00
Note 28: Interest								
Ministry of Finance	392,103,003.13	86,467,120.89			86,467,120.89+	200,000.00	1,260,000.00	200,192.00
Board of Internal Revenue			400,000.00	400,000.00	400,000.00-			
Total	392,103,003.13	86,467,120.89	400,000.00	400,000.00	86,067,120.89+	200,000.00	1,260,000.00	200,192.00
Note 30: Miscellaneous								
Office of the Accountant General	185,201,483.73	1,718,438,605.19			1,718,438,605.19+	169,700,000.00	60,000.00	169,869,747.00
Total	185,201,483.73	1,718,438,605.19			1,718,438,605.19+	169,700,000.00	100,066,000.00	169,869,747.00
Note 31: BTL Receipts								
Deposit	5,273,200.00							
With Holding Taxes due to FIRS	163,536,114.44	324,404,906.46			324,404,906.46+			
VAT to FIRS	163,305,445.94	324,404,906.43			324,404,906.43+			
Union D. Contributions	26,945,230.60	985,944,732.73			985,944,732.73+			
Loan Deduction for Salary Other Deduction for Payroll	476,547.66							
Total	359,536,538.64	1,634,754,545.62			1,634,754,545.62+			

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 32: Personnel Costs								
Government House	395,414,207.47	393,598,609.54	388,715,910.00	676,715,910.00	283,117,300.46+	356,439,560.00	533,918,213.00	356,796,192.00
Deputy Governor's Office	52,627,763.01	64,108,986.69	72,600,540.00	79,400,540.00	15,291,553.31+	82,378,280.00	98,759,407.00	82,460,702.00
Office of the Secretary to the State Government	49,945,624.53	82,589,140.68	271,938,480.00	271,938,480.00	189,349,339.32+	415,219,060.00	536,204,096.00	415,634,391.00
Bureau of Political Affairs	14,729,120.32	16,966,256.33	12,832,160.00	12,832,160.00	4,134,096.33-	27,856,650.00	117,364,356.00	27,043,696.00
Bureau of Economic Affairs	16,610,900.52	12,129,799.24	14,476,830.00	14,476,830.00	2,347,030.76+	27,611,540.00	34,803,693.00	27,639,175.00
Exco Secretariat	10,723,417.42	11,664,396.80	11,309,860.00	11,309,860.00	354,536.80-	18,424,250.00	17,882,872.00	18,442,677.00
Bureau of Special Services	26,639,698.43	41,390,160.02	18,406,260.00	18,406,260.00	22,983,900.02-	34,335,080.00	31,973,030.00	34,369,427.00
Abia State Liaison Office Lagos	26,922,773.80	21,590,415.00	33,994,190.00	33,994,190.00	12,403,775.00+	24,335,080.00	35,926,619.00	24,359,448.00
Abia State Liaison Office - Abuja	35,267,678.25	58,388,733.23	35,000,270.00	35,000,270.00	23,388,463.23-	24,064,390.00	38,151,329.00	24,088,461.00
Abia State Agency for the Control of AIDS	5,091,548.52	4,283,999.68	5,682,460.00	5,682,460.00	1,398,460.32+	5,682,460.00	5,728,748.00	5,688,150.00
Abia State Pension Board	3,109,621.73	764,509,713.00	5,492,340.00	5,492,340.00	759,017,373.00-			
Abia State Infrastructural Dev. Board			24,720,780.00	24,720,780.00	24,720,780.00+	14,542,060.00	26,372,390.00	14,556,610.00
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC		412,000,000.00	176,774,160.00	176,774,160.00	235,225,840.00-	221,929,000.00	167,937,935.00	222,150,972.00
Abia State House of Assembly	527,028,312.86	475,957,222.91	562,921,940.00	562,921,940.00	86,964,717.09+	694,629,310.00	599,822,315.00	678,723,150.00
Ministry of Information and Strategy	156,029,973.79	134,600,084.37	187,449,170.00	187,449,170.00	52,849,085.63+	199,949,330.00	168,321,660.00	200,149,339.00
Broadcasting Corporation of Abia State - Television			316,100,260.00	316,100,260.00	316,100,260.00+	325,157,990.00	371,502,082.00	325,483,227.00
Broadcasting Corporation of Abia State - Radio	361,750,481.60	361,422,039.99			361,422,039.99-			
Abia Printing & Publishing Company	112,500,000.00	92,250,000.00	84,000,000.00	84,000,000.00	8,250,000.00-	74,401,260.00	75,255,437.00	74,475,669.00
Office of the Head of Civil Service	20,099,240.54	29,727,094.14	31,089,170.00	41,272,110.00	11,545,015.86+	60,000,000.00	59,410,575.00	50,840,575.00
Bureau of Training	34,437,261.97	32,878,825.19	34,895,610.00	34,895,610.00	2,016,784.81+	43,579,570.00	49,284,230.00	43,623,161.00
Bureau of Common Services & Service Monitoring	33,320,541.80	35,086,791.00	38,758,500.00	38,758,500.00	3,671,709.00+	49,763,620.00	46,378,208.00	49,813,431.00
Bureau of Service Welfare	52,978,159.45	62,766,431.82	48,466,370.00	48,466,370.00	14,300,061.82-	66,833,500.00	66,585,710.00	66,905,355.00
Bureau of Administration	57,643,510.60	57,131,451.11	42,806,750.00	42,806,750.00	14,324,701.11-	82,923,620.00	87,714,014.00	83,006,596.00
Computer Training School	52,500.00							
Bureau of Establishment and Pensions	43,440,875.13	46,090,357.62	62,623,540.00	62,623,540.00	16,533,182.38+	70,407,340.00	69,554,800.00	70,477,774.00
Local Government Staff Pension Board			3,412,340.00	3,412,340.00	3,412,340.00+	3,412,340.00	3,341,230.00	
Office of the Auditor General (State)	45,396,823.50	46,757,021.03	93,352,100.00	93,352,100.00	46,595,078.97+	104,496,480.00	102,490,914.00	101,698,112.00
Civil Service Commission	87,768,680.73	106,813,618.89	73,777,000.00	73,777,000.00	33,036,618.89-	125,438,350.00	132,404,055.00	125,563,814.00
Abia State Independence Electoral Commission	189,603,480.74	193,357,863.76	185,240,410.00	185,240,410.00	8,117,453.76-	44,012,050.00	213,605,166.00	44,056,080.00
Office of the Auditor General - Local Government	37,680,030.64	38,494,980.81	61,288,970.00	61,288,970.00	22,793,989.19+	84,977,240.00	72,406,661.00	85,062,236.00
Local Government Service Commission	14,756,383.25	13,289,803.00	17,078,720.00	17,078,720.00	3,788,917.00+	24,670,210.00	40,610,040.00	24,694,880.00
Ministry of Agriculture	447,716,279.60	438,927,355.25	212,577,450.00	212,577,450.00	226,349,905.25-	550,000,000.00	748,672,457.00	307,654,199.00
Abia State Agric Devt Programme (AADP)	350,724,740.23	323,256,619.85	470,000,000.00	470,000,000.00	146,743,380.15+	545,665,220.00	487,334,500.00	546,211,042.00
Abia Golden Chicken Ogwe	2,500,000.00	2,250,000.00			2,250,000.00-			
Small Holders Oil Palm	3,000,000.00	3,000,000.00			3,000,000.00-			
Ministry of Finance	165,609,474.57	238,657,923.43	66,277,660.00	166,277,660.00	72,380,263.43-	170,000,000.00	285,390,579.00	107,971,497.00
Office of the Accountant General	137,720,976.13	132,985,901.72	321,681,750.00	321,681,750.00	188,695,848.28+	277,216,600.00	306,009,867.00	277,493,872.00
Board of Internal Revenue	252,777,017.04	225,812,761.60	281,323,880.00	281,323,880.00	55,511,118.40+	273,349,420.00	297,565,609.00	273,622,864.00
Abia State Gaming Commission	252,777,017.04	225,812,761.60	281,323,880.00	281,323,880.00	55,511,118.40+	273,349,420.00	297,565,609.00	273,622,864.00
Ministry of Commerce & Industry	161,250,820.08	144,274,055.66	138,920,600.00	138,920,600.00	5,353,455.66-	245,923,420.00	231,043,774.00	246,169,412.00
Ministry of Science & Technology	71,041,894.54	72,522,850.11	80,605,580.00	80,605,580.00	8,082,729.89+	69,820,930.00	64,881,839.00	69,890,795.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Transport	84,522,847.77	117,490,281.59	125,323,580.00	125,323,580.00	7,833,298.41+	128,791,220.00	132,633,106.00	121,317,814.00
Abia State Passenger Insurance Manifest Scheme			26,445,150.00	26,445,150.00	26,445,150.00+	30,500,000.00	30,500,000.00	
Abia Transport Corporation (Abia Line Network)			27,720,250.00	27,720,250.00	27,720,250.00+		190,741,604.00	
Abia State Transport Loan Scheme			15,000,000.00	15,000,000.00	15,000,000.00+	8,565,740.00		8,574,358.00
Ministry of Petroleum and Solid Minerals	56,649,395.63	63,909,940.97	44,803,920.00	44,803,920.00	19,106,020.97-	80,528,890.00	78,587,657.00	80,671,139.00
Metallurgical Complex	25,395,093.36	23,591,924.65	23,441,620.00	23,441,620.00	150,304.65-	32,122,520.00	32,138,519.00	32,154,645.00
Ministry of Works	129,863,061.62	103,575,847.30	97,332,620.00	97,332,620.00	6,243,227.30-	130,249,660.00	131,135,260.00	130,379,926.00
Abia State Road Maintenance Agency (ABROMA)			36,341,580.00	36,341,580.00	36,341,580.00+	9,218,630.00	36,849,392.00	9,227,872.00
Ministry of Culture and Tourism	45,738,629.28	47,316,199.92	44,583,740.00	44,583,740.00	2,732,459.92-	48,673,200.00	50,675,200.00	48,471,673.00
Abia State Council for Arts and Culture	45,861,400.92	26,752,483.87	36,872,000.00	36,872,000.00	10,119,516.13+	45,030,790.00	54,872,830.00	59,150,180.00
Tourism Board	10,483,516.80	6,989,011.20	10,372,220.00	10,372,220.00	3,383,208.80+	10,106,740.00	15,135,839.00	10,116,872.00
Abia State Planning Commission	130,264,323.36	175,038,837.03	126,733,580.00	167,110,980.00	7,927,857.03-	153,982,860.00	143,698,190.00	154,136,890.00
Abia State Bureau of Statistics			20,377,400.00	20,377,400.00	20,377,400.00+	91,984,790.00	90,043,277.00	92,076,828.00
Abia Community and Social Dev. Project Agency			75,900,000.00	75,900,000.00	75,900,000.00+	75,000,000.00	75,900,000.00	75,075,018.00
Min. of Public Utility and Water Resources	109,511,927.80	128,381,973.98	237,353,910.00	237,353,910.00	108,971,936.02+	125,103,720.00	164,839,683.00	107,384,241.00
Abia State Water Board	124,196,262.80	140,198,514.03	145,000,000.00	145,000,000.00	4,801,485.97+	213,789,940.00	111,319,435.00	212,001,788.00
AB- RUWATSA	18,310,050.19	17,208,544.86	20,000,000.00	20,000,000.00	2,791,455.14+	24,336,850.00	25,336,850.00	24,361,198.00
Ministry of Housing	121,742,153.23	129,454,458.98	121,705,690.00	121,705,690.00	7,748,768.98-	114,378,460.00	112,364,975.00	114,492,876.00
Umuhia Capital Development Authority -UCDA	49,343,932.00	51,355,368.64	66,475,521.00	66,475,521.00	15,120,152.36+	68,604,200.00	52,084,311.00	68,672,810.00
Abia State Housing & Prop Dev. Corporation	43,042,258.01	79,044,689.60	18,384,030.00	18,384,030.00	60,660,659.60-	27,077,100.00	27,398,251.00	27,104,183.00
Min. of Poverty Reductn Co-op. & Rural Dev.	117,420,287.28	170,835,147.00	182,208,860.00	182,208,860.00	11,373,713.00+	189,118,400.00	216,681,278.00	189,307,560.00
Ministry of Lands and Survey	135,025,369.99	363,343,753.67	160,000,000.00	160,000,000.00	203,343,753.67-	175,611,410.00	151,799,918.00	175,787,054.00
Abia State Estate Development Agency	6,167,991.50		48,295,840.00	48,295,840.00	48,295,840.00+	50,813,670.00	54,035,300.00	50,864,510.00
Ministry of Physical Planning Urban Renewal	69,322,569.55	76,964,122.87	59,894,480.00	59,894,480.00	17,069,642.87-	87,058,750.00	86,857,057.00	86,144,836.00
Open Spaces Agency	16,509,830.72	14,313,150.13	11,898,400.00	11,898,400.00	2,414,750.13-	10,930,770.00	11,350,762.00	10,941,695.00
Judicial Service Commission	72,421,523.11	55,186,953.23	15,932,700.00	75,932,700.00	20,745,746.77+	73,943,530.00	105,428,472.00	74,017,491.00
Ministry of Justice	427,699,729.72	336,794,613.17	344,210,000.00	344,210,000.00	7,415,386.83+	215,061,640.00	423,498,050.00	215,276,732.00
Abia State Law Review and Reform Commission	25,820,604.81	26,327,163.47	17,012,060.00	17,012,060.00	9,315,103.47-	22,724,590.00	22,724,590.00	22,747,293.00
Legal Aid Council	59,481,059.43							
Judiciary - High Court	741,328,946.65	793,404,752.74	869,757,060.00	930,627,980.00	137,223,227.26+	881,183,780.00	1,261,180,929.00	882,065,176.00
Judiciary - Customary Court of Appeal	560,588,365.56	816,403,034.93	843,758,190.00	843,758,190.00	27,355,155.07+	803,804,760.00	1,423,247,832.00	804,608,758.00
Ministry of Youth Development	79,956,126.11	81,756,219.79	90,208,170.00	90,208,170.00	8,451,950.21+	115,725,930.00	105,180,242.00	115,841,714.00
Ministry of Women Affairs	100,219,181.89	138,816,111.01	107,870,980.00	147,870,980.00	9,054,868.99+	166,542,680.00	126,293,248.00	116,659,240.00
Skill Acquisition Centre	1,200,000.00	900,000.00			900,000.00-			
Ministry of Education	268,386,667.67	275,500,071.67	218,928,900.00	218,928,900.00	56,571,171.67-	273,490,760.00	302,840,588.00	273,764,325.00
Abia State Universal Basic Education Board	1,365,196,000.00	378,200,000.00	360,000,000.00	360,000,000.00	18,200,000.00-	323,216,350.00	326,237,213.00	323,539,639.00
Abia State Library Board	87,033,001.38	79,780,250.00	90,195,430.00	90,195,430.00	10,415,180.00+	116,209,770.00	130,311,731.00	110,319,992.00
Agency for Mass Lit. Adult & Non-Formal Edu			9,897,140.00	9,897,140.00	9,897,140.00+	23,697,890.00	8,703,252.00	23,721,579.00
Abia State Polytechnic	325,000,000.00	340,000,000.00	1,928,873,150.00	1,928,873,150.00	1,588,873,150.00+	1,900,000,000.00	1,781,851,340.00	1,901,900,480.00
Abia State College of Education (Technical)	472,000,000.00	188,000,000.00	669,000,000.00	669,000,000.00	481,000,000.00+	561,635,320.00	699,539,455.00	562,197,096.00
Abia State University	1,004,000,000.00	690,000,000.00	2,148,328,550.00	2,148,328,550.00	1,458,328,550.00+	3,240,000,000.00	3,202,697,930.00	2,839,832,947.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Secondary Education Management Board (SEMB)	6,411,156,221.34	4,990,272,829.84	7,227,762,660.00	7,227,762,660.00	2,237,489,830.16+	6,340,359,820.00	6,166,567,314.00	6,346,701,766.00
Ministry of Health	923,042,529.99	1,306,289,737.68	3,447,601,190.00	3,447,601,190.00	2,141,311,452.32+	1,146,288,770.00	997,888,636.00	1,147,435,329.00
Abia State Primary Health Care Mgt Agency			6,930,060.00	6,930,060.00	6,930,060.00+			
Abia State University Teaching Hospital Aba	2,100,000,000.00	1,080,000,000.00	2,130,165,420.00	2,130,165,420.00	1,050,165,420.00+	2,100,000,000.00	2,390,166,134.00	2,102,100,528.00
Abia State Coll. of Health Science & Mgt Technology	55,000,000.00	25,000,000.00	50,000,000.00	150,000,000.00	125,000,000.00+	235,701,770.00	253,651,697.00	235,937,532.00
Abia Specialist Hosp & Diagnostic Centre Umuahia	135,624,433.50	157,218,675.55	156,000,000.00	156,000,000.00	1,218,675.55-	153,103,400.00	162,890,187.00	153,256,545.00
Abia State Health Insurance Agency	1,831,156,233.00	816,000,000.00	1,560,177,130.00	1,560,177,130.00	744,177,130.00+	1,141,934,410.00	1,870,462,240.00	1,135,068,636.00
Ministry of Environment	167,364,278.48	172,017,917.36	192,850,000.00	192,850,000.00	20,832,082.64+	199,454,400.00	232,079,900.00	199,653,927.00
Abia State Environmental Protection Agency (ASEPA)	105,744,013.40	135,673,635.73	115,782,490.00	115,782,490.00	19,891,145.73-	109,205,220.00	198,658,170.00	109,314,451.00
Ministry of Sports	66,267,014.22	66,995,837.99	79,752,460.00	79,752,460.00	12,756,622.01+	77,307,910.00	77,091,420.00	74,783,551.00
Eyimba Football Club	257,580,000.00	484,320,500.00	577,202,530.00	577,202,530.00	92,882,030.00+	999,407,310.00	1,000,000,000.00	2,892,890,750.00
Abia Warriors Football Club	130,335,569.40	275,000,000.00	69,300,640.00	69,300,640.00	205,699,360.00-	600,000,000.00	400,000,000.00	70,070,024.00
Abia Comets	5,120,688.40	89,737,584.83	40,000,000.00	45,000,000.00	44,737,584.83-	45,000,000.00	40,000,000.00	45,045,006.00
Abia State Sports Council	186,010,136.73	152,190,111.87	112,466,469.00	228,472,019.00	76,281,907.13+	240,000,000.00	238,337,920.00	220,220,071.00
Youths Sports Federation of Nigeria (YSFON)	6,000,000.00	4,500,000.00			4,500,000.00-			
Ministry of Local Govt & Chieftaincy Affairs	81,028,347.11	93,738,069.14	69,570,890.00	69,570,890.00	24,167,179.14-	79,579,370.00	89,748,550.00	73,052,372.00
Total	23,395,041,386.50	20,977,319,583.76	29,828,590,670.00	30,655,827,480.00	9,678,507,896.24+	29,555,602,900.00	32,374,864,144.00	30,067,255,897.00
Note 33 - Contrib. to Pension								
Note 34 - Overhead Cost								
Government House	17,389,658,553.61	17,424,698,669.31	20,858,034,490.00	25,144,771,490.00	7,720,072,820.69+	17,181,046,160.00	10,401,550,000.00	17,183,215,458.00
Deputy Governor's Office	628,753,935.00	500,628,153.75	718,656,970.00	847,656,970.00	347,028,816.25+	855,310,000.00	560,200,000.00	605,915,457.00
State Emergency Management Agency (SEMA)	300,000.00	700,000.00	9,085,320.00	9,085,320.00	8,385,320.00+	13,000,000.00		13,012,990.00
Office of the Secretary to the State Gov't	330,911,150.00	106,989,960.00	248,903,710.00	248,903,710.00	141,913,750.00+	150,632,000.00	82,491,000.00	150,782,601.00
Bureau of Political Affairs	16,025,000.00	23,615,000.00	51,917,340.00	51,917,340.00	28,302,340.00+	10,580,000.00	9,050,000.00	10,590,579.00
Bureau of Economic Affairs	1,675,000.00	8,975,000.00	34,427,960.00	34,427,960.00	25,452,960.00+	25,100,000.00	3,000,000.00	25,125,060.00
Exco Secretariat	11,650,000.00	1,800,000.00	18,576,810.00	18,576,810.00	16,776,810.00+	40,000,000.00	4,950,000.00	40,039,989.00
Bureau of Special Services	221,640,000.00	192,721,820.00	235,862,490.00	235,862,490.00	43,140,670.00+	155,250,000.00	223,250,000.00	155,405,260.00
Abia State Liaison Office Lagos	13,571,184.55	20,404,783.28	25,196,030.00	47,696,030.00	27,291,246.72+	20,000,000.00	14,100,000.00	30,029,983.00
Abia State Liaison Office - Abuja	61,264,980.57	64,351,578.03	31,794,570.00	110,794,570.00	46,442,991.97+	40,000,000.00	18,800,000.00	30,130,090.00
Abia State Agency for the Control of AIDS			7,708,520.00	7,708,520.00	7,708,520.00+	5,000,000.00	3,910,000.00	5,004,994.00
Abia State Pension Board	498,000.00	1,040,999.99	2,708,660.00	2,708,660.00	1,667,660.01+	3,580,000.00	2,400,000.00	3,583,554.00
Muslim Pilgrim Welfare Board	10,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+			
Christian Pilgrim Welfare Board	407,331,920.00		350,000,000.00	350,000,000.00	350,000,000.00+	350,000,000.00		
Abia State Infrastructural Dev. Board	124,279,249.79	22,783,900.00	34,114,000.00	34,114,000.00	11,330,100.00+	24,000,000.00	30,300,000.00	
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC	100,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	18,100,000.00	30,030,004.00
Abia State House of Assembly	1,011,722,000.00	838,350,000.00	1,700,000,000.00	1,700,000,000.00	861,650,000.00+	1,753,500,000.00	1,028,850,000.00	801,300,696.00
Ministry of Information and Strategy	15,303,000.00	16,725,000.00	24,753,240.00	29,753,240.00	13,028,240.00+	22,000,000.00	6,100,000.00	20,020,015.00
Broadcasting Corporation of Abia State -Television			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	87,550,000.00	300,300,070.00
Broadcasting Corporation of Abia State- Radio	176,528,151.48							
Abia Printing & Publishing Company	70,387,450.00	13,752,000.00	32,725,440.00	32,725,440.00	18,973,440.00+	25,250,000.00	5,600,000.00	25,275,274.00
Office of the Head of Civil Service	12,920,300.00	14,880,000.00	65,522,940.00	65,522,940.00	50,642,940.00+	55,700,000.00	12,450,000.00	50,750,714.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Bureau of Training	12,650,000.00	2,973,535.00	100,199,450.00	100,199,450.00	97,225,915.00+	55,210,000.00	6,000,000.00	56,766,688.00
Bureau of Common Services & Service Monitoring	1,450,000.00	1,875,000.00	9,957,720.00	9,957,720.00	8,082,720.00+	10,000,000.00	3,500,000.00	10,009,979.00
Bureau of Service Welfare	4,399,100.00	3,675,000.00	11,500,000.00	11,500,000.00	7,825,000.00+	12,000,000.00	4,990,000.00	12,012,015.00
Bureau of Administration	850,000.00	6,650,287.97	11,523,070.00	11,523,070.00	4,872,782.03+	12,000,000.00	3,190,000.00	11,711,714.00
Computer Training School	300,000.00							
Bureau of Establishment and Pensions	5,500,000.00	6,974,250.00	32,750,000.00	45,750,000.00	38,775,750.00+	18,950,000.00	5,350,000.00	10,960,926.00
Local Government Staff Pension Board	98,000.00		12,500,000.00	12,500,000.00	12,500,000.00+	20,000,000.00	3,150,000.00	20,019,971.00
Office of the Auditor General (State)	8,025,600.00	5,760,000.00	25,308,980.00	31,308,980.00	25,548,980.00+	34,000,000.00	6,650,000.00	34,034,081.00
Civil Service Commission	3,520,000.00	2,647,789.00	39,456,000.00	39,456,000.00	36,808,211.00+	28,500,000.00	6,600,000.00	28,528,496.00
Abia State Independence Electoral Commission	4,950,000.00	11,175,000.00	9,875,360.00	18,675,360.00	7,500,360.00+	29,200,000.00	5,800,000.00	26,025,996.00
Office of the Auditor General - Local Government	1,750,000.00	3,289,447.68	6,207,340.00	6,207,340.00	2,917,892.32+	6,500,000.00	4,000,000.00	6,005,978.00
Local Government Service Commission	1,800,000.00	3,179,749.00	17,456,000.00	17,456,000.00	14,276,251.00+	12,800,000.00	4,050,000.00	10,010,001.00
Ministry of Agriculture	10,516,344.03	2,775,000.00	12,809,690.00	12,809,690.00	10,034,690.00+	10,530,000.00	7,690,000.00	
Abia State Agric Devt Programme (AADP)	240,000.00	2,000,000.00	11,624,680.00	11,624,680.00	9,624,680.00+	11,000,000.00	7,700,050.00	11,011,020.00
Abia Golden Chicken Ogwe	500,000.00					3,000,000.00		3,002,976.00
Small Holders Oil Palm	600,000.00					4,000,000.00		
Abia Cashew						5,000,000.00		5,005,018.00
Abia State Agric Credit Loan Board (ASACLB)						1,200,000.00		1,201,178.00
Ministry of Finance	38,817,913.18	48,747,225.00	41,408,330.00	62,408,330.00	13,661,105.00+	50,447,000.00	17,940,000.00	50,350,279.00
Office of the Accountant General	2,488,643,853.77	263,322,050.40	943,525,470.00	1,122,375,470.00	859,053,419.60+	420,400,000.00	265,630,000.00	420,820,503.00
Board of Internal Revenue	184,244,000.00	128,017,742.47	114,126,340.00	1,007,713,950.00	879,696,207.53+	1,311,025,600.00	435,300,000.00	238,187,990.00
Abia State Gaming Commission	8,880,000.00	11,411,500.00	4,206,960.00	4,206,960.00	7,204,540.00-	5,000,000.00	2,633,461.00	
Ministry of Commerce & Industry	3,650,000.00	3,458,722.37	27,922,250.00	27,922,250.00	24,463,527.63+	30,000,000.00	7,200,000.00	30,029,992.00
Ministry of Science & Technology	4,160,000.00	3,424,990.00	14,160,000.00	14,160,000.00	10,735,010.00+	13,200,000.00	8,150,900.00	10,009,988.00
Ministry of Transport	1,927,500.00	1,896,066.67	12,245,380.00	12,245,380.00	10,349,313.33+	20,000,000.00	7,000,000.00	20,019,991.00
Abia State Passenger Insurance Manifest Scheme			12,894,350.00	12,894,350.00	12,894,350.00+	10,000,000.00	3,000,000.00	
Abia Transport Corporation (Abia Line Network)	286,854,009.00	254,122,391.00	57,417,600.00	57,417,600.00	196,704,791.00-		18,650,000.00	
Abia State Transport Loan Scheme			10,000,000.00	10,000,000.00	10,000,000.00+	8,050,000.00	2,350,000.00	
Ministry of Petroleum and Solid Minerals	1,800,000.00	5,060,688.18	6,658,800.00	6,658,800.00	1,598,111.82+	8,750,000.00	6,090,000.00	8,758,764.00
Metallurgical Complex			6,000,000.00	6,000,000.00	6,000,000.00+	15,000,000.00	3,100,000.00	15,014,986.00
Ministry of Works	2,250,000.00	6,932,950.00	43,605,830.00	43,605,830.00	36,672,880.00+	33,844,500.00	7,700,000.00	33,878,279.00
Abia State Road Maintenance Agency (ABROMA)			130,000,000.00	130,000,000.00	130,000,000.00+	65,150,000.00	23,250,000.00	65,215,154.00
Ministry of Culture and Tourism	7,300,000.00	3,839,370.00	30,000,000.00	30,000,000.00	26,160,630.00+	10,000,000.00	6,000,000.00	10,010,012.00
Abia State Council for Arts and Culture	1,975,000.00	3,560,000.00	4,429,820.00	4,429,820.00	869,820.00+	6,000,000.00	3,750,000.00	6,005,982.00
Tourism Board	300,000.00	7,860.00	12,419,670.00	12,419,670.00	12,411,810.00+	6,000,000.00	2,300,000.00	6,005,969.00
Abia State Planning Commission	6,400,000.00	10,081,500.00	95,641,690.00	107,041,690.00	96,960,190.00+	91,450,000.00	44,650,000.00	119,569,466.00
Abia State Bureau of Statistics			12,750,000.00	12,750,000.00	12,750,000.00+	30,000,000.00	10,150,000.00	30,030,046.00
Abia Community and Social Dev. Project Agency			25,600,000.00	25,600,000.00	25,600,000.00+	16,100,000.00	6,670,000.00	16,116,090.00
Min. of Public Utility and Water Resources	69,548,408.09	51,087,665.88	119,961,710.00	119,961,710.00	68,874,044.12+	60,000,000.00	29,650,000.00	60,059,968.00
Abia State Water Board	40,468,750.00	7,480,500.00	58,918,640.00	58,918,640.00	51,438,140.00+	51,500,000.00	6,050,000.00	50,050,003.00
AB- RUWATSA	200,000.00	300,000.00	3,555,130.00	3,555,130.00	3,255,130.00+	3,000,000.00	3,000,000.00	3,002,956.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	Proposed
	2013	2014	2014	Budget 2014	2014	Budget 2015	Budget 2016	Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Housing	2,250,000.00	17,121,419.20	40,827,170.00	40,827,170.00	23,705,750.80+	40,000,000.00	16,300,000.00	40,040,013.00
Abia State Housing & Prop Dev. Corporation		19,530,350.00	7,053,880.00	7,053,880.00	12,476,470.00-	8,750,000.00	3,100,000.00	7,006,999.00
Umuahia Capital Development Authority -UCDA	19,700,196.00		9,085,360.00	9,085,360.00	9,085,360.00+	9,500,000.00	3,650,000.00	15,014,962.00
Ministry of Poverty Reduction Co-op. & Rural Dev.	900,000.00	2,634,000.00	5,953,380.00	5,953,380.00	3,319,380.00+	6,000,000.00	3,930,000.00	6,005,978.00
Ministry of Lands and Survey	1,550,000.00	3,777,000.00	39,000,000.00	39,000,000.00	35,223,000.00+	40,000,000.00	7,430,000.00	40,039,950.00
Abia State Estate Development Agency	99,220,360.00	94,150,710.00	31,939,520.00	41,939,520.00	52,211,190.00-	28,000,000.00	4,600,000.00	24,023,975.00
Ministry of Physical Planning Urban Renewal	1,350,000.00	36,146,200.00	7,194,820.00	7,194,820.00	28,951,380.00-	10,000,000.00	5,700,000.00	10,009,999.00
Open Spaces Agency	588,900.00	590,000.00		2,400,000.00	1,810,000.00+	6,000,000.00	2,600,000.00	6,005,978.00
Judicial Service Commission	4,000,000.00	5,388,950.00	6,122,670.00	16,122,670.00	10,733,720.00+	7,500,000.00	3,650,000.00	6,006,013.00
Ministry of Justice	11,938,000.00	44,761,250.00	34,789,130.00	114,789,130.00	70,027,880.00+	50,120,000.00	7,700,000.00	50,170,091.00
Abia State Law Review and Reform Commission	2,831,385.00	1,900,000.00	5,276,230.00	5,276,230.00	3,376,230.00+	6,000,000.00	3,500,000.00	6,005,989.00
Judiciary - High Court	98,200,885.65	64,879,225.00	120,000,000.00	156,000,000.00	91,120,775.00+	85,000,000.00	46,950,000.00	85,084,981.00
Judiciary - Customary Court of Appeal	22,335,000.00	22,879,247.70	23,946,720.00	23,946,720.00	1,067,472.30+	36,000,000.00	37,650,000.00	36,035,957.00
Ministry of Youth Development	7,416,000.00	10,965,000.00	30,330,000.00	40,330,000.00	29,365,000.00+	20,000,000.00	9,750,000.00	20,020,024.00
Ministry of Women Affairs	43,552,608.00	87,739,257.00	133,300,000.00	158,300,000.00	70,560,743.00+	100,000,000.00	36,950,000.00	100,100,030.00
Ministry of Education	31,847,591.00	41,756,526.00	50,533,690.00	50,533,690.00	8,777,164.00+	80,000,000.00	27,500,000.00	50,050,003.00
Abia State Universal Basic Education Board	8,100,650.00	7,222,800.00	8,385,330.00	8,385,330.00	1,162,530.00+	30,000,000.00	5,000,000.00	28,027,978.00
Abia State Library Board	1,894,700.00	1,864,637.00	22,911,000.00	22,911,000.00	21,046,363.00+	20,000,000.00	5,625,000.00	20,020,024.00
Agency for Mass Lit. Adult & Non-Formal Edu		465,000.00	9,240,250.00	9,240,250.00	11,050,000.00+	11,050,000.00	3,000,000.00	10,560,586.00
Abia State Polytechnic	1,600,074,102.00	1,216,228,076.00	961,900,000.00	961,900,000.00	254,328,076.00-	480,000,000.00	565,500,000.00	480,480,143.00
Abia State College of Education (Technical)	63,597,246.00	231,218,508.00	202,000,000.00	202,000,000.00	29,218,508.00-	204,800,000.00	120,850,000.00	201,000,803.00
Abia State University	1,786,277,758.66	727,105,243.91	1,091,671,450.00	1,091,671,450.00	364,566,206.09+	1,350,304,760.00	785,400,000.00	1,351,655,398.00
Secondary Education Management Board (SEMB)	47,503,187.78	25,432,700.00	300,000,000.00	300,000,000.00	274,567,300.00+	300,000,000.00	180,000,000.00	300,300,039.00
Scholarship Board	4,629,500.00							
Examination Development Center	178,889,200.00					80,000,000.00		80,079,996.00
Ministry of Health	11,750,000.00	17,254,553.00	11,624,600.00	11,624,600.00	5,629,953.00-	30,000,000.00	42,400,000.00	30,029,968.00
Abia State Primary Health Care Dev. Agency			3,893,710.00	3,893,710.00	3,893,710.00+	10,000,000.00	4,600,000.00	10,010,012.00
Abia State University Teaching Hospital Aba	256,686,349.00	51,628,532.00	68,365,010.00	68,365,010.00	16,736,478.00+	150,000,000.00	57,660,000.00	150,149,994.00
Abia State College of Health Science & Technology	346,223,294.04	335,683,655.00	30,697,970.00	130,440,770.00	205,242,885.00-	70,858,250.00	55,050,000.00	60,919,085.00
Abia Specialist Hosp & Diagnostic Centre Umuahia	39,726,809.00	108,938,245.00	20,343,170.00	20,343,170.00	88,595,075.00-	60,000,000.00	24,000,000.00	60,060,003.00
Abia State Health Insurance Agency			258,329,440.00	258,329,440.00	258,329,440.00+	10,000,000.00	4,400,000.00	10,009,999.00
Ministry of Environment	29,327,600.00	13,928,905.20	11,822,110.00	60,822,110.00	46,893,204.80+	8,500,000.00	6,350,252.00	8,007,972.00
Abia State Environmental Protection Agency (ASEPA)	5,704,000.00	104,864,412.63	220,000,000.00	220,000,000.00	115,135,587.37+	50,000,000.00	34,800,000.00	50,049,972.00
Youth Sports Federation of Nigeria (YSFON)	500,000.00		3,385,800.00	3,385,800.00	3,385,800.00+		3,000,000.00	
Ministry of Sports	13,966,000.00	14,027,100.00	33,886,310.00	33,886,310.00	19,859,210.00+	20,000,000.00	6,165,000.00	20,019,958.00
Eyimba Football Club	78,400,000.00	110,117,687.50	526,520,150.00	526,520,150.00	416,402,462.50+	600,000,000.00	348,000,000.00	600,600,146.00
Abia Warriors Football Club		22,500,000.00	244,107,130.00	294,107,130.00	271,607,130.00+	200,000,000.00	120,250,000.00	100,099,992.00
Abia Comets	12,120,688.40	5,643,000.00	5,643,000.00	5,643,000.00	5,143,000.00+	10,000,000.00	36,000,000.00	
Abia State Sports Council	11,500,000.00	4,500,000.00	14,925,820.00	14,925,820.00	10,425,820.00+	20,000,000.00	5,720,000.00	20,020,002.00
Youths Sports Federation of Nigeria (YSFON)		1,000,000.00		4,000,000.00	3,000,000.00+	6,000,000.00	6,200,000.00	6,005,976.00
Ministry of Local Govt & Chieftaincy Affairs	5,967,070.00	3,072,900.00	25,338,690.00	25,338,690.00	22,265,790.00+	28,250,000.00	14,500,000.00	19,769,696.00
Total	28,619,377,813.60	23,641,276,246.12	31,392,044,490.00	37,423,061,900.00	13,781,785,653.88+	27,913,388,270.00	16,218,115,663.00	25,079,493,888.00

Notes to Statement of Consolidated Revenue Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 35 - Consolidated Revenue Fund Charges								
Gratuity	64,205,467.00	34,000,000.00	1,500,000,000.00	1,500,000,000.00	1,466,000,000.00+	570,901,060.00	1,000,000,000.00	600,600,145.00
Pension	4,048,497,297.36	3,016,536,413.31	3,000,000,000.00	3,000,000,000.00	16,536,413.31-	2,000,000,000.00	4,000,000,000.00	1,922,822,452.00
Recurrent Debts	1,198,027,839.58	4,294,722,297.01		3,500,000,000.00	794,722,297.01-	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
Contractors/Other Miscellaneous Debts		51,369,571.20			51,369,571.20-		800,000,000.00	
Cost of IGR Collection	21,220,488.49	552,605,822.05			552,605,822.05-			
Refund to Other Government - Deductions		225,133,235.66			225,133,235.66-			
Deduction @ Source - Oil Theft		63,138,994.24			63,138,994.24-			
Deduction @ Source - 1% Police Reform		88,138,994.24			88,138,994.24-			
Deduction @ Source - VAT/WHT Liabilities		49,661,171.67			49,661,171.67-			
Deduction @ Source - Judiciary		185,285,223.74			185,285,223.74-			
Total	5,331,951,092.43	8,560,591,723.12	4,500,000,000.00	8,000,000,000.00	560,591,723.12-	4,570,901,060.00	7,800,000,000.00	4,525,423,101.00
Note 36 - BTL Payments								
Withholding Taxes due to FIRS	47,178,613.80	324,404,906.46			324,404,906.46-			
VAT to FIRS	428,406,076.25	324,404,906.43			324,404,906.43-			
Union Deductions	587,235,647.73	985,944,732.73			985,944,732.73-			
Loan Deduction from Salary/Other Deduction from Payroll	7,175,048.48							
Total	1,069,995,386.26	1,634,754,545.62			1,634,754,545.62-			
Note 37 - Transfers to Other Funds								
Transfer to Capital Development Fund	8,066,831,959.87	5,202,662,499.06			5,202,662,499.06-	29,598,679,972.00		39,728,225,098.00
Total	8,066,831,959.87	5,202,662,499.06			5,202,662,499.06-	29,598,679,972.00		39,728,225,098.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 37- General Public Services								
70111 - Executive and Legislative Organs	2,873,467,628.52	825,218,276.03	4,939,002,870.00	5,139,002,870.00	4,313,784,593.97+	4,344,265,000.00	2,809,000,000.00	4,348,610,515.00
70112 - Financial and Fiscal Affairs	3,480,000.00		370,813,500.00	370,813,500.00	370,813,500.00+	87,550,000.00	80,050,000.00	85,635,607.00
70131 - General Personnel Services			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
70132 - Overall Planning and Statistical Services	5,959,482,111.15	4,039,225,584.35	2,088,710,000.00	6,712,540,000.00	2,673,314,415.65+	4,096,700,000.00	3,305,400,000.00	4,109,806,694.00
70133 - Other General Services	189,349,000.00	2,187,361,073.00	2,524,373,400.00	2,624,373,400.00	437,012,327.00+	2,678,110,000.00	1,685,600,000.00	2,652,760,817.00
70150 - Research and Development General Public Services			2,700,000.00	2,700,000.00	2,700,000.00+			
Total	9,025,778,739.67	7,051,804,933.38	9,926,004,770.00	14,849,834,770.00	7,798,029,836.62+	11,207,625,000.00	7,881,050,000.00	11,197,814,641.00
Note 38- Defense								
Note 39- Public Order and Safety								
70330 - Law Courts	9,000,000.00	5,000,000.00	142,600,500.00	142,600,500.00	137,600,500.00+	698,434,330.00	484,000,000.00	700,634,491.00
70350 - Research and Development Public Order and Safety			25,650,000.00	25,650,000.00	25,650,000.00+	300,000,000.00	63,000,000.00	30,029,988.00
Total	9,000,000.00	5,000,000.00	168,250,500.00	168,250,500.00	163,250,500.00+	998,434,330.00	547,000,000.00	730,664,479.00
Note 40- Economic Affairs								
70411 - General Economic and Commercial Affairs	899,741,539.99	516,038,945.85	1,043,670,000.00	1,381,670,000.00	865,631,054.15+	693,400,000.00	1,580,000,000.00	694,093,547.00
70412 - General Labour Affairs			4,000,000.00	4,000,000.00	4,000,000.00+	40,000,000.00	20,000,000.00	40,040,024.00
70421 - Agriculture	66,922,375.00	756,203,543.46	127,170,000.00	190,179,200.00	566,024,343.46-	167,000,000.00	1,860,000,000.00	160,160,044.00
70431 - Coal and Other Solid Minerals		1,500,000.00	62,920,000.00	62,920,000.00	61,420,000.00+	55,000,000.00	40,000,000.00	55,055,054.00
70432 - Petroleum and Natural Gas	1,742,000.00		4,050,000.00	4,050,000.00	4,050,000.00+	37,000,000.00	40,000,000.00	37,037,024.00
70435 - Electricity		5,381,000.00	56,700,000.00	56,700,000.00	51,319,000.00+	43,000,000.00	50,000,000.00	43,043,014.00
70442 - Manufacturing							220,000,000.00	
70443 - Construction	1,371,400,000.00	1,023,055,368.30	20,441,330,000.00	20,441,330,000.00	19,418,274,631.70+	12,500,000,000.00	9,650,000,000.00	13,956,439,732.00
70451 - Road Transport	1,000,000.00	15,000,000.00	3,333,052,000.00	3,333,052,000.00	3,318,052,000.00+	3,463,507,070.00	1,020,000,000.00	3,398,903,455.00
70452 - Water Transport	25,000,000.00	9,600,000.00	135,000,000.00	135,000,000.00	125,400,000.00+	160,000,000.00	140,000,000.00	160,160,037.00
70471 - Distributive Trade Storage and Warehousing							20,000,000.00	
70474 - Multipurpose Development Projects			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	54,000,000.00	50,050,024.00
70481 - R & D Gen Economic Commercial and Labour Affairs						2,580,000,000.00	1,080,000,000.00	80,080,024.00
70487 - R & D Other Industries							40,000,000.00	
Total	2,365,805,914.99	2,326,778,857.61	25,257,892,000.00	25,658,901,200.00	23,332,122,342.39+	19,788,907,070.00	15,814,000,000.00	18,675,061,979.00
Note 41- Environmental Protection								
70510 - Waste Management	1,175,809,000.00	969,878,000.00	1,600,000,000.00	1,600,000,000.00	630,122,000.00+	850,000,000.00	440,000,000.00	850,850,264.00
70520 - Waste Water Management			7,020,010.00	7,020,010.00	7,020,010.00+	19,000,000.00	14,000,000.00	19,019,014.00
70540 - Protection of Biodiversity and Landscape	123,359,999.70	1,989,083,209.75	340,340,000.00	389,340,000.00	1,599,743,209.75-	326,000,000.00	390,000,000.00	326,326,090.00
70550 - R & D Environmental Protection	30,626,825.00	24,000,000.00	16,335,000.00	66,335,000.00	42,335,000.00+	11,500,000.00	16,500,000.00	509,008,620.00
70560 - Environmental Protection						20,000,000.00		20,020,000.00
Total	1,329,795,824.70	2,982,961,209.75	1,963,695,010.00	2,062,695,010.00	920,266,199.75-	1,226,500,000.00	860,500,000.00	1,725,223,988.00

Notes to Statement of Capital Development Fund – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 42- Housing and Community Amenities								
70610 - Housing Development	1,621,517,024.63	946,829,442.54	1,665,898,700.00	1,665,898,700.00	719,069,257.46+	2,890,265,680.00	2,385,000,000.00	2,888,151,873.00
70620 - Community Development	14,049,200.00	19,000,000.00	441,890,000.00	441,890,000.00	422,890,000.00+	376,000,000.00	307,000,000.00	372,372,090.00
70630 - Water Supply	3,000,000.00	13,305,570.00	442,335,000.00	482,335,000.00	469,029,430.00+	578,000,000.00	426,000,000.00	578,578,186.00
70650 - R & D Housing and Community Amenities		76,890,642.36	59,400,000.00	59,400,000.00	17,490,642.36-	170,000,000.00	30,000,000.00	170,170,048.00
Total	1,638,566,224.63	1,056,025,654.90	2,609,523,700.00	2,649,523,700.00	1,593,498,045.10+	4,014,265,680.00	3,148,000,000.00	4,009,272,197.00
Note 43- Health								
70721 - General Medical Services	94,541,400.00	58,348,300.00	256,512,161.00	256,512,161.00	198,163,861.00+	1,240,200,000.00	3,700,150,000.00	1,231,430,552.00
70722 - Specialized Medical Services						660,000.00		660,661.00
70731 - General Hospital Services			109,048,057.00	109,048,057.00	109,048,057.00+	250,000.00		250,240.00
70740 - Public Health Services			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00
70750 - R & D Health			820,934,950.00	1,025,934,950.00	1,025,934,950.00+	429,500,000.00	821,000,000.00	416,416,153.00
Total	94,541,400.00	58,348,300.00	1,292,695,168.00	1,497,695,168.00	1,439,346,868.00+	1,870,610,000.00	4,721,150,000.00	1,848,957,678.00
Note 44- Recreation Culture and Religion								
70810 - Recreation and Sporting Services	11,263,800.00		288,900,000.00	288,900,000.00	288,900,000.00+	239,000,000.00	265,000,000.00	239,239,088.00
70820 - Cultural Services			59,400,000.00	59,400,000.00	59,400,000.00+	52,000,000.00	26,000,000.00	52,052,028.00
Total	11,263,800.00		348,300,000.00	348,300,000.00	348,300,000.00+	291,000,000.00	291,000,000.00	291,291,116.00
Note 45- Education								
70911 - Pre-Primary Education							100,000,000.00	
70912 - Primary Education			96,678,900.00	96,678,900.00	96,678,900.00+	10,000,000.00	19,000,000.00	9,008,984.00
70922 - Upper Secondary Education			102,870,000.00	102,870,000.00	102,870,000.00+	544,000,000.00	1,450,000,000.00	494,494,130.00
70941 - First Stage of Tertiary Education			255,447,000.00	255,447,000.00	255,447,000.00+	776,500,010.00	1,330,000,000.00	777,276,726.00
70942 - Second Stage of Tertiary Education			200,000,000.00	200,000,000.00	200,000,000.00+	310,000,000.00	600,000,000.00	310,310,084.00
70950 - Education Not Defined by Level			158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	920,000,000.00	81,381,319.00
70970 - R & D Education		50,000,000.00	45,900,000.00	45,900,000.00	4,100,000.00-		30,000,000.00	
Total		50,000,000.00	859,385,900.00	859,385,900.00	809,385,900.00+	1,731,800,010.00	4,449,000,000.00	1,672,471,243.00
Note 46- Social Protection								
71040 - Family and Children			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
71050 - Unemployment							30,000,000.00	
71070 - Social Exclusions						5,000,000.00	5,000,000.00	5,004,994.00
71080 - R & D Social Protection	66,515,300.00	19,300,000.00	70,450,000.00	110,450,000.00	91,150,000.00+	55,000,000.00	40,000,000.00	50,049,988.00
Total	66,515,300.00	19,300,000.00	74,500,000.00	114,500,000.00	95,200,000.00+	75,000,000.00	80,000,000.00	70,069,988.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016*	Proposed Budget 2017	
	N	N	N	N	N	N	N	N	
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001	Statutory Allocation from Federation Accounts	41,474,258,519.57	36,009,802,891.55	40,466,430,216.00	52,466,430,216.00	16,456,627,324.45-	41,000,000,000.00	30,563,092,912.00	40,020,500,000.00
20007001/11010002	VAT from Federation Accounts	7,863,975,825.85	7,889,112,270.33	8,818,173,052.00	8,818,173,052.00	929,060,781.67-	10,500,000,000.00	12,000,000,000.00	10,510,502,629.00
20007001/11010003	Excess Crude Allocation from FAAC		1,522,418,522.72	1,203,170,408.00	1,203,170,408.00	319,248,114.72+	1,000,000,000.00	256,924,787.00	1,001,000,252.00
20007001/11010004	Statutory Allocation for Ecological Problem			700,000,000.00	700,000,000.00	700,000,000.00-			
20007001/11010005	Budget Augmentation	14,938,807,180.48	726,032,237.43	8,520,674,905.00	8,520,674,905.00	7,794,642,667.57-	1,500,000,000.00	3,430,625,215.00	1,501,500,372.00
20007001/11010006	NNPC Refunds	1,228,611,872.91	406,181,591.04	1,347,781,789.00	1,347,781,789.00	941,600,197.96-		240,616,475.00	
20007001/11010007	Special Reserved			3,045,370,007.00	3,045,370,007.00	3,045,370,007.00-			
20007001/11010010	SURE - P	3,275,611,426.72	3,068,742,238.79	3,344,149,674.00	3,344,149,674.00	275,407,435.21-	3,500,000,000.00		3,503,500,876.00
20007001/11010011	13% Derivation		6,507,179,236.42	7,303,975,659.00	7,303,975,659.00	796,796,422.58-	4,500,000,000.00	5,208,238,855.00	4,504,501,128.00
20007001/11010015	Other Non Oil Excess								
Total		68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72-	66,500,000,000.00	51,699,498,244.00	65,546,006,385.00
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001	Capital Gains Tax	190,475,891.85	131,515,249.43	500,000,000.00	500,000,000.00	368,484,750.57-	772,000,000.00	200,000,000.00	772,772,196.00
20008001/12010002	Direct Assessment Tax (Current)	78,970,409.91	83,129,214.94	2,000,000,000.00	2,000,000,000.00	1,916,870,785.06-	2,000,000,000.00	2,000,000,000.00	2,002,000,504.00
20008001/12010003	Direct Assessment Tax (Arrears/Late)	69,594,631.94	175,909,959.11	100,000.00	100,000.00	175,809,959.11+	120,000,000.00	150,000,000.00	120,120,025.00
20008001/12010004	Pay As You Earn (PAYE) - Federal	438,743,884.25		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	1,500,000,000.00	960,000,000.00	1,501,500,372.00
20008001/12010005	Pay As You Earn (PAYE) - State (Adjustment Voucher)	2,278,050,617.94	2,640,193,707.65	1,200,000,000.00	1,200,000,000.00	1,440,193,707.65+	1,200,000,000.00	1,240,000,000.00	1,201,200,300.00
20008001/12010006	Pay As You Earn (PAYE) - Local Government			400,000,000.00	400,000,000.00	400,000,000.00-	400,000,000.00	200,000,000.00	400,400,096.00
20008001/12010007	Pay As You Earn (PAYE) - Companies	9,900.00		1,600,000,000.00	1,600,000,000.00	1,600,000,000.00-	2,600,000,000.00	1,600,000,000.00	2,602,600,648.00
20008001/12010008	Pool Betting Tax Current)		6,324,529.99			6,324,529.99+			
20008001/12010010	5% Withholding Tax on Payment to Contractors	519,705,419.94	346,241,432.22	226,250,000.00	226,250,000.00	119,991,432.22+	730,000,000.00	300,000,000.00	730,730,192.00
20008001/12010011	10% Withholding Tax on Dividends	113,412,289.72	78,544,867.75	120,000,000.00	120,000,000.00	41,455,132.25-	150,000,000.00	200,000,000.00	150,150,048.00
20008001/12010012	10% Withholding Tax on Bank Interests	302,270,840.74	371,155,797.11	250,000,000.00	250,000,000.00	121,155,797.11+	860,000,000.00	500,000,000.00	860,860,216.00
20008001/12010013	10% Withholding Tax on Rents	64,728,219.40	20,730,457.06	20,000,000.00	20,000,000.00	730,457.06+	35,000,000.00	6,000,000.00	35,035,006.00
20008001/12010014	10% Withholding Tax on Royalties	804,229.54	3,847,210.59	1,000,000.00	1,000,000.00	2,847,210.59+	6,000,000.00	1,000,000.00	6,006,002.00
20008001/12010015	10% Withholding Tax on Directors Fees	2,162,566.12	2,011,796.20	2,000,000.00	2,000,000.00	11,796.20+	2,400,000.00	50,000,000.00	2,402,400.00
20008001/12010016	10% WHT on Hire of Movable/Immovable Plant/Equip	131,758.55							
20008001/12010017	Development Levy	15,088,632.75	66,976,210.18	100,000,000.00	100,000,000.00	33,023,789.82-	100,000,000.00	100,000,000.00	100,100,024.00
20008001/12010018	Advertisement Tax	12,773,867.00	30,529,500.00			30,529,500.00+			
20008001/12010019	Stamp	86,796,493.90	113,341,888.66			113,341,888.66+			
20008001/12010020	Pay As You Earn (PAYE) - (Arrears)	945,383,709.89	495,911,088.46	1,500,000,000.00	1,500,000,000.00	1,004,088,911.54-	1,500,000,000.00	1,500,000,000.00	1,501,500,372.00
Total		5,119,103,363.44	4,566,362,909.35	8,919,350,000.00	8,919,350,000.00	4,352,987,090.65-	11,975,400,000.00	9,107,000,000.00	11,987,378,401.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	P F
ABIA STATE GAMING AND CONTROL BOARD	N	N	N	N	N	N	
Organization/Economic Code							
20009001/12010000							
20009001/12010008 Pools Betting Tax (Current)	12,948,820.00	9,130,000.00	9,000,000.00	9,000,000.00	130,000.00+	10,000.00	10,140,000.00
Total	12,948,820.00	9,130,000.00	9,000,000.00	9,000,000.00	130,000.00+	10,000.00	10,140,000.00
							10,000.00
ABIA STATE LIASION OFFICE LAGOS							
Organization/Economic Code							
11021001/12010000							
11021001/12010010 Withholding Tax			414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00	498,474,105.00
Total			414,980,000.00	414,980,000.00	414,980,000.00-	497,976,002.00	498,474,105.00
ABIA STATE PHYSIC PLANNING & INFRASTRUCTURAL DEV							
Organization/Economic Code							
11039001/12010000							159,250,000.00
11039001/12010017 Infrastructural Development Levy							
11039001/12010021 Infrastructural Development Levy - Residential Buildings			50,000,000.00	50,000,000.00	50,000,000.00-		
11039001/12010022 Infrastructural Development Levy - Industries			163,850,000.00	163,850,000.00	163,850,000.00-		23,500,000.00
11039001/12010023 Infrastructural Development Levy - Filling Stations			110,500,000.00	110,500,000.00	110,500,000.00-		3,150,000.00
11039001/12010024 Infrastructural Devt Levy - Hotels/Catering Services			169,440,584.00	169,440,584.00	169,440,584.00-		4,980,000.00
11039001/12010025 Infrastructural Devt Levy - Private Education/Institute			190,000,000.00	190,000,000.00	190,000,000.00-		41,100,000.00
11039001/12010026 Infrastructural Development Levy - Financial Institutions			80,000,000.00	80,000,000.00	80,000,000.00-		15,950,000.00
11039001/12010027 Infrastructural Devt Levy - Communications and Allied			95,500,000.00	95,500,000.00	95,500,000.00-		5,350,000.00
11039001/12010028 Infrastructural Development Levy - Market/Warehouse			450,250,000.00	450,250,000.00	450,250,000.00-		160,066,000.00
11039001/12010029 Infrastructural Devt Levy - Transport (Vehicle Load)		31,000.00	275,794,277.00	275,794,277.00	275,763,277.00-		173,470,000.00
11039001/12010030 Infrastructural Development Levy - Containers			10,520,000.00	10,520,000.00	10,520,000.00-		3,184,000.00
11039001/12010031 Infrastructural Development Levy - Parks (Private)			5,750,000.00	5,750,000.00	5,750,000.00-		5,000,000.00
11039001/12010032 Infrastructural Development Levy - Oil/Gas Facilities			15,000,000.00	15,000,000.00	15,000,000.00-		3,500,000.00
11039001/12010033 Infrastructural Development Levy - Private Hospitals			25,450,000.00	25,450,000.00	25,450,000.00-		2,030,000.00
11039001/12010035 Infrastructural Dev. Levy - Quarrying/Mining Industries			3,900,000.00	3,900,000.00	3,900,000.00-		3,000,000.00
Total		31,000.00	1,645,954,861.00	1,645,954,861.00	1,645,923,861.00-		603,530,000.00
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS							
Organization/Economic Code							
51001001/12010000							50,000.00
51001001/12010017 Development Levy - 2.5% Deduction from Contractors							
TOTAL TAXES	5,132,052,183.44	4,575,523,909.35	10,989,284,861.00	10,989,284,861.00	6,413,760,951.65-	12,473,386,002.00	9,720,720,000.00
							12,485,862,506.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed ^a Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
LICENSES								
MINISTRY OF INFORMATION AND STATE ORIENTATION								
Organization/Economic Code								
23001001/12020000								
23001001/12020042			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-			
LICENSES								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12020000								
15001001/12020001			250,000.00	250,000.00	250,000.00-	300,000.00	300,145.00	300,301.00
15001001/12020018			5,000,000.00	5,000,000.00	5,000,000.00-	500,000.00		500,504.00
Total			5,250,000.00	5,250,000.00	5,250,000.00-	800,000.00	300,145.00	800,805.00
LICENSES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12020000								
20008001/12020027	8,050.00	119,350,936.55			119,350,936.55+		125,000.00	
20008001/12020032	36,765,175.00		200,000,000.00	200,000,000.00	200,000,000.00-	200,000,000.00	200,000,000.00	200,200,048.00
20008001/12020033	20,300,000.00	72,918,702.74	20,000,000.00	5,087,093,420.00	5,014,174,717.26-	55,000,000.00	150,000,000.00	55,055,018.00
Total	57,073,225.00	192,269,639.29	220,000,000.00	5,287,093,420.00	5,094,823,780.71-	255,000,000.00	350,125,000.00	255,255,066.00
LICENSES								
ABIA STATE GAMING COMMISSION								
Organization/Economic Code								
20009001/12020000								
20009001/12020043	653,250.00	11,263,000.00	150,000.00	150,000.00	11,113,000.00+	200,000.00	210,000.00	200,192.00
20009001/12020045	45,420.00	222,500.00	2,100,000.00	2,100,000.00	1,877,500.00-	2,300,000.00	2,310,000.00	2,302,304.00
20009001/12020046	910.00							
20009001/12020051	2,020,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,200,000.00	1,201,200.00
Total	2,719,580.00	11,485,500.00	3,250,000.00	3,250,000.00	8,235,500.00+	3,700,000.00	3,720,000.00	3,703,696.00
LICENSES								
MINISTRY OF COMMERCE AND INDUSTRY								
Organization/Economic Code								
22001001/12020000								
22001001/12020078	26,500.00	29,000.00	80,000.00	80,000.00	51,000.00-	200,000.00	100,000.00	200,192.00
Total	26,500.00	29,000.00	80,000.00	80,000.00	51,000.00-	200,000.00	100,000.00	200,192.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
LICENSES								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12020000			1,300,000.00	1,300,000.00	1,300,000.00-	1,300,000.00	1,300,648.00	1,301,296.00
28001001/12020041 Licensing of Computer Based Business Centres			1,300,000.00	1,300,000.00	1,300,000.00-	1,300,000.00	1,300,648.00	1,301,296.00
Total								
LICENSES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12020000		805,000.00			805,000.00+			
29001001/12020037 Trade Permit License			30,000,000.00	30,000,000.00	30,000,000.00-			
29001001/12020048 Rider's Permit						315,000,000.00	2,000,000.00	315,315,078.00
29001001/12020056 Mass Transit Operators Licenses							50,000.00	
29001001/12020057 Renewal of Mass Transit Operators Licenses		805,000.00	30,000,000.00	30,000,000.00	29,195,000.00-	315,000,000.00	2,050,000.00	315,315,078.00
Total								
MINISTRY OF PETROLEUM & SOLID MINERAL								
Organization/Economic Code								
32001001/12020000			2,998,800.00	2,998,800.00	2,998,800.00-	500,000.00		500,504.00
32001001/12020047 Permit for Oil Service Company			2,998,800.00	2,998,800.00	2,998,800.00-	500,000.00		500,504.00
Total								
MINISTRY OF PUBLIC UTILITIES								
Organization/Economic Code								
52001001/12020000						48,000,000.00		48,048,008.00
52001001/12020025 Renewal of fisher Licenses						225,000.00	300,000.00	225,216.00
52001001/12020028 Drilling Permit						400,000.00	400,000.00	48,048,008.00
52001001/12020070 Excavation Permit						48,625,000.00	700,000.00	96,321,232.00
Total								
LICENSES								
ABIA STATE WATER BOARD								
Organization/Economic Code								
52102001/12020000			1,386,000.00	1,386,000.00	1,243,750.00-	940,000.00	940,000.00	940,936.00
52102001/12020028 Borehole Drilling Permit/License	82,500.00	142,250.00	1,386,000.00	1,386,000.00	1,243,750.00-	940,000.00	940,000.00	940,936.00
Total	82,500.00	142,250.00						
LICENSES								
MINISTRY OF LANDS AND URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12020000		10,000.00			10,000.00+			
60001001/12020055 Temporary Occupational Licenses	2,750.00	10,000.00			10,000.00+			
Total	2,750.00	10,000.00						

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
LICENSES	N	N	N	N	N	N	N	N
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL								
Organization/Economic Code								
62001001/12020000								
62001001/12020079 Development Permit	150,000.00	2,000.00			2,000.00+			
Total	150,000.00	2,000.00			2,000.00+			
LICENSES								
COLLEGE OF EDUCATION AROCHUKWU								
Organization/Economic Code								
17019001/12020000								
17019001/12020020 Hawkers Permits	3,300.00	1,900.00	5,400.00	5,400.00	3,500.00-			
Total	3,300.00	1,900.00	5,400.00	5,400.00	3,500.00-			
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12020000								
21001001/12020034 Patent & Proprietary Vendors Licenses	2,420.00						200,000.00	
21001001/12020039 Renewal of Patent & Proprietary Vendors Licenses	546.00						8,500,000.00	
Total	2,966.00						8,700,000.00	
LICENSES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12020000								
35001001/12020028 Borehole Drilling Licenses	1,885,450.00	108,750.00			108,750.00+			
35001001/12020038 Forestry Licenses Roller Saws Saw Mills Hammer License	88,100.00	178,600.00	75,000.00	75,000.00	103,600.00+	300,000.00	330,000.00	300,301.00
35001001/12020066 Permit to Food Vendor/Pure Water Manufacturer	50,000.00							
35001001/12020625 Power Saw Registration Fee						20,000.00		20,024.00
35001001/12050009 Conservation Offences						600,000.00		600,600.00
Total	2,023,550.00	287,350.00	75,000.00	75,000.00	212,350.00+	920,000.00	330,000.00	920,925.00
LICENSES								
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFAIR								
Organization/Economic Code								
51001001/12020000								
51001001/12020040 License Plates	11,000.00		5,000.00	5,000.00	5,000.00-	100,000.00	100,000.00	100,096.00
Total	11,000.00		5,000.00	5,000.00	5,000.00-	100,000.00	100,000.00	100,096.00
TOTAL LICENSES	62,095,371.00	205,032,639.29	266,350,200.00	5,333,443,620.00	5,128,410,980.71-	627,085,000.00	365,164,207.00	675,359,826.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
FEES								
OFFICE OF THE EXECUTIVE GOVERNOR								
Organization/Economic Code								
11001001/12040000								
11001001/12040027 Tender Fees	571,000.00	1,920,000.00	5,000,000.00	5,000,000.00	3,080,000.00-	4,000,000.00	3,500,000.00	4,004,008.00
11001001/12040057 Registration of Special Plate Number for Traditional Rulers			500,000.00	500,000.00	500,000.00-			
11001001/12040090 Administrative Fees	2,413,255.00	214,200.00	5,500,000.00	5,500,000.00	5,285,800.00-	5,500,000.00	3,000,000.00	5,505,498.00
11001001/12040217 Issuance of Certificate of State of Origin		4,257,600.00	2,500,000.00	2,500,000.00	1,757,600.00+			
11001001/12040636 3% Security Fund		21,856,809.50			21,856,809.50+	50,150,000.00	1,500,000.00	50,200,168.00
Total	2,984,255.00	28,248,609.50	13,500,000.00	13,500,000.00	14,748,609.50+	59,650,000.00	8,000,000.00	59,709,674.00
FEES								
OFFICE OF THE DEPUTY GOVERNOR								
Organization/Economic Code								
11001002/12040000								
11001002/12040027 Tender Fees		500.00	400,000.00	400,000.00	399,500.00-	2,000,000.00	258,000.00	2,001,994.00
Total		500.00	400,000.00	400,000.00	399,500.00-	2,000,000.00	258,000.00	2,001,994.00
FEES								
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code								
11013001/12040000								
11013001/12040027 Tenders Fees	49,525.00							
11013001/12040089 Oath Fees		3,927,676.63			3,927,676.63+			
11013001/12040057 Issuance of Certificate of State of Origin	887,210.00	67,300.00			67,300.00+		2,500,000.00	
11013001/12040443 Canteen Fees (Sundry fee from Govt Premises)		12,000.00			12,000.00+			
Total	936,735.00	4,006,976.63			4,006,976.63+		2,500,000.00	
FEES								
LIAISON OFFICE - LAGOS								
Organization/Economic Code								
11021001/12040000								
11021001/12040217 Issuance of Certificate of Origin			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	5,800,000.00	4,804,802.00
Total			4,000,000.00	4,000,000.00	4,000,000.00-	4,800,000.00	5,800,000.00	4,804,802.00
FEES								
ABUJA LIAISON OFFICE								
Organization/Economic Code								
11021002/12040000								
11021002/12040217 Issuance of Certificate of State			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
FEES								
BUREAU OF SPECIAL SERVICES								
Organization/Economic Code								
11021001/12040000								
11021002/12040057 Plate Numbers for Traditional Rulers			500,000.00	500,000.00	500,000.00-	750,000.00		750,744.00
11018001/12040089 Oath of Secrecy	2,050.00							
11018001/12040217 Issuance of Certificate of State of Origin			250,000.00	250,000.00	250,000.00-	1,250,000.00		1,251,248.00
Total	2,050.00		750,000.00	750,000.00	750,000.00-	2,000,000.00		2,001,992.00
FEES								
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD								
Organization/Economic Code								
11039001/12040000								
11039001/12040027 Tender Fees		30,000.00			30,000.00+	770,000.00	100,000.00	
11039001/12040048 Infrastructural Development Levy		80,019,427.00			80,019,427.00+	1,006,000,000.00		1,006,776,015.00
11039001/12040273 Fees for Renovation/Extension of Commercial Building		18,000.00			18,000.00+			
11039001/12040620 Processing Fees for Development of Petrol Filling Station		85,000.00			85,000.00+			
Total		80,152,427.00			80,152,427.00+	1,006,770,000.00	100,000.00	1,006,776,015.00
FEES								
ABIA STATE OIL PRODUCTION AREAS DEV. COMMUNITY ASOPADEC								
Organization/Economic Code								
11101001/12040000								
11101001/12040017 Contractors Registration Fees	100,000.00		5,500,000.00	5,500,000.00	5,500,000.00-	6,600,000.00	500,000.00	6,606,602.00
11101001/12040027 Tender Fees			100,000.00	100,000.00	100,000.00-	1,000,000.00	200,000.00	10,000.00
Total	100,000.00		5,600,000.00	5,600,000.00	5,600,000.00-	7,600,000.00	700,000.00	6,616,602.00
FEES								
ABIA STATE PENSION BOARD								
Organization/Economic Code								
11035001/12040000								
11035001/12040649 Pensioners Identity Card Fees	261,500.00	345,999.99	450,000.00	450,000.00	104,000.01-	350,000.00	750,000.00	350,360.00
Total	261,500.00	345,999.99	450,000.00	450,000.00	104,000.01-	350,000.00	750,000.00	350,360.00
FEES								
ABIA STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12003001/12040000								
12003001/12040027 Tenders Fees	51,500.00	122,050.00	80,000.00	80,000.00	42,050.00+	35,000.00	35,000.00	35,024.00
Total	51,500.00	122,050.00	80,000.00	80,000.00	42,050.00+	35,000.00	35,000.00	35,024.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
FEES								
MINISTRY OF INFORMATION AND STRATEGY								
23001001/12040000								
23001001/12040017 Registration of Private Suppliers of Stationery Mate			300,000.00	300,000.00	300,000.00-	120,000.00	1,000,000.00	120,120.00
23001001/12040027 Tenders Fees	7,000.00	567,400.00	5,000,000.00	5,000,000.00	4,432,600.00-	150,000.00	7,200,000.00	150,144.00
23001001/12040059 Repairs of Office Equipment			50,000.00	50,000.00	50,000.00-	50,000.00	40,000.00	50,048.00
23001001/12040060 Registration of Magazine			300,000.00	300,000.00	300,000.00-	100,000.00	450,000.00	100,096.00
23001001/12040336 Registration of Private Printers	2,728.00						500,000.00	
23001001/12040607 Annual Renewal Fee of Private Printers							200,000.00	
Total	9,728.00	567,400.00	5,650,000.00	5,650,000.00	5,082,600.00-	420,000.00	9,390,000.00	420,408.00
FEES								
ABIA STATE PRINTING AND PUBLISHING CORPORATION								
23055001/12040000								
23055001/12040027 Tender Fees			500,000.00	500,000.00	500,000.00-			
23055001/12040036 Advertisement Fees	140,414,309.79		14,300,000.00	14,300,000.00	14,300,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
Total	140,414,309.79		14,800,000.00	14,800,000.00	14,800,000.00-	10,600,000.00	6,000,000.00	10,610,601.00
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12040000								
25001001/12040015 Proficiency Train. Course for C/Motor Driver Mech.& Allied	15,000.00		4,000,000.00	4,000,000.00	4,000,000.00-			
25001001/12040027 Tender Fees	500.00	128,600.00	100,000.00	100,000.00	28,600.00+			
25001001/12040036 Advertisement Fees (Service Monitor Newspaper)			8,000,000.00	8,000,000.00	8,000,000.00-			
25001001/12040040 Card Fee (and Service Clinic)		5,500.00	100,000.00	100,000.00	94,500.00-			
25001001/12040052 Medical Examination Certificate Fees			1,000,000.00	1,000,000.00	1,000,000.00-			
25001001/12040062 Issuance of Statement of Result for Compro Fees		1,000.00			1,000.00+			
25001001/12040316 Comprad/Exam Fees/Tuition fees (Computer Training Sch.)	179,500.00	3,250.00	500,000.00	500,000.00	496,750.00-			
25001001/12040608 Fees for Pensioners ID Card	27,500.00	61,700.00			61,700.00+			
25001001/12040610 Fees for Publication of Change of Name in Monitor Newspaper	41,500.00		1,000,000.00	1,000,000.00	1,000,000.00-			
Total	264,000.00	200,050.00	14,700,000.00	14,700,000.00	14,499,950.00-			
FEES								
BUREAU OF TRAINING								
Organization/Economic Code								
25005001/12040000								
25005001/12040015 Trade Testing Fees						2,500,000.00	1,000,000.00	2,502,498.00
25005001/12040052 Tuition Fee		32,000.00			32,000.00+	1,500,000.00		1,501,501.00
25005001/12040062 Issuance of Statement of Result for Compro						50,000.00	80,000.00	50,048.00
25005001/12040316 Examination Fees							2,000,000.00	
25005001/12040609 Fee for Computer Training School						1,000,000.00	500,000.00	1,001,008.00
Total		32,000.00			32,000.00+	5,050,000.00	3,580,000.00	5,055,055.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
FEES	N	N	N	N	N	N	N	N
BUREAU OF SERVICE WELFARE								
Organization/Economic Code								
25005001/12040000								
25005003/12040312 Card Fees (CSC)	50,400.00		100,000.00	100,000.00	100,000.00-	250,000.00	400,000.00	250,240.00
25005003/12040316 Medical Examination Fees	93,700.00		120,000.00	120,000.00	120,000.00-	300,000.00	200,000.00	300,301.00
Total	144,100.00		220,000.00	220,000.00	220,000.00-	550,000.00	600,000.00	550,541.00
FEES								
LOCAL GOVERNMENT STAFF PENSION BOARD								
Organization/Economic Code								
25007001/12040000								
25007001/12040649 Local Government Pensioners Identity Cards Fees	98,000.00							
Total	98,000.00							
FEES								
OFFICE OF THE AUDITOR GENERAL (STATE)								
Organization/Economic Code								
40001001/12040000								
40001001/12040017 Registration of Firms of Chartered Accountants	65,000.00	15,000.00	50,000.00	50,000.00	35,000.00-	60,000.00	72,100.00	60,061.00
40001001/12040027 Tenders Fees			40,000.00	40,000.00	40,000.00-			
40001001/12040151 Renewal of Registration of Chartered Accountants	10,000.00	95,000.00	150,000.00	150,000.00	55,000.00-	180,000.00	216,200.00	180,181.00
40001001/12040233 Audit Fees and Boards	2,824,400.00	7,865,016.55	80,000.00	80,000.00	7,785,016.55+			
40001001/12040234 Arrears of Audit Fees	250,000.00	795,506.06	40,000.00	40,000.00	755,506.06+			
40001001/12040633 Unserviceable Stores	5,400.00		15,000.00	15,000.00	15,000.00-	18,000.00	21,600.00	18,024.00
Total	3,154,800.00	8,770,522.61	375,000.00	375,000.00	8,395,522.61+	258,000.00	309,900.00	258,266.00
FEES								
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47001001/12040000								
47001001/12040027 Tenders Fees		500.00			500.00+			
47001001/12040052 Civil Service Examination Fees			100,000.00	100,000.00	100,000.00-		100,000.00	
47001001/12040225 Examination Fees for Appointments						1,000,000.00	300,000.00	1,001,008.00
Total		500.00	100,000.00	100,000.00	99,500.00-	1,000,000.00	400,000.00	1,001,008.00
FEES								
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION								
Organization/Economic Code								
48001001/12040000								
48001001/12040104 Councillorship Elections	5,050.00		42,500,000.00	42,500,000.00	42,500,000.00-	409,200,000.00	341,000,000.00	409,609,304.00
48001001/12040105 Chairmanship Elections		8,500.00	341,000,000.00	341,000,000.00	340,991,500.00-	51,000,000.00	42,500,000.00	51,051,008.00
Total	5,050.00	8,500.00	383,500,000.00	383,500,000.00	383,491,500.00-	460,200,000.00	383,500,000.00	460,660,312.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEES								
AUDITOR GENERAL-LOCAL GOVERNMENT								
Organization/Economic Code								
63001001/12040000								
63001001/12040027 Tenders Fees			400,000.00	400,000.00	400,000.00-	500,000.00	500,000.00	500,504.00
63001001/12040000 Audit Fees						1,300,000.00	1,500,000.00	1,301,296.00
63001001/12040234 Arrears of Audit Fees			40,000,000.00	40,000,000.00	40,000,000.00-	40,000,000.00	40,020,000.00	40,040,012.00
63001001/12040347 Audit Fees (Local Government)			20,000,000.00	20,000,000.00	20,000,000.00-	20,100,000.00	20,110,000.00	20,120,108.00
63001001/12040611 Audit Fees for Local Gov't Education Authority			17,000,000.00	17,000,000.00	17,000,000.00-	17,300,000.00	17,308,600.00	17,317,310.00
63001001/12040612 Audit Fees for Local Gov't Training Fund			800,000.00	800,000.00	800,000.00-	800,000.00	800,300.00	800,792.00
63001001/12040613 Audit Fees for Local Government Pensions Board			800,000.00	800,000.00	800,000.00-	800,000.00	800,300.00	800,792.00
63001001/12040614 Audit Fees for Joint Allocation Account Committee			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,200,000.00	1,201,200.00
Total			80,000,000.00	80,000,000.00	80,000,000.00-	82,000,000.00	82,239,200.00	82,082,014.00
FEES								
LOCAL GOVERNMENT SERVICE COMMISSION								
Organization/Economic Code								
64001001/12040000								
64001001/12040017 Registration of Consultants			200,000.00	200,000.00	200,000.00-	100,000.00	100,000.00	100,096.00
64001001/12040027 Tenders Fee	53,300.00	397,000.00	50,000.00	50,000.00	347,000.00+	50,000.00	30,000.00	50,048.00
64001001/12040052 Promotion Examination Fees		493,500.00			493,500.00+	2,200,000.00	3,300,000.00	2,202,208.00
64001001/12040151 Renewal of Registration of Consultants	3,000.00	27,000.00	200,000.00	200,000.00	173,000.00-	100,000.00	150,000.00	100,096.00
64001001/12040377 Renewal of Consultants		25,000.00			25,000.00+	100,000.00		100,096.00
64001001/12040614 Audit Fees for Joint Allocation Account Committee		26,000.00			26,000.00+			
Total	56,300.00	968,500.00	450,000.00	450,000.00	518,500.00+	2,550,000.00	3,580,000.00	2,552,544.00
FEES								
MINISTRY OF AGRICULTURE & NATURAL RESOURCES								
Organization/Economic Code								
15001001/12040000								
15001001/12040025 Fumigation Spraying Pest Control Service	27,450.00		500,000.00	500,000.00	500,000.00-	100,000.00	100,048.00	100,096.00
15001001/12040027 Tender Fees	60,646.00	53,700.00	200,000.00	200,000.00	146,300.00-	240,000.00	240,120.00	240,240.00
15001001/12040041 Laboratory Fees						10,000.00	10,000.00	10,000.00
15001001/12040046 Veterinary/Agricultural Services Fees	85,500.00	25,500.00	18,000,000.00	18,000,000.00	17,974,500.00-	240,000.00	240,120.00	240,240.00
15001001/12040093 Trade Animal Control			200,000.00	200,000.00	200,000.00-	21,600,000.00	21,610,804.00	21,621,608.00
15001001/12040108 Prophylactic Treatment Fees	29,600.00	26,100.00	4,200,000.00	4,200,000.00	4,173,900.00-	500,000.00	500,252.00	500,504.00
15001001/12040109 Slaughter House Fee			2,275,000.00	2,275,000.00	2,275,000.00-	200,000.00	200,096.00	200,192.00
15001001/12040110 Butcher Registration Fees			500,000.00	500,000.00	500,000.00-	150,000.00	150,072.00	150,144.00
15001001/12040111 Fish Pond Inspection Fees			500,000.00	500,000.00	500,000.00-	150,000.00	150,072.00	150,144.00
15001001/12040112 Livestock Farm Site Inspection Fees	5,000.00	500.00	6,000,000.00	6,000,000.00	5,999,500.00-	200,000.00	200,096.00	200,192.00
15001001/12040113 Meat Inspection Fees	2,800,000.00	4,812,000.00	100,000.00	100,000.00	4,712,000.00+	6,000,000.00	6,003,001.00	6,006,002.00
15001001/12040114 Land Inspection Fees	2,000.00		18,000,000.00	18,000,000.00	18,000,000.00-			

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
15001001/12040115 Haulage Fees for Livestock/Fisheries			10,000,000.00	10,000,000.00	10,000,000.00-	10,000.00	10,000.00	10,000.00
15001001/12040119 Palm Oil: Produce Inspection Fees			300,000.00	300,000.00	300,000.00-			
15001001/12040358 Registration of Poultry Fees						100,000.00	100,048.00	100,096.00
15001001/12040359 Registration of Commercial Farmers			50,000.00	50,000.00	50,000.00-			
15001001/12040383 Pest Control Service Equipment Fees		3,552,325.00			3,552,325.00+	150,000.00	150,072.00	150,144.00
15001001/12404042 Clinic Charge Fees		16,300.00			16,300.00+			
15001001/12040537 Farmers Registration Fee	1,561,500.00							
Total	4,571,696.00	8,486,425.00	60,825,000.00	60,825,000.00	52,338,575.00-	29,650,000.00	29,664,801.00	29,679,602.00
FEEES								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12040000								
20001001/12040027 Tenders Fees	4,192,419.49	4,653,600.00			4,653,600.00+	97,000.00	100,000.00	56,156,122.00
Total	4,192,419.49	4,653,600.00			4,653,600.00+	97,000.00	100,000.00	56,156,122.00
FEEES								
OFFICE OF THE ACCOUNTANT GENERAL STATE								
Organization/Economic Code								
20007001/12040000								
20007001/12040027 Tenders Fees	61,841,177.37	10,000.00			10,000.00+			
20007001/12040095 Directorship Fees Paid to Public Officers	4,650.00							
FEEES								
ABIA STATE BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12040000								
20008001/12040027 Tender Fees	12,050,769.86	25,909,415.18	9,000,000.00	9,000,000.00	16,909,415.18+	5,000,000.00	200,000.00	5,004,994.00
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	2,271,645.84					18,000,000.00	20,000,000.00	18,018,007.00
20008001/12040055 Identification of Motor Vehicles Fees	40,000.00	19,681,500.00	90,000,000.00	90,000,000.00	70,318,500.00-	150,000,000.00	155,000,000.00	150,150,048.00
20008001/12040056 Road Traffic Exam Fees/MOT			53,000,000.00	53,000,000.00	53,000,000.00-	63,600,000.00	80,000,000.00	63,663,614.00
20008001/12040057 Motor Vehicle New Number Plates	30,857,500.00	33,528,069.91	98,000,000.00	98,000,000.00	64,471,930.09-	100,000,000.00	20,500,000.00	100,100,024.00
20008001/12040058 Stamp Duty		76,994,582.44	5,237,000.00	5,237,000.00	71,757,582.44+	250,000,000.00	200,000,000.00	250,250,072.00
20008001/12040090 Administrative Fees	429,114,067.50	1,609,479,706.75	1,000,000.00	1,000,000.00	1,608,479,706.75+	200,000.00	10,500,000.00	200,192.00
20008001/12040116 Proof of Ownership	13,301,849.86		8,000,000.00	8,000,000.00	8,000,000.00-	15,000,000.00	15,000,000.00	15,015,006.00
Total	487,635,833.06	1,765,593,274.28	264,237,000.00	264,237,000.00	1,501,356,274.28+	601,800,000.00	501,200,000.00	602,401,957.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEES								
MINISTRY OF COMMERCE & INDUSTRY								
Organization/Economic Code								
22001001/12040000								
22001001/12040025 Pest Control & Fumigation/Spray of Produce Stores Fee.	635,000.00	200,000.00	3,750,000.00	3,750,000.00	3,550,000.00-	10,000,000.00	150,000.00	10,010,012.00
22001001/12040027 Tender Fees	1,329,700.00	1,532,200.00			1,532,200.00+	50,000.00	50,000.00	50,048.00
22001001/12040047 Application for Industrial Plots	400.00		500,000.00	500,000.00	500,000.00-	100,000.00	120,000.00	100,096.00
22001001/12040053 Loan Application Forms (FUSS)						200,000.00		200,192.00
22001001/12040117 Registration of Stores (Produce)	23,500.00	97,250.00	50,000.00	50,000.00	47,250.00+		200,000.00	
22001001/12040118 Cashew nut Inspection Fees		10,000.00	600,000.00	600,000.00	590,000.00-	10,000,000.00	500,000.00	10,010,012.00
22001001/12040119 Palm Oil Inspection Fees	8,231,600.00	10,000.00	100,000.00	100,000.00	90,000.00-	15,000,000.00	12,000,000.00	15,015,006.00
22001001/12040120 Palm Kernel Produce Inspection Fees	5,261,586.30	8,907,200.00	20,000,000.00	20,000,000.00	11,092,800.00-	24,000,000.00	10,000,000.00	24,024,009.00
22001001/12040121 Rubber Produce Inspect Fee		103,000.00	10,000,000.00	10,000,000.00	9,897,000.00-	12,000,000.00	300,000.00	12,012,004.00
22001001/12040122 Fees on Haulage of Industrial Good/Products	17,895,750.00	5,300,000.00	45,000,000.00	45,000,000.00	39,700,000.00-	154,000,000.00		154,154,034.00
22001001/12040123 Registration of SMES/MSME	10,500.00		100,000.00	100,000.00	100,000.00-	120,000.00	120,000.00	120,120.00
22001001/12040124 Business Plan Preparation (MSME)	661,500.00	119,000.00			119,000.00+		50,000.00	
22001001/12040125 Registration of Business Premises (Current)	4,692,125.00	547,800.00	10,000,000.00	10,000,000.00	9,452,200.00-	22,000,000.00	22,100,000.00	22,022,005.00
22001001/12040126 Registration of Business Premises (Arrears)	128,000.00	124,000.00	3,000,000.00	3,000,000.00	2,876,000.00-	3,600,000.00	3,610,000.00	3,603,602.00
22001001/12040127 Renewal of Business Premises	4,120,830.00	5,979,100.00	2,100,000.00	2,100,000.00	3,879,100.00+	12,520,000.00	12,600,000.00	12,532,521.00
22001001/12040128 Stallage Fees (Ekeoha Shopping Centre Ltd/Abia)	1,236,400.00	2,303,800.00	3,500,000.00	3,500,000.00	1,196,200.00-	64,700,000.00		
22001001/12040130 Haulage Fees		1,200,000.00	5,000,000.00	5,000,000.00	3,800,000.00-		24,000,000.00	
22001001/12040131 Other Markets Fees	5,021,000.00	9,783,400.00	2,000,000.00	2,000,000.00	7,783,400.00+			
22001001/12040231 Renewal of Produce Stores	3,773,500.00	3,465,000.00			3,465,000.00+	100,000.00	5,000.00	100,096.00
22001001/12040244 Registration of Produce Merchant	35,000.00	249,000.00	120,000.00	120,000.00	129,000.00+	500,000.00		500,504.00
22001001/12040371 Cocoa: Produce Inspection Fee	2,128,471.38	3,310,000.00	10,000,000.00	10,000,000.00	6,690,000.00-	26,000,000.00	18,000,000.00	26,026,003.00
22001001/12040525 Production Inspection		10,000.00			10,000.00+			
FEES								
MINISTRY OF SCIENCE & TECHNOLOGY								
Organization/Economic Code								
28001001/12040000								
28001001/12040027 Tender Fees	45,818.17							
28001001/12040081 Application Fee for Site Inspection of Vocation Centres	193,525.00	1,450.00			1,450.00+			
28001001/12040227 Registration Fees for Joint Venture			150,000.00	150,000.00	150,000.00-	150,000.00	150,072.00	150,144.00
28001001/12040228 Registration of Technical Based Artisan/Traded Association			100,000.00	100,000.00	100,000.00-	100,000.00	100,048.00	100,096.00
28001001/12040229 Registration Fees for Scientific and Technological Lab			250,000.00	250,000.00	250,000.00-	250,000.00	250,120.00	250,240.00
28001001/12040230 Inspection Fees for Scientific & Technological Lab			150,000.00	150,000.00	150,000.00-	150,000.00	150,072.00	150,144.00
28001001/12040265 Annual Renewal of Registration Fees						15,030,000.00	100,000.00	15,045,030.00
28001001/12040617 Registration of ICT & Business Centers		402,000.00	100,000.00	100,000.00	302,000.00+	200,000.00	100,000.00	200,192.00
28001001/12040617 Renewal Fees for ICT Based Centers	88,500.00	500.00			500.00+		200,000.00	
28001001/12040637 Installation of New Mast in the State						2,000,000.00	2,000,996.00	2,001,994.00
Total	327,843.17	403,950.00	750,000.00	750,000.00	346,050.00-	17,880,000.00	3,051,308.00	17,897,840.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FEES								
ABIA STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY								
Organization/Economic Code								
22018001/12040000								
22018001/12040027 Tender Fees								
Total						250,000.00		
						250,000.00		
FEES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12040000								
29001001/12040015 Trade Test Fees	27,000.00							
29001001/12040021 C.I.D Clearance Certificate Fees			1,200,000.00	1,200,000.00	1,200,000.00-		2,000,000.00	
29001001/12040022 Pioneer Certificate Fees			4,000,000.00	4,000,000.00	4,000,000.00-			
29001001/12040027 Tenders Fees	803,000.00	488,800.00			488,800.00+			
29001001/12040028 Fire Certificate Reports Fee	232,500.00	80,000.00	200,000,000.00	200,000,000.00	199,920,000.00-	210,000,000.00	302,400.00	210,210,060.00
29001001/12040048 Development Levy	44,000.00	225,500.00			225,500.00+			
29001001/12040054 Pack and Pay Project			23,000,000.00	23,000,000.00	23,000,000.00-			
29001001/12040056 Road Traffic Inspection Fees			100,000.00	100,000.00	100,000.00-	110,250.00		110,370.00
29001001/12040096 Franchise Fees	7,600.00		100,794,530.00	100,794,530.00	100,794,530.00-	120,953,400.00	50,000,000.00	121,074,384.00
29001001/12040097 Tow Vehicle Permit	20,000.00	71,000.00	100,000,000.00	100,000,000.00	99,929,000.00-	120,000,000.00	300,000.00	120,120,025.00
29001001/12040115 Haulage Fees	12,073,400.00	4,250,000.00			4,250,000.00+	4,000,000.00	3,000,000.00	4,004,008.00
29001001/12040122 Produce Haulage Fees		2,000,000.00			2,000,000.00+			
29001001/12040129 Emblems Fees		6,000,000.00	23,205,470.00	23,205,470.00	17,205,470.00-	27,846,560.00		27,874,411.00
29001001/12040132 MOT Test Training and Workshop Inspection Fees	50,000.00	6,000.00	107,800,000.00	107,800,000.00	107,794,000.00-	105,000,000.00	88,000,000.00	105,105,018.00
29001001/12040133 Fees from Driving School	25,000.00					120,000,000.00	200,000.00	120,120,025.00
29001001/12040134 Fees for Clearance Certificate	350,000.00							
29001001/12040135 Driving Fees		111,000.00	100,000,000.00	100,000,000.00	99,889,000.00-		200,000.00	
29001001/12040136 Daily Toll Ticket	1,911,600.00	1,025,000.00	68,200,000.00	68,200,000.00	67,175,000.00-		50,000,000.00	
29001001/12040139 Fire Service Training Fees	80,000.00							
29001001/12040140 Fire Inspection Fees	75,000.00							
29001001/12040391 Mechanic Workshop Fee								
29001001/12040453 Okada Identification							2,000,000.00	
29001001/12040454 Registration of Private Taxis							1,500,000.00	
Total	15,699,100.00	14,257,300.00	728,300,000.00	728,300,000.00	714,042,700.00-	707,910,210.00	200,652,400.00	708,618,301.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FEES								
ABIA TRANSPORT CORPORATION (ABIA LINE)								
Organization/Economic Code								
29053001/12040000								
29053001/120400000 Commission on Franchise Buses		95,650,811.00			95,650,811.00+		130,123,000.00	
29053001/120400274 Registration Fees	1,926,400.00	1,180,330.00			1,180,330.00+		1,377,000.00	
29053001/12040393 Vehicle Inspection	240,800.00						12,000,000.00	
29053001/120400411 Facility Fees	4,919,675.00	8,370,639.00			8,370,639.00+		8,540,000.00	
29053001/120400412 Courier Service Charges	5,677,485.00	11,918,758.00			11,918,758.00+		11,003,000.00	
29053001/120400413 Overuse Fees	97,632,980.00	10,731,112.00	1,000.00	1,000.00	10,730,112.00+			
29053001/120400452 Food Quality Monitoring and Evaluation Fees	231,600.00	419,500.00			419,500.00+			
Total	110,628,940.00	128,271,150.00	1,000.00	1,000.00	128,270,150.00+		163,043,000.00	
FEES								
MINISTRY OF PETROLEUM & SOLID MINERAL								
Organization/Economic Code								
32001001/12040000								
32001001/12040027 Tender Fees	405,997.84	49,500.00	999,600.00	999,600.00	950,100.00-	2,500,000.00	1,200,000.00	2,502,498.00
32001001/12040031 Charges from EIA and EAR	10,000.00		999,600.00	999,600.00	999,600.00-		1,000,000.00	
32001001/12040041 Laboratory Analysis Fees			199,920.00	199,920.00	199,920.00-			
32001001/12040000 Solid Mineral Development Fees	7,963,000.00	715,000.00	21,991,200.00	21,991,200.00	21,276,200.00-			
32001001/12040053 Application Fee for Mining Companies	9,375.00		44,982,000.00	44,982,000.00	44,982,000.00-		2,000,000.00	
32001001/12040141 Registration of Mining Sites		100,000.00	499,800.00	499,800.00	399,800.00-		3,000,000.00	
32001001/12040142 Registration of Filling Station	100,000.00	70,000.00	3,998,400.00	3,998,400.00	3,928,400.00-		1,500,000.00	
32001001/12040143 Renewal of Registration Filling Station			16,993,200.00	16,993,200.00	16,993,200.00-	20,000,000.00	10,000,000.00	20,020,000.00
32001001/12040144 Registration of Surface Tanks			999,600.00	999,600.00	999,600.00-	1,200,000.00	1,000,000.00	1,201,200.00
32001001/12040145 Loading and Offloading Permit to Tanker Drivers	100,000.00		11,995,200.00	11,995,200.00	11,995,200.00-	10,000,000.00	10,000,000.00	10,010,012.00
32001001/12040146 Registration of Drilling Companies in the State	37,000.00		499,800.00	499,800.00	499,800.00-	10,000,000.00	1,000,000.00	10,010,012.00
32001001/12040147 Renewal of Drilling Companies in the State							200,000.00	
32001001/12040148 Registration Fees of Mining Companies		6,250.00	4,998,000.00	4,998,000.00	4,991,750.00-	5,000,000.00	5,000,000.00	5,004,994.00
32001001/12040150 Fee for Approval of Plan for Petrol Filling Station						2,000,000.00		2,001,994.00
32001001/12040264 Regis. Fees for Dredging Companies/River Sand Operator			1,499,400.00	1,499,400.00	1,499,400.00-	1,500,000.00	1,000,000.00	1,501,501.00
32001001/12040375 Renewal of Industrial Waste Discharge						2,000,000.00		2,001,994.00
32001001/12040618 Renewal of Registration of Surface Tanks	1,224,000.00						200,000.00	
32001001/12040630 Solid Mineral/Waste Treatment Inspection Fees		7,320,000.00			7,320,000.00+			
32001001/12040654 Fees for Scrap Metal Dealers		701,000.00	1,439,424.00	1,439,424.00	738,424.00-		600,000.00	
Total	9,849,372.84	8,961,750.00	112,095,144.00	112,095,144.00	103,133,394.00-	54,200,000.00	37,700,000.00	54,254,205.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017	
FEES	N	N	N	N	N	N	N	N	
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040017	Registration of Contractors	6,114,000.00	922,000.00	2,000,000.00	2,000,000.00	1,078,000.00-	2,400,000.00	2,600,000.00	2,402,400.00
34001001/12040027	Tender Fees	5,410,530.00	2,337,785.00	1,800,000.00	1,800,000.00	537,185.00+	2,160,000.00	4,613,000.00	2,162,160.00
34001001/12040049	Registration Fees for Auctioneers	15,000.00	6,250.00	25,000.00	25,000.00	18,750.00-	30,004.00	30,000.00	30,028.00
34001001/12040136	Daily Toll Ticket		26,875.00			26,875.00+			
34001001/12040150	Fees for Approval or plan for Petrol Filling Stations		35,000.00	2,000,000.00	2,000,000.00	1,965,000.00-	2,400,000.00	1,500,000.00	2,402,400.00
34001001/12040151	Renewal of Contractors Registration	275,500.00	10,615,790.00	2,000,000.00	2,000,000.00	8,615,790.00+	2,400,000.00	2,500,000.00	2,402,400.00
34001001/12040152	Renewal Fees for Auctioneers	5,038,100.00	10,000.00	10,000.00	10,000.00	12,004.00	5,000.00	12,028.00	
Total		16,853,130.00	13,953,100.00	7,835,000.00	7,835,000.00	6,118,100.00+	9,402,008.00	11,248,000.00	9,411,416.00
FEES									
MINISTRY OF CULTURE & TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040027	Tender Fees			100,000.00	100,000.00	100,000.00-	100,000.00	80,000.00	100,096.00
36001001/12040245	Registration of Hotels and Other Tourism Enterprises			25,000,000.00	25,000,000.00	25,000,000.00-	6,750,000.00	15,000,000.00	6,756,747.00
36001001/12040334	Registration/Accreditation of Cultural Groups in the State	7,000.00		600,000.00	600,000.00	600,000.00-	10,000,000.00	3,000,000.00	10,010,012.00
36001001/12040335	Renewal of Registration of Cultural Groups			300,000.00	300,000.00	300,000.00-	500,000.00		500,504.00
36001001/12040399	Hotel Renewal Fees			15,000,000.00	15,000,000.00	15,000,000.00-	12,400,000.00		12,412,401.00
36001001/12040400	Registration of Contest of Beauty pageant			12,000,000.00	12,000,000.00	12,000,000.00-	500,000.00	520,000.00	500,504.00
36001001/12040401	Registration of Artist Group							50,000.00	
36001001/12040402	Renewal of Registration of Artist Group							50,000.00	
36001001/12040543	Tourism Enterprises Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	10,000,000.00		10,010,012.00
Total		7,000.00		54,000,000.00	54,000,000.00	54,000,000.00-	40,250,000.00	18,700,000.00	40,290,276.00
FEES									
COUNCIL FOR ARTS AND CULTURE									
Organization/Economic Code									
36004001/12040000									
36004001/12040264	Registration/Affiliation Fees			200,000.00	200,000.00	200,000.00-	100,000.00		100,096.00
36004001/12040265	Renewal of Registration/Affiliations Fee			198,000.00	198,000.00	198,000.00-		20,000.00	
36004001/12040334	Registration of Cultural Groups						100,000.00	150,000.00	100,096.00
36004001/12040414	Performance Fees	1,975,000.00		2,500,000.00	2,500,000.00	2,500,000.00-		200,000.00	
Total		1,975,000.00		2,898,000.00	2,898,000.00	2,898,000.00-	200,000.00	370,000.00	200,192.00
FEES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040415	Registration of Tourism Club			50,000.00	50,000.00	50,000.00-	300,000.00	350,000.00	300,301.00
Total				50,000.00	50,000.00	50,000.00-	300,000.00	350,000.00	300,301.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

FEES	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Organization/Economic Code	N	N	N	N	N	N	N	N
ABIA STATE PLANNING COMMISSION								
38001001/12040000								
38001001/12040017 Contractor Registration Fees			2,998,800.00	2,998,800.00	2,998,800.00-			
38001001/12040027 Tender Fees	1,814,500.00		993,600.00	993,600.00	993,600.00-	600,000.00	840,000.00	
38001001/12040151 Renewal of Contractors Registration			99,960.00	99,960.00	99,960.00-			
38001001/12040153 Registration of CBO's			149,940.00	149,940.00	149,940.00-			
38001001/12040154 Registration of NGO's	40,000.00	130,000.00	29,988.00	29,988.00	100,012.00+		300,000.00	
38001001/12040155 Renewal of NGO's	30,000.00		99,960.00	99,960.00	99,960.00-		300,000.00	
Total	1,884,500.00	130,000.00	4,372,248.00	4,372,248.00	4,242,248.00-	600,000.00	1,440,000.00	
FEES								
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES								
52001001/12040000								
52101001/12040027 Tender Fess	7,500.00	671,000.00	1,000,000.00	1,000,000.00	329,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
52001001/12040036 Advertisement Fees	339,000.00	10,000.00			10,000.00+	250,000.00	250,000.00	250,240.00
52001001/12040374 Industrial Waste Discharge Permit			40,000,000.00	40,000,000.00	40,000,000.00-			
52001001/12040392 Adverts on Electronic Pole/Water Tank	81,000.00	126,000.00	41,500,000.00	41,500,000.00	41,374,000.00-	498,000.00	1,000,000.00	498,504.00
52001001/12040419 Water Analysis Fees	5,500.00						1,500,000.00	
52001001/12040655 Fees for Administration/Supervision of Contracts	36,000.00							
Total	469,000.00	807,000.00	82,500,000.00	82,500,000.00	81,693,000.00-	1,948,000.00	4,250,000.00	1,949,944.00
FEES								
ABIA STATE WATER BOARD								
52102001/12040000								
52102001/12040027 Tender Fees	1,500.00	991,000.00	1,300,000.00	1,300,000.00	309,000.00-	1,500,000.00	1,700,000.00	1,501,501.00
52102001/12040260 Water Connection Fee Urban			4,000,000.00	4,000,000.00	4,000,000.00-	4,001,250.00	4,000,200.00	4,005,259.00
52102001/12040263 Water Reconnection Fee - Urban			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,500,000.00	2,502,498.00
52102001/12040416 Water Connection Fee Rural			1,000,000.00	1,000,000.00	1,000,000.00-		1,100,000.00	
52102001/12040417 Water Reconnection Fee - Rural			500,000.00	500,000.00	500,000.00-	500,000.00	500,000.00	500,504.00
52102001/12040418 Annual Borehole Inspection Fees	254,500.00	2,220,250.00	11,700,000.00	11,700,000.00	9,479,750.00-	12,720,000.00	12,700,000.00	12,732,725.00
52102001/12040419 Water Analysis Fees	175,250.00	446,750.00	7,800,650.00	7,800,650.00	7,353,900.00-	8,019,000.00	8,200,000.00	8,027,020.00
Total	431,250.00	3,658,000.00	28,800,650.00	28,800,650.00	25,142,650.00-	29,240,250.00	30,700,200.00	29,269,507.00
FEES								
MINISTRY OF HOUSING								
53001001/12040000								
53001001/12040027 Tenders Fees	334,430.00	160,360.00	3,000,000.00	3,000,000.00	2,839,640.00-	3,500,000.00	4,000,000.00	3,503,505.00
53001001/12040181 Plot Development Fees	996,000.00							
53001001/12040463 Adverts on Parks		631,690.00			631,690.00+			
Total	1,330,430.00	792,050.00	3,000,000.00	3,000,000.00	2,207,950.00-	3,500,000.00	4,000,000.00	3,503,505.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FEES								
ABIA STATE HOUSING & PROPERTY DEVELOPMENT CORP								
Organization/Economic Code								
53001001/12040000								
53001001/12040045 Change of Ownership		25,000.00			25,000.00+			
53001001/12040090 Administrative Fees		12,000,000.00			12,000,000.00+			
53001001/12040270 Fees for Fencing of a Plot		20,000.00			20,000.00+			
Total		12,045,000.00			12,045,000.00+			
FEES								
MINISTRY OF POVERTY REDUCTION COOPERATIVE & RURAL DEV.								
Organization/Economic Code								
54001001/12040000								
54001001/12040027 Tender Fees		58,400.00			58,400.00+			
54001001/12040030 Registration of Professionals	18,926,500.00							
54001001/12040031 Environmental Impact Assessment (EIA) Application	1,785,000.00							
54001001/12040038 Survey Fees	735,100.00							
54001001/12040169 Computer Fee	2,133,750.00							
54001001/12040170 Deed of Mortgage on Certificate of Occupancy	6,850.00							
54001001/12040171 Change of Use	457,500.00							
54001001/12040172 Renewal of Leases	1,071,275.00							
54001001/12040176 Site Analysis Form Application	20,000.00							
54001001/12040181 Plot Development Charges	11,380,739.50							
54001001/12040215 Registration of Town Unions	122,500.00	47,000.00			47,000.00+	500,000.00	200,000.00	500,504.00
54001001/12040218 Annual Supervision Fees (Current)	24,500.00	11,600.00			11,600.00+	100,000.00	100,200.00	100,096.00
54001001/12040219 Annual Supervision Fees (Arrears)	53,604.00	28,800.00			28,800.00+	90,000.00	90,000.00	90,096.00
54001001/12040220 Registration Fees for Cooperative Societies	599,900.00	1,100,300.00			1,100,300.00+	1,000,000.00	1,050,000.00	1,001,008.00
54001001/12040221 Application Fees for Cooperative Societies	190,000.00					1,000,000.00		1,001,008.00
54001001/12040222 Renewal of Registration of Town Unions Fees	8,000.00	380,500.00			380,500.00+	10,000.00	1,250,000.00	10,000.00
54001001/12040228 Registration Fees for Artisans	138,675.00	239,630.00			239,630.00+			
54001001/12040363 Arrears of Cooperative Audit & Supervision Fees		10,400.00			10,400.00+			
54001001/12040000 Application for Processing Fees	125,000.00							
Total	37,778,893.50	1,876,630.00			1,876,630.00+	2,700,000.00	2,690,200.00	2,702,712.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FEES								
MINISTRY OF LANDS URBAN DEVELOPMENT								
Organization/Economic Code								
60001001/12040000								
60001001/12040027 Tender Fees	87,575.00	23,001,554.33			23,001,554.33+		50,000.00	
60001001/12040030 Registration of Professionals		339,000.00			339,000.00+			
60001001/12040031 Environmental Impact Assessment (EIA) Application							30,000,000.00	
60001001/12040037 Deed Fees	13,753,488.35	14,967,125.00	60,000,000.00	60,000,000.00	45,032,875.00-	30,000,000.00	40,000,000.00	30,030,012.00
60001001/12040038 Survey Planning/Building Fees	9,182,375.00	290,000.00	20,000,000.00	20,000,000.00	19,710,000.00-	119,000,000.00		119,119,028.00
60001001/12040047 Land Use Fees		100,000.00	25,594,725.00	25,594,725.00	25,494,725.00-		22,100,000.00	
60001001/12040050 Inspection Fees		823,440.76			823,440.76+		11,100,000.00	
60001001/12040058 Fees for Stamp Duties Document	3,379,335.00	3,562,877.00			3,562,877.00+	14,000,000.00	4,500,000.00	14,013,998.00
60001001/12040090 Administrative Fees	2,276,000.00	2,353,101.00	2,000,000.00	2,000,000.00	353,101.00+	12,400,000.00	12,420,000.00	12,412,401.00
60001001/12040143 Renewal Fees		3,125.00			3,125.00+	10,800,000.00		10,810,804.00
60001001/12040156 Application Fee for Certification of Occupancy	1,371,630.00	1,650,750.00	30,500,000.00	30,500,000.00	28,849,250.00-	26,600,000.00		26,626,603.00
60001001/12040157 Charting Fees	1,171,200.00	426,675.00	400,000.00	400,000.00	26,675.00+	480,000.00	480,000.00	480,480.00
60001001/12040158 Search Fees	3,852,080.00	1,876,789.00	20,400,000.00	20,400,000.00	18,523,211.00-	14,480,000.00	14,490,000.00	14,494,478.00
60001001/12040159 Fees for Plans Deposited by Licensed Surveyors			2,500,000.00	2,500,000.00	2,500,000.00-	13,000,000.00	13,100,000.00	13,013,001.00
60001001/12040160 Fee for Valuation of Property	22,000.00	160,500.00	2,100,000.00	2,100,000.00	1,939,500.00-	12,520,000.00	12,530,000.00	12,532,521.00
60001001/12040162 Consent Fees on Mortgage	5,992,841.64	4,250,515.00	6,500,000.00	6,500,000.00	2,249,485.00-	10,800,000.00	11,000,000.00	10,810,804.00
60001001/12040163 Special Fees for Certificate of Occupancy	2,044,500.00	5,112,125.00	3,500,000.00	3,500,000.00	1,612,125.00+	14,200,000.00	14,300,000.00	14,214,202.00
60001001/12040164 Certified True Copy for Registration	1,577,800.00	1,815,625.00	1,500,000.00	1,500,000.00	315,625.00+	11,800,000.00	11,810,000.00	11,811,801.00
60001001/12040165 Inspection fee for C of O	879,305.00	762,400.00	900,000.00	900,000.00	137,600.00-	11,080,000.00		11,091,081.00
60001001/12040167 Survey Description Fees		4,669,975.00	1,000,000.00	1,000,000.00	3,669,975.00+		219,590,000.00	
60001001/12040169 Computer Fee		4,321,500.00	2,600,000.00	2,600,000.00	1,721,500.00+			
60001001/12040171 Change of Use		4,792,623.03	7,000,000.00	7,000,000.00	2,207,376.97-			
60001001/12040172 Renewal of Leases		1,648,450.00	1,500,000.00	1,500,000.00	148,450.00+		10,810,000.00	
60001001/12040173 Verification Fee for C of O	4,814,670.20	492,250.00	1,000.00	1,000.00	491,250.00+	10,200,000.00	10,445.00	10,210,204.00
60001001/12040174 Release of Perfected Document	592,750.00	2,575,848.00	1,400,000.00	1,400,000.00	1,175,848.00+	10,680,000.00	2,100,000.00	10,690,684.00
60001001/12040177 Caveat Emptor Fee	9,289,539.00	1,016,875.00	1,200,000.00	1,200,000.00	183,125.00-	10,440,000.00	1,728,000.00	10,450,444.00
60001001/12040180 Renewal of Registration of Professionals			1,155,000.00	1,155,000.00	1,155,000.00-			
60001001/12040181 Development Fees	197,120.00	82,527,873.00			82,527,873.00+	280,710,000.00	83,860,000.00	280,990,781.00
60001001/12040255 Survey Check Fees	3,673,098.00	13,106,115.00			13,106,115.00+	10,200,000.00		10,210,204.00
60001001/12040275 Consent Fees		1,588,668.17			1,588,668.17+			
60001001/12040468 Fees on Computerization of Land						23,120,000.00		23,143,122.00
Total	64,157,307.19	178,235,779.29	191,750,725.00	191,750,725.00	13,514,945.71-	646,510,000.00	515,978,445.00	647,156,653.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEES								
ABIA STATE ESTATE DEVELOPMENT AGENCY								
Organization/Economic Code								
60001001/12040000								
60001002/12040045 Change of Ownership								
60001002/12040158 Search Fees			2,250,000.00	2,250,000.00	2,250,000.00-	2,500,000.00		
60001002/12040161 Replacement Fee			2,500,000.00	2,500,000.00	2,500,000.00-			
60001002/12040166 Plot Identification Fee			1,300,000.00	1,300,000.00	1,300,000.00-	1,000,000.00		
60001002/12040167 Plot Application Fee			3,500,000.00	3,500,000.00	3,500,000.00-	2,500,000.00		
60001002/12040181 Site Development Fee			2,500,000.00	2,500,000.00	2,500,000.00-	4,000,000.00		
60001002/12040266 Plan Application Fee	99,220,360.00		900,000.00	900,000.00	900,000.00-	900,000.00		
60001002/12040268 Development Fee		94,150,710.00	6,000,000.00	6,000,000.00	6,000,000.00-	4,500.00		
60001002/12040269 Fencing Permit Fee			92,000,000.00	92,000,000.00	2,150,710.00+	70,000,000.00		
Total	99,220,360.00	94,150,710.00	114,450,000.00	114,450,000.00	20,299,290.00-	83,904,500.00		
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL								
Organization/Economic Code								
62001001/12040000								
62001001/12040038 Inspection Fees for Building Plans	1,317,780.00	7,500.00	5,000,000.00	5,000,000.00	4,992,500.00-		2,000,000.00	
62001001/12040048 Development Levy		950,500.00			950,500.00+			
62001001/12040090 Administrative Fees	16,652,100.00	23,564,700.00			23,564,700.00+			
62001001/12040150 Application Fees for Establishment of Filling Station	62,500.00							
62001001/12040165 Inspection Fees for Building Plans						4,000,000.00	15,000,000.00	4,004,008.00
62001001/12040166 Site Analysis Form Application Fees	95,000.00	80,000.00	500,000.00	500,000.00	420,000.00-	1,000,000.00	70,000.00	1,001,008.00
62001001/12040171 Purpose Clause Verification /Change						10,000,000.00	20,000,000.00	10,010,012.00
62001001/12040178 Fees for Checking of Layout Plans Submitted by Consultant	20,000.00		500,000.00	500,000.00	500,000.00-	50,000.00	500,000.00	50,048.00
62001001/12040180 Renewal of Registration of Professionals			500,000.00	500,000.00	500,000.00-	7,500,000.00	3,000,000.00	7,507,503.00
62001001/12040181 Plot Development Fees	9,463,220.00	270,838.00	400,000.00	400,000.00	129,162.00-	200,000.00	80,000.00	200,192.00
62001001/12040619 Development Fees from Town Planning Authorities			25,000,000.00	25,000,000.00	25,000,000.00-	1,500,000.00	200,000.00	1,501,501.00
62001001/12040620 Processing Fees for Development of Petrol Filling Station	1,122,500.00	437,500.00	2,000,000.00	2,000,000.00	1,562,500.00-	18,000,000.00	20,000,000.00	18,018,007.00
62001001/12040621 Layout Implementation Fees			100,000,000.00	100,000,000.00	100,000,000.00-	1,200,000.00	1,300,000.00	1,201,200.00
Total	28,733,100.00	25,311,038.00	133,900,000.00	133,900,000.00	108,588,962.00-	48,450,000.00	63,650,000.00	48,498,473.00
FEES								
JUDUDICAL SERVICE COMMISSION								
Organization/Economic Code								
18011001/12040000								
18011001/12040090 Admin Fees	727,950.00	71,150.00			71,150.00+			
18011001/12040226 Doc. Fees for Appointed Customary Court C.men/Member	90,000.00	24,000.00	220,000.00	220,000.00	196,000.00-	400,000.00	400,204.00	400,408.00
18011001/12040622 Membership Appl. Forms for Customary Court of Appeal	204,650.00	754,600.00	180,000.00	180,000.00	574,600.00+		600,300.00	
Total	1,022,600.00	849,750.00	400,000.00	400,000.00	449,750.00+	400,000.00	1,000,504.00	400,408.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEEs								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12040000								
26001001/12040027 Tender Fees			420,000.00	420,000.00	420,000.00-		10,000.00	
26001001/12040089 Oath Fees	5,121,824.80	3,118,650.00	100,000.00	100,000.00	3,018,650.00+	100,000.00	100,000.00	100,096.00
26001001/12040090 Estate Administration Fees	4,060,751.78	938,873.84	5,000,000.00	5,000,000.00	4,061,126.16-	6,000,000.00	12,500,000.00	6,006,002.00
26001001/12040091 Fiat Fees	100,000.00					100,000.00	100,000.00	100,096.00
26001001/12040092 Justice of Peace	105,515.00		2,500,000.00	2,500,000.00	2,500,000.00-	200,000.00	300,000.00	200,192.00
26001001/12040595 1% Vetting Fee (MOJ)	38,134,471.89	4,135,199.83	500,000.00	500,000.00	3,635,199.83+		67,000,000.00	
26001001/12040000 1% Vetting Fees						5,000,000.00		5,004,994.00
Total	47,522,563.47	8,192,723.67	8,520,000.00	8,520,000.00	327,276.33-	11,400,000.00	80,010,000.00	11,411,380.00
FEEs								
JUDICIARY HIGH COURT								
Organization/Economic Code								
26051001/12040000								
26051001/12040026 Court Fees	10,832,258.00	16,438,773.00	20,000,000.00	20,000,000.00	3,561,227.00-	50,000,000.00	30,000,000.00	50,050,024.00
26051001/12040027 Tender Fees	2,339,775.00	869,480.00			869,480.00+			
26051001/12040089 Oath Fees						2,500,000.00	2,500,000.00	2,502,498.00
26051001/12040181 Plot Development Charge		498,625.00			498,625.00+			
26051001/12040283 Probate Fees	98,641,300.00	37,288,358.20	30,000,000.00	30,000,000.00	7,288,358.20+	40,000,000.00	35,000,000.00	40,040,012.00
26051001/12040284 Election Petition Tribunal Fees		10,100.00	40,000,000.00	40,000,000.00	39,989,900.00-	2,000,000.00	100,000.00	2,001,994.00
Total	111,813,333.00	55,105,336.20	90,000,000.00	90,000,000.00	34,894,663.80-	94,500,000.00	67,600,000.00	94,594,528.00
FEEs								
JUDICIARY CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12040000								
26052001/12040026 Court Fees	7,630,890.17	8,262,950.86			8,262,950.86+	7,000,000.00	7,000,000.00	7,007,010.00
26052001/12040027 Tender Fees	73,000.00	64,255.00			64,255.00+	100,000.00	50,000.00	100,096.00
26052001/12040182 Sanitation Court Fees	1,359,460.00	859,530.00			859,530.00+		5,000,000.00	
Total	9,063,350.17	9,186,735.86			9,186,735.86+	7,100,000.00	12,050,000.00	7,107,106.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FEES								
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY								
Organization/Economic Code								
53056001/12040000								
53056001/12040017 Registration of Contractors								
53056001/12040038 Planning Fees	4,506,500.00	320,500.00	1,850,000.00	1,850,000.00	1,529,500.00-	858,000.00	1,000,000.00	858,864.00
53056001/12040048 Interim development fees	4,143,921.00	1,252,350.00	10,500,000.00	10,500,000.00	9,247,650.00-	10,385,700.00	10,400,000.00	10,396,096.00
53056001/12040050 Inspection Fee			2,460,000.00	2,460,000.00	2,460,000.00-		1,100,000.00	
53056001/12040100 Renewal of Registration of Private Primary Schools	5,839,575.00	2,923,150.00	20,190,000.00	20,190,000.00	17,266,850.00-	16,195,610.00	16,720,000.00	16,211,816.00
53056001/12040157 Charting Fees			3,390,000.00	3,390,000.00	3,390,000.00-			
53056001/12040181 Plot Development Fee	565,700.00	232,500.00	5,200,000.00	5,200,000.00	4,967,500.00-	3,397,680.00	3,500,000.00	3,401,088.00
53056001/12040270 Fencing Fee	1,318,000.00	968,700.00	6,280,000.00	6,280,000.00	5,311,300.00-	1,287,000.00		1,288,296.00
53056001/12040000 Certificate of Fitness Fees	1,586,000.00	447,650.00	8,500,000.00	8,500,000.00	8,052,350.00-	6,263,210.00	7,000,000.00	6,269,476.00
53056001/12040317 Stages Permit	744,500.00	267,500.00	2,630,000.00	2,630,000.00	2,362,500.00-	1,944,040.00	1,950,000.00	1,945,984.00
53056001/12040441 Commencement Fees		731,000.00	3,450,000.00	3,450,000.00	2,719,000.00-	11,900,000.00	7,800,000.00	11,911,908.00
53056001/12040555 Registration Fees for Building Plan		261,000.00	5,550,000.00	5,550,000.00	5,289,000.00-		2,000,000.00	
53056001/12040619 Development control fees						3,397,680.00	3,500,000.00	3,401,088.00
Total	18,704,196.00	7,404,350.00	70,000,000.00	70,000,000.00	62,595,650.00-	55,628,920.00	56,270,000.00	55,684,616.00
FEES								
YOUTH DEVELOPMENT								
Organization/Economic Code								
13001001/12040000								
13001001/12040027 Tenders Fees								
13001001/12040000 Application Fees	6,000.00	47,400.00			47,400.00+			
13001001/12040183 Registration of Clubs and Organisations			150,000.00	150,000.00	150,000.00-	180,000.00	200,000.00	180,181.00
13001001/12040184 Renewal Fee for Reg. of Voluntary Youth Association	273,000.00	856,373.00	1,000,000.00	1,000,000.00	143,627.00-	1,200,000.00	1,200,000.00	1,201,200.00
13001001/12040000 Revalidation of Certificates Fees	15,000.00	99,000.00	300,000.00	300,000.00	201,000.00-	320,000.00	350,000.00	320,312.00
13001001/12040186 Youth Skills Acquisition Centres	8,000.00	225,000.00	300,000.00	300,000.00	75,000.00-	320,000.00	320,000.00	320,312.00
13001001/12040187 Youth Development	1,000.00							
FEES	545,200.00							
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12040000								
14001001/12040027 Tenders Fees								
14001001/12040188 Renewal of Registration fees for Day Care Centre		115,000.00	50,000.00	50,000.00	65,000.00+	20,000.00		20,024.00
14001001/12040189 Registration of Voluntary Organization Audit Social Club	5,000.00		200,000.00	200,000.00	200,000.00-	50,000.00	50,000.00	50,048.00
14001001/12040190 Renewal of Registration of Social Clubs			200,000.00	200,000.00	200,000.00-	100,000.00		100,096.00
14001001/12040191 Registration of Motherless Babies/Social Homes	238,000.00		100,000.00	100,000.00	100,000.00-	120,000.00		100,096.00
14001001/12040192 Renewal of Motherless Babies/Social Homes	32,500.00	522,830.00	1,500,000.00	1,500,000.00	977,170.00-	80,000.00	500,000.00	80,072.00
14001001/12040449 Registration fee for Day Care Centre	1,378,900.00		500,000.00	500,000.00	500,000.00-	100,000.00		100,096.00
Total	1,654,400.00	637,830.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	550,000.00	570,552.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12040000								
17001001/12040027 Tender Fees	4,849,830.00	8,707,437.00			8,707,437.00+			
17001001/12040050 Inspection Fee for Remedial Studies						2,500,000.00	100,000.00	2,502,498.00
17001001/12040064 Application Fees for Inspection of Comm./Private Vocational Sch.	203,125.00	50,000.00			50,000.00+		100,000.00	
17001001/12040065 Application form Fees (Vocational School)						350,000.00		350,360.00
17001001/12040066 Application Fees for Inspection of New Nursery Schools	1,435,000.00	2,550,000.00	560,000.00	560,000.00	1,990,000.00+	588,000.00	2,202,000.00	588,589.00
17001001/12040067 Application Fees for Inspection of New Primary Schools	3,636,000.00	3,476,000.00	720,000.00	720,000.00	2,756,000.00+	755,000.00	3,230,000.00	755,746.00
17001001/12040068 Application Fees for Inspection of New Secondary Schools	1,985,000.00	1,630,000.00	2,000,000.00	2,000,000.00	370,000.00-	2,100,000.00	3,586,000.00	2,102,101.00
17001001/12040069 Application Fees for Inspection of New Professional Institution	160,000.00	120,000.00	200,000.00	200,000.00	80,000.00-	210,000.00	210,000.00	210,216.00
17001001/12040070 Registration of New Private Nursery Schools	970,000.00	1,355,000.00	2,240,000.00	2,240,000.00	885,000.00-	2,352,000.00	4,480,000.00	2,354,352.00
17001001/12040071 Registration of New Private Primary Schools	2,660,000.00	2,908,000.00	3,000,000.00	3,000,000.00	92,000.00-	3,150,000.00	6,000,000.00	3,153,146.00
17001001/12040072 Registration of New Private Secondary Schools	3,489,815.00	2,566,000.00	4,400,000.00	4,400,000.00	1,834,000.00-	4,620,000.00	8,800,000.00	4,624,621.00
17001001/12040073 Registration of New Private Professional Institutions	34,500.00	510,000.00	300,000.00	300,000.00	210,000.00+	315,000.00	315,000.00	315,312.00
17001001/12040074 Registration of New Vocational Computer Training Centres	1.00		4,792,500.00	4,792,500.00	4,792,500.00-	5,032,125.00	5,032,000.00	5,037,167.00
17001001/12040075 Refresher Course for Private Nursery/Primary School Teachers	15,000.00	8,000.00			8,000.00+			
17001001/12040078 Enumeration of Private Schools		9,110.00			9,110.00+			
17001001/12040079 Transfer & Late JSS1 Admission			20,000.00	20,000.00	20,000.00-	21,000.00	56,000.00	21,024.00
17001001/12040080 Processing Fees for Certificate Evaluation			19,992.00	19,992.00	19,992.00-	20,991.00	230,000.00	21,015.00
17001001/12040081 Site Inspection of Private Vocational Centres	55,000.00	421,000.00	449,820.00	449,820.00	28,820.00-	472,311.00	450,000.00	472,791.00
17001001/12040082 Approval Inspection of Private School for SSC & JSC Exams	31,332,097.22	786,000.00	99,960.00	99,960.00	686,040.00+	104,958.00	620,000.00	105,054.00
17001001/12040083 School Sport Development Fee (Private Schools)	1,085,000.00	1,153,000.00	539,784.00	539,784.00	613,216.00+	566,773.00	1,150,000.00	567,349.00
17001001/12040087 Registration for New Best Centres		5,000.00			5,000.00+			
17001001/12040099 Renewal of Registration of Private Nursery Schools	3,722,000.00	3,303,500.00	15,520,000.00	15,520,000.00	12,216,500.00-	43,018,500.00	3,260,000.00	43,061,536.00
17001001/12040100 Renewal of Registration of Private Primary Schools	6,917,000.00	6,485,000.00	25,450,000.00	25,450,000.00	18,965,000.00-	43,568,500.00	10,720,000.00	43,612,088.00
17001001/12040101 Renewal of Registration of Private Secondary Schools	5,867,000.00	8,097,500.00	25,620,000.00	25,620,000.00	17,522,500.00-	26,901,500.00	24,560,000.00	26,928,403.00
17001001/12040102 Renewal of Registration of Private Professional Institutions	120,000.00	750,000.00	300,000.00	300,000.00	450,000.00+	315,000.00	300,000.00	315,312.00
17001001/12040103 Renewal of Registration of Vocational Computer Training Cent		6,000.00	100,000.00	100,000.00	94,000.00-	105,000.00	100,000.00	105,096.00
17001001/12040193 Regis. for New Training/Best Centres & Private Institutes							2,500,000.00	
17001001/12040194 Fees for Approval of New Nursery School						550,000.00	1,900,500.00	550,552.00
17001001/12040195 Fees for Approval of New Primary School						1,100,000.00	1,751,200.00	1,101,104.00
17001001/12040196 Fees for Approval of New Secondary School	280,000.00					1,100,000.00	4,312,800.00	1,101,104.00
17001001/12040197 Inspection of Schools Science Laboratory	4,134,342.00					500,000.00	500,000.00	500,504.00
17001001/12040198 Fees for Approval of New Remedial Centres						5,000,000.00	2,000,000.00	5,004,994.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	4,615,601.00	24,303,839.53	1,999,200.00	1,999,200.00	22,304,639.53+	6,824,160.00	2,000,000.00	6,830,980.00
17001001/12040209 Approval Inspection of Private School for JSCE/BECE		30,000.00			30,000.00+			
17001001/12040474 Renewal of Registration Fee of Vocation Center							2,500,000.00	
17001001/12040477 Application form Fees (Private School)						350,000.00		350,360.00
Total	1,654,400.00	637,830.00	2,750,000.00	2,750,000.00	2,112,170.00-	570,000.00	550,000.00	570,552.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
FEEs								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
17001001/12040000								
17008001/12040027 Registration of New Health Institutions			50,000.00	50,000.00	50,000.00-			
17008001/12040313 Public Health Entrance Examination Fees	1,122,360.00		1,000,000.00	1,000,000.00	1,000,000.00-			
17008001/12040413 Application Fee for Trado-Medical Health Institutions			50,000.00	50,000.00	50,000.00-			
17008001/12040602 Reader Registration Fees		712,140.00	40,000.00	40,000.00	672,140.00+	910,000.00		910,912.00
17008001/12040640 Reference Fees for Researchers	52,000.00	47,500.00			47,500.00+	50,000.00		50,048.00
Total	1,174,360.00	759,640.00	1,140,000.00	1,140,000.00	380,360.00-	960,000.00		960,960.00
FEEs								
AGENCY FOR MASS LITERACY								
Organization/Economic Code								
17010001/12040000								
17010001/12040064 Application Fees						1,000,000.00		1,001,008.00
17010001/12040065 Application Fees for Inspection of Vocational Computer		80,000.00			80,000.00+	2,000,000.00	400,000.00	2,001,994.00
17010001/12040073 Approval Inspection of Private School for JSC/BECE			1,200,000.00	1,200,000.00	1,200,000.00-		800,000.00	
17010001/12040081 Site Inspection Fees		100,000.00	2,040,000.00	2,040,300.00	1,940,000.00-	1,500,000.00	800,000.00	1,501,501.00
17010001/12040102 Renewal of Registration of Professional Institution						2,500,000.00	100,000.00	2,502,498.00
17010001/12040254 Guideline Fees		105,000.00			105,000.00+		200,000.00	
17010001/12040264 Fees for Registration of Non Formal Education Center							150,000.00	
17010001/12040265 Renewal of Registration Fees For Non Formal Education		120,000.00			120,000.00+		600,000.00	
17010001/12040276 Approval Inspection Fees		60,000.00			60,000.00+	2,500,000.00	800,000.00	2,502,498.00
Total		465,000.00	3,240,000.00	3,240,000.00	2,775,000.00-	9,500,000.00	3,850,000.00	9,509,499.00
FEEs								
COLLEGE OF EDUCATION AROCHUKWU								
Organization/Economic Code								
17019001/12040000								
17019001/12040017 Contractor Registration Fees	20,000.00							
17019001/12040024 Accreditation Fees	162,500.00	157,000.00	3,375,000.00	3,375,000.00	3,218,000.00-	3,655,000.00	4,880,400.00	3,658,650.00
17019001/12040027 Tender Fees	48,140,046.00		500,000.00	500,000.00	500,000.00-			
17019001/12040048 Development Levy	335,300.00	237,000.00	3,375,000.00	3,375,000.00	3,138,000.00-		4,386,000.00	
17019001/12040049 Computer Literacy/ICTC Fees	42,000.00		1,200,000.00	1,200,000.00	1,200,000.00-			
17019001/12040052 School/Tuition/Examination Fees		33,631,408.00			33,631,408.00+		278,400.00	
17019001/12040062 Fees for Issuance of Certificate	780,000.00						7,200,000.00	
17019001/12040161 Beacon Replacement Fees & Service Stations						1,000,000.00		1,001,008.00
17019001/12040169 Computer Literacy/ICTC Fees							960,000.00	
17019001/12040217 Fees for Issuance of Certificate			975,000.00	975,000.00	975,000.00-			
17019001/12040274 Registration/Late Registration Fees						296,000.00	350,300.00	296,288.00
17019001/12040315 Admission Fees			575,000.00	575,000.00	575,000.00-	2,803,000.00	3,900,000.00	2,805,808.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17019001/12040316 Examination Fees						232,000.00	278,400.00	232,240.00
17019001/12040322 Acceptance Fee for Pilgrimage		302,000.00	2,625,000.00	2,625,000.00	2,323,000.00-	1,250,000.00		1,251,248.00
17019001/12040409 Certification Fees						6,000,000.00	1,500,000.00	6,006,002.00
17019001/12040420 Acceptance Fees	1,773,000.00	1,266,000.00			1,266,000.00+		2,460,000.00	
17019001/12040426 Result Verification Fees	1,377,000.00	250,000.00			250,000.00+			
17019001/12040510 Degree Programme Fees			18,264,000.00	18,264,000.00	18,264,000.00-	2,060,000.00	7,536,000.00	2,062,064.00
17019001/12040511 NCE I II & III Fees	10,000.00		36,090,000.00	36,090,000.00	36,090,000.00-	25,210,000.00	37,452,000.00	25,235,222.00
17019001/12040512 Sandwich Programme Fees			879,000.00	879,000.00	879,000.00-		1,213,200.00	
17019001/12040513 Distance Learning Programme Fees	1,630,000.00		18,000,000.00	18,000,000.00	18,000,000.00-			
17019001/12040514 Transcript Fees	937,000.00	148,000.00	700,000.00	700,000.00	552,000.00-	1,450,000.00	1,740,000.00	1,451,442.00
17019001/12040515 Fees for Obtaining Statement of Result			1,450,000.00	1,450,000.00	1,450,000.00-	1,450,000.00	1,740,000.00	1,451,442.00
17019001/12040516 NYSC Clearance Fees	2,270,000.00	700,000.00	425,000.00	425,000.00	275,000.00+	5,000,000.00	1,200,000.00	5,004,994.00
17019001/12040517 Attestation Letter Fees	133,400.00	56,000.00	380,000.00	380,000.00	324,000.00-	580,000.00	696,000.00	580,576.00
17019001/12040518 NCE Clearance Form Fees	3,162,600.00		3,170,000.00	3,170,000.00	3,170,000.00-	4,320,000.00	2,784,000.00	4,324,322.00
17019001/12040519 Clearance Card Fees						50,000.00		50,048.00
17019001/12040520 JAMB Fees	565,000.00	185,000.00	1,250,000.00	1,250,000.00	1,065,000.00-	1,450,000.00	1,740,000.00	1,451,442.00
17019001/12040521 Convocation Fees	7,000.00	49,000.00			49,000.00+		2,436,000.00	
17019001/12040522 Matriculation Fees	137,000.00	60,000.00	1,250,000.00	1,250,000.00	1,190,000.00-	174,000.00	2,080,800.00	174,168.00
17019001/12040526 Admission Material Fees		723,700.00			723,700.00+		1,022,000.00	
17019001/12040527 Medical Fitness Fees	98,500.00	4,500.00	125,000.00	125,000.00	120,500.00-	125,000.00	150,000.00	125,120.00
17019001/12040609 Fee for Computer Training School	643,100.00							
17019001/12040616 Registration of ICT Based Business Centre						800,000.00	1,000,000.00	800,792.00
17019001/12040641 Surcharge Fee (Prorata)	193,000.00	45,000.00			45,000.00+	500,000.00	600,000.00	500,504.00
17019001/12040643 Fees for Collection of Certificate		105,000.00			105,000.00+			
17019001/12040646 Student Development Fees						3,655,000.00		3,658,650.00
17019001/12040653 Primary/Nursery School fees			348,000.00	348,000.00	348,000.00-			
17019001/12060123 Sales of Student Log Book						217,000.00	260,000.00	217,216.00
Total	62,416,446.00	37,919,608.00	94,956,000.00	94,956,000.00	57,036,392.00-	62,277,000.00	89,843,500.00	62,339,246.00
FEES								
ABIA STATE UNIVERSITY								
Organization/Economic Code								
17021001/12040000								
17021001/12040024 Accreditation Fees	150,230,018.00	38,091,060.00	68,292,000.00	68,292,000.00	30,200,940.00-	40,390,000.00	20,000,000.00	40,430,396.00
17021001/12040027 Tender Fees						20,000,000.00	90,000,000.00	20,020,000.00
17021001/12040038 P.G. Building Project	129,850.00						2,000,000.00	
17021001/12040048 Development Levy			158,872,000.00	158,872,000.00	158,872,000.00-	52,000,000.00	109,780,000.00	52,052,016.00
17021001/12040052 Tuition Fees	6,057,100.00	111,896,102.00	3,179,437,000.00	3,179,437,000.00	3,067,540,898.00-	1,746,970,000.00	1,200,000,000.00	1,748,717,407.00
17021001/12040000 Late Payment Fees						3,600,000.00	10,000,000.00	3,603,602.00
17021001/12040256 Accommodation Forms	43,046,500.00	7,916,000.00	580,200,000.00	580,200,000.00	572,284,000.00-	100,250,000.00	87,000,000.00	100,350,276.00
17021001/12040316 Make Up Exam Fee		1,379,490.00	5,500,000.00	5,500,000.00	4,120,510.00-		15,000,000.00	

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
17021001/12040377 Consultancy Fees			50,000,000.00	50,000,000.00	50,000,000.00-	30,000,000.00	10,000,000.00	30,030,012.00
17021001/12040420 Acceptance Fees	169,134,200.00	427,009,300.00	450,000,000.00	450,000,000.00	22,990,700.00-	74,000,000.00	164,570,000.00	74,074,021.00
17021001/12040421 Faculty Levy	27,077,465.00	6,185,000.00	30,250,000.00	30,250,000.00	24,065,000.00-	49,000,000.00	35,970,000.00	49,049,016.00
17021001/12040422 Departmental Fees	17,500.00		82,062,000.00	82,062,000.00	82,062,000.00-			
17021001/12040425 Medical Examination Fees	4,242,500.00	1,062,900.00			1,062,900.00+		5,000,000.00	
17021001/12040442 Clinic Fees		368,295.00	6,200,000.00	6,200,000.00	5,831,705.00-	5,000,000.00	5,000,000.00	5,004,994.00
17021001/12040513 Other Programmes	1,200,861,539.16	14,281,970.00	66,458,000.00	66,458,000.00	52,176,030.00-	6,700,000.00	127,360,000.00	6,706,699.00
17021001/12040514 Transcript Fees						10,000,000.00	15,000,000.00	10,010,012.00
17021001/12040521 Convocation Fees						10,000,000.00	10,000,000.00	10,010,012.00
17021001/12040000 Matriculation Fees	6,911,200.00	518,000.00	10,188,000.00	10,188,000.00	9,670,000.00-	9,000,000.00	10,000,000.00	9,009,004.00
17021001/12040554 Deed Preparation Fees						5,000,000.00		5,004,994.00
17021001/12040631 I.D. Card Fees						1,000,000.00	1,000,000.00	1,001,008.00
17021001/12040650 Primary School fees	14,408,095.00		30,900,000.00	30,900,000.00	30,900,000.00-	25,000,000.00		25,025,006.00
17021001/12040651 Secondary School fees	56,707,514.00	113,931,825.91	110,470,000.00	110,470,000.00	3,461,825.91+	108,000,000.00		108,108,020.00
Total	1,678,823,481.16	722,639,942.91	4,828,829,000.00	4,828,829,000.00	4,106,189,057.09-	2,295,910,000.00	1,917,680,000.00	2,298,206,495.00
FEES								
SECONDARY EDUCATION MANAGEMENT BOARD								
Organization/Economic Code								
17051001/12040000								
17051001/12040199 Teaches Inter State Transfer						33,000.00	36,000.00	33,024.00
17051001/12040325 Transfer of Teachers	1,000.00	45,000.00	30,000.00	30,000.00	15,000.00+		10,000.00	
17051001/12040505 Fees for Change of School	2,251,000.00	1,178,000.00	1,094,000.00	1,094,000.00	84,000.00+	1,203,740.00	1,320,700.00	1,204,940.00
17051001/12040506 Request of Data		28,500.00	5,000.00	5,000.00	23,500.00+	178,200.00	12,100.00	178,368.00
17051001/12040507 Centrally Conducted Exam Promotion	19,816,300.00	24,000,000.00	19,800,000.00	19,800,000.00	4,200,000.00+	24,670,800.00	27,137,800.00	24,695,481.00
17051001/12040508 WAEC Clearance	32,400.00	181,200.00	162,000.00	162,000.00	19,200.00+	11,000.00	196,200.00	11,000.00
17051001/12040610 Fee for Change of Name	500.00							
17051001/12040641 Surcharge Fee (Prorata)	5,400,987.78							
17051001/12040642 Confirmation Examination Fees	1,000.00							
Total	27,503,187.78	25,432,700.00	21,091,000.00	21,091,000.00	4,341,700.00+	26,096,740.00	28,712,800.00	26,122,813.00
FEES								
ABIA STATE POLY								
Organization/Economic Code								
17018001/12040000								
17018001/12040017 Contractor Registration Fees	37,999,000.00	36,147,500.00	75,000.00	75,000.00	36,072,500.00+	90,000.00		90,096.00
17018001/12040027 Tender Fees	885,610.00	785,150.00	100,000.00	100,000.00	685,150.00+	250,000.00	1,084,300.00	250,240.00
17018001/12040041 Laboratory Fees	58,201,000.00	57,553,700.00	26,000,000.00	26,000,000.00	31,553,700.00+	36,703,609.00	60,350,000.00	36,740,320.00
17018001/12040052 School/Tuition/Examination Fees	623,225,028.00	674,439,388.00	719,055,825.00	719,055,825.00	44,616,437.00-	946,273,631.00	707,850,000.00	947,220,138.00
17018001/12040080 Processing Fees	50,628,000.00	175,000.00			175,000.00+		43,100,000.00	
17018001/12040173 Verification Fee for Certificate of Occupancy						29,592,285.00		29,621,888.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
17018001/12040209 Feeding Fees							41,391,525.00	
17018001/12040274 Registration							39,360,700.00	
17018001/12040279 Caution Fees	47,619,000.00	46,975,500.00	22,000,000.00	22,000,000.00	24,975,500.00+	32,918,510.00	49,400,000.00	32,951,439.00
17018001/12040316 Examination Fees	36,556,000.00	64,498,350.00	16,500,000.00	16,500,000.00	47,998,350.00+	27,527,707.00	37,900,000.00	27,555,246.00
17018001/12040322 Acceptance Fees/Screening Fees		88,705,000.00	175,000,000.00	175,000,000.00	86,295,000.00-		36,900,000.00	
17018001/12040420 Acceptance Fees	310,850,650.00	7,886,927.00			7,886,927.00+	250,000,000.00	57,000,000.00	250,250,072.00
17018001/12040422 Departmental Fees							7,183,200.00	
17018001/12040425 Medical Fees	5,797,600.00	12,429,350.00			12,429,350.00+		59,900,000.00	
17018001/12040426 Certification Verification Fees	19,795,050.00	4,150,000.00	18,600,000.00	18,600,000.00	14,450,000.00-		20,300,000.00	
17018001/12040509 Aptitude Test Fees			16,200,000.00	16,200,000.00	16,200,000.00-	15,000,000.00		15,015,006.00
17018001/12040522 Matriculation Fees	74,727,500.00	51,847,240.00	28,000,000.00	28,000,000.00	23,847,240.00+	38,768,188.00	73,400,000.00	38,806,974.00
17018001/12040569 Library Fees	37,999,000.00	42,159,250.00	20,000,000.00	20,000,000.00	22,159,250.00+	30,968,870.00	42,140,000.00	30,999,843.00
17018001/12040570 Sports and Games Fees	28,379,000.00	27,995,500.00	40,000,000.00	40,000,000.00	12,004,500.00-		29,400,000.00	
17018001/12040609 CTI Fees for computer Training							4,415,670.00	
17018001/12040631 I D Cards Fees	5,120,000.00	9,490,000.00	600,000.00	600,000.00	8,890,000.00+		9,970,000.00	
17018001/12040641 Surcharge Fees	2,628,800.00	4,113,075.00	60,000.00	60,000.00	4,053,075.00+		1,820,000.00	
17018001/12040643 Fees for Collection of Certificate	1,336,000.00	15,759,850.00	35,000,000.00	35,000,000.00	19,240,150.00-		1,075,700.00	
17018001/12040644 Fees for Collection of Transcript	1,380,650.00	1,792,116.00	363,000.00	363,000.00	1,429,116.00+		1,670,000.00	
17018001/12040645 Maintenance Fees	38,480,000.00		28,000,000.00	28,000,000.00	28,000,000.00-		39,900,000.00	
17018001/12040646 Student Development Fees	51,761,000.00	36,409,500.00	30,000,000.00	30,000,000.00	6,409,500.00+		40,400,000.00	
17018001/12040647 Fees for Change of Programme	1,127,000.00	703,000.00	800,000.00	800,000.00	97,000.00-		972,900.00	
17018001/12040648 Sponsorship Fees (Student Price)	1,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00-			
Total	1,435,495,888.00	1,184,015,396.00	1,177,853,825.00	1,177,853,825.00	6,161,571.00+	1,408,092,800.00	1,406,883,995.00	1,409,501,262.00
FEEES								
ABIA STATE UNIVERSAL BASIC EDUCATION								
Organization/Economic Code								
17003001/12040000								
17003001/12040017 Contractor Registration Fees			2,033,334.00	2,033,334.00	2,033,334.00-	2,439,996.00	1,500,000.00	2,442,444.00
17003001/12040027 Tender Fees	7,090,000.00		1,153,334.00	1,153,334.00	1,153,334.00-	3,784,005.00	2,000,000.00	3,787,797.00
Total	7,090,000.00		3,186,668.00	3,186,668.00	3,186,668.00-	6,224,001.00	3,500,000.00	6,230,241.00
FEEES								
EXAMINATION DEVELOPMENT CENTRE								
Organization/Economic Code								
17064001/12040000								
17064001/12040080 Confirmation of PSLAT (FSLC)	121,500.00	107,000.00	120,000.00	120,000.00	13,000.00-	250,000.00	150,000.00	250,240.00
17064001/12040301 J.S.CE - Result	39,147,000.00						50,000.00	
17064001/12040316 Basic Education Certificate Examination	9,041,200.00	110,291,000.00			110,291,000.00+	137,100,000.00	133,000,000.00	137,237,132.00
17064001/12040426 Confirmation of ITC II Result		98,000.00			98,000.00+	350,000.00	300,000.00	350,360.00
17064001/12040479 Common Entrance Exam Forms Fees (TTC)	1,398,500.00		35,000,000.00	35,000,000.00	35,000,000.00-			

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17064001/12040480 Exam Fees - Teachers Grade II Certificate	106,003,200.00							
17064001/12040481 Primary School Leaving Assessment Test		63,535,900.00	45,000,000.00	45,000,000.00	18,535,900.00+	60,000,000.00	55,200,000.00	60,060,012.00
17064001/12040482 Exam Fees - Transition Exam	32,105,000.00		1,505,000.00	1,505,000.00	1,505,000.00-		42,000,000.00	
17064001/12040483 Exam Fees - Junior Sec. School (Main)			114,000,000.00	114,000,000.00	114,000,000.00-		300,000.00	
17064001/12040484 Exam Fees - Special Science School (CEE)	114,000.00		200,000.00	200,000.00	200,000.00-	300,000.00		300,301.00
17064001/12040485 Exam Fees - Others (Re-issue of Lost /Referred Candidates Centre		901,000.00			901,000.00+	52,000,000.00		52,052,016.00
17064001/12040487 UBE/GPT		34,200,000.00			34,200,000.00+			
17064001/12040489 Senior Secondary School		95,000.00			95,000.00+			
FEES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12040000								
21001001/12040027 Tender Fees	400.00	675,000.00	500,000.00	500,000.00	175,000.00+	320,000.00	320,000.00	320,312.00
21001001/12040049 Registration Fee for Trado/Medical Health Institution	80,000.00	108,000.00	500,000.00	500,000.00	392,000.00-	3,100,000.00	3,200,000.00	3,103,098.00
21001001/12040000 Fees for Application forms for Establishments of Health Inst			150,000.00	150,000.00	150,000.00-	3,500,000.00	3,500,000.00	3,503,505.00
21001001/12040199 Fees for Transfer of Student Nurses	534,500.00						1,800,000.00	
21001001/12040200 Fees for Renewal of Health Institution	1,382,000.00	3,329,600.00	16,500,000.00	16,500,000.00	13,170,400.00-	18,200,000.00	18,250,000.00	18,218,200.00
21001001/12040201 Nursing/Midwifery Exams Fees.		2,550.00	20,000,000.00	20,000,000.00	19,997,450.00-	18,000,000.00	18,100,000.00	18,018,007.00
21001001/12040202 Hostel Fees for Accommodation of Trainees Nurses	488,880.00	229,800.00	13,580,000.00	13,580,000.00	13,350,200.00-	12,000,000.00	12,200,000.00	12,012,004.00
21001001/12040203 Arrears of Renewal of Private Health Institution	356,000.00		10,000,000.00	10,000,000.00	10,000,000.00-	20,000,000.00	20,000,000.00	20,020,000.00
21001001/12040204 Application Fee for Trado Medical Health Institution	385,400.00	110,000.00	500,000.00	500,000.00	390,000.00-	330,000.00	360,000.00	330,336.00
21001001/12040205 Fees for Trade Fair for Trade	2,727,800.00	992,400.00			992,400.00+	3,600,000.00	3,600,000.00	3,603,602.00
21001001/12040487 Registration Fees of Hospital			500,000.00	500,000.00	500,000.00-	20,300,000.00		20,320,301.00
21001001/12040488 Renewal Registration Fees of Hospital			28,000,000.00	28,000,000.00	28,000,000.00-			
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	175,000.00	1,500.00			1,500.00+			
21001001/12040490 International Immunization Fees	84,400.00	700.00			700.00+			
FEES								
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY								
Organization/Economic Code								
21003001/12040000								
21003001/12040022 Pioneer certificate fees			200,000.00	200,000.00	200,000.00-			
21003001/12040638 Certificate of Completion on Immunization								
Total			2,000,000.00	2,000,000.00	2,000,000.00-	900,000.00		900,901.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
FEES	N	N	N	N	N	N	N	N
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA								
Organization/Economic Code								
21026001/12040000								
21026001/12040027 Tender Fees			6,136,330.00	6,136,330.00	6,136,330.00-	1,800,000.00	1,294,000.00	1,801,800.00
21026001/12040040 NHIS - Medical Fees			30,700,122.00	30,700,122.00	30,700,122.00-	18,458,300.00	21,798,509.00	
21026001/12040041 Laboratory	42,729,020.00	7,929,800.00	29,808,900.00	29,808,900.00	21,879,100.00-	100,000,000.00	40,989,800.00	100,100,024.00
21026001/12040000 Nursery Maternity Homes		4,512,700.00	20,046,980.00	20,046,980.00	15,534,280.00-			
21026001/12040302 Feeding Fees	10,708,950.00	2,883,310.00			2,883,310.00+		18,601,540.00	
21026001/12040303 Ultra Sound Fees						4,000,000.00	3,217,000.00	4,004,008.00
21026001/12040310 DDM/02	28,730,432.00	4,967,065.00	28,928,402.00	28,928,402.00	23,961,337.00-	40,000,000.00	121,156,500.00	200,200,048.00
21026001/12040311 Medical Records	7,971,470.00	24,631,037.00	20,233,630.00	20,233,630.00	4,397,407.00+	20,000,000.00	10,900,000.00	20,020,001.00
21026001/12040317 Mortuary Fees	2,401,000.00	364,950.00	2,634,940.00	2,634,940.00	2,269,990.00-	2,200,000.00	2,300,000.00	2,202,208.00
21026001/12040410 X-ray	4,656,760.00	1,029,670.00	14,844,920.00	14,844,920.00	13,815,250.00-	23,000,000.00	6,700,000.00	23,023,002.00
21026001/12040425 Medical Examination Fees			4,630,054.00	4,630,054.00	4,630,054.00-	3,600,000.00	3,300,000.00	3,603,602.00
21026001/12040427 Physiotherapy Fees			3,110,500.00	3,110,500.00	3,110,500.00-	3,500,000.00	3,380,000.00	3,503,505.00
21026001/12040428 Operation Fees			18,948,401.00	18,948,401.00	18,948,401.00-	16,000,000.00	14,500,000.00	16,016,003.00
21026001/12040429 OBS & Maternity (Delivery)							6,200,000.00	
21026001/12040432 Police Report			821,940.00	821,940.00	821,940.00-	780,000.00	670,000.00	780,781.00
21026001/12040433 Bed Fees						25,200,000.00	29,900,000.00	25,225,210.00
21026001/12040435 Consultation Fees						50,000,000.00	2,000,000.00	50,050,024.00
21026001/12040438 Birth/Death Certificate Fees	57,166,310.00		34,718,975.00	34,718,975.00	34,718,975.00-		500,000.00	
21026001/12040440 Eye/Ear/Nose/Throat			2,635,935.00	2,635,935.00	2,635,935.00-	3,600,000.00	3,210,300.00	3,603,602.00
21026001/12040491 Tuition Fees for School of Nursing	4,158,000.00	5,310,000.00	2,329,800.00	2,329,800.00	2,980,200.00+	2,300,000.00	2,900,000.00	2,302,304.00
21026001/12040492 Tuition Fees for School of Midwifery	3,071,000.00		1,439,650.00	1,439,650.00	1,439,650.00-	7,000,000.00	2,850,000.00	7,007,010.00
21026001/12040527 Medical Fitness Fees	19,035,912.00							
21026001/12040668 DDM/02							30,170,845.00	
21026001/12040669 Dialysis							1,365,400.00	
Total	180,628,854.00	51,628,532.00	221,969,479.00	221,969,479.00	170,340,947.00-	321,438,300.00	327,903,894.00	463,443,132.00
FEES								
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY								
Organization/Economic Code								
21026002/12040000								
21026002/12040017 Contractors Registration Fees		60,000.00	1,960,000.00	1,960,000.00	1,900,000.00-		260,000.00	
21026002/12040027 Tenders Fees	2,147,750.00		800,000.00	800,000.00	800,000.00-	300,000.00	828,000.00	300,301.00
21026002/12040048 Development Levy	2,417,900.00	39,989,950.00	65,200,000.00	65,200,000.00	25,210,050.00-	30,000,000.00	78,000,000.00	30,030,012.00
21026002/12040052 Tuition Fees	283,884,144.04	127,099,170.00	140,000,000.00	140,000,000.00	12,900,830.00-	80,000,000.00	98,000,000.00	80,080,024.00
21026002/12040420 Acceptance Fees	7,384,600.00	55,543,450.00	22,300,000.00	22,300,000.00	33,243,450.00+	12,000,000.00	95,000,000.00	12,012,004.00
21026002/12040424 Hostels Fees	3,558,600.00	33,045,029.00	60,200,000.00	60,200,000.00	27,154,971.00-	30,000,000.00	8,580,000.00	30,030,012.00
21026002/12040425 Medical Examination Fees	1,899,900.00	14,919,100.00	20,300,000.00	20,300,000.00	5,380,900.00-	10,000,000.00	14,700,000.00	10,010,012.00
21026002/12040426 Result Verification Fees		26,175,936.00	15,200,000.00	15,200,000.00	10,975,936.00+	10,000,000.00	6,500,000.00	10,010,012.00
21026002/12040489 Exams/Entrance Fees for the School of Health Technology		36,402,570.00			36,402,570.00+	13,000,000.00		13,013,001.00
Total	301,292,894.04	333,235,205.00	325,960,000.00	325,960,000.00	7,275,205.00+	185,300,000.00	301,868,000.00	185,485,378.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

FEES	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE								
Organization/Economic Code								
21027001/12040000								
21027010/12040041 Laboratory Fees								
21027010/12040090 Seminar Fees	5,641,010.00	8,606,960.00	57,535,006.00	57,535,006.00	48,928,046.00-	82,490,256.00	12,550,000.00	82,572,765.00
21027010/12040108 Prophylactic Treatment Fees	77,800.00	50,000.00	156,000.00	156,000.00	106,000.00-	187,200.00	120,000.00	187,392.00
21027010/12040213 Incision and Drainage		9,155,500.00			9,155,500.00+		13,200,000.00	
21027010/12040303 Ultrasound Fees			600,000.00	600,000.00	600,000.00-	720,000.00	500,000.00	720,720.00
21027010/12040310 Drugs	192,000.00	563,450.00	10,000,000.00	10,000,000.00	9,436,550.00-	6,000,000.00	550,000.00	6,006,002.00
21027010/12040312 Card Fees						17,545,968.00	21,950,000.00	17,563,519.00
21027010/12040410 Chest X - ray	4,436,451.00	6,169,390.00	13,275,350.00	13,275,350.00	7,105,960.00-	3,960,420.00	8,000,000.00	3,964,382.00
21027010/12040425 Medical Examination Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,720,000.00	1,201,200.00
21027010/12040428 Major Operation Fees			19,800,000.00	19,800,000.00	19,800,000.00-	1,229,748.00	7,000,000.00	1,230,972.00
21027010/12040429 Delivery		10,643,460.00			10,643,460.00+		22,800,000.00	
21027010/12040435 Consultation Fee	1,383,100.00	17,524,420.00	11,418,300.00	11,418,300.00	6,106,120.00+		2,128,000.00	
21027010/12040440 Eye Clinic Fees		3,144,750.00			3,144,750.00+		2,500,000.00	
21027010/12040669 Dialysis		23,842,280.00			23,842,280.00+		7,500,000.00	
21027010/12040670 Scanning							17,650,000.00	
Total	11,730,361.00	79,700,210.00	113,784,656.00	113,784,656.00	34,084,446.00-	113,333,592.00	119,438,000.00	113,446,952.00
FEES								
ABIA STATE HOSPITAL MGT BOARD								
Organization/Economic Code								
21102001/12040000								
21102001/12040017 Contractors Registration Fee								
21102001/12040038 Survey Fees			250,000.00	250,000.00	250,000.00-		500,000.00	
21102001/12040041 Laboratory Fees			650,000.00	650,000.00	650,000.00-			
21102001/12040151 Renewal of Contractors Registration	5,324,400.00	2,501,100.00	50,000.00	50,000.00	2,451,100.00+	3,500,000.00	15,000,000.00	3,503,505.00
21102001/12040310 Drug and Dressing Material Fees						500,000.00	150,000.00	500,504.00
21102001/12040311 Folder Fees							5,500,000.00	
21102001/12040312 Cards Fees	231,350.00	205,600.00	200,000.00	200,000.00	5,600.00+	250,000.00		250,240.00
21102001/12040314 Emergency Fee	4,329,000.00	4,675,500.00	3,600,000.00	3,600,000.00	1,075,500.00+	4,000,000.00	5,000,000.00	4,004,008.00
21102001/12040315 Admission Fee	238,150.00	196,500.00	300,000.00	300,000.00	103,500.00-	300,000.00		300,301.00
21102001/12040316 Medical Examination Fees	303,400.00		300,000.00	300,000.00	300,000.00-	350,000.00	400,000.00	350,360.00
21102001/12040317 Mortuary/Storage Fee	1,216,000.00	1,429,550.00	850,000.00	850,000.00	579,550.00+			
21102001/12040410 Laboratory Services	5,008,590.00	5,274,280.00	5,500,000.00	5,500,000.00	225,720.00-	6,000,000.00	8,000,000.00	6,006,002.00
21102001/12040425 Medical Examinations	34,000.00	8,000.00	50,000.00	50,000.00	42,000.00-	50,000.00	3,500,000.00	50,048.00
21102001/12040427 Minor Operation						1,000,000.00	1,200,000.00	1,001,008.00
21102001/12040428 Major Operation Fees	540,330.00	391,300.00	400,000.00	400,000.00	8,700.00-	450,000.00	500,000.00	450,456.00
21102001/12040429 OBS & Maternity (Delivery)	3,152,950.00	673,800.00	1,000,000.00	1,000,000.00	326,200.00-	1,200,000.00	1,000,000.00	1,201,200.00
21102001/12040430 Authentication Fees	2,058,900.00	2,299,700.00	2,000,000.00	2,000,000.00	299,700.00+	2,500,000.00	2,000,000.00	2,502,498.00
	391,400.00	23,400.00	40,000.00	40,000.00	16,600.00-	30,000.00	30,000.00	30,024.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
21102001/12040431 Dental Charges	10,956,300.00	10,032,540.00	11,000,000.00	11,000,000.00	967,460.00-	13,000,000.00	10,000,000.00	13,013,001.00
21102001/12040432 Police Cases/Report	211,450.00	125,000.00	150,000.00	150,000.00	25,000.00-	200,000.00	200,000.00	200,192.00
21102001/12040433 Bed Fees	1,562,900.00	800,350.00			800,350.00+	1,700,000.00	1,700,000.00	1,701,704.00
21102001/12040434 Circumcision Fees	56,600.00	44,100.00	45,000.00	45,000.00	900.00-	50,000.00	70,000.00	50,048.00
21102001/12040435 Consultation Fees	1,273,800.00	727,650.00			727,650.00+	800,000.00	1,000,000.00	800,792.00
21102001/12040436 Nursing Care Process	695,750.00	435,100.00			435,100.00+	650,000.00	600,000.00	650,648.00
21102001/12040437 Make up Examination Fees	64,050.00		50,000.00	50,000.00	50,000.00-			
21102001/12040438 Death/Birth Certificate	134,700.00	89,650.00	100,000.00	100,000.00	10,350.00-	100,000.00	100,000.00	100,096.00
21102001/12040439 Service Charge	7,608,350.00	869,540.00	1,500,000.00	1,500,000.00	630,460.00-	2,000,000.00		2,001,994.00
21102001/12040440 Eye Clinic Fees	775,550.00	888,980.00	500,000.00	500,000.00	388,980.00+	600,000.00	600,000.00	600,600.00
21102001/12040493 Hospital Admission Fee		20,321,000.00	1,700,000.00	1,700,000.00	18,621,000.00+			
21102001/12040574 Hospital Registration Fees			450,000.00	450,000.00	450,000.00-			
Total	46,167,920.00	52,012,640.00	30,685,000.00	30,685,000.00	21,327,640.00+	39,230,000.00	57,050,000.00	39,269,229.00
FEES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12040000								
35001001/12020028 Borehole Drilling Licenses		84,000.00			84,000.00+	100,000.00	150,000.00	100,096.00
35001001/12040017 Contractor Registration Fees		4,847,301.00	350,000.00	350,000.00	4,497,301.00+	250,000.00	250,120.00	250,240.00
35001001/12040027 Tenders Fees	75,000.00	1,142,304.00			1,142,304.00+	250,000.00	250,120.00	250,240.00
35001001/12040031 Environmental Audit/Impact Assessment	100,000.00	233,840.00			233,840.00+	1,040,000.00	1,040,520.00	1,041,034.00
35001001/12040036 Billboard/Advertisement Fees	3,781,500.00	2,295,000.00	200,000.00	200,000.00	2,095,000.00+	300,000.00	300,200.00	300,301.00
35001001/12040051 Forest Produce		40,500.00	802,780.00	802,780.00	762,280.00-			
35001001/12040136 Daily Toll Ticket						240,000.00		240,240.00
35001001/12040206 Environmental Health Registration/Regulation Fees	240,000.00	229,600.00	500,000.00	500,000.00	270,400.00-	180,000.00	180,100.00	180,181.00
35001001/12040207 Slaughter Houses/Meat Sanitation Fees		455,000.00			455,000.00+		100,500.00	
35001001/12040208 Agro Si/Vi Cultures	16,800.00	85,300.00	31,680.00	31,680.00	53,620.00+	300,000.00		300,301.00
35001001/12040209 Squatting (Current)			8,800.00	8,800.00	8,800.00-	2,500,000.00	2,500,000.00	2,502,498.00
35001001/12040210 Squatting (Arrears)	2,000.00	4,000.00			4,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
35001001/12040211 Air/Noise Pollution Abatement	185,000.00	70,000.00	154,000.00	154,000.00	84,000.00-	350,000.00		350,360.00
35001001/12040212 Timber Landing Fees		67,500.00			67,500.00+			
35001001/12040213 Disilting Drainages per Plot			240,000.00	240,000.00	240,000.00-			
35001001/12040223 Water Tanker Vendor Fees						1,000,000.00		1,001,008.00
35001001/12040241 Forestry Produce Fees	634,900.00	185,000.00			185,000.00+	550,000.00		550,552.00
35001001/12040243 Indigenous Fruit Trees						100,000.00		100,096.00
35001001/12040504 Daily Sanitation Toll (Free Market)			300,000.00	300,000.00	300,000.00-			
35001001/12040623 Renewal Fee for Sewerage Disposal and Control Agent	1,875.00							
35001001/12040629 Eatery/Restaurant Inspection Fee	2,023,260.00		350,000.00	350,000.00	350,000.00-	500,000.00	500,000.00	500,504.00
35001001/12040630 Solid Minerals/Waste Treatment Inspection Fees	853,700.00							
Total	7,914,035.00	9,739,345.00	2,937,260.00	2,937,260.00	6,802,085.00+	9,660,000.00	7,271,560.00	9,669,645.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
FEES	N	N	N	N	N	N	N	N
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)								
Organization/Economic Code								
35016001/12040000								
35016001/12040027 Tender Fees		2,022,600.00	650,000.00	650,000.00	1,372,600.00+			
35016001/12040031 ESP EDF EIA Fees Emblem Fees	2,605,000.00	26,311,060.00	140,350,000.00	140,350,000.00	114,038,940.00-	14,830,000.00	6,530,000.00	14,844,838.00
35016001/12040131 Market Stalls/Shops and Artisans Workshop Sanitation Fees			154,000,000.00	154,000,000.00	154,000,000.00-	405,939,600.00	357,108,000.00	406,345,639.00
35016001/12040318 Sanitation Offences	7,837,780.00	34,426,912.63			34,426,912.63+		30,285,000.00	
35016001/12040374 Industrial and Manufacturing Sanitation Fees	1,160,000.00		200,250,000.00	200,250,000.00	200,250,000.00-	37,908,000.00	39,096,000.00	37,945,922.00
35016001/12040497 Tenement Sanitation Fees			28,600,000.00	28,600,000.00	28,600,000.00-	21,789,000.00	151,580,400.00	21,810,800.00
35016001/12040499 Commercial Establishment Sanitation Fees			119,650,000.00	119,650,000.00	119,650,000.00-	3,432,000.00	16,880,400.00	3,435,434.00
35016001/12040500 Hospital Establishment Sanitation Fee			56,570,000.00	56,570,000.00	56,570,000.00-	18,864,000.00	17,172,000.00	18,882,871.00
35016001/12040501 Hospitality			31,370,000.00	31,370,000.00	31,370,000.00-	95,882,401.00	84,994,400.00	95,978,308.00
35016001/12040502 Professional and Business Offices Sanitation Fees							10,260,000.00	
35016001/12040503 Hospital and Maternities Sanitation Fees			185,200,000.00	185,200,000.00	185,200,000.00-	269,628,000.00	2,500,000.00	269,897,700.00
35016001/12040528 Educational Institution Sanitation Fees			33,360,000.00	33,360,000.00	33,360,000.00-	42,863,998.00	45,036,000.00	42,906,868.00
35016001/12040529 Bakery Houses Sanitation Fees							1,000,000.00	
35016001/12040531 Ministry/Parastatals Sanitation Fees	2,044,000.00							
Total	13,646,780.00	62,760,572.63	950,000,000.00	950,000,000.00	887,239,427.37-	911,136,999.00	762,442,200.00	912,048,380.00
FEES								
MINISTRY OF SPORTS								
Organization/Economic Code								
39001001/12040000								
39001001/12040027 Tender Fees		2,087,014.50	225,000.00	225,000.00	1,862,014.50+	270,000.00		270,264.00
39001001/12040214 Renewal of Registration of Sport Clubs	59,600.00	100,000.00	120,000.00	120,000.00	20,000.00-	450,000.00	100,000.00	143,144.00
39001001/12040264 Registration of Sports Clubs						143,000.00		143,144.00
39001001/12040313 Gate Taking from Stadium (Umuahia)	500.00		1,200,000.00	1,200,000.00	1,200,000.00-	600,000.00		
39001001/12040331 Registration of Sports Clubs		285,950.00	120,000.00	120,000.00	165,950.00+			
Total	60,100.00	2,472,964.50	1,665,000.00	1,665,000.00	807,964.50+	1,463,000.00	100,000.00	556,552.00
FEES								
ABIA WARRIORS FOOTBALL CLUB								
Organization/Economic Code								
39002002/12040000								
39002002/12040036 Advertisement/Pitch Panel			1,000,000.00	1,000,000.00	1,000,000.00-			
Total			1,000,000.00	1,000,000.00	1,000,000.00-			

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
FEEs								
MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS								
Organization/Economic Code								
51001001/12040000								
51001001/12040024 Registration of Titles							50,000.00	
51001001/12040027 Tender Fees	80,000.00							
51001001/12040215 Registration of Autonomous Communities	60,000.00	100,000.00			100,000.00+		800,000.00	
51001001/12040216 Autonomous Communities Constitution Amendment Fee	2,400.00	277,400.00	100,000.00	100,000.00	177,400.00+	500,000.00		500,504.00
51001001/12040222 Traditional Ruler Title Permit Fees						50,000.00		50,048.00
51001001/12040631 I D Cards Fees	1,500.00	21,000.00			21,000.00+		100,000.00	
Total	143,900.00	398,400.00	100,000.00	100,000.00	298,400.00+	550,000.00	950,000.00	550,552.00
FINES								
ABIA STATE INFRASTRUCTURAL DEV. BOARD								
Organization/Economic Code								
11039001/12050000								
11039001/12050022 Penalty for Late Payment of Development Fee	54,790.30							
Total	54,790.30							
FINES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12050000								
20008001/12050018 Fines for Late Remittance of PAYE Deductions			200,000.00	200,000.00	200,000.00-	250,000.00	260,000.00	250,240.00
20008001/12050019 Fines for Late Remittance of WHT Deductions			200,000.00	200,000.00	200,000.00-	300,000.00	350,000.00	300,301.00
20008001/12050020 Penalty on Stamp Duties	59,477,550.00	26,585,989.22	250,000.00	250,000.00	26,335,989.22+	300,000.00	350,000.00	300,301.00
20008001/12050021 Fine for Failure to Deduct Taxes			300,000.00	300,000.00	300,000.00-	600,000.00	640,000.00	600,600.00
20008001/12050022 Penalty for late payment of Development fees			50,000.00	50,000.00	50,000.00-		20,000.00	
Total	59,477,550.00	26,585,989.22	1,000,000.00	1,000,000.00	25,585,989.22+	1,450,000.00	1,620,000.00	1,451,442.00
FINES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12050000								
21001001/12050015 Fines for Illegal Operation of Trademark Medical health Institute							20,000,000.00	
21001001/12050016 Fines for Illegal Operation of Patent Medicine Stores							6,000,000.00	
Total							26,000,000.00	
FINES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12050000								
29001001/12050013 Contravention Fines	12,872,050.00	3,070,000.00	1,000,000.00	1,000,000.00	2,070,000.00+	3,000,000.00	500,000.00	3,003,002.00
Total	12,872,050.00	3,070,000.00	1,000,000.00	1,000,000.00	2,070,000.00+	3,000,000.00	500,000.00	3,003,002.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
FINES								
MINISTRY OF PETROLEUM AND SOLID MINERALS								
Organization/Economic Code								
32001001/12050000								
32001001/12050010 Identification of Illegal Miners		500.00			500.00+			
32001001/12050011 Mining Offences Fines	20,000.00	150,000.00						
32001001/12050012 Petroleum Products Offences Fines	1,085,000.00	480,000.00	3,498,600.00	3,498,600.00	150,000.00+	2,500,000.00		2,502,498.00
Total	1,105,000.00	630,500.00	3,498,600.00	3,498,600.00	3,018,600.00-	10,000,000.00	2,000,000.00	10,010,012.00
FINES								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12050000								
34001001/12050002 Obstruction Fine	957,000.00	113,135.00						
34001001/12050004 Fines for Illegal Cutting of Road	491,000.00				113,135.00+			
Total	1,448,000.00	113,135.00			113,135.00+			
FINES								
ABIA WATER BOARD								
Organization/Economic Code								
52001001/12050000								
52102001/12050000 Penalty Fees for Drilling Borehole without permit			2,600,000.00	2,600,000.00	2,600,000.00-	3,000,000.00	3,000,000.00	3,003,002.00
Total			2,600,000.00	2,600,000.00	2,600,000.00-	3,000,000.00	3,000,000.00	3,003,002.00
MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES								
Organization/Economic Code								
52001001/12050000								
52001001/12050006 Penalty for Illegal Evacuation on Right of Way			500,000.00	500,000.00	500,000.00-	60,000,000.00	20,000,000.00	60,060,012.00
52001001/12050007 Penalty for Damage on Street Lights			9,000,000.00	9,000,000.00	9,000,000.00-	10,000,000.00	10,000,000.00	10,010,012.00
Total			9,500,000.00	9,500,000.00	9,500,000.00-	70,000,000.00	30,000,000.00	70,070,024.00
FINES								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12050000								
60001001/12050023 Penalty on Late Payment of Rent	688,884.69	344,812.60	2,600,000.00	2,600,000.00	2,255,187.40-			
Total	688,884.69	344,812.60	2,600,000.00	2,600,000.00	2,255,187.40-			
FINES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
26051001/12050000								
26051001/12050001 Court Fines	9,282,260.00	2,261,220.00			2,261,220.00+	5,500,000.00	2,000,000.00	5,505,498.00
Total	9,282,260.00	2,261,220.00			2,261,220.00+	5,500,000.00	2,000,000.00	5,505,498.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
FINES								
CUSTOMARY COURT OF APPEAL								
Organization/Economic Code								
26052001/12050000					1,004,230.00+	4,000,000.00	5,000,000.00	4,004,008.00
26052001/12050001	994,260.00	1,004,230.00			2,129,150.00+	15,000,000.00	10,000,000.00	15,015,006.00
26052001/12050005	613,850.00	2,129,150.00			3,133,380.00+	19,000,000.00	15,000,000.00	19,019,014.00
Total	1,608,110.00	3,133,380.00						
FINES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12050000							1,500,000.00	
17001001/12050014						1,500.00		1,500.00
17008001/12050029							1,500,000.00	
Total								
FINES								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
17008001/12050000					1,004,230.00+	4,000,000.00	5,000,000.00	4,004,008.00
26052001/12050001	994,260.00	1,004,230.00			2,129,150.00+	15,000,000.00	10,000,000.00	15,015,006.00
26052001/12050005	613,850.00	2,129,150.00			3,133,380.00+	19,000,000.00	15,000,000.00	19,019,014.00
Total	1,608,110.00	3,133,380.00						
FINES								
ABIA STATE UNIVERSITY								
Organization/Economic Code								
17021001/12050000						1,000,000.00		1,001,008.00
17021001/12050003						10,000,000.00		10,010,012.00
17021001/12050022						11,000,000.00		11,011,020.00
Total								
FINES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12050000					56,000.00+			
35001001/12050004	35,500.00	78,000.00	22,000.00	22,000.00	369,200.00+	220,000.00	220,100.00	220,216.00
35001001/12050005		369,200.00			220,000.00-	50,000.00	50,200.00	50,048.00
35001001/12050007			220,000.00	220,000.00	25,000.00+	400,000.00	400,200.00	400,408.00
35001001/12050008		25,000.00			50,000.00-		600,300.00	
35001001/12050009			50,000.00	50,000.00	12,000.00+	100,000.00		100,096.00
35001001/12050027	284,900.00	12,000.00				300,000.00	300,150.00	300,301.00
35001001/12050033			292,000.00	292,000.00	192,200.00+	1,070,000.00	1,570,950.00	1,071,069.00
Total	320,400.00	484,200.00	292,000.00	292,000.00				

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
FINES								
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY								
Organization/Economic Code								
35016001/12050000								
350016001/12050027 Sanitation Offences Fines			50,000,000.00	50,000,000.00	50,000,000.00-	83,860,000.00	10,500,000.00	83,943,889.00
TOTAL FINES	86,857,044.99	36,623,236.82	74,490,600.00	74,490,600.00	37,867,363.18-	214,381,500.00	94,190,950.00	210,591,970.00
SALES								
OFFICE OF THE EXECUTIVE GOVERNOR								
Organization/Economic Code								
11001001/12060000								
11001001/12060004 Sale of Unserviceable & Old Parts						1,500,000.00	2,000,000.00	1,501,501.00
11001001/12060017 Sale of Condemned Furniture	1,587,500.00						500,000.00	
Total	1,587,500.00					1,500,000.00	2,500,000.00	1,501,501.00
SALES								
OFFICE OF THE DEPUTY GOVERNOR								
Organization/Economic Code								
11001002/12060000								
11001002/12060016 Sale of Old Newspapers							5,000.00	
11001002/12060017 Sale of Condemned Furniture	11,800.00						15,000.00	
Total	11,800.00						20,000.00	
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code								
11001001/12060000								
11013001/12060004 Sales of Unserviceable Assets			30,000.00	30,000.00	30,000.00-			
11013001/12060016 Sales of Old News-Papers			5,000.00	5,000.00	5,000.00-			
11013001/12060029 Sales of Scraps & Others			10,000.00	10,000.00	10,000.00-			
Total			45,000.00	45,000.00	45,000.00-			
LIASON OFFICE ABUJA								
Organization/Economic Code								
11021002/12060000								
11021002/12060016 Sales of Old Newspaper			5,000.00	5,000.00	5,000.00-	5,000.00	5,000.00	5,000.00
Total			5,000.00	5,000.00	5,000.00-	5,000.00	5,000.00	5,000.00
ABIA STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12013001/12060000								
23013001/12060004 Sales of Condemned Store			100,000.00	100,000.00	100,000.00-	120,000.00	125,000.00	120,120.00
23013001/12060016 Sale of Old Newspapers						4,400,000.00	50,000.00	4,404,394.00
23013001/12060022 Sales of HANSARDS			240,000.00	240,000.00	240,000.00-	260,000.00	270,000.00	260,264.00
23013001/12060123 Sales of Student Log Book						217,000.00		217,216.00
Total			340,000.00	340,000.00	340,000.00-	4,997,000.00	445,000.00	5,001,994.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
SALES								
MINISTRY OF INFORMATION AND STRATEGY								
Organization/Economic Code								
23001001/12060000								
23001001/12060001 Sale of Publications	33,000.00	105,580.00	20,000.00	20,000.00	85,580.00+	126,002.00	28,000.00	126,122.00
23001001/12060018 Sales of Dairies and Calendars			50,000.00	50,000.00	50,000.00-	500,000.00	60,000.00	500,504.00
23001001/12060019 Sales of Photographs			20,000.00	20,000.00	20,000.00-	200,000.00	35,000.00	200,192.00
23001001/12060020 Sales of Magazines			50,000.00	50,000.00	50,000.00-		70,000.00	
Total	33,000.00	105,580.00	140,000.00	140,000.00	34,420.00-	826,002.00	193,000.00	826,818.00
SALES								
GOVERNMENT PRINTING PRESS								
Organization/Economic Code								
23013001/12060000								
23013001/12060001 Sales of Publication		65,000.00			65,000.00+			
Total		65,000.00			65,000.00+			
SALES								
ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER								
Organization/Economic Code								
23001301/12060000								
23013001/12060016 Sales of Newspaper & Old Newspaper	20,000.00	3,237,000.00	200,000.00	200,000.00	3,037,000.00+		450,000.00	
Total	20,000.00	3,237,000.00	200,000.00	200,000.00	3,037,000.00+		450,000.00	
SALES								
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12060000								
25001001/12060020 Sale of Service Monitor Newspapers	160,700.00							
25001001/12060023 Sale of Form for Housing Loan to Civil Servants							200,000.00	
25001001/12060025 Sale of Civil Service Manual	2,000.00	8,000.00			8,000.00+			
25001001/12060029 Sales of Scraps and Condemned Stores	871,070.00							
25001001/12060031 Sales of Forms for Promotion Conversion & Confirmation	389,100.00							
Total	1,422,870.00	8,000.00			8,000.00+		200,000.00	
SALES								
BUREAU OF TRAINING								
Organization/Economic Code								
25005001/12060000								
25005001/12060027 Sales of Service Lecture Notes	7,555,800.00	372,000.00			372,000.00+			
Total	7,555,800.00	372,000.00			372,000.00+			

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES	N	N	N	N	N	N	N	N
BUREAU OF COMMON SERVICES & SERVICE MONITORING								
Organization/Economic Code								
23001001/12060000								
25005002/12060001 Sales Of Journal & Publications			300,000.00	300,000.00	300,000.00-			
25005002/12060016 Sales Of Old News Papers			20,000.00	20,000.00	20,000.00-			
Total			320,000.00	320,000.00	320,000.00-			
SALES								
BUREAU OF SERVICE WELFARE								
Organization/Economic Code								
25005003/12060000								
25005003/12060012 Sales of Drugs			150,000.00	150,000.00	150,000.00-	10,000.00	50,000.00	10,000.00
25005003/12060053 Sale of Forms	21,170.00							
Total	21,170.00		150,000.00	150,000.00	150,000.00-	10,000.00	50,000.00	10,000.00
SALES								
BUREAU OF ADMINISTRATION								
Organization/Economic Code								
25005004/12060000								
25005004/12060004 Sale of Stores/Scraps/Unserviceable Items			87,000.00	87,000.00	87,000.00-			
25005004/12060006 CSC Form 1 Appoint. Into Admin & Professional Cadres Conversion			100,000.00	100,000.00	100,000.00-			
25005004/12060026 Sale of Bound Copies of Circulars			5,500.00	5,500.00	5,500.00-			
25005004/12060027 Sales of Services Documents			213,000.00	213,000.00	213,000.00-			
25005004/12060028 Sale of Old Circulars			7,950,000.00	7,950,000.00	7,950,000.00-			
25005004/12060031 Sales of Forms for Promotion Conversion & Confirmation			150,000.00	150,000.00	150,000.00-			
Total			8,505,500.00	8,505,500.00	8,505,500.00-			
SALES								
BUREAU OF ESTABLISHMENTS AND PENSION								
Organization/Economic Code								
25005007/12060000								
25005007/12060016 Sales of Old Newspapers						100,000.00		100,096.00
25005007/12060026 Sales of Bound Copies of Circulars						453,000.00	650,000.00	453,456.00
25005007/12060027 Sales of Service Documents						50,000.00		50,048.00
25005007/12060028 Sales of Old Circulars							300,000.00	
25005007/12060029 Sales of Scraps and Condemned Stores						87,000.00		87,096.00
25005007/12060031 Sales of Promotion/Conversion/Confirmation Forms						1,310,000.00	2,820,000.00	1,311,320.00
Total						2,000,000.00	3,770,000.00	2,002,016.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
SALES								
LOCAL GOV'T SERVICE COMMISSION								
Organization/Economic Code								
64001001/12060000			1,000,000.00	1,000,000.00	1,000,000.00-	300,000.00	100,000.00	300,301.00
64001001/12060006 Sale of Application for Employment Form	5,710.00					10,000.00		10,000.00
64001001/12060007 Sale of Consultants Application Forms			200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,192.00
64001001/12060069 Sale of LGSC Gazette			200,000.00	200,000.00	200,000.00-	200,000.00	200,000.00	200,192.00
64001001/12060070 Sale of LGSC Bulletin			1,400,000.00	1,400,000.00	1,400,000.00-	710,000.00	500,000.00	710,685.00
Total	5,710.00							
SALES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12060000			16,000,000.00	16,000,000.00	16,000,000.00-		18,000,000.00	
20008001/12060049 Sale of Hackney & State Carriage Badges	800,000.00		550,000.00	550,000.00	550,000.00-		350,000.00	
20008001/12060050 Sale of New Number Plate Registration Forms	98,235,291.71	995,000.00	62,500.00	62,500.00	932,500.00+			
20008001/12060051 Sale of Proof of Ownership	3,996,500.00		600,000.00	600,000.00	600,000.00-		1,000,000.00	
20008001/12060052 Sale of Sticker/Emblems	111,161,444.77	300,000.00			300,000.00+			
20008001/12060053 Registration of Forms	214,193,236.48	1,295,000.00	17,212,500.00	17,212,500.00	15,917,500.00-		19,350,000.00	
Total								
SALES								
MINISTRY OF PETROLEUM & SOLID MINERALS								
Organization/Economic Code								
32053001/12060000						500,000.00	600,000.00	500,504.00
32001001/12060004 Sales of Scrap Metals						500,000.00	600,000.00	500,504.00
Total								
SALES								
ABIA STATE TRANSPORT CORPORATION								
Organization/Economic Code								
29053001/12060000					923,500.00+		1,800,000.00	
29053001/12060029 Sales of Scraps	3,077,800.00	923,500.00			883,510.00+		2,000,000.00	
29053001/12060031 Promo Raffle	1,957,810.00	883,510.00			1,807,010.00+		3,800,000.00	
Total	5,035,610.00	1,807,010.00						
SALES								
ABIA STATE PLANNING COMMISSION								
Organization/Economic Code								
38001001/12060000								
38001001/12060004 Sales of Unserviceable Items	534,870.00							
Total	534,870.00							

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES	N	N	N	N	N	N	N	N
ABIA STATE BUREAU OF STATISTICS								
Organization/Economic Code								
38004001/12060000								
38004001/12060058 Sale of Statistical Year Book								
Total						50,000.00	50,000.00	50,048.00
						50,000.00	50,000.00	50,048.00
SALES								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12060000								
60001001/12060059 Sale of Maps	6,000.00							
Total	6,000.00							
SALES								
JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18011001/12060000								
18011001/12060006 Sales of Bills of Entries/Application Forms	378,000.00							
Total	378,000.00							
SALES								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12060000								
26001001/12060001 Sales of Law Reports & Legal Publications	30,000.00							
26001001/12060063 Sales of Abia State Law Books	1,488,385.00	25,000.00						
Total	1,518,385.00	25,000.00				25,000.00+		
						25,000.00+		
SALES								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12060000								
15001001/12060037 Sale of Plantain Bunches		99,900.00						
15001001/12060190 Sale of Palm Bunch						1,000,000.00	1,000,504.00	1,001,008.00
Total		99,900.00				300,000.00	300,144.00	300,301.00
						99,900.00+	1,300,648.00	1,301,309.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
SALES								
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (EBADEP)								
Organization/Economic Code								
15102001/12060000						1,000,000.00	100,000.00	1,001,008.00
15102001/12060047 Sale of Layers						60,000.00	550,000.00	60,061.00
15102001/12060048 Sale of Broilers						306,000.00	380,000.00	306,312.00
15102001/12060074 Sales of Cassava Cottons/Wood						120,000.00	30,000.00	120,120.00
15102001/12060104 Sale of Seedlings						280,000.00	280,000.00	280,288.00
15102001/12060152 Sales of Agric Products						1,766,000.00	1,340,000.00	1,767,789.00
Total								
SALES								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12060000								
60001001/12060060 Sales of Layout Plans		8,000.00			8,000.00+			
Total		8,000.00			8,000.00+			
SALES								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12060000								
20001001/12060111 Sales of Boarded Vehicles		723,115.98			723,115.98+			
Total		723,115.98			723,115.98+			
SALES								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12060000						18,000,000.00		18,018,007.00
20008001/12060049 Sale of Hackney & State Carriage Badges		11,357,819.48			11,357,819.48+	1,750,000.00		1,751,752.00
20008001/12060050 Sale of New Number Plate Registration Forms		4,305,700.00			4,305,700.00+	600,000.00		600,600.00
20008001/12060051 Sale of Proof of Ownership						150,000,000.00	150,000,000.00	150,150,048.00
20008001/12060113 Sale of Motor Plates Numbers								

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

SALES	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
ABIA STATE GAMING COMMISSION								
Organization/Economic Code								
20012001/12060000								
20009001/12060052 Sale of Application Forms for Casino Licenses						600,000.00	150,000.00	600,600.00
20009001/12060055 Sales of Application Form for Polls & Games		1,000.00			1,000.00+	150,000.00	770,000.00	150,144.00
Total		1,000.00			1,000.00+	750,000.00	920,000.00	750,744.00
SALES								
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12060000								
34001001/12060017 Sales of Condemned Furniture	2,800.00						10,000.00	
Total	2,800.00						10,000.00	
SALES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12060000								
29001001/12060052 Sale of Unserviceable Vehicles	2,160,000.00							
Total	2,160,000.00							
SALES								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
29001001/12060000								
36001001/12060001 Sale of Culture Publications		2,780.00	200,000.00	200,000.00	197,220.00-	240,000.00		240,240.00
36001001/12060021 Sale of Ticket for Miss Tourism Beauty Pageants			200,000.00	200,000.00	200,000.00-	240,000.00		240,240.00
36001001/12060119 Sale of Post Cards On Tourism Attraction Sites			100,000.00	100,000.00	100,000.00-	120,000.00		120,120.00
36001001/12060158 Sale of Hotel Directorate of Abia State			1,000,000.00	1,000,000.00	1,000,000.00-	3,000,000.00		3,003,002.00
36001001/12060159 Sale of Sculptural and Ceramic Product			1,000,000.00	1,000,000.00	1,000,000.00-	500,000.00		500,504.00
36001001/12060160 Sale of Souvenir for Festival and Carnival			500,000.00	500,000.00	500,000.00-	600,000.00		600,600.00
36001001/12060176 Sale of Tourism Materials	165,850,637.70	500.00	1,000,000.00	1,000,000.00	999,500.00-			
Total	165,850,637.70	3,280.00	4,000,000.00	4,000,000.00	3,996,720.00-	4,700,000.00		4,704,706.00
SALES								
TOURISM BOARD								
Organization/Economic Code								
36052001/12060000								
36052001/12060001 Sale of Publications		7,860.00			7,860.00+		10,000.00	
36052001/12060119 Sales of Posters & Postcards on the Tourism Attraction Site			50,000.00	50,000.00	50,000.00-	25,000.00	30,000.00	25,024.00
Total		7,860.00	50,000.00	50,000.00	42,140.00-	25,000.00	40,000.00	25,024.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
SALES	N	N	N	N	N	N	N	N
MINISTRY OF COMMERCE AND INDUSTRY								
Organization/Economic Code								
36052001/12060000						200,000.00		200,192.00
22001001/12060183 Sales of Industrial Application Form						200,000.00		200,192.00
Total								
SALES								
ABIA STATE WATER BOARD								
Organization/Economic Code								
52102001/12060000			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00		8,007,996.00
52102001/12060093 Current Water Rate - Urban			6,000,000.00	6,000,000.00	6,000,000.00-			
52102001/12060098 Current Water Rate - Rural			14,000,000.00	14,000,000.00	14,000,000.00-	8,000,000.00		8,007,996.00
Total								
SALES								
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL								
Organization/Economic Code								
62001001/12060000			200,000.00	200,000.00	200,000.00-	40,000.00	50,000.00	40,048.00
62001001/12060060 Sale of Layout			200,000.00	200,000.00	200,000.00-	40,000.00	50,000.00	40,048.00
Total								
OPEN SPACES DEVELOPMENT COMMISSION								
Organization/Economic Code								
60001002/12060000			300,000.00	300,000.00	300,000.00-	360,000.00	240,000.00	360,360.00
62001002/12060043 Sale of Horticultural Flowers			300,000.00	300,000.00	300,000.00-	360,000.00	240,000.00	360,360.00
Total								
SALES								
MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12060000		360,200.00			360,200.00+			
26001001/12060063 Sales of Abia State Law Books		360,200.00			360,200.00+			
Total								
SALES								
ABIA STATE LAW REVIEW AND REFORM COMMISSION								
Organization/Economic Code								
62001002/12060000	2,631,385.00	100,000.00	10,000,000.00	10,000,000.00	9,900,000.00-	13,000,000.00	5,000,000.00	13,013,001.00
26002001/12060063 Sales of Law Report and Legal Publications			15,000,000.00	15,000,000.00	15,000,000.00-	5,000,000.00	4,000,000.00	5,004,994.00
26002001/12060096 Sales of Customary Law Manual of Abia State			5,000,000.00	5,000,000.00	5,000,000.00-	10,000,000.00	6,000,000.00	10,010,012.00
26002001/12060097 Sales of Revised Law of Abia State			30,000,000.00	30,000,000.00	29,900,000.00-	28,000,000.00	15,000,000.00	28,028,007.00
Total	2,631,385.00	100,000.00	30,000,000.00	30,000,000.00	29,900,000.00-	28,000,000.00	15,000,000.00	28,028,007.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
SALES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12060000								
17001001/12060014 Sales of Government Buildings	28,000.00							
17001001/12060060 Sale of Building Plans			914,000.00	914,000.00	914,000.00-			
Total	28,000.00		914,000.00	914,000.00	914,000.00-			
SALES								
ABIA STATE POLYTECHNIC ABA								
Organization/Economic Code								
17018001/12060000								
17018001/12060001 Sales of IT Log Book	1,234,220.00	34,750.00			34,750.00+		1,430,000,000.00	
17018001/12060099 Sales of Student Handbook	116,804,800.00						10,100,000.00	
17018001/12060121 Sales of Admission Form	10,167,300.00	70,200.00	76,500.00	76,500.00	6,300.00-	156,000,000.00	94,500,000.00	156,156,039.00
17018001/12060161 Sales of Asset	26,000.00	8,105,970.00			8,105,970.00+		116,600.00	
Total	128,232,320.00	8,210,920.00	76,500.00	76,500.00	8,134,420.00+	156,000,000.00	1,534,716,600.00	156,156,039.00
SALES								
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU								
Organization/Economic Code								
17019001/12060000								
17001901/12060115 Sales of Clearance Card		556,000.00	1,864,200.00	1,864,200.00	1,308,200.00-		60,000.00	
17001901/12060121 Sales of Admission Form	1,017,000.00	3,838,000.00	1,250,000.00	1,250,000.00	2,588,000.00+		1,431,000.00	
17001901/12060122 Sales of Student Log Book	186,000.00	2,979,850.00	218,000.00	218,000.00	2,761,850.00+		260,000.00	
Total	1,203,000.00	7,373,850.00	3,332,200.00	3,332,200.00	4,041,650.00+		1,751,000.00	
SALES								
ABIA STATE UNIVERSITY UTURU								
Organization/Economic Code								
17021001/12060000								
17021001/12060009 Sales of Produce	261,600.00							
17021001/12060091 Sales of Table Water	728,750.00		580,996.00	580,996.00	580,996.00-			
17021001/12060122 Sales of Admission Form	17,386,060.00		7,300,000.00	7,300,000.00	7,300,000.00-	30,000,000.00		30,030,012.00
Total	18,376,410.00		7,880,996.00	7,880,996.00	7,880,996.00-	30,000,000.00		30,030,012.00
SALES								
SALES								
ABIA STATE UNIVERSAL BASIC EDUCATION BOARD								
Organization/Economic Code								
17003001/12060000								
17003001/12060004 Sales of Stores/Scraps/Unserviceable Items	1,010,650.00							
17003001/12060010 Auction Sales		543,600.00			543,600.00+			
17003001/12060031 Promotion/Conversion Exercise Forms		6,307,200.00			6,307,200.00+	6,307,200.00	7,000,000.00	6,313,514.00
Total	1,010,650.00	6,850,800.00			6,850,800.00+	6,307,200.00	7,000,000.00	6,313,514.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
SALES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12060000								
21001001/12060006 Sale of Application Forms for Estab of Private Health Training						9,600,000.00		9,609,604.00
Total						9,600,000.00		9,609,604.00
SALES								
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA								
Organization/Economic Code								
21026001/12060000								
210260001/12060012 Sale Drugs (Drug Revolving Fund)	70,064,675.00		80,049,692.00	80,049,692.00	80,049,692.00-	93,800,000.00		
Total	70,064,675.00		80,049,692.00	80,049,692.00	80,049,692.00-	93,800,000.00		
SALES								
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21026001/12060000								
21026002/12060001 Sales of Journal & Publications	1,307,400.00						10,000.00	
21026002/12060012 Sales of Drugs and Medications			4,200,000.00	4,200,000.00	4,200,000.00-	1,000,000.00		1,001,008.00
21026002/12060015 Sales of Uniforms			15,500,000.00	15,500,000.00	15,500,000.00-	9,600,000.00	10,000,000.00	9,609,604.00
21026002/12060121 Sales of Entrance Form			40,500,000.00	40,500,000.00	40,500,000.00-	13,000,000.00	6,500,000.00	13,013,001.00
Total	1,307,400.00		60,200,000.00	60,200,000.00	60,200,000.00-	23,600,000.00	16,510,000.00	23,623,613.00
SALES								
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE								
Organization/Economic Code								
21027001/12060000								
21027010/12060012 Sales of Drugs	16,262,478.00	27,450,535.00	24,621,640.00	24,621,640.00	2,828,895.00+			
21027010/12060162 Disposable		1,787,500.00			1,787,500.00+			
Total	16,262,478.00	29,238,035.00	24,621,640.00	24,621,640.00	4,616,395.00+			
SALES								
HOSPITAL MANAGEMENT BOARD								
Organization/Economic Code								
21102001/12060000								
21102001/12060012 Sales of Drugs	19,769,630.00	13,060,121.00	18,000,000.00	18,000,000.00	4,939,879.00-		30,350,000.00	
21102001/12060162 Sales of Dressing and Disposal Material (DDM)	5,767,000.00	3,405,150.00	5,500,000.00	5,500,000.00	2,094,850.00-		5,500,000.00	
Total	25,536,630.00	16,465,271.00	23,500,000.00	23,500,000.00	7,034,729.00-		35,850,000.00	

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
SALES								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12060000								
35001001/12060032 Sale of Indigenous Fruit Trees		3,750.00			3,750.00+			
35001001/12060066 Sale of Forest Produce	169,000.00	237,000.00			237,000.00+		200,000.00	
35001001/12060067 Sale of Agro SVV Culture							200,000.00	
Total	169,000.00	240,750.00			240,750.00+		200,000.00	
SALES								
MINISTRY OF SPORTS								
Organization/Economic Code								
39001001/12060000								
39001001/12060024 Sale/Transfer of Enyimba F.C Player to Local & Foreign Clubs	68,700,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00		
Total	68,700,000.00		8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00		
SALES								
ENYIMBA FOOTBALL CLUB								
Organization/Economic Code								
39002003/12060000								
39002003/12060024 Sale/Transfer of Players to Local & Foreign Clubs		14,895,000.00			14,895,000.00+	11,000,000.00	15,000,000.00	11,010,997.00
Total		14,895,000.00			14,895,000.00+	11,000,000.00	15,000,000.00	11,010,997.00
SALES								
ABIA WARRIORS								
Organization/Economic Code								
21026001/12060000								
39002002/12060024 Transfer/Sale of Players to Local & Foreign Clubs			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,500,000.00	2,502,498.00
Total			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,500,000.00	2,502,498.00
ABIA COMETS								
Organization/Economic Code								
39002003/12060000								
39002003/12060024 Sale/Transfer of Abia Comets Player to Local & Foreign Clubs			2,665,000.00	2,665,000.00	2,665,000.00-	19,300,000.00	1,500,000.00	19,319,304.00
Total			2,665,000.00	2,665,000.00	2,665,000.00-	19,300,000.00	1,500,000.00	19,319,304.00
TOTAL SALES	733,859,337.18	107,455,191.46	291,958,028.00	291,958,028.00	184,502,836.54-	586,796,202.00	1,857,682,248.00	485,481,329.00
EARNINGS								
GOVERNMENT HOUSE								
Organization/Economic Code								
11001001/12070000								
11001001/12070012 3% Security Fund Earnings from Contracts	92,814,608.91							
Total	92,814,608.91							

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
EARNINGS								
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Organization/Economic Code								
11013001/12070000							500,000.00	
11013001/12070005 Earnings from the Use of Govt. Halls	166,136.85	12,971.00			12,971.00+			
11013001/12070012 Abia State Security Fund								
EARNINGS								
MINISTRY OF INFORMATION & STRATEGY								
Organization/Economic Code								
23001001/12070000			100,000.00	100,000.00	100,000.00-	200,000.00		200,192.00
23001001/12070013 Printing Earnings Machine Impression			20,000.00	20,000.00	20,000.00-	21,000.00	28,800.00	21,024.00
23001001/12070014 Hire of Films			100,000.00	100,000.00	100,000.00-	105,000.00	2,000,000.00	105,096.00
23001001/12070015 Hire of Public Address System		2,000.00	150,000.00	150,000.00	148,000.00-	400,500.00	10,000.00	400,908.00
23001001/12070016 Earnings from Binding			200,000.00	200,000.00	200,000.00-	600,000.00	250,000.00	600,600.00
23001001/12070017 Earnings from Video Coverage			100,000.00	100,000.00	100,000.00-	105,000.00	150,000.00	105,096.00
23001001/12070018 Earnings from Events Photo Coverage		2,000.00	670,000.00	670,000.00	668,000.00-	1,431,500.00	2,418,800.00	1,432,916.00
Total								
EARNINGS								
GOVERNMENT PRINTING PRESS								
Organization/Economic Code								
23013001/12070000								
23001001/12070013 Printing Earnings Machine Impression	20,000.00							
23001001/12070015 Hire of Public Address System	5,990.00							
23001001/12070016 Earnings from Binding	23,000.00							
23001001/12070018 Earnings from Events Photo Coverage	27,000.00							
Total	75,990.00							
EARNINGS								
BROADCASTING CORPORATION OF ABIA STATE - TELEVISION								
Organization/Economic Code								
23003001/12070000						305,000,000.00	200,000,000.00	305,305,078.00
23003001/12070096 Earnings from Commercial/Revenue Sale of Air time	171,470,757.98					3,600,000.00	4,400,000.00	3,603,602.00
23003001/12070112 Earnings from Business Unit						308,600,000.00	204,400,000.00	308,908,680.00
Total	171,470,757.98							
EARNINGS								
BROADCASTING CORPORATION OF ABIA STATE - RADIO								
Organization/Economic Code								
23004001/12070000		31,031,080.19	300,000,000.00	300,000,000.00	268,968,919.81-			
23004001/12070011 Earnings from Commercials	4,757,393.50	390,959.80	3,000,000.00	3,000,000.00	2,609,040.20-			
23004001/12070112 Earnings from Business Unit	4,757,393.50	31,422,039.99	303,000,000.00	303,000,000.00	271,577,960.01-			
Total								

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
EARNINGS								
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12070000								
25001001/12070019 Earnings from Welfare Bus Service to Civil Service	5,000.00							
Total	5,000.00							
EARNINGS								
MINISTRY OF AGRICULTURE								
Organization/Economic Code								
15001001/12070000								
15001001/12070022 Service Charge for Pest Control Service		17,500.00			17,500.00+			
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate						1,500,000.00	1,500,745.00	1,501,501.00
15001001/12070026 Earnings from Oil Mill at Akoli	18,200.00							
15001001/12070028 Earning from Abia Rubber						2,500,000.00	2,501,249.00	2,502,498.00
Total	18,200.00	17,500.00			17,500.00+	4,000,000.00	4,001,994.00	4,003,999.00
EARNINGS								
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)								
Organization/Economic Code								
15102001/12070000								
20001001/12070003 Hire of Equipment			840,000.00	840,000.00	840,000.00-	1,240,000.00		1,241,248.00
20001001/12070020 Earnings from Tractors/Trucks						1,040,000.00	1,440,000.00	1,041,034.00
20001001/12070047 Earnings from Lowbed						80,000.00		80,072.00
20001001/12070059 Earnings from Van						120,000.00	204,000.00	120,120.00
20001001/12070073 Sales of Farm Inputs	240,000.00		600,000.00	600,000.00	600,000.00-			
Total	240,000.00		1,440,000.00	1,440,000.00	1,440,000.00-	2,480,000.00	1,644,000.00	2,482,474.00
EARNINGS								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12070000								
20008001/12070043 Earnings from Information on Loss Documents (ILD)/ Roof Rack	140,000.00		50,000.00	50,000.00	50,000.00-	40,000.00	20,000.00	40,048.00
Total	140,000.00		50,000.00	50,000.00	50,000.00-	40,000.00	20,000.00	40,048.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
EARNINGS								
MINISTRY OF COMMERCE & INDUSTRY								
Organization/Economic Code								
22001001/12070000								
22001001/12070027 Stallage from Ekeoha Shopping Centre LTD Aba		224,400.00			224,400.00+	10,000,000.00	12,800,000.00	10,010,012.00
22001001/12070028 Ekeoha Shopping Centre Ltd - Sundry Levies		8,400.00	300,000.00	300,000.00	291,600.00-		3,200,000.00	
22001001/12070029 Earnings from Other Markets Ariaria International Market etc			1,000,000.00	1,000,000.00	1,000,000.00-	10,200,000.00	300,000,000.00	10,210,204.00
22001001/12070030 Earnings from Abia Hotels Umuahia						3,700,000.00	3,000,000.00	3,703,698.00
22001001/12070100 Earning From Rental Services		3,000,000.00			3,000,000.00+			
22001001/12070101 Earnings from International Glass Industry							10,000,000.00	
22001001/12070103 Earnings from Modern Ceramics						10,000,000.00	10,000,000.00	10,010,012.00
22001001/12070113 Earnings from Trade Fair						240,000.00	240,120.00	240,240.00
22001001/12070130 Stallage from Ubani Ibeku Market							15,000,000.00	
22001001/12070131 Stallage from shoe and bags Industrial Mkt							6,000,000.00	
Total		3,232,800.00	1,300,000.00	1,300,000.00	1,932,800.00+	34,140,000.00	360,240,120.00	34,174,166.00
EARNINGS								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12070000								
28001001/12070054 Proceeds from Use of Facilities at Skill Acquisition Centre			300,000.00	300,000.00	300,000.00-	400,000.00	420,000.00	400,408.00
28001001/12070055 Proceeds from ICT Maintenance Services							120,000.00	
Total			300,000.00	300,000.00	300,000.00-	400,000.00	540,000.00	400,408.00
EARNINGS								
TRANSPORT CORPORATION (ABIA LINE NETWORK)								
Organization/Economic Code								
29053001/12070000								
29007001/12070036 Hire Services	161,253,460.00	3,952,600.00			3,952,600.00+		10,500,000.00	
29001001/12070096 Earning from Abia State Passenger Integrated Manifest scheme	3,265,324.00						6,600,000.00	
29001001/12070097 Earning from Abia State Transport Corp Buses	401,050.00	112,327,735.00	28,050,000.00	28,050,000.00	84,277,735.00+	30,000,000.00		
29001001/12070098 Earning from CAF Championship	6,269,625.00							
EARNINGS								
MINISTRY OF PETROLEUM & SOLID MINERALS								
Organization/Economic Code								
32001001/12070000								
32001001/12070044 Earnings from the Analysis of Samples for the Ministry & Org	7,000.00							
32001001/12070045 Earnings from the Ministry's Filling Station	220,000.00	190,000.00	2,399,040.00	2,399,040.00	2,209,040.00-	1,000,000.00	3,000,000.00	1,001,008.00
Total	227,000.00	190,000.00	2,399,040.00	2,399,040.00	2,209,040.00-	1,000,000.00	3,000,000.00	1,001,008.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
EARNINGS	N	N	N	N	N	N	N	N
MINISTRY OF WORKS								
Organization/Economic Code								
34001001/12070000								
34001001/12070059 Earnings from Hire of Government Vehicles Plants & Equip							2,700,000.00	
Total							2,700,000.00	
EARNINGS								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12070000								
36001001/12070009 Earnings From Tourism/Culture/Art Centres		3,560,000.00	500,000.00	500,000.00	3,060,000.00+		50,000.00	
36001001/12070056 Earning from Tourism and Cultural Resources			500,000.00	500,000.00	500,000.00-			
36001001/12070057 Earning from Photocopying Professional Materials			500,000.00	500,000.00	500,000.00-			
36001001/12070058 Earnings from Collation & Binding of Tourism Materials		500.00	50,000.00	50,000.00	49,500.00-			
36001001/12070088 Earnings From Cultural Festivals			5,000,000.00	5,000,000.00	5,000,000.00-		200,000.00	
Total		3,560,500.00	6,550,000.00	6,550,000.00	2,989,500.00-		250,000.00	
EARNINGS								
ABIA STATE COUNCIL FOR ARTS & CULTURE								
Organization/Economic Code								
36004001/12070000								
36004001/12070009 Earnings from Tourism/Culture/Arts Centers						100,000.00		100,096.00
36004001/12070011 Earnings from Abia Kitchen						2,000,000.00		2,001,994.00
36004001/12070056 Earnings from Sponsors						1,000,000.00	700,000.00	1,001,008.00
36004001/12070088 Earning from Cultural Festival			2,000,000.00	2,000,000.00	2,000,000.00-			
36004001/12070089 Earning from Cultural Troupe						3,400,000.00	3,000,000.00	3,403,408.00
36004001/12070099 Earning from the Arts shops/other service rendered						250,000.00		250,240.00
36004001/12070100 Earning from Arts Shops/Other Service rendered/Coral Group							1,500,000.00	
36004001/12070101 Earning from Abia Kitchen			1,500,000.00	1,500,000.00	1,500,000.00-			
Total			3,500,000.00	3,500,000.00	3,500,000.00-	6,750,000.00	5,200,000.00	6,756,746.00
EARNINGS								
TOURISM BOARD								
Organization/Economic Code								
36052001/12070000								
36052001/12070009 Earnings from Visit to the Tourism attraction Sites						20,000.00	30,000.00	20,024.00
36052001/12070017 Hiring of Video Camera			250,000.00	250,000.00	250,000.00-	175,000.00	200,000.00	175,168.00
Total			250,000.00	250,000.00	250,000.00-	195,000.00	230,000.00	195,192.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
EARNINGS								
ABIA STATE PLANNING COMMISSION								
Organization/Economic Code								
38004001/12070000								
38001001/12070001 Earnings from Consultancy Services			299,880.00	299,880.00	299,880.00-		431,832.00	
38001001/12070032 Earnings from Consultancy Services			499,800.00	499,800.00	499,800.00-			
38001001/12070033 Earnings from NGO's Directory			199,920.00	199,920.00	199,920.00-		287,880.00	
38001001/12070034 Earnings from State Economic Summit		4,000.00	99,960.00	99,960.00	95,960.00-		143,940.00	
38001001/12070055 Earning from ICT Services to MDAs		5,250.00	199,920.00	199,920.00	194,670.00-		287,890.00	
38001001/12070106 Earnings from Cyber Cafe/Internet Activities			1,200,000.00	1,200,000.00	1,200,000.00-			
Total			3,500,000.00	3,500,000.00	3,500,000.00-	6,750,000.00	5,200,000.00	6,756,746.00
EARNINGS								
ABIA SPORT COUNCIL								
Organization/Economic Code								
39001001/12070000								
39051001/12070051 Earnings form Sponsorship - NBL and Branding			1,000,000.00	1,000,000.00	1,000,000.00-			
39051001/12070052 Earnings from Hiring of Stadium			1,000,000.00	1,000,000.00	1,000,000.00-	1,200,000.00	1,500,000.00	1,201,200.00
39051001/12070054 Earnings from Sports Facilities			500,000.00	500,000.00	500,000.00-	600,000.00	800,000.00	600,600.00
Total			2,500,000.00	2,500,000.00	2,500,000.00-	1,800,000.00	2,300,000.00	1,801,800.00
EARNINGS								
ABIA COMETS								
Organization/Economic Code								
39002003/12070000								
39002003/12070051 Gate Taking From Umuhia Township Stadium			20,000.00	20,000.00	20,000.00-	825,000.00		825,818.00
39002003/12070071 Earnings form Sponsorship - NBL and Branding			1,000,000.00	1,000,000.00	1,000,000.00-		2,000,000.00	
39002003/12070116 Sponsorship from NLL						5,000,000.00	1,000,000.00	5,004,994.00
Total			1,020,000.00	1,020,000.00	1,020,000.00-	5,825,000.00	3,000,000.00	5,830,812.00
EARNINGS								
ABIA WARRIOS								
Organization/Economic Code								
39002002/12070000								
39002002/12070051 Gate Taking			100,000.00	100,000.00	100,000.00-	400,000.00	400,000.00	400,408.00
39002002/12070071 Corporate endorsement (Sponsorship)			2,000,000.00	2,000,000.00	2,000,000.00-	2,500,000.00	2,500,000.00	2,502,498.00
39002002/12070116 Earnings from Professional Football League			5,000,000.00	5,000,000.00	5,000,000.00-	6,000,000.00	6,000,000.00	6,006,002.00
Total			7,100,000.00	7,100,000.00	7,100,000.00-	8,900,000.00	8,900,000.00	8,908,908.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
EARNINGS	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV								
Organization/Economic Code								
54001001/12070000								
54001001/12070046 Hire of Grader							1,000,000.00	
54001001/12070047 Hire of Lowbed							1,200,000.00	
54001001/12070048 Hire of Bulldozer							1,500,000.00	
54001001/12070049 Hire of Motorized Rig							1,500,000.00	
54001001/12070050 Hire Pay Loader							1,000,000.00	
Total							6,200,000.00	
EARNINGS								
MINISTRY OF LANDS AND SURVEY								
Organization/Economic Code								
60001001/12070000								
60001001/12070035 Earning from Premium on Lands	6,505,750.00	7,647,000.00	10,000,000.00	10,000,000.00	2,353,000.00-	22,000,000.00		22,022,005.00
Total	6,505,750.00	7,647,000.00	10,000,000.00	10,000,000.00	2,353,000.00-	22,000,000.00		22,022,005.00
EARNINGS								
MINISTRY OF WOMEN AFFAIRS								
Organization/Economic Code								
14001001/12070000								
14001001/12070039 Hire of Skill Acquisition Hall							6,490,000.00	
Total							6,490,000.00	
EARNINGS								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12070000								
17001001/12070041 Earning from French Language Centre		2,000.00					2,000.00+	
Total		2,000.00					2,000.00+	
EARNINGS								
ABIA COLLEGE OF EDUCATION TECHNICAL								
Organization/Economic Code								
17019001/12070000								
17019001/12070114 Earnings From Hire of School Property		241,000.00					1,000,000.00	
Total		241,000.00					1,000,000.00	

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
EARNINGS								
ABIA STATE LIBRARY BOARD								
Organization/Economic Code								
17008001/12070000								
17008001/12070032 Earning from Photocopy Services	585,000.00	630,577.00	1,000,000.00	1,000,000.00	369,423.00-	655,000.00	700,000.00	655,648.00
17008001/12070075 Earning from Bindery & Bookshop	55,740.00	259,820.00	70,000.00	70,000.00	189,820.00+	75,000.00	80,000.00	75,072.00
17008001/12070102 Earnings from Rental Services	79,600.00	214,600.00	50,000.00	50,000.00	164,600.00+	80,000.00	85,000.00	80,072.00
17008001/12070106 Earning from Internet Services						300,000.00	400,000.00	300,301.00
Total	720,340.00	1,104,997.00	1,120,000.00	1,120,000.00	15,003.00-	1,110,000.00	1,265,000.00	1,111,093.00
EARNINGS								
AIBA STATE POLYTECHNIC								
Organization/Economic Code								
17018001/12070000								
17018001/12070001 Earnings from Centre for Consultancy Services (CCS)	33,066,210.00		25,000,000.00	25,000,000.00	25,000,000.00-	30,000,000.00	30,381,600.00	30,030,012.00
17018001/12070003 Earning from Hire of plant of Equipment		8,000,000.00			8,000,000.00+		645,000.00	
17018001/12070009 Earnings from Hospitality and Tourism	2,050,830.00	1,023,760.00	1,000,000.00	1,000,000.00	23,760.00+	1,200,000.00	450,000.00	1,201,200.00
17018001/12070100 Earning from Rental/Hire Services		12,320,000.00			12,320,000.00+		5,650,000.00	
Total	35,117,040.00	21,343,760.00	26,000,000.00	26,000,000.00	4,656,240.00-	31,200,000.00	37,126,600.00	31,231,212.00
EARNINGS								
ABIA STATE UNIVERSITY TEACHING HOSPITAL								
Organization/Economic Code								
21026001/12070000								
21026001/12070081 Earnings from Canteen	3,845,070.00					20,000,000.00		20,020,000.00
Total	3,845,070.00					20,000,000.00		20,020,000.00
EARNINGS								
HOSPITAL MANAGEMENT BOARD								
Organization/Economic Code								
21102001/12070000								
21102001/12070115 Earnings from Hire of Ambulance		13,100.00	100,000.00	100,000.00	86,900.00-		2,500,000.00	
Total		13,100.00	100,000.00	100,000.00	86,900.00-		2,500,000.00	
EARNINGS								
MINISTRY OF ENVIRONMENT								
Organization/Economic Code								
35001001/12070000								
35001001/12070042 Earnings from Disinfection/Fumigation Services	10,000.00							
Total	10,000.00							

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
EARNINGS								
MINISTRY OF SPORTS								
Organization/Economic Code								
39001001/12070000								
39001001/12070051 Gate Taking from Aba Stadium		45,000.00	100,000.00	100,000.00	55,000.00-			
39001001/12070053 Sports Endowments Fund		10,000.00			10,000.00+	50,000,000.00		50,050,024.00
39001001/12070116 Earnings from Sponsorship/Branding of Eyimba FC			2,000,000.00	2,000,000.00	2,000,000.00-			
Total		55,000.00	2,100,000.00	2,100,000.00	2,045,000.00-	50,000,000.00		50,050,024.00
EARNINGS								
OPEN SPACES COMMISSION								
Organization/Economic Code								
62001001/12070000								
62001002/12070068 Use of Park Facilities & Play Equipment	220,600.00							
62001002/12070072 Hire of Open Space	168,300.00		720,000.00	720,000.00	720,000.00-	864,000.00	2,000,000.00	864,864.00
Total	388,900.00		720,000.00	720,000.00	720,000.00-	864,000.00	2,720,000.00	864,864.00
EARNINGS								
ABIA STATE PASSENGER INTEGRATED MANIFEST SCHEME								
Organization/Economic Code								
29007001/12070000								
29007001/12070096 Earning from Abia State Passenger Integrated Manifest scheme		7,763,896.00			7,763,896.00+	5,000,000.00		
Total		7,763,896.00			7,763,896.00+	5,000,000.00		
EARNINGS								
MINISTRY OF COMMERCE & INDUSTRY								
Organization/Economic Code								
22001001/12070000								
22001001/12070027 Stallage from Ekeoha Shopping Centre LTD Aba	122,400.00							
22001001/12070028 Ekeoha Shopping Centre Ltd - Sunday Levies	978,800.00					12,800,000.00		
22001001/12070030 Earnings from Annual Rental of Abia Hotels	3,000,000.00					3,200,000.00		
22001001/12070068 Earnings from New Haven Shopping Complex						3,000,000.00		
22001001/12070113 Earnings from Trade Fair	150,000.00					240,120.00		
Total	4,251,200.00					19,240,120.00		

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
RENT ON GOVERNMENT BUILDING								
MINISTRY OF HOUSING								
Organization/Economic Code								
53001001/12080000								
53001001/12080006 Rent on Senior Staff Quarters	20,000.00	3,250.00	200,000.00	200,000.00	196,750.00-	72,000.00		72,072.00
53001001/12080007 Infrastructural Levy	18,593,085.00	15,934,843.00	5,000,000.00	5,000,000.00	10,934,843.00+			
53001001/12080008 Rent on Junior Staff Quarters		22,000.00	28,000.00	28,000.00	6,000.00-			
53001001/12080009 Abia Plaza Abuja			120,000,000.00	120,000,000.00	120,000,000.00-	120,000,000.00	120,000,000.00	120,120,025.00
53001001/12080010 Abia Liaison/Guest House Lagos	9,200.00					100,000,000.00	100,000,000.00	100,100,024.00
53001001/12080011 Abia Guest House Enugu						50,000,000.00	50,000,000.00	50,050,024.00
53001001/12080012 Rent on Public Building at Arochuku			45,000.00	45,000.00	45,000.00-	80,000.00	80,000.00	80,072.00
53001001/12080013 Abrogate Shop (Ground Rent)			500,000.00	500,000.00	500,000.00-	64,000.00	64,000.00	64,072.00
Total	18,622,285.00	15,960,093.00	125,773,000.00	125,773,000.00	109,812,907.00-	270,216,000.00	270,144,000.00	270,486,289.00
RENT ON GOVERNMENT BUILDING								
ABIA STATE HOUSING & PROPERTY DEV. CORPORATION								
Organization/Economic Code								
53001001/12080000								
53001001/12090001 Rent on Government land		56,000.00			56,000.00+			
53001001/12090005 Lease/Rentage		25,000.00			25,000.00+			
Total		81,000.00			81,000.00+			
RENT ON GOVERNMENT LANDS								
MINISTRY OF LANDS AND SERVEY								
Organization/Economic Code								
53001001/12090000								
60001001/12090007 Current (Ground Rent)	13,691,279.30	18,168,487.80	20,000,000.00	20,000,000.00	1,831,512.20-	24,000,000.00	24,100,000.00	24,024,009.00
60001001/12090008 Arrears (Ground Rent)	2,721,956.08	2,552,175.40			2,552,175.40+	24,800,000.00	24,820,000.00	24,824,802.00
60001001/12090009 Penalties (Ground Rent)	519,378.72	1,268,276.47	4,000,000.00	4,000,000.00	2,731,723.53-	23,120,000.00	23,200,000.00	23,143,121.00
Total	16,932,614.10	21,988,939.67	24,000,000.00	24,000,000.00	2,011,060.33-	71,920,000.00	72,120,000.00	71,991,932.00
RENT ON GOVERNMENT LANDS								
ABIA STATE ESTATE DEVELOPMENT								
Organization/Economic Code								
60001002/12090000								
60001001/12090006 Rent on Properties						2,000,000.00		
Total						2,000,000.00		

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
REPAYMENTS	N	N	N	N	N	N	N	N
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12100000								
20001001/12100003 Repayment of Bicycle/Tricycle Advances (Principal)							90,000.00	
20001001/12100006 Refunds	1,040,604.35	7,412,285.36			7,412,285.36+			
Total	1,040,604.35	7,412,285.36			7,412,285.36+		90,000.00	
REPAYMENTS								
ABIA POLYTECHNIC								
Organization/Economic Code								
17018001/12100000								
17018001/12100006 Abia State Polytechnic	1,228,854.00							
Total	1,228,854.00							
REPAYMENTS								
ABIA STATE TRANSPORT LOAN AND ARTISAN								
Organization/Economic Code								
25056001/12100000								
29056001/12100003 Bicycle Advances (Principal)						1,500,000.00		1,501,501.00
29056001/12100004 Motor Vehicle Refurbishing Loan						5,000,000.00	90,000,000.00	5,004,994.00
29056001/12100007 Loan Recovery (State Industry)						6,900,000.00		6,906,903.00
29056001/12100010 Recovery of Car Loan						4,000,000.00		4,004,008.00
Total						17,400,000.00	90,000,000.00	17,417,406.00
INVESTMENT								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12120000								
20001001/12110002 Dividend Recovered from Government Investments		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513,422.00
Total		1,289,962.37	94,500,000.00	94,500,000.00	93,210,037.63-	113,400,000.00	3,400,000.00	113,513,422.00
INTEREST								
MINISTRY OF FINANCE								
Organization/Economic Code								
20001001/12120000								
20001001/12120001 Interest on Bank Deposit	392,103,003.13	86,467,120.89			86,467,120.89+	200,000.00	1,260,000.00	200,192.00
Total	392,103,003.13	86,467,120.89			86,467,120.89+	200,000.00	1,260,000.00	200,192.00

Schedule of Detailed Recurrent Revenue by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
INTEREST								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12120000								
20008001/12120012 Interest on Late Remittance of PAYE Deductions			200,000.00	200,000.00	200,000.00-			
20008001/12120013 Interest on Late Remittance of WHT Deductions			200,000.00	200,000.00	200,000.00-			
Total			400,000.00	400,000.00	400,000.00-			
MISCELLANEOUS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12140000								
20007001/12140001 Recovery of Overpayment	9,584,093.91	5,535.00			5,535.00+		60,000.00	
20001001/12140002 Unspecified Revenue	173,311,390.05	1,716,857,990.78			1,716,857,990.78+	169,700,000.00		169,869,747.00
20001001/12140003 Surcharge on Loss/Damage to Gov't Property		434,320.00			434,320.00+			
20001001/12140004 Unclaimed Salary	403,645.00	999,971.00			999,971.00+			
20001001/12140005 Unclaimed Pension	1,902,354.77	140,788.41			140,788.41+			
Total	185,201,483.73	1,718,438,605.19			1,718,438,605.19+	169,700,000.00	60,000.00	169,869,747.00
SUMMARY								
TOTAL - IGR	12,512,103,711.09	12,376,291,754.49	23,026,989,120.00	28,094,082,540.00	15,717,790,785.51-	25,459,433,342.00	21,153,459,000.00	25,434,842,249.00
STATUTORY ALLOCATION	68,781,264,825.53	56,129,468,988.28	74,749,725,710.00	86,749,725,710.00	30,620,256,721.72-	66,500,000,000.00	51,699,498,244.00	65,546,006,385.00
GRAND TOTAL	81,293,368,536.62	68,505,760,742.77	97,776,714,830.00	114,843,808,250.00	46,338,047,507.23-	91,959,433,342.00	72,852,957,244.00	90,980,848,634.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11001001 - Office of the Executive Governor								
11001001/21010101 Basic Salary	395,117,549.47	325,893,501.59	100,445,702.00	388,445,702.00	62,552,200.41+	102,093,500.00	131,528,460.00	102,195,694.00
11001001/21010102 Overtime Payments							5,175,624.00	
11001001/21010103 Consolidated Revenue Fund Charges - Salaries	296,658.00	62,047,452.15	162,308,107.00	162,308,107.00	100,260,654.85+	162,308,200.00	256,434,427.00	162,470,553.00
11001001/21020101 Housing/Rent Allowance			35,160,502.00	35,160,502.00	35,160,502.00+	37,707,240.00	47,796,448.00	37,744,969.00
11001001/21020102 Transport Allowance		3,090,000.00	12,282,502.00	12,282,502.00	9,192,502.00+	13,728,490.00	15,958,200.00	13,742,224.00
11001001/21020103 Meal Subsidy			5,007,664.00	5,007,664.00	5,007,664.00+	5,517,600.00	6,771,600.00	5,523,122.00
11001001/21020104 Utility Allowance			2,990,961.00	2,990,961.00	2,990,961.00+	3,924,760.00	3,541,200.00	3,928,685.00
11001001/21020105 Entertainment Allowance						446,360.00	144,000.00	446,816.00
11001001/21020106 Leave Allowance		2,567,655.80	10,044,570.00	10,044,570.00	7,476,914.20+	10,209,360.00	13,152,846.00	10,219,564.00
11001001/21020107 Domestic Staff Allowance			995,902.00	995,902.00	995,902.00+	2,850,800.00	3,179,808.00	2,853,656.00
11001001/21020114 Duty Allowance			59,480,000.00	59,480,000.00	59,480,000.00+	17,653,250.00	50,235,600.00	17,670,909.00
Sub Total: Personnel Cost	395,414,207.47	393,598,609.54	388,715,910.00	676,715,910.00	283,117,300.46+	356,439,560.00	533,918,213.00	356,796,192.00
11001001/22020101 Local Transport & Travel-Training	1,642,842,400.00	470,568,384.00	500,000,000.00	500,000,000.00	29,431,616.00+	600,000,000.00	100,000,000.00	600,600,145.00
11001001/22020102 Local Transport & Travel-Others	37,730,000.00	624,067,000.00	500,000,000.00	800,000,000.00	175,933,000.00+	1,000,000,000.00	500,000,000.00	1,001,000,252.00
11001001/22020103 International Transport & Travel-Training		19,600,000.00	800,000,000.00	800,000,000.00	780,400,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
11001001/22020104 International Transport & Travel-Others		200,000.00	500,000,000.00	500,000,000.00	499,800,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
11001001/22020201 Electricity Charges	10,573,900.00							
11001001/22020203 Internet Access Charges		7,413,000.00	10,000,000.00	10,000,000.00	2,587,000.00+	15,000,000.00	6,000,000.00	15,015,006.00
11001001/22020207 Leased Communication Lines			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
11001001/22020208 Software Charges/Licensed Renewal			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
11001001/22020301 Office Stationeries/Computer Consumables	53,935,940.00	28,714,000.00	100,000,000.00	100,000,000.00	71,286,000.00+	100,000,000.00	20,000,000.00	100,100,024.00
11001001/22020303 Newspapers		2,420,000.00	10,000,000.00	10,000,000.00	7,580,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
11001001/22020304 Magazines & Periodicals		849,000.00	4,750,000.00	4,750,000.00	3,901,000.00+	5,500,000.00	2,500,000.00	5,505,498.00
11001001/22020305 Printing of Non Security Documents			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
11001001/22020306 Printing of Security Documents			1,400,000.00	1,400,000.00	1,400,000.00+	30,000,000.00	10,000,000.00	30,030,012.00
11001001/22020307 Drugs & Medical Supplies		4,232,000.00	40,000,000.00	40,000,000.00	35,768,000.00+	40,000,000.00	10,000,000.00	40,040,012.00
11001001/22020309 Uniforms & Other Clothing		1,731,000.00	500,000.00	4,000,000.00	2,269,000.00+	10,000,000.00	3,000,000.00	10,010,012.00
11001001/22020311 Food Stuff/Catering Materials Supplies		692,329,000.00	500,000,000.00	1,000,000,000.00	307,671,000.00+	500,000,000.00	300,000,000.00	500,500,120.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	564,825,240.51	278,499,478.26	1,000,000,000.00	1,000,000,000.00	721,500,521.74+	500,000,000.00	150,000,000.00	500,500,120.00
11001001/22020402 Maintenance of Office Furniture	146,362,410.00	12,577,530.00	60,000,000.00	60,000,000.00	47,422,470.00+	100,000,000.00	10,000,000.00	100,100,024.00
11001001/22020403 Maintenance of Office Building/Residential Qtrs.	52,901,100.00	280,652,639.16	250,000,000.00	500,000,000.00	219,347,360.84+	100,000,000.00	50,000,000.00	100,100,024.00
11001001/22020404 Maintenance of Office IT Equipment		164,738,550.00	20,000,000.00	275,000,000.00	110,261,450.00+	100,000,000.00	10,000,000.00	100,100,024.00
11001001/22020405 Maintenance of Plants/Generators		38,400,184.00	200,000,000.00	300,000,000.00	261,599,816.00+	100,000,000.00	35,000,000.00	100,100,024.00
11001001/22020406 Other Maintenance Services		7,594,000.00	10,000,000.00	10,000,000.00	2,406,000.00+	10,000,000.00	3,000,000.00	10,010,012.00
11001001/22020407 Maintenance of Aircrafts	4,000,000.00							
11001001/22020411 Maintenance of Communication Equipments	4,500,000.00							
11001001/22020501 Local Training	213,212,688.55	6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+	5,000,000.00	2,000,000.00	5,004,994.00
11001001/22020502 International Training			15,000,000.00	15,000,000.00	15,000,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
11001001/22020601 Security Services	575,010,000.00	72,375,000.00		162,237,000.00	89,862,000.00+			11,011,002,749.00
11001001/22020604 Security Vote (Including Operations)	5,809,370,000.00	7,241,537,500.00	10,925,000,000.00	10,925,000,000.00	3,683,462,500.00+	11,000,000,000.00	8,000,000,000.00	
11001001/22020605 Cleaning & Fumigation Services		4,062,000.00	20,000,000.00	50,000,000.00	45,938,000.00+	5,000,000.00	2,000,000.00	5,004,994.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11001001/22020801		87,127,000.00	300,000,000.00	300,000,000.00	212,873,000.00+	300,000,000.00	100,000,000.00	300,300,072.00
11001001/22020802		16,780,000.00	50,000,000.00	50,000,000.00	133,220,000.00+	20,000,000.00	2,000,000.00	20,020,000.00
11001001/22020803		56,028,000.00	500,000,000.00	500,000,000.00	443,972,000.00+	300,000,000.00	50,000,000.00	300,300,072.00
11001001/22021001	3,359,586,395.50	1,917,197,355.00	1,500,000,000.00	2,500,000,000.00	582,802,645.00+	500,000,000.00	350,000,000.00	500,500,120.00
11001001/22021002	2,290,000.00	8,500,000.00			8,500,000.00-			
11001001/22021003	6,000,000.00	224,393,065.00	465,334,490.00	465,334,490.00	240,941,425.00+	300,000,000.00	50,000,000.00	300,300,072.00
11001001/22021004	28,171,410.00	1,762,000.00	500,000.00	1,500,000.00	262,000.00-	1,000,000.00	500,000.00	1,001,008.00
11001001/22021005		13,000,000.00		80,000,000.00	67,000,000.00+	15,000,000.00		
11001001/22021006		2,850,000.00		5,000,000.00	2,150,000.00+			
11001001/22021007	4,878,347,069.05	5,108,400,983.89	2,000,000,000.00	3,500,000,000.00	1,608,400,983.89-	723,996,160.00	300,000,000.00	724,719,323.00
11001001/22021009			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
11001001/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
11001001/22021021		30,100,000.00	500,000,000.00	500,000,000.00	469,900,000.00+	500,000,000.00	200,000,000.00	500,500,120.00
Sub-Total: Overhead	17,389,658,553.61	17,424,698,669.31	20,858,034,490.00	25,144,771,490.00	7,720,072,820.69+	17,181,046,160.00	10,401,550,000.00	17,183,215,458.00
Total Recurrent Expenditure	17,785,072,761.08	17,818,297,278.85	21,246,750,400.00	25,821,487,400.00	8,003,190,121.15+	17,537,485,720.00	10,935,468,213.00	17,540,011,650.00
11001002 - Office of the Deputy Governor								
11001002/21010101	52,627,763.01	52,909,304.90	30,547,596.00	37,347,596.00	15,561,708.90-	34,093,020.00	29,699,856.00	34,127,126.00
11001002/21010102		354,895.48	2,298,864.00	2,298,864.00	1,943,968.52+	14,145,770.00	6,000,000.00	14,159,912.00
11001002/21010103		8,562,148.62	7,656,600.00	7,656,600.00	905,548.62-	3,908,520.00	33,545,633.00	3,912,434.00
11001002/21020101			13,471,920.00	13,471,920.00	13,471,920.00+	11,385,370.00	12,519,528.00	11,396,751.00
11001002/21020102			3,536,596.00	3,536,596.00	3,536,596.00+	2,966,470.00	3,228,504.00	2,969,446.00
11001002/21020103			1,538,400.00	1,538,400.00	1,538,400.00+	1,288,920.00	1,219,200.00	1,290,216.00
11001002/21020104			1,181,040.00	1,181,040.00	1,181,040.00+	1,915,440.00	1,173,072.00	1,917,360.00
11001002/21020105			36,000.00	36,000.00	36,000.00+	317,620.00	273,348.00	317,932.00
11001002/21020106		1,202,637.69	3,054,758.00	3,054,758.00	1,852,120.31+	2,653,630.00	2,969,990.00	2,656,294.00
11001002/21020107			1,980,846.00	1,980,846.00	1,980,846.00+	2,059,520.00	918,276.00	2,061,584.00
11001002/21020109		1,080,000.00	7,297,920.00	7,297,920.00	6,217,920.00+	7,644,000.00		7,651,647.00
11001002/21020114							7,212,000.00	
Total Personal Cost	52,627,763.01	64,108,986.69	72,600,540.00	79,400,540.00	15,291,553.31+	82,378,280.00	98,759,407.00	82,460,702.00
11001001/22020101	13,166,935.00		10,000,000.00	40,000,000.00	40,000,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
11001001/22020102	652,000.00	8,312,600.00	20,000,000.00	20,000,000.00	11,687,400.00+	10,000,000.00	6,000,000.00	20,020,000.00
11001001/22020104							10,000,000.00	
11001001/22020301			30,000,000.00	30,000,000.00	30,000,000.00+	500,000.00	500,000.00	30,030,012.00
11001001/22020303			282,161.00	282,161.00	282,161.00+	500,000.00	500,000.00	500,504.00
11001001/22020304			112,858.00	112,858.00	112,858.00+	200,000.00		200,192.00
11001001/22020307			11,286,002.00	11,286,002.00	11,286,002.00+			
11001001/22020308			169,281.00	169,281.00	169,281.00+			
11001001/22020311			2,821,501.00	2,821,501.00	2,821,501.00+	2,500,000.00	2,000,000.00	3,003,002.00
11001001/22020401			5,643,001.00	5,643,001.00	5,643,001.00+	6,200,000.00	3,000,000.00	6,206,195.00
11001001/22020402			2,821,501.00	2,821,501.00	2,821,501.00+	3,000,000.00	300,000.00	3,003,002.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
11001001/22020403 Maintenance of Office Building/Residential Qtrs.			2,821,501.00	2,821,501.00	2,821,501.00+	3,200,000.00	5,000,000.00	3,203,194.00
11001001/22020405 Maintenance of Plants & Generators			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	1,000,000.00	2,001,994.00
11001001/22020406 Other Maintenance Services			282,161.00	282,161.00	282,161.00+	500,000.00	500,000.00	500,504.00
11001001/22020501 Local Training			564,298.00	564,298.00	564,298.00+	560,000.00	500,000.00	560,552.00
11001001/22020601 Security Service	32,000,000.00							
11001001/22020604 Security Vote (Including Operations)	319,000,000.00	330,500,000.00	408,000,000.00	408,000,000.00	77,500,000.00+	600,000,000.00	402,000,000.00	408,408,103.00
11001001/22020605 Cleaning & Fumigation Services			282,161.00	282,161.00	282,161.00+	300,000.00	300,000.00	300,301.00
11001001/22020801 Motor Vehicle Fuel Cost			2,821,501.00	2,821,501.00	2,821,501.00+	4,000,000.00	2,000,000.00	4,004,008.00
11001001/22020802 Other Transport Equipment Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+			
11001001/22021001 Refreshments & Meals		120,500,000.00	112,860,000.00	192,860,000.00	72,360,000.00+	110,000,000.00	40,000,000.00	50,050,024.00
11001001/22021003 Publicity & Advertisements			846,459.00	846,459.00	846,459.00+	850,000.00	800,000.00	850,842.00
11001001/22021004 Medical Expenses-Local			169,280.00	169,280.00	169,280.00+	300,000.00	300,000.00	300,301.00
11001001/22021005 Service Schools Fees Payment			282,160.00	282,160.00	282,160.00+			
11001001/22021007 Welfare Packages	263,935,000.00	41,315,553.75	103,290,000.00	122,290,000.00	80,974,446.25+	100,000,000.00	80,000,000.00	62,062,017.00
11001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	100,000.00	100,000.00	100,096.00
11001001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+	300,000.00	250,000.00	300,301.00
11001001/22021016 Servicom			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
Sub-Total: Overhead	628,753,935.00	500,628,153.75	718,656,970.00	847,656,970.00	347,028,816.25+	855,310,000.00	560,200,000.00	605,915,457.00
Total Recurrent Expenditure	681,381,698.01	564,737,140.44	791,257,510.00	927,057,510.00	362,320,369.56+	937,688,280.00	658,959,407.00	688,376,159.00
11008001 - Abia State Emergency Management Agency(SEMA)								
11008001/22020101 Local Travel and Transport - Training	300,000.00		282,160.00	282,160.00	282,160.00+	500,000.00		500,504.00
11008001/22020102 Local Transport & Travel-Others		400,000.00	564,297.00	564,297.00	164,297.00+	500,000.00		500,504.00
11008001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+			
11008001/22020301 Office Stationeries/Computer Consumables			282,160.00	282,160.00	282,160.00+	500,000.00		500,504.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment		195,000.00	564,298.00	564,298.00	369,298.00+	300,000.00		300,301.00
11008001/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+	200,000.00		200,192.00
11008001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+			
11008001/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+	200,000.00		200,192.00
11008001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
11008001/22020501 Local Training			169,281.00	169,281.00	169,281.00+			
11008001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	300,000.00		300,301.00
11008001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	150,000.00		150,144.00
11008001/22021002 Honorarium & Sitting Allowance			112,858.00	112,858.00	112,858.00+			
11008001/22021003 Publicity & Advertisement						150,000.00		150,144.00
11008001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+	100,000.00		100,096.00
11008001/22021006 Postages & courier Services			84,657.00	84,657.00	84,657.00+	100,000.00		100,096.00
11008001/22021007 Welfare Packages		105,000.00	282,161.00	282,161.00	177,161.00+	10,000,000.00		10,010,012.00
11008001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+			
11008001/22021013 Promotion (SERVICE WIDE)			141,081.00	141,081.00	141,081.00+			
11008001/22021015 Creche			84,657.00	84,657.00	84,657.00+			
11008001/22021021 Special Day/Celebrations			4,683,686.00	4,683,686.00	4,683,686.00+			
Sub-Total: Overhead	300,000.00	700,000.00	9,085,320.00	9,085,320.00	8,385,320.00+	13,000,000.00		13,012,990.00
Total Recurrent Expenditure	300,000.00	700,000.00	9,085,320.00	9,085,320.00	8,385,320.00+	13,000,000.00		13,012,990.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
11013001 - Office of the Secretary to the State Government								
11013001/21010101 Basic Salary	N	N	N	N	N	N	N	N
11013001/21020102 Overtime Payment	49,945,624.53	64,325,097.68	41,441,780.00	41,441,780.00	22,883,317.68-	33,035,130.00	40,245,995.00	33,068,179.00
11013001/21010103 Consolidated Revenue Fund Charges - Salaries						6,500,000.00	6,000,000.00	6,506,506.00
11013001/21020101 Housing/Rent Allowance		17,639,000.00	230,496,700.00	230,496,700.00	212,857,700.00+	351,059,090.00	467,473,913.00	351,410,242.00
11013001/21020102 Transport Allowance						2,611,200.00	2,814,000.00	11,251,997.00
11013001/21020103 Meal Subsidy						1,307,040.00	1,254,720.00	2,613,816.00
11013001/21020104 Utility Allowance						764,490.00	691,440.00	1,308,338.00
11013001/21020105 Entertainment Allowance						108,000.00	72,288.00	765,258.00
11013001/21020106 Leave Allowance		625,043.00			625,043.00-	3,135,510.00	2,900,320.00	3,138,654.00
11013001/21020107 Domestic Staff Allowance						2,649,840.00	1,854,888.00	2,652,482.00
11013001/21020114 Duty Allowance						2,808,000.00	2,880,000.00	2,810,810.00
Sub Total: Personnel Cost	49,945,624.53	82,589,140.68	271,938,480.00	271,938,480.00	189,349,339.32+	415,219,060.00	536,204,096.00	415,634,391.00
11013001/22020101 Local Travel and Transport - Training	31,918,780.00	5,905,000.00	2,000,000.00	2,000,000.00	3,905,000.00-	4,400,000.00	2,000,000.00	4,404,394.00
11013001/22020102 Local Transport & Travel-Others		4,368,810.00	3,000,000.00	3,000,000.00	1,368,810.00-	3,300,000.00	6,000,500.00	3,303,301.00
11013001/22020104 International Transport and Travels - Others		9,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00-	5,500,000.00		5,505,498.00
11013001/22020202 Telephone Charge		15,659,100.00	282,161.00	282,161.00	15,376,939.00-	318,200.00	300,000.00	318,512.00
11013001/22020203 Internet Access Charges		387,500.00	720,000.00	720,000.00	332,500.00+	792,000.00	1,100,000.00	792,792.00
11013001/22020204 Satellite Broadcasting Access Charges		112,400.00	282,161.00	282,161.00	169,761.00+	145,000.00	190,500.00	145,144.00
11013001/22020206 Sewerage Charges		100,000.00	141,081.00	141,081.00	41,081.00+	148,130.00	200,000.00	148,274.00
11013001/22020302 Office Stationeries/Computer Consumables	4,697,150.00	2,898,350.00	7,000,000.00	7,000,000.00	4,101,650.00+	7,000,000.00	2,000,000.00	7,007,010.00
11013001/22020303 Newspapers		358,500.00	2,821,501.00	2,821,501.00	2,463,001.00+	2,821,500.00	700,000.00	2,824,332.00
11013001/22020309 Uniforms & Other Clothing		4,000,000.00	34,331,710.00	34,331,710.00	30,331,710.00+	4,331,710.00	450,000.00	4,336,043.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	18,089,450.00	2,485,100.00	3,950,096.00	3,950,096.00	1,464,996.00+	4,000,000.00	900,000.00	4,004,008.00
11013001/22020402 Maintenance of Office Furniture	1,261,000.00	2,604,500.00	2,500,000.00	2,500,000.00	104,500.00-	3,000,000.00	3,000,000.00	3,003,002.00
11013001/22020403 Maintenance of Office Building Residential Qtrs	1,231,550.00	900,000.00	1,000,000.00	1,000,000.00	100,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
11013001/22020404 Maintenance of Office IT Equipment		757,800.00	4,514,405.00	4,514,405.00	3,756,605.00+	5,000,000.00	3,000,000.00	5,004,994.00
11013001/22020405 Other Maintenance Services		314,500.00	1,500,000.00	1,500,000.00	1,185,500.00+	2,000,000.00	2,000,000.00	2,001,994.00
11013001/22020407 Maintenance of Aircrafts			564,298.00	564,298.00	564,298.00+			
11013001/22020501 Local Training	400,000.00		169,281.00	169,281.00	169,281.00+	169,280.00	2,000,000.00	169,448.00
11013001/22020605 Cleaning & Fumigation Services			56,423.00	56,423.00	56,423.00+	56,420.00	2,000,000.00	56,468.00
11013001/22020801 Motor Vehicle Fuel Cost		331,000.00	677,156.00	677,156.00	346,156.00+	2,000,000.00	700,000.00	2,001,994.00
11013001/22020802 Other Transport Equipment Fuel Cost		1,000,000.00	2,257,203.00	2,257,203.00	1,257,203.00+	2,500,000.00		2,502,498.00
11013001/22021001 Refreshment & Meals	1,788,750.00	926,750.00	1,800,000.00	1,800,000.00	873,250.00+	2,000,000.00	2,000,000.00	2,001,994.00
11013001/22021002 Honorarium & Sitting Allowance		1,465,000.00	48,935,633.00	48,935,633.00	47,470,633.00+	25,999,190.00	20,000,000.00	26,025,193.00
11013001/22021003 Publicity and Advertisements		2,287,500.00	5,671,224.00	5,671,224.00	3,383,724.00+	5,671,220.00	5,000,000.00	5,676,886.00
11013001/22021004 Medical Expenses		2,955,150.00	250,000.00	250,000.00	2,705,150.00-	250,000.00	500,000.00	250,240.00
11013001/22021007 Welfare Packages	271,524,470.00	48,173,000.00	11,850,300.00	11,850,300.00	36,322,700.00-	11,850,300.00	6,000,000.00	11,862,160.00
11013001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	169,280.00	200,000.00	169,448.00
11013001/22021014 Annual Budget Expenses & Administration			2,500,000.00	2,500,000.00	2,500,000.00+	250,000.00	250,000.00	250,240.00
11013001/22021021 Special Days Celebrations			104,959,796.00	104,959,796.00	104,959,796.00+	54,959,770.00	20,000,000.00	55,014,740.00
Sub-Total: Overhead	330,911,150.00	106,989,960.00	248,903,710.00	248,903,710.00	141,913,750.00+	150,632,000.00	82,491,000.00	150,782,601.00
Total Recurrent Expenditure	380,856,774.53	189,579,100.68	520,842,190.00	520,842,190.00	331,263,089.32+	565,851,060.00	618,695,096.00	566,416,992.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11014001 - Bureau of Political Affairs								
11014001/21010101 Basic Salary	13,229,120.32	16,966,256.33	5,497,276.00	5,497,276.00	11,468,980.33-	16,494,210.00	96,456,960.00	16,510,705.00
11014001/21010102 Overtime Payments							597,768.00	
11014001/21010103 Consolidated Revenue Fund Charges - Salaries			3,803,477.00	3,803,477.00	3,803,477.00+	7,477,810.00	5,477,900.00	7,485,289.00
11014001/21020101 Housing/Rent Allowance	1,500,000.00		2,167,324.00	2,167,324.00	2,167,324.00+	935,900.00	3,012,228.00	936,836.00
11014001/21020102 Transport Allowance			484,211.00	484,211.00	484,211.00+	935,900.00	652,800.00	936,836.00
11014001/21020103 Meal Subsidy			212,053.00	212,053.00	212,053.00+	424,110.00	288,000.00	424,542.00
11014001/21020104 Utility Allowances			118,086.00	118,086.00	118,086.00+	374,360.00	165,000.00	374,744.00
11014001/21020105 Entertainment Allowance			549,733.00	549,733.00	549,733.00+	374,360.00	432,000.00	374,744.00
11014001/21010106 Leave Allowance							9,645,700.00	
11014001/21020114 Duty Allowance						840,000.00	636,000.00	
Sub Total: Personnel Cost	14,729,120.32	16,966,256.33	12,832,160.00	12,832,160.00	4,134,096.33-	27,856,650.00	117,364,356.00	27,043,696.00
11014001/22020101 Local Travel and Transport - Training		5,000,000.00	1,410,768.00	1,410,768.00	3,589,232.00-	1,500,000.00	400,000.00	1,501,501.00
11014001/22020102 Local Transport & Travel-Others			564,298.00	564,298.00	564,298.00+	1,000,000.00	300,000.00	1,001,008.00
11014001/22020205 Water Rates						50,000.00		50,048.00
11014001/22020301 Office Stationeries/Computer Consumables	250,000.00	75,000.00	1,410,768.00	1,410,768.00	1,335,768.00+	1,000,000.00	350,000.00	1,001,008.00
11014001/22020309 Uniforms & Other Clothing		240,000.00	28,223.00	28,223.00	211,777.00-	30,000.00	50,000.00	30,024.00
11014001/22020401 Maintenance of Motor Vehicles/Transport Equipment		28,000.00	1,128,600.00	1,128,600.00	1,100,600.00+	500,000.00	400,000.00	500,504.00
11014001/22020402 Maintenance of Office Furniture		22,000.00	1,128,596.00	1,128,596.00	1,106,596.00+	500,000.00	200,000.00	500,504.00
11014001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00	350,000.00	500,504.00
11014001/22020404 Maintenance of Office/ IT Equipments							400,000.00	
11014001/22020405 Maintenance of Plants & Generators						300,000.00	300,000.00	300,301.00
11014001/22020501 Local Training			451,440.00	451,440.00	451,440.00+	300,000.00		300,301.00
11014001/22020801 Motor Vehicle Fuel Cost						500,000.00	250,000.00	500,504.00
11014001/22020803 Plant/Generator Fuel Cost						300,000.00		300,301.00
11014001/22021001 Refreshment & Meals						500,000.00		500,504.00
11014001/22021002 Honorarium & Sitting Allowance			4,514,405.00	4,514,405.00	4,514,405.00+			
11014001/22021003 Publicity & Advertisements						150,000.00		150,144.00
11014001/22021004 Medical Expenses			225,716.00	225,716.00	225,716.00+	150,000.00		150,144.00
11014001/22021005 Service Schools Fees Payment			1,128,596.00	1,128,596.00	1,128,596.00+			
11014001/22021006 Postages & Courier Services						100,000.00		100,096.00
11014001/22021007 Welfare Packages	11,775,000.00	8,250,000.00	18,651,811.00	18,651,811.00	10,401,811.00+	2,500,000.00	1,800,000.00	2,502,498.00
11014001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
11014001/22021011 Recruitment and Appointment (Service Wide)	4,000,000.00						4,000,000.00	
11014001/22021013 Promotion (SERVICE WIDE)			141,081.00	141,081.00	141,081.00+			
11014001/22021014 Annual Budget Expenses & Administration						250,000.00	250,000.00	250,240.00
11014001/22021015 Crèche			84,657.00	84,657.00	84,657.00+			
11014001/22021016 Servicom						150,000.00		150,144.00
11014001/22021021 Special Day /Celebrations		10,000,000.00	19,750,504.00	19,750,504.00	9,750,504.00+			
Sub-Total: Overhead	16,025,000.00	23,615,000.00	51,917,340.00	51,917,340.00	28,302,340.00+	10,580,000.00	9,050,000.00	10,590,579.00
Total Recurrent Expenditure	14,729,120.32	16,966,256.33	12,832,160.00	12,832,160.00	4,134,096.33-	27,856,650.00	117,364,356.00	27,043,696.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11016001 - Bureau of Economic Affairs								
11016001/21010101 Basic Salary	16,610,900.52	12,129,799.24	8,988,480.00	8,988,480.00	3,141,319.24-	19,051,470.00	18,963,161.00	19,070,522.00
11016001/21010102 Overtime Payments							515,040.00	
11016001/21010103 Consolidated Revenue Fund Charges - Salaries			5,488,350.00	5,488,350.00	5,488,350.00+		5,484,590.00	
11016001/21020101 Housing/Rent Allowance						3,357,730.00	1,299,760.00	3,361,092.00
11016001/21020102 Transport Allowance						1,500,300.00	3,693,600.00	1,501,801.00
11016001/21020103 Meal Subsidy						259,220.00	301,800.00	259,484.00
11016001/21020104 Utility Allowance						519,560.00	542,361.00	520,088.00
11016001/21020105 Entertainment Allowance						410,360.00	410,361.00	410,768.00
11016001/21020106 Leave Allowance						782,050.00	1,310,050.00	782,842.00
11016001/21020107 Domestic Staff Allowance						1,730,850.00	1,730,850.00	1,732,578.00
11016001/21020114 Duty Allowance							552,120.00	
Sub Total: Personnel Cost	16,610,900.52	12,129,799.24	14,476,830.00	14,476,830.00	2,347,030.76+	27,611,540.00	34,803,693.00	27,639,175.00
11016001/22020101 Local Transport & Travel-Training	325,000.00		5,078,703.00	5,078,703.00	5,078,703.00+	2,000,000.00	400,000.00	2,001,994.00
11016001/22020102 Local Transport & Travel-Others		50,100.00	3,950,096.00	3,950,096.00	3,899,996.00+	2,000,000.00	300,000.00	2,001,994.00
11016001/22020205 Water Rates						100,000.00	50,000.00	100,096.00
11016001/22020301 Office Stationeries/Computer Consumables		43,450.00	564,298.00	564,298.00	520,848.00+	2,500,000.00	500,000.00	2,502,498.00
11016001/22020305 Printing of Non Security Documents			2,821,501.00	2,821,501.00	2,821,501.00+	1,500,000.00	400,000.00	1,501,501.00
11016001/22020309 Uniforms & Other Clothing		7,100,000.00	16,929,003.00	16,929,003.00	9,829,003.00+	100,000.00	50,000.00	100,096.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment						1,500,000.00	400,000.00	1,501,501.00
11016001/22020402 Maintenance of Office Furniture		31,450.00	1,241,454.00	1,241,454.00	1,210,004.00+	1,500,000.00	100,000.00	1,501,501.00
11016001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00	150,000.00	2,502,498.00
11016001/22020404 Maintenance of Office / IT Equipments						1,500,000.00	100,000.00	1,501,501.00
11016001/22020405 Maintenance of Plants & Generators			451,440.00	451,440.00	451,440.00+	500,000.00	100,000.00	500,504.00
11016001/22020501 Local Training						300,000.00		300,301.00
11016001/22020801 Motor Vehicle Fuel Cost						1,500,000.00	100,000.00	1,501,501.00
11016001/22020803 Plant/Generator Fuel Cost			33,843.00	33,843.00	33,843.00+	300,000.00	100,000.00	300,301.00
11016001/22021001 Refreshment & Meals			564,298.00	564,298.00	564,298.00+	3,500,000.00		3,503,505.00
11016001/22021002 Honorarium & Sitting Allowance								
11016001/22021003 Publicity & Advertisements						250,000.00		250,240.00
11016001/22021004 Medical Expenses			282,161.00	282,161.00	282,161.00+	200,000.00		200,192.00
11016001/22021006 Postages & Courier Services						150,000.00	100,000.00	150,144.00
11016001/22021007 Welfare Packages	1,350,000.00	1,750,000.00	1,015,749.00	1,015,749.00	734,251.00-	2,800,000.00		2,802,808.00
11016001/22021009 Sporting Activities			141,081.00	141,081.00	141,081.00+			
11016001/22021013 Promotion(Service Wide)			141,080.00	141,080.00	141,080.00+			
11016001/22021014 Annual Budget Expenses & Administration						250,000.00	150,000.00	250,240.00
11016001/22021015 Creche			84,657.00	84,657.00	84,657.00+			
11016001/22021016 Servicom						150,000.00		150,144.00
Sub-Total: Overhead	1,675,000.00	8,975,000.00	34,427,960.00	34,427,960.00	25,452,960.00+	25,100,000.00	3,000,000.00	25,125,060.00
Total Recurrent Expenditure	18,285,900.52	21,104,799.24	48,904,790.00	48,904,790.00	27,799,990.76+	52,711,540.00	37,803,693.00	52,764,235.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11017001 - Executive Council Secretariat								
11017001/21010101 Basic Salary	10,723,417.42	11,664,396.80	11,309,860.00	11,309,860.00	354,536.80-	5,856,790.00	5,445,696.00	5,862,648.00
11017001/21010102 Overtime Payment						501,730.00	650,000.00	502,234.00
11017001/21010103 Meal Subsidy						7,288,350.00	7,288,350.00	7,295,648.00
11017001/21020101 Housing/Rent Allowance						2,238,680.00	2,092,889.00	2,240,914.00
11017001/21020102 Transport Allowance						534,000.00	487,200.00	534,528.00
11017001/21020103 Meal Subsidy						233,400.00	214,800.00	233,640.00
11017001/21020104 Utility Allowance						141,600.00	122,400.00	141,744.00
11017001/21020105 Entertainment Allowance						36,000.00	36,000.00	36,037.00
11017001/21020106 Leave Allowance						535,730.00	535,569.00	536,258.00
11017001/21020107 Domestic Staff Allowance						529,970.00	529,968.00	530,498.00
11017001/21020114 Duty Allowance						528,000.00	480,000.00	528,528.00
Sub Total: Personnel Cost	10,723,417.42	11,664,396.80	11,309,860.00	11,309,860.00	354,536.80-	18,424,250.00	17,882,872.00	18,442,677.00
11017001/22020101 Local Travel and Transport - Training			282,160.00	282,160.00	282,160.00+	500,000.00	500,000.00	500,504.00
11017001/22020102 Local Travel and Transport - Others			564,299.00	564,299.00	564,299.00+	1,000,000.00	300,000.00	1,001,008.00
11017001/22020205 Water Rates						100,000.00		100,096.00
11017001/22020301 Office Stationeries/Computer Consumables	300,000.00	63,650.00	564,298.00	564,298.00	500,648.00+	1,500,000.00	500,000.00	1,501,501.00
11017001/22020309 Uniforms & Other Clothing			11,296.00	11,296.00	11,296.00+	100,000.00	50,000.00	100,096.00
11017001/22020401 Maintenance of Motor Vehicle/Transport Equipment						1,500,000.00	200,000.00	1,501,501.00
11017001/22020402 Maintenance of Office Furniture		45,850.00	282,161.00	282,161.00	236,311.00+	500,000.00	200,000.00	500,504.00
11017001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	1,000,000.00	200,000.00	1,001,008.00
11017001/22020405 Maintenance of Plants & Generators		40,500.00	112,858.00	112,858.00	72,358.00+	300,000.00	200,000.00	300,301.00
11017001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+		200,000.00	
11017001/22020501 Local Training	10,000,000.00		14,107,503.00	14,107,503.00	14,107,503.00+	300,000.00	300,000.00	300,301.00
11017001/22020801 Motor Vehicle Fuel Cost			169,281.00	169,281.00	169,281.00+	1,000,000.00	150,000.00	1,001,008.00
11017001/22020803 Plant/Generator Fuel Cost			169,281.00	169,281.00	169,281.00+	400,000.00	150,000.00	400,408.00
11017001/22021001 Refreshment & Meals			564,298.00	564,298.00	564,298.00+	10,300,000.00	400,000.00	10,310,300.00
11017001/22021003 Publicity & Advertisements						200,000.00	150,000.00	200,192.00
11017001/22021004 Medical Expenses			56,423.00	56,423.00	56,423.00+	200,000.00	200,000.00	200,192.00
11017001/22021005 Service School Fees Payment			141,081.00	141,081.00	141,081.00+			
11017001/22021006 Postages & courier Services			28,223.00	28,223.00	28,223.00+	200,000.00	150,000.00	200,192.00
11017001/22021007 Welfare Packages	1,350,000.00	1,650,000.00	1,015,749.00	1,015,749.00	634,251.00-	20,000,000.00	400,000.00	20,020,000.00
11017001/22021009 Sporting Activities						300,000.00	300,000.00	300,301.00
11017001/22021013 Promotion (Service Wide)			141,081.00	141,081.00	141,081.00+			
11017001/22021014 Annual Budget Expenses & Administration						250,000.00	250,000.00	250,240.00
11017001/22021016 Servicom						150,000.00	150,000.00	150,144.00
11017001/22021019 Medical Expenses - International						200,000.00		200,192.00
Sub-Total: Overhead	11,650,000.00	1,800,000.00	18,576,810.00	18,576,810.00	16,776,810.00+	40,000,000.00	4,950,000.00	40,039,989.00
Total Recurrent Expenditure	22,373,417.42	13,464,396.80	29,886,670.00	29,886,670.00	16,422,273.20+	58,424,250.00	22,832,872.00	58,482,666.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11018001 - Bureau of Special Services								
11018001/21010101 Basic Salary	26,639,698.43	41,390,160.02	18,406,260.00	18,406,260.00	22,983,900.02-	18,582,870.00	13,377,288.00	18,601,454.00
11018001/21010102 Overtime Payments							1,336,092.00	
11018001/21010103 Consolidated Revenue Fund Charges - Salaries							5,485,560.00	
11018001/21020101 Housing/Rent Allowance						6,312,950.00	5,296,077.00	6,319,264.00
11018001/21020102 Transport Allowance						2,212,700.00	1,106,400.00	2,214,910.00
11018001/21020103 Meal Subsidy						932,360.00	478,800.00	933,296.00
11018001/21020104 Utility Allowance						689,970.00	640,760.00	690,666.00
11018001/21020105 Entertainment Allowance						428,360.00	392,456.00	428,792.00
11018001/21020106 Leave Allowance						1,632,070.00	1,337,728.00	1,633,702.00
11018001/21020107 Domestic Staff Allowance						1,995,840.00	1,465,869.00	1,997,834.00
11018001/21020108 Shift Allowance						311,960.00		312,272.00
11018001/21020114 Duty Allowance						1,236,000.00	1,056,000.00	1,237,237.00
Sub Total: Personnel Cost	26,639,698.43	41,390,160.02	18,406,260.00	18,406,260.00	22,983,900.02-	34,335,080.00	31,973,030.00	34,369,427.00
11018001/22020101 Local Travel and Transport - Training	382,525.00	352,500.00	282,161.00	282,161.00	70,339.00-	500,000.00	300,000.00	500,504.00
11018001/22020102 Local Travel and Transport - Others		43,750.00	282,161.00	282,161.00	238,411.00+	500,000.00	400,000.00	500,504.00
11018001/22020205 Water Rates						50,000.00	50,000.00	50,048.00
11018001/22020301 Office Stationeries/Computer Consumables	48,000.00	81,250.00	282,161.00	282,161.00	200,911.00+	300,000.00	200,000.00	300,301.00
11018001/22020309 Uniform & Other Clothing							50,000.00	
11018001/22020401 Maintenance of Motor Vehicle/Transport Equipment	114,500.00		282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11018001/22020402 Maintenance of Office Furniture			112,858.00	112,858.00	112,858.00+	500,000.00	250,000.00	500,504.00
11018001/22020403 Maintenance of Office Building Residential Qtrs			310,360.00	310,360.00	310,360.00+	500,000.00	200,000.00	500,504.00
11018001/22020404 Maintenance of Office/IT Equipments.			112,858.00	112,858.00	112,858.00+			
11018001/22020405 Maintenance of Plants & Generators						200,000.00	100,000.00	200,192.00
11018001/22020406 Other Maintenance Services		102,250.00	84,657.00	84,657.00	17,593.00-			
11018001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
11018001/22020601 Security Services	164,970,000.00	163,701,820.00	219,999,997.00	219,999,997.00	56,298,177.00+	148,000,000.00	220,000,000.00	148,148,032.00
11018001/22020604 Security Vote (Including Operations)	36,660,000.00	25,300,000.00	5,643,001.00	5,643,001.00	19,656,999.00-			
11018001/22020801 Motor Vehicle Fuel Cost		60,250.00	169,281.00	169,281.00	109,031.00+	300,000.00	150,000.00	300,301.00
11018001/22020802 Other Transport Equipment Fuel Cost			112,858.00	112,858.00	112,858.00+			
11018001/22020803 Plant/Generator Fuel Cost						200,000.00	100,000.00	200,192.00
11018001/22021001 Refreshment & Meals			33,843.00	33,843.00	33,843.00+	500,000.00	150,000.00	500,504.00
11018001/22021002 Honorarium & Sitting Allowance			56,423.00	56,423.00	56,423.00+			
11018001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	150,000.00	150,000.00	150,144.00
11018001/22021004 Medical Expenses			225,716.00	225,716.00	225,716.00+	150,000.00	150,000.00	150,144.00
11018001/22021006 Postages & courier Services			56,423.00	56,423.00	56,423.00+	100,000.00	100,000.00	100,096.00
11018001/22021007 Welfare Packages	19,464,975.00	3,080,000.00	7,053,758.00	7,053,758.00	3,973,758.00+	1,800,000.00	150,000.00	1,801,800.00
11018001/22021009 Sporting Activities			338,593.00	338,593.00	338,593.00+	300,000.00		300,301.00
11018001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
11018001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	221,640,000.00	192,721,820.00	235,862,490.00	235,862,490.00	43,140,670.00+	155,250,000.00	223,250,000.00	155,405,260.00
Total Recurrent Expenditure	248,279,698.43	234,111,980.02	254,268,750.00	254,268,750.00	20,156,769.98+	189,585,080.00	255,223,030.00	189,774,687.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11021001 - Abia State Liaison Office Lagos								
11021001/21010101 Basic Salary	26,922,773.80	21,582,415.00	13,550,660.00	13,550,660.00	8,031,755.00-	6,527,800.00	17,397,838.00	6,534,330.00
11021001/21010102 Overtime Payments		8,000.00	2,121,600.00	2,121,600.00	2,113,600.00+	4,918,080.00	3,372,039.00	4,923,002.00
11021001/21010103 Consolidated Revenue Fund Charges - Salaries			7,375,360.00	7,375,360.00	7,375,360.00+			
11021001/21020101 Housing/Rent Allowance			5,037,800.00	5,037,800.00	5,037,800.00+	6,184,700.00	6,364,678.00	6,190,894.00
11021001/21020102 Transport Allowance			1,472,130.00	1,472,130.00	1,472,130.00+	1,685,720.00	1,690,524.00	1,687,402.00
11021001/21020103 Meal Subsidy			601,200.00	601,200.00	601,200.00+	690,000.00	702,000.00	690,696.00
11021001/21020104 Utility Allowance			396,430.00	396,430.00	396,430.00+	464,830.00	475,632.00	465,286.00
11021001/21020105 Entertainment Allowance			72,000.00	72,000.00	72,000.00+	36,120.00	36,120.00	36,168.00
11021001/21020106 Leave Allowance			2,123,410.00	2,123,410.00	2,123,410.00+	2,584,230.00	1,692,192.00	2,586,822.00
11021001/21020107 Domestic Staff Allowance			1,243,600.00	1,243,600.00	1,243,600.00+	1,243,600.00	1,243,596.00	1,244,848.00
11021001/21020111 Hazard Allowance							1,512,000.00	
11021001/21020114 Duties Allowance							1,440,000.00	
Sub Total: Personnel Cost	26,922,773.80	21,590,415.00	33,994,190.00	33,994,190.00	12,403,775.00+	24,335,080.00	35,926,619.00	24,359,448.00
11021001/22020101 Local Travel and Transport - Training	685,000.00	338,500.00	1,128,596.00	4,128,596.00	3,790,096.00-	1,000,000.00	1,000,000.00	1,001,008.00
11021001/22020102 Local Travel and Transport - Others		705,500.00			705,500.00-	1,000,000.00	500,000.00	1,001,008.00
11021001/22020201 Electricity Charges	290,150.00	114,350.00		2,000,000.00	1,885,650.00+	500,000.00	500,000.00	500,504.00
11021001/22020202 Telephone Charge	391,335.00							
11021001/22020203 Internet Access Charges							200,000.00	
11021001/22020204 Satellite Broadcasting Access Charges		372,100.00	282,161.00	1,782,161.00	1,410,061.00+		500,000.00	
11021001/22020205 Water Rate			564,298.00	564,298.00	564,298.00+	500,000.00	500,000.00	500,504.00
11021001/22020206 Sewerage Charges		548,700.00	846,459.00	2,846,459.00	2,297,759.00+		500,000.00	
11021001/22020301 Office Stationeries/Computer Consumables	375,775.00	537,660.00	1,128,596.00	1,128,596.00	590,936.00+	1,000,000.00	500,000.00	2,001,994.00
11021001/22020303 Newspapers						300,000.00	150,000.00	300,301.00
11021001/22020304 Magazines & Periodicals						300,000.00		300,301.00
11021001/22020309 Uniforms & Other Clothing			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
11021001/22020311 Food Stuff/Catering Materials Supplies		1,221,670.00	1,692,901.00	1,692,901.00	471,231.00+	2,500,000.00		4,504,501.00
11021001/22020401 Maintenance of Motor Vehicle/Transport Equipment	6,421,090.00	3,213,500.00	3,950,096.00	3,950,096.00	736,596.00+	1,000,000.00	1,500,000.00	3,003,002.00
11021001/22020402 Maintenance of Office Furniture	2,437,900.00	1,041,700.00	1,128,596.00	4,128,596.00	3,086,896.00+	1,500,000.00	1,000,000.00	1,501,501.00
11021001/22020403 Maintenance of Office Building Residential Qtrs		6,022,683.28	2,821,501.00	2,821,501.00	3,201,182.28-	1,000,000.00	300,000.00	2,001,994.00
11021001/22020404 Maintenance of Office/IT Equipments		655,700.00	1,128,596.00	1,128,596.00	472,896.00+	1,000,000.00	500,000.00	1,001,008.00
11021001/22020405 Maintenance of Plants & Generators		824,800.00	1,692,905.00	1,692,905.00	868,105.00+	500,000.00	500,000.00	500,504.00
11021001/22020406 Other Maintenance Services		690,000.00	84,657.00	1,584,657.00	894,657.00+			
11021001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
11021001/22020601 Security Services				2,000,000.00	2,000,000.00+			
11021001/22020605 Cleaning & Fumigation Services				1,000,000.00	1,000,000.00+		250,000.00	
11021001/22020801 Motor Vehicle Fuel Cost		658,500.00	2,257,203.00	2,257,203.00	1,598,703.00+	1,000,000.00	500,000.00	2,001,994.00
11021001/22020802 Other Transport Equipment Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+			
11021001/22020803 Plant/Generator Fuel Cost		1,100,000.00	1,128,596.00	2,628,596.00	1,528,596.00+	1,500,000.00	1,000,000.00	1,501,501.00
11021001/22020806 Cooking Gas/Fuel Cost		83,500.00	282,161.00	282,161.00	198,661.00+	1,000,000.00	500,000.00	3,003,002.00
11021001/22021001 Refreshment & Meals	100,000.00	2,243,920.00		5,000,000.00	2,756,080.00+	1,000,000.00	1,500,000.00	2,001,994.00
11021001/22021003 Publicity & Advertisements						250,000.00	150,000.00	250,240.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
11021001/22021004 Medical Expenses		30,000.00	225,716.00	225,716.00	195,716.00+	100,000.00	150,000.00	100,096.00
11021001/22021006 Postages & courier Services		2,000.00	1,975,066.00	1,975,066.00	1,973,066.00+	250,000.00	150,000.00	250,240.00
11021001/22021007 Welfare Packages	2,869,934.55		1,410,768.00	1,410,768.00	1,410,768.00+	1,800,000.00	1,000,000.00	1,801,800.00
11021001/22021014 Annual Budget Expenses & Administration						250,000.00	150,000.00	250,240.00
11021001/22021016 Serviccom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	13,571,184.55	20,404,783.28	25,196,030.00	47,696,030.00	27,291,246.72+	20,000,000.00	14,100,000.00	30,029,983.00
Total Recurrent Expenditure	40,493,958.35	41,995,198.28	59,190,220.00	81,690,220.00	39,695,021.72+	44,335,080.00	50,026,619.00	54,389,431.00
11021002 - Abia State Liaison Office Abuja								
11021002/21000000 Basic Salary	267,678.25	58,388,733.23	13,401,280.00	13,401,280.00	44,987,453.23-	6,587,400.00	16,578,016.00	6,593,991.00
11021002/21010102 Overtime Payments			2,488,220.00	2,488,220.00	2,488,220.00+	4,514,960.00	6,186,015.00	4,519,474.00
11021002/21020101 Housing/Rent Allowance			3,668,309.00	3,668,309.00	3,668,309.00+	4,679,350.00	5,184,688.00	4,684,032.00
11021002/21020102 Transport Allowance			3,202,800.00	3,202,800.00	3,202,800.00+	1,257,600.00	1,408,600.00	1,258,850.00
11021002/21020103 Meal Subsidy			2,067,600.00	2,067,600.00	2,067,600.00+	540,000.00	780,000.00	540,541.00
11021002/21020104 Utility Allowance			1,699,560.00	1,699,560.00	1,699,560.00+	662,360.00	894,582.00	663,032.00
11021002/21020105 Entertainment Allowance			353,697.00	353,697.00	353,697.00+	392,360.00	402,500.00	392,744.00
11021002/21020106 Leave Allowance			1,839,550.00	1,839,550.00	1,839,550.00+	1,225,880.00	1,540,517.00	1,227,104.00
11021002/21020107 Domestic Staff Allowance			1,154,454.00	1,154,454.00	1,154,454.00+	1,200,880.00	1,308,650.00	1,202,080.00
11021002/21020109 Call Duties Allowance			2,704,000.00	2,704,000.00	2,704,000.00+		158,961.00	
11021002/21020111 Hazard Allowance			2,420,800.00	2,420,800.00	2,420,800.00+	1,383,600.00	1,718,800.00	1,384,992.00
11021002/21020114 Duty Allowance						1,620,000.00	1,990,000.00	1,621,621.00
Sub Total: Personnel Cost	35,267,678.25	58,388,733.23	35,000,270.00	35,000,270.00	23,388,463.23-	24,064,390.00	38,151,329.00	24,088,461.00
11021002/22020101 Local Travel and Transport - Training	8,973,949.17	820,000.00	1,500,000.00	6,500,000.00	5,680,000.00+	1,500,000.00	500,000.00	1,501,501.00
11021002/22020102 Local Travel and Transport - Others		5,919,040.00	2,000,000.00	8,000,000.00	2,080,960.00+	2,500,000.00	300,000.00	2,502,498.00
11021002/22020103 International Transport and Travels - Training			1,500,000.00	1,500,000.00	1,500,000.00+			
11021002/22020201 Electricity Charges	5,040,150.00	3,697,900.00	1,000,000.00	5,000,000.00	1,302,100.00+	1,000,000.00	500,000.00	1,001,008.00
11021002/22020202 Telephone Charge	838,490.00	169,950.00	1,000,000.00	1,000,000.00	830,050.00+			
11021002/22020205 Water Rate			846,459.00	846,459.00	846,459.00+	1,000,000.00	300,000.00	1,001,008.00
11021002/22020206 Sewerage Charges		1,080,120.00	1,000,000.00	5,000,000.00	3,919,880.00+		500,000.00	
11021002/22020301 Office Stationeries/Computer Consumables	631,000.00	535,900.00	1,194,570.00	1,194,570.00	658,670.00+	1,000,000.00	300,000.00	1,001,008.00
11021002/22020309 Uniforms & Other Clothing			250,000.00	250,000.00	250,000.00+	50,000.00	50,000.00	50,048.00
11021002/22020401 Maintenance of Motor Vehicle/Transport Equipment	30,630,026.40	9,774,106.30	3,000,000.00	11,000,000.00	1,225,893.70+	6,000,000.00	1,500,000.00	3,003,002.00
11021002/22020402 Maintenance of Office Furniture	2,848,265.00	5,323,000.00	1,500,000.00	6,500,000.00	1,177,000.00+	1,500,000.00	300,000.00	1,501,501.00
11021002/22020403 Maintenance of Office Building Residential Qtrs		20,500.00	1,000,000.00	5,000,000.00	4,979,500.00+	3,900,000.00	500,000.00	3,003,002.00
11021002/22020404 Maintenance of Office/IT Equipments			846,459.00	5,846,459.00	5,846,459.00+			
11021002/22020405 Maintenance of Plants & Generators		2,272,357.73	1,081,344.00	1,081,344.00	1,191,013.73-		300,000.00	
11021002/22020406 Other Maintenance Services		8,230,660.00	1,500,000.00	9,500,000.00	1,269,340.00+		500,000.00	
11021002/22020501 Local Training	289,000.00		300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
11021002/22020604 Security Vote (Including Operations)		1,586,120.00	2,794,300.00	2,794,300.00	1,208,180.00+			
11021002/22020605 Cleaning & Fumigation Services						500,000.00		500,504.00
11021002/22020801 Motor Vehicle Fuel Cost		5,498,323.00	2,000,000.00	8,000,000.00	2,501,677.00+	4,000,000.00	2,000,000.00	2,001,994.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
11021002/22020803 Plant/Generator Fuel Cost		4,817,000.00	1,500,000.00	6,500,000.00	1,683,000.00+	3,000,000.00	1,500,000.00	3,003,002.00
11021002/22020806 Cooking Gas/Fuel Cost				3,000,000.00	3,000,000.00+	1,500,000.00	3,000,000.00	1,501,501.00
11021002/22021001 Refreshment & Meals	9,145,000.00	9,235,500.00	2,000,000.00	10,000,000.00	764,500.00+	2,500,000.00	2,500,000.00	2,502,498.00
11021002/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+			
11021002/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	100,000.00	1,000,000.00	100,096.00
11021002/22021004 Medical Expenses			500,000.00	500,000.00	500,000.00+			
11021002/22021006 Postages & courier Services			141,081.00	141,081.00	141,081.00+	150,000.00	1,000,000.00	150,144.00
11021002/22021007 Welfare Packages	2,869,100.00	5,371,101.00	1,705,700.00	9,705,700.00	4,334,599.00+	9,000,000.00	1,000,000.00	5,004,994.00
11021002/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+			
11021002/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	150,000.00	250,240.00
11021002/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	100,000.00	150,144.00
Sub-Total: Overhead	61,264,980.57	64,351,578.03	31,794,570.00	110,794,570.00	46,442,991.97+	40,000,000.00	18,800,000.00	30,130,090.00
Total Recurrent Expenditure	96,532,658.82	122,740,311.26	66,794,840.00	145,794,840.00	23,054,528.74+	64,064,390.00	56,951,329.00	54,218,551.00
11033001 - Abia State Agency For The Control of HIV/Aids								
11033001/21010101 Basic Salary	5,091,548.52	3,977,549.68	3,903,584.00	3,903,584.00	73,965.68-	5,682,460.00	3,196,332.00	5,688,150.00
11033001/21010102 Overtime Payments			349,354.00	349,354.00	349,354.00+		459,727.00	
11033001/21020101 Housing/Rent Allowance			676,397.00	676,397.00	676,397.00+		998,256.00	
11033001/21020102 Transport Allowance			329,329.00	329,329.00	329,329.00+		460,800.00	
11033001/21020103 Meal Subsidy							194,400.00	
11033001/21020104 Utility Allowance			69,842.00	69,842.00	69,842.00+		99,600.00	
11033001/21020105 Entertainment Allowance			138,047.00	138,047.00	138,047.00+			
11033001/21020106 Leave Allowance		306,450.00	215,907.00	215,907.00	90,543.00-		319,633.00	
Sub Total: Personnel Cost	5,091,548.52	4,283,999.68	5,682,460.00	5,682,460.00	1,398,460.32+	5,682,460.00	5,728,748.00	5,688,150.00
11033001/22020101 Local Travel and Transport - Training			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11033001/22020102 Local Travel and Transport - Others			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11033001/22020103 International Transport and Travels - Training			1,692,905.00	1,692,905.00	1,692,905.00+			
11033001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	100,000.00	60,000.00	100,096.00
11033001/22020301 Office Stationeries/Computer Consumables			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11033001/22020309 Uniforms & Other Clothing						50,000.00		50,048.00
11033001/22020310 Teaching aids/Instruction Materials			5,642.00	5,642.00	5,642.00+			
11033001/22020401 Maintenance of Motor Vehicle/Transport Equipment			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11033001/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
11033001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	450,000.00	200,000.00	450,456.00
11033001/22020405 Maintenance of Plants & Generators			282,167.00	282,167.00	282,167.00+	200,000.00	200,000.00	200,192.00
11033001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+		100,000.00	
11033001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
11033001/22020602 Office Rent			846,459.00	846,459.00	846,459.00+		350,000.00	
11033001/22020701 Financial Consulting			225,716.00	225,716.00	225,716.00+	500,000.00	250,000.00	500,504.00
11033001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
11033001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	200,000.00	150,000.00	200,192.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
11033001/22020901 Bank Charges (Other Than Interest)			112,858.00	112,858.00	112,858.00+		350,000.00	
11033001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	150,000.00	200,000.00	150,144.00
11033001/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+		100,000.00	
11033001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+		100,000.00	
11033001/22021006 Postages & courier Services			1,015,749.00	1,015,749.00	1,015,749.00+		100,000.00	
11033001/22021007 Welfare Packages			141,081.00	141,081.00	141,081.00+			
11033001/22021009 Sporting Activities			141,081.00	141,081.00	141,081.00+	250,000.00	150,000.00	250,240.00
11033001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+			
11033001/22021015 Creche							150,000.00	
11033001/22021016 Servicom			7,708,520.00	7,708,520.00	7,708,520.00+	5,000,000.00	3,910,000.00	5,004,994.00
Sub-Total: Overhead	5,091,548.52	4,283,999.68	13,390,980.00	13,390,980.00	9,106,980.32+	10,682,460.00	9,638,748.00	10,693,144.00
Total Recurrent Expenditure								
11035001 - Abia State Pension Board								
11035001/21010101 Basic Salary	3,109,621.73	764,509,713.00	5,492,340.00	5,492,340.00	759,017,373.00-			
Sub Total: Personnel Cost	3,109,621.73	764,509,713.00	5,492,340.00	5,492,340.00	759,017,373.00-			
11035001/22020101 Local Travel and Transport - Training	498,000.00		564,298.00	564,298.00	564,298.00+	500,000.00	400,000.00	500,504.00
11035001/22020102 Local Travel and Transport - Others		845,999.99	282,163.00	282,163.00	563,836.99-	500,000.00	300,000.00	500,504.00
11035001/22020201 Electricity Charges						50,000.00		50,048.00
11035001/22020205 Water Rates			1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00	500,000.00	500,504.00
11035001/22020301 Office Stationeries/Computer Consumables							500,000.00	
11035001/22020305 Printing of non Security Documents						50,000.00		50,048.00
11035001/22020309 Uniforms & Other Clothing			282,161.00	282,161.00	282,161.00+	280,000.00	150,000.00	280,288.00
11035001/22020401 Maintenance of Motor Vehicle/Transport Equipment		195,000.00	282,161.00	282,161.00	87,161.00+	150,000.00	100,000.00	150,144.00
11035001/22020402 Maintenance of Office Furniture						300,000.00		300,301.00
11035001/22020403 Maintenance of Office Building Residential Qtrs			169,281.00	169,281.00	169,281.00+		100,000.00	
11035001/22020405 Maintenance of Plants & Generators						300,000.00		300,301.00
11035001/22020501 Local Training						200,000.00	100,000.00	200,192.00
11035001/22020801 Motor Vehicle Fuel Cost						150,000.00	100,000.00	150,144.00
11035001/22020803 Plant/Generator Fuel Cost						100,000.00		100,096.00
11035001/22021003 Publicity & Advertisements						50,000.00		50,048.00
11035001/22021006 Postages & Courier Services						250,000.00		250,240.00
11035001/22021014 Annual Budget Expenses & Administration						150,000.00		150,144.00
11035001/22021016 Servicom						50,000.00		50,048.00
11035001/22021019 Medical Expenses - International	498,000.00	1,040,999.99	2,708,660.00	2,708,660.00	1,667,660.01+	3,580,000.00	2,400,000.00	3,583,554.00
Sub-Total: Overhead	498,000.00	1,040,999.99	2,708,660.00	2,708,660.00	1,667,660.01+	3,580,000.00	2,400,000.00	3,583,554.00
Total Recurrent Expenditure	3,607,621.73	765,550,712.99	8,201,000.00	8,201,000.00	757,349,712.99-			

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
11037001 - Muslims Pilgrims Welfare Board								
11037001/22020103 International Transport and Travels - Training		10,000,000.00	42,300,000.00	42,300,000.00	32,300,000.00+			
11037001/22020301 Office Stationeries/Computer Consumables			5,000,000.00	5,000,000.00	5,000,000.00+			
11037001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,200,000.00	1,200,000.00	1,200,000.00+			
11037001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+			
11037001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+			
11037001/22021007 Welfare Package	10,000,000.00							
Sub-Total: Overhead	10,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+			
Total Recurrent Expenditure	10,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00	40,000,000.00+			
11038001 - Christian Pilgrims Welfare Board								
11037001/22020101 Local Travel and Transport - Training			500,000.00	500,000.00	500,000.00+			
11037001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+			
11037001/22020103 International Transport and Travels - Training			340,000,000.00	340,000,000.00	340,000,000.00+	350,000,000.00		
11037001/22020104 International Transport and Travels - Others	215,875,000.00							
11037001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+			
11037001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	500,000.00	500,000.00+			
11037001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+			
11037001/22020405 Maintenance of Plants & Generators			1,450,000.00	1,450,000.00	1,450,000.00+			
11037001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+			
11037001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+			
11037001/22021001 Refreshment & Meals			500,000.00	500,000.00	500,000.00+			
11037001/22021002 Honorarium & Siting Allowance			300,000.00	300,000.00	300,000.00+			
11037001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+			
11037001/22021006 Postages & courier Services			1,000,000.00	1,000,000.00	1,000,000.00+			
11037001/22021007 Welfare Packages	191,456,920.00							
11037001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+			
Sub-Total: Overhead	407,331,920.00		350,000,000.00	350,000,000.00	350,000,000.00+	350,000,000.00		
Total Recurrent Expenditure	407,331,920.00		350,000,000.00	350,000,000.00	350,000,000.00+	350,000,000.00		
11039001 - Abia State Infrastructural Dev. Board								
11039001/21010101 Basic Salary			24,720,780.00	24,720,780.00	24,720,780.00+	14,542,060.00	7,270,330.00	14,556,610.00
11039001/21010103 Consolidated Revenue Fund Charges - Salaries							19,102,060.00	
Sub Total: Personnel Cost			24,720,780.00	24,720,780.00	24,720,780.00+	14,542,060.00	26,372,390.00	14,556,610.00
11039001/22020101 Local Travel and Transport - Training	124,279,249.79		2,000,000.00	2,000,000.00	2,000,000.00+	4,000,000.00	300,000.00	
11039001/22020102 Local Travel and Transport - Others		22,783,900.00	3,000,000.00	3,000,000.00	19,783,900.00-	4,000,000.00	2,000,000.00	
11039001/22020201 Electricity Charges							300,000.00	
11039001/22020202 Telephone Charge							100,000.00	
11039001/22020203 Internet Access Charges			3,500,000.00	3,500,000.00	3,500,000.00+	2,000,000.00	2,000,000.00	
11039001/22020301 Office Stationeries/Computer Consumables			3,000,000.00	3,000,000.00	3,000,000.00+		4,000,000.00	
11039001/22020305 Printing of non Security Documents			100,000.00	100,000.00	100,000.00+			
11039001/22020309 Uniforms & Other Clothing								

Schedule of Detailed Recurrent Expenditure by Organization -- Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
11039001/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	5,000,000.00	1,500,000.00	
11039001/22020402 Maintenance of Office Furniture			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	100,000.00	
11039001/22020403 Maintenance of Office Building Residential Qtrs			3,000,000.00	3,000,000.00	3,000,000.00+			
11039001/22020405 Maintenance of Plants & Generators			1,964,000.00	1,964,000.00	1,964,000.00+	1,000,000.00	500,000.00	
11039001/22020406 Other Maintenance Services							500,000.00	
11039001/22020501 Local Training			300,000.00	300,000.00	300,000.00+		200,000.00	
11039001/22020601 Security Services							600,000.00	
11039001/22020602 Office Rent			2,000,000.00	2,000,000.00	2,000,000.00+		2,200,000.00	
11039001/22020605 Cleaning & Fumigation Services							100,000.00	
11039001/22020703 Legal Services							2,000,000.00	
11039001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	200,000.00	
11039001/22020803 Plant/Generator Fuel Cost							1,000,000.00	
11039001/22020901 Bank Charges (Other Than Interest)							200,000.00	
11039001/22021001 Refreshment & Meals			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00		
11039001/22021002 Honorarium & Sitting Allowance			1,500,000.00	1,500,000.00	1,500,000.00+		2,000,000.00	
11039001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	1,000,000.00	2,000,000.00	
11039001/22021004 Medical Expenses			500,000.00	500,000.00	500,000.00+			
11039001/22021006 Postage and Courier Services							94,400.00	
11039001/22021007 Welfare Packages			1,500,000.00	1,500,000.00	1,500,000.00+		7,905,600.00	
11039001/22021013 Promotion (Service Wide)			250,000.00	250,000.00	250,000.00+			
Total Recurrent Expenditure	124,279,249.79	22,783,900.00	58,834,780.00	58,834,780.00	36,050,880.00+	38,542,060.00	56,672,390.00	14,556,610.00
11101001 - Abia State Oil Prod. Areas Dev Comm. (ASOPADEC)								
11101001/21010101 Basic Salary		412,000,000.00	176,774,160.00	176,774,160.00	235,225,840.00-	94,399,310.00	47,889,087.00	94,493,740.00
11101001/21020102 Overtime Payment						9,000,000.00		9,009,004.00
11101001/21010103 Consolidated Revenue Fund Charges - Salaries						82,600,000.00	69,000,000.00	82,682,618.00
11101001/21020101 Housing/Rent Allowance							16,124,338.00	
11101001/21020102 Transport Allowance						5,395,400.00	7,651,860.00	5,400,802.00
11101001/21020103 Meal Subsidy						5,325,300.00	2,678,400.00	5,330,630.00
11101001/21020104 Utility Allowance						5,506,380.00	1,446,600.00	5,511,879.00
11101001/21020105 Entertainment Allowance						5,430,010.00	38,800.00	5,435,436.00
11101001/21020106 Leave Allowance						4,401,820.00	4,788,908.00	4,406,214.00
11101001/21020107 Domestic Staff Allowance						3,790,780.00	1,380,610.00	3,794,574.00
11101001/21020114 Duty Allowance						6,080,000.00	16,939,332.00	6,086,075.00
Sub Total: Personnel Cost		412,000,000.00	176,774,160.00	176,774,160.00	235,225,840.00-	221,929,000.00	167,937,935.00	222,150,972.00
11101001/22020101 Local Travel and Transport - Training	100,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	2,000,000.00	1,501,501.00
11101001/22020102 Local Travel and Transport - Others			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	1,500,000.00	3,003,002.00
11101001/22020103 International Transport and Travels - Training			2,000,000.00	2,000,000.00	2,000,000.00+			
11101001/22020201 Electricity Charges			282,048.00	282,048.00	282,048.00+			
11101001/22020203 Internet Access Charges						1,500,000.00		1,501,501.00
11101001/22020204 Satellite Broadcasting Access Charges						1,500,000.00	500,000.00	1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
11101001/22020301 Office Stationeries/Computer Consumables								
11101001/22020305 Printing and Non Security Documents			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
11101001/22020309 Uniforms & Other Clothing			3,000,000.00	3,000,000.00	3,000,000.00+	2,500,000.00		2,502,498.00
11101001/22020401 Maintenance of Motor Vehicle/Transport Equipment			250,000.00	250,000.00	250,000.00+	150,000.00	100,000.00	150,144.00
11101001/22020402 Maintenance of Office Furniture			4,000,000.00	4,000,000.00	4,000,000.00+	3,500,000.00	1,500,000.00	3,503,505.00
11101001/22020403 Maintenance of Office Building Residential Qtrs			4,557,460.00	4,557,460.00	4,557,460.00+	500,000.00	300,000.00	500,504.00
11101001/22020404 Maintenance of Office / IT Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11101001/22020405 Maintenance of Plants & Generators						500,000.00	300,000.00	500,504.00
11101001/22020406 Other Maintenance Services			3,000,000.00	3,000,000.00	3,000,000.00+	500,000.00	250,000.00	500,504.00
11101001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+			
11101001/22020602 Office Rent			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
11101001/22020605 Cleaning & Fumigation Services			1,128,144.00	1,128,144.00	1,128,144.00+			
11101001/22020701 Financial Consulting						250,000.00	150,000.00	250,240.00
11101001/22020801 Motor Vehicle Fuel Cost			840,120.00	840,120.00	840,120.00+	1,000,000.00	500,000.00	1,001,008.00
11101001/22020803 Plant/Generator Fuel Cost			2,100,000.00	2,100,000.00	2,100,000.00+	1,500,000.00	500,000.00	1,501,501.00
11101001/22020901 Bank Charges (Other Than Interest)			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	300,000.00	1,001,008.00
11101001/22020902 Insurance Premium			1,692,228.00	1,692,228.00	1,692,228.00+	2,000,000.00	2,500,000.00	2,001,994.00
11101001/22021001 Refreshment & Meals						1,000,000.00	1,000,000.00	1,001,008.00
11101001/22021002 Honorarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
11101001/22021003 Publicity and Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+	2,300,000.00	3,000,000.00	2,302,304.00
11101001/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	250,000.00	150,000.00	250,240.00
11101001/22021006 Postages & courier Services			300,000.00	300,000.00	300,000.00+		200,000.00	
11101001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00+		150,000.00	
11101001/22021009 Sporting Activities			2,000,000.00	2,000,000.00	2,000,000.00+		500,000.00	
11101001/22021013 Promotion (Service Wide)			300,000.00	300,000.00	300,000.00+			
11101001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+			
11101001/22021015 Creche			200,000.00	200,000.00	200,000.00+	250,000.00	250,000.00	250,240.00
11101001/22021016 Servicom			1,500,000.00	1,500,000.00	1,500,000.00+			
Sub-Total: Overhead	100,000.00						150,000.00	
Total Recurrent Expenditure	100,000.00	412,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	18,100,000.00	30,030,004.00
12003001 - Abia State House of Assembly						251,929,000.00	186,037,935.00	252,180,976.00
12003001/21010101 Basic Salary	527,028,312.86	386,710,515.95	335,031,720.00	335,031,720.00	51,678,795.95-	151,695,330.00	134,780,604.00	135,246,088.00
12003001/21010102 Overtime Payment						5,057,190.00	8,192,544.00	5,062,256.00
12003001/21010103 Consolidated Revenue Fund Charges - Salaries		89,246,706.96	227,890,220.00	227,890,220.00	138,643,513.04+	357,890,230.00	271,091,692.00	358,248,213.00
12003001/21020101 Housing/Rent Allowance						55,798,950.00	59,883,200.00	55,854,760.00
12003001/21020102 Transport Allowance						11,904,000.00	12,360,000.00	11,915,908.00
12003001/21020103 Meal Subsidy						5,446,000.00	5,389,200.00	5,451,450.00
12003001/21010104 Utility Allowance						3,320,950.00	3,008,400.00	3,324,264.00
12003001/21010105 Entertainment Allowance						1,156,760.00	630,000.00	1,157,912.00
12003001/21010106 Leave Allowance						13,390,650.00	13,478,060.00	13,404,047.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
							227,074.00	
							41,177,596.00	
12003001/21020108						47,289,010.00	49,603,945.00	47,336,320.00
12003001/21020111						41,680,240.00		41,721,932.00
12003001/21020114						694,629,310.00	599,822,315.00	678,723,150.00
12003001/21020135					86,964,717.09+	30,000,000.00	10,000,000.00	20,020,000.00
Sub Total: Personnel Cost	527,028,312.86	475,957,222.91	562,921,940.00	562,921,940.00		20,000,000.00	10,000,000.00	20,020,000.00
12003001/22020101	1,460,000.00		28,215,006.00	28,215,006.00	16,929,003.00+	20,000,000.00	10,000,000.00	20,020,000.00
12003001/22020102			16,929,003.00	16,929,003.00	112,860,000.00+	20,000,000.00	24,000,000.00	20,020,000.00
12003001/22020103			112,860,000.00	112,860,000.00	112,860,000.00+	10,500,000.00		10,510,504.00
12003001/22020104	2,500,000.00		1,128,602.00	1,128,602.00	1,128,596.00+	2,500,000.00	3,000,000.00	2,502,498.00
12003001/22020201	14,712,000.00		1,128,596.00	1,128,596.00	2,821,501.00+	4,500,000.00		4,504,501.00
12003001/22020204			2,821,501.00	2,821,501.00	564,298.00+	500,000.00		500,504.00
12003001/22020206			564,298.00	564,298.00	1,128,596.00+	1,500,000.00	1,800,000.00	1,501,501.00
12003001/22020208			1,128,596.00	1,128,596.00	11,286,002.00+	10,000,000.00	5,000,000.00	10,010,012.00
12003001/22020301			11,286,002.00	11,286,002.00	2,821,501.00+	5,000,000.00	1,500,000.00	5,004,994.00
12003001/22020302			2,821,501.00	2,821,501.00	2,821,501.00+	2,500,000.00	500,000.00	2,502,498.00
12003001/22020303			1,410,768.00	1,410,768.00	1,410,768.00+	2,500,000.00	500,000.00	2,502,498.00
12003001/22020304			1,128,596.00	1,128,596.00	2,821,501.00+	3,000,000.00	1,000,000.00	3,003,002.00
12003001/22020305			2,821,501.00	2,821,501.00	2,821,501.00+	2,500,000.00	1,000,000.00	2,502,498.00
12003001/22020307			1,128,596.00	1,128,596.00	1,128,596.00+	1,500,000.00	50,000.00	1,501,501.00
12003001/22020309			2,821,501.00	2,821,501.00	3,667,959.00+	6,500,000.00	2,000,000.00	6,506,506.00
12003001/22020311			3,667,959.00	3,667,959.00	34,986,602.00+	35,050,000.00	10,000,000.00	35,085,066.00
12003001/22020401			34,986,602.00	34,986,602.00	14,671,801.00+	28,000,000.00	5,000,000.00	28,028,007.00
12003001/22020402			14,671,801.00	14,671,801.00	90,287,996.00+	50,000,000.00	10,000,000.00	50,050,024.00
12003001/22020403			90,287,996.00	90,287,996.00	1,975,066.00+	3,000,000.00	1,500,000.00	3,003,002.00
12003001/22020404			1,975,066.00	1,975,066.00	3,950,096.00+	5,000,000.00	3,000,000.00	5,004,994.00
12003001/22020405			3,950,096.00	3,950,096.00	1,975,066.00+	2,500,000.00	1,500,000.00	2,502,498.00
12003001/22020406			1,975,066.00	1,975,066.00	1,692,905.00+	1,500,000.00	1,800,000.00	1,501,501.00
12003001/22020411			1,692,905.00	1,692,905.00	16,929,003.00+	30,000,000.00	24,000,000.00	30,030,012.00
12003001/22020501	4,500,000.00	4,000,000.00	16,929,003.00	16,929,003.00	22,572,004.00+	40,000,000.00	10,000,000.00	40,040,012.00
12003001/22020502			22,572,004.00	22,572,004.00	14,178,499.00-	100,000,000.00	20,000,000.00	100,100,024.00
12003001/22020601			2,821,501.00	2,821,501.00	45,547,214.00+	300,000,000.00	320,000,000.00	
12003001/22020604		17,000,000.00	233,547,214.00	233,547,214.00	1,410,768.00+	2,000,000.00	500,000.00	2,001,994.00
12003001/22020605	85,000,000.00	188,000,000.00	1,410,768.00	1,410,768.00	1,692,905.00+	3,000,000.00	2,000,000.00	3,003,002.00
12003001/22020702			1,692,905.00	1,692,905.00	5,643,001.00+	10,000,000.00	5,000,000.00	10,010,012.00
12003001/22020703			5,643,001.00	5,643,001.00	7,335,895.00+	10,500,000.00	10,000,000.00	10,510,504.00
12003001/22020801			7,335,895.00	7,335,895.00	1,128,596.00+	2,000,000.00	5,000,000.00	2,001,994.00
12003001/22020802			1,128,596.00	1,128,596.00	11,286,002.00+	15,000,000.00	6,000,000.00	15,015,006.00
12003001/22020803			11,286,002.00	11,286,002.00	3,000,000.00	2,500,000.00	4,000,000.00	3,003,002.00
12003001/22020901			1,410,768.00	1,410,768.00	1,410,768.00+	2,500,000.00	4,000,000.00	2,502,498.00
12003001/22020902			1,410,768.00	1,410,768.00	98,307,095.00-	2,800,000.00	2,000,000.00	2,802,808.00
12003001/22021001		100,000,000.00	1,692,905.00	1,692,905.00	317,000,000.00+	500,000,000.00	500,000,000.00	300,300,072.00
12003001/22021002		481,000,000.00	798,000,000.00	798,000,000.00	2,539,364.00+	5,000,000.00	500,000.00	5,004,994.00
12003001/22021004			2,539,364.00	2,539,364.00				

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
12003001/22021004			1,692,905.00	1,692,905.00	1,692,905.00+	3,000,000.00	500,000.00	3,003,002.00
12003001/22021006			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00	500,000.00	2,502,498.00
12003001/22021007	903,550,000.00	48,350,000.00	113,745,749.00	113,745,749.00	65,395,749.00+	260,000,000.00	20,000,000.00	20,020,000.00
12003001/22021008			2,821,501.00	2,821,501.00	2,821,501.00+	5,200,000.00		5,205,210.00
12003001/22021009			846,459.00	846,459.00	846,459.00+	1,500,000.00	300,000.00	1,501,501.00
12003001/22021014						250,000.00	250,000.00	250,240.00
12003001/22021016						1,200,000.00	150,000.00	1,201,200.00
12003001/22021019			1,692,905.00	1,692,905.00	1,692,905.00+	3,000,000.00	5,000,000.00	3,003,002.00
12003001/22021021			5,643,001.00	5,643,001.00	5,643,001.00+	3,000,000.00		
12003001/22030106			56,430,000.00	56,430,000.00	56,430,000.00+	100,000,000.00		
12003001/22030108			56,430,000.00	56,430,000.00	56,430,000.00+	100,000,000.00		
Sub-Total: Overhead	1,011,722,000.00	838,350,000.00	1,700,000,000.00	1,700,000,000.00	861,650,000.00+	1,753,500,000.00	1,028,850,000.00	801,300,696.00
Total Recurrent Expenditure	1,538,750,312.86	1,314,307,222.91	2,262,921,940.00	2,262,921,940.00	948,614,717.09+	2,448,129,310.00	1,628,672,315.00	1,480,023,846.00
12004001 - Abia State House of Assembly Service Comm.								
23001001 - Ministry of Information & Strategy								
23001001/21010101	156,029,973.79	134,507,216.37	123,949,746.00	123,949,746.00	10,557,470.37-	103,900,538.00	88,910,068.00	104,004,463.00
23001001/21010102		92,868.00	1,039,520.00	1,039,520.00	946,652.00+	455,580.00	3,560,244.00	456,036.00
23001001/21010103			5,916,818.00	5,916,818.00	5,916,818.00+	8,494,980.00	5,802,598.00	8,503,480.00
23001001/21020101			28,513,555.00	28,513,555.00	28,513,555.00+	43,664,070.00	34,999,283.00	43,707,754.00
23001001/21020102			6,329,492.00	6,329,492.00	6,329,492.00+	9,538,980.00	7,089,600.00	9,548,512.00
23001001/21020103			2,498,223.00	2,498,223.00	2,498,223.00+	3,681,600.00	3,471,600.00	3,685,274.00
23001001/21020104			1,787,384.00	1,787,384.00	1,787,384.00+	2,706,984.00	2,389,161.00	2,709,696.00
23001001/21020105			678,286.00	678,286.00	678,286.00+	1,050,768.00	881,361.00	1,051,824.00
23001001/21020106			6,754,647.00	6,754,647.00	6,754,647.00+	11,512,670.00	9,747,695.00	11,524,194.00
23001001/21020107			9,981,499.00	9,981,499.00	9,981,499.00+	14,943,160.00	10,908,508.00	14,958,106.00
23001001/21020111							374,361.00	
23001001/21020112							187,181.00	
Sub Total: Personnel Cost	395,414,207.47	393,598,609.54	388,715,910.00	676,715,910.00	283,117,300.46+	356,439,560.00	533,918,213.00	356,796,192.00
24001001/22020101	353,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
24001001/22020102			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	500,000.00	1,501,501.00
24001001/22020201	46,000.00	4,200.00			4,200.00-			
24001001/22020203			282,161.00	282,161.00	282,161.00+		500,000.00	
24001001/22020205			56,423.00	56,423.00	56,423.00+		50,000.00	
24001001/22020207						1,500,000.00		1,501,501.00
24001001/22020208						1,000,000.00		1,001,008.00
24001001/22020301	346,000.00	295,300.00	2,500,000.00	2,500,000.00	2,204,700.00+	500,000.00	1,500,000.00	500,504.00
24001001/22020309			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,096.00
24001001/22020401			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		1,501,501.00
24001001/22020402	18,900.00		1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00		1,001,008.00
24001001/22020403			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00		1,001,008.00
24001001/22020404		212,000.00	282,161.00	282,161.00	70,161.00+	1,500,000.00		1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
24001001/22020405 Maintenance of Plants & Generators		28,000.00	1,500,000.00	1,500,000.00	1,472,000.00+	500,000.00		500,504.00
24001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
24001001/22020413 Minor Road Maintenance			453,240.00	453,240.00	453,240.00+			
24001001/22020501 Local Training	111,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
24001001/22020801 Motor Vehicle Fuel Cost		422,500.00	2,000,000.00	2,000,000.00	1,577,500.00+	600,000.00	400,000.00	600,600.00
24001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	300,000.00	500,504.00
24001001/22021001 Refreshment & Meals			2,000,000.00	7,000,000.00	7,000,000.00+	2,000,000.00	400,000.00	2,001,994.00
24001001/22021003 Publicity and Advertisements	5,500,000.00	14,300,000.00	3,294,598.00	3,294,598.00	11,005,402.00-	3,500,000.00	150,000.00	2,502,498.00
24001001/22021004 Medical Expenses			300,000.00	300,000.00	300,000.00+	300,000.00	150,000.00	300,301.00
24001001/22021006 Postages & courier Services			500,000.00	500,000.00	500,000.00+	250,000.00	100,000.00	250,240.00
24001001/22021007 Welfare Packages	8,928,100.00	1,463,000.00	1,800,000.00	1,800,000.00	337,000.00+	1,800,000.00		1,801,800.00
24001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
24001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
24001001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	100,000.00	100,000.00	100,096.00
Sub-Total: Overhead	15,303,000.00	16,725,000.00	24,753,240.00	29,753,240.00	13,028,240.00+	22,000,000.00	6,100,000.00	20,020,015.00
Total Recurrent Expenditure	171,332,973.79	151,325,084.37	212,202,410.00	217,202,410.00	65,877,325.63+	221,949,330.00	174,421,660.00	220,169,354.00
23003001 - Broadcasting Corporation of Abia State - TV								
23003001/21010101 Basic Salary			158,445,150.00	158,445,150.00	158,445,150.00+	198,572,200.00	165,257,396.00	198,770,832.00
23003001/21010103 Consolidated Revenue Fund Charges - Salaries			6,717,260.00	6,717,260.00	6,717,260.00+	7,688,460.00	7,875,611.00	7,696,140.00
23003001/21020101 Housing/Rent Allowance			58,757,150.00	58,757,150.00	58,757,150.00+	61,951,000.00	67,587,444.00	62,012,973.00
23003001/21020102 Transport Allowance			13,580,000.00	13,580,000.00	13,580,000.00+	13,401,600.00	13,562,400.00	13,414,998.00
23003001/21020103 Meal Subsidy			6,046,800.00	6,046,800.00	6,046,800.00+	5,987,400.00	6,086,400.00	5,993,380.00
23003001/21020104 Utility Allowance			3,505,200.00	3,505,200.00	3,505,200.00+	3,498,000.00	3,573,600.00	3,501,504.00
23003001/21020105 Entertainment Allowance			1,025,994.00	1,025,994.00	1,025,994.00+	972,000.00	990,000.00	972,973.00
23003001/21020106 Leave Allowance			15,901,278.00	15,901,278.00	15,901,278.00+	15,863,370.00	16,525,740.00	15,879,240.00
23003001/21020107 Domestic Staff Allowance			15,369,072.00	15,369,072.00	15,369,072.00+	17,223,960.00	22,523,640.00	17,241,187.00
23003001/21020109 Call Duties Allowance			36,752,356.00	36,752,356.00	36,752,356.00+			
23003001/21020114 Duty Allowance							67,519,851.00	
Sub Total: Personnel Cost			316,100,260.00	316,100,260.00	316,100,260.00+	325,157,990.00	371,502,082.00	325,483,227.00
23003001/22020101 Local Travel and Transport - Training	300,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	2,000,000.00	6,006,002.00
23003001/22020102 Local Travel and Transport - Others			10,000,000.00	10,000,000.00	10,000,000.00+	6,000,000.00	2,000,000.00	6,006,002.00
23003001/22020201 Electricity Charges						8,000,000.00	2,000,000.00	8,007,996.00
23003001/22020205 Water Rates			100,000.00	100,000.00	100,000.00+			
23003001/22020207 Leased Communication Lines			5,000,000.00	5,000,000.00	5,000,000.00+			
23003001/22020208 Software Charges /License Renewal			2,500,000.00	2,500,000.00	2,500,000.00+	6,500,000.00	4,000,000.00	6,506,506.00
23003001/22020301 Office Stationeries /Computer Consumables			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	3,000,000.00	5,004,994.00
23003001/22020302 Newspapers						500,000.00	500,000.00	500,504.00
23003001/22020303 Newspapers						1,000,000.00		1,001,008.00
23003001/22020304 Magazines & Periodicals						500,000.00		500,504.00
23003001/22020305 Printing of Non Security Documents			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	2,000,000.00	6,006,002.00
23003001/22020306 Printing of Security Documents			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	2,000,000.00	5,004,994.00
23003001/22020309 Uniforms and other Clothing			200,000.00	200,000.00	200,000.00+	200,000.00	1,000,000.00	200,192.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
23003001/22020311 Food Stuff /Catering Materials Supplies								
23003001/22020401 Maintenance of Motor Vehicle /Transport Equipment			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	2,500,000.00	7,007,010.00
23003001/22020402 Maintenance of Office Furniture			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	2,000,000.00	7,507,503.00
23003001/22020403 Maintenance of Office Building Residential Qtrs			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	2,000,000.00	5,004,994.00
23003001/22020404 Maintenance of office /IT Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	15,000,000.00	2,000,000.00	5,004,994.00
23003001/22020405 Maintenance of Plants & Generators			3,500,000.00	3,500,000.00	3,500,000.00+	30,000,000.00	2,000,000.00	15,015,006.00
23003001/22020406 Other Maintenance Services			2,500,000.00	2,500,000.00	2,500,000.00+		2,000,000.00	30,030,012.00
23003001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	7,000,000.00	300,000.00	7,007,010.00
23003001/22020502 International Training						3,500,000.00		3,503,505.00
23003001/22020601 Security Services						50,000,000.00	3,000,000.00	50,050,024.00
23003001/22020602 Office Rent							5,000,000.00	
23003001/22020605 Cleaning &Fumigation Services						3,000,000.00	3,000,000.00	3,003,002.00
23003001/22020701 Financial Consulting			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00	500,504.00
23003001/22020703 Legal Services						3,000,000.00	6,000,000.00	3,003,002.00
23003001/22020708 Medical Consulting						2,500,000.00	500,000.00	2,502,498.00
23003001/22020801 Motor Vehicle Fuel Cost			8,000,000.00	8,000,000.00	8,000,000.00+	20,000,000.00	5,000,000.00	20,020,000.00
23003001/22020803 Plant/Generator Fuel Cost			8,000,000.00	8,000,000.00	8,000,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
23003001/22020901 Bank Charges (Other Than Interest)			5,000,000.00	5,000,000.00	5,000,000.00+			
23003001/22021001 Refreshment & Meals			5,000,000.00	5,000,000.00	5,000,000.00+	12,000,000.00	5,000,000.00	12,012,004.00
23003001/22021002 Honorarium & Sitting Allowance			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	2,000,000.00	3,503,505.00
23003001/22021003 Publicity and Advertisements			400,000.00	400,000.00	400,000.00+			
23003001/22021004 Medical Expenses			200,000.00	200,000.00	200,000.00+	5,000,000.00	2,000,000.00	5,004,994.00
23003001/22021006 Postage and Courier Services						5,000,000.00	2,000,000.00	5,004,994.00
23003001/22021007 Welfare Packages	300,000.00		1,800,000.00	1,800,000.00	1,800,000.00+			
23003001/22021008 Subscription to Professional Bodies						20,000,000.00	2,000,000.00	20,020,000.00
23003001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
23003001/22021000 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
23003001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	250,000.00		250,240.00
Sub-Total: Overhead			100,000,000.00	100,000,000.00	100,000,000.00+	300,000,000.00	87,550,000.00	300,300,070.00
Total Recurrent Expenditure			416,100,260.00	416,100,260.00	416,100,260.00+	625,157,990.00	459,052,082.00	625,783,297.00
23004001 - Broadcasting Corporation of Abia State - Radio								
23004001/21010101 Basic Salary	361,750,481.60	361,422,039.99						
Sub Total: Personnel Cost	361,750,481.60	361,422,039.99			361,422,039.99-			
23004001/22020101 Local Travel and Transport - Training	176,228,151.48							
23004001/22020102 Local Travel and Transport - Others	300,000.00							
Sub-Total: Overhead	176,528,151.48							
Total Recurrent Expenditure	538,278,633.08	361,422,039.99			361,422,039.99-			
23004001 - Government Printing Press								

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
23055001 - Abia State Printing & Publishing Corporation								
23055001/21010101 Basic Salary	112,500,000.00	92,250,000.00	69,479,728.00	69,479,728.00	22,770,272.00-	40,761,924.00	42,313,812.00	40,802,704.00
23055001/21010102 Overtime Payments						7,000,000.00	7,500,000.00	7,007,010.00
23055001/21020101 Housing/Rent Allowance			7,839,221.00	7,839,221.00	7,839,221.00+	14,401,199.00	14,849,690.00	14,415,605.00
23055001/21020102 Transport Allowance			2,402,525.00	2,402,525.00	2,402,525.00+	4,131,400.00	4,360,800.00	4,135,530.00
23055001/21020103 Meal Subsidy			568,831.00	568,831.00	568,831.00+	1,784,400.00	188,400.00	1,786,178.00
23055001/21020104 Utility Allowance			1,052,811.00	1,052,811.00	1,052,811.00+	944,417.00	1,009,200.00	945,355.00
23055001/21020105 Entertainment Allowance						36,000.00	36,000.00	36,037.00
23055001/21020106 Leave Allowance			2,289,628.00	2,289,628.00	2,289,628.00+	4,281,984.00	4,202,583.00	4,286,258.00
23055001/21020107 Domestic Staff Allowance			367,256.00	367,256.00	367,256.00+	1,059,936.00	794,952.00	1,060,992.00
Sub Total: Personnel Cost	395,414,207.47	393,598,609.54	388,715,910.00	676,715,910.00	283,117,300.46+	356,439,560.00	533,918,213.00	356,796,192.00
23055001/22020101 Local Travel and Transport - Training	70,387,450.00	3,302,000.00	4,282,557.00	4,282,557.00	980,557.00+	2,000,000.00	300,000.00	2,001,994.00
23055001/22020102 Local Travel and Transport - Others			846,459.00	846,459.00	846,459.00+	1,000,000.00	300,000.00	1,001,008.00
23055001/22020203 Internet Access Charges							150,000.00	
23055001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
23055001/22020207 Leased Communication Lines			564,298.00	564,298.00	564,298.00+			
23055001/22020208 Software Charges/Licensed Renewal			564,298.00	564,298.00	564,298.00+			
23055001/22020301 Office Stationeries/Computer Consumables		134,500.00	2,821,501.00	2,821,501.00	2,687,001.00+	2,500,000.00	500,000.00	2,502,498.00
23055001/22020305 Printing of Non Security Documents						4,300,000.00		4,304,298.00
23055001/22020309 Uniforms & Other Clothing			169,281.00	169,281.00	169,281.00+	100,000.00		100,096.00
23055001/22020401 Maintenance of Motor Vehicle/Transport Equipment			846,459.00	846,459.00	846,459.00+	2,500,000.00	500,000.00	2,502,498.00
23055001/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+	1,500,000.00	200,000.00	1,501,501.00
23055001/22020403 Maintenance of Office Building Residential Qtrs			846,459.00	846,459.00	846,459.00+	3,500,000.00		3,503,505.00
23055001/22020404 Maintenance of Office/IT Equipments		65,500.00	282,161.00	282,161.00	216,661.00+		300,000.00	
23055001/22020405 Maintenance of Plants & Generators			564,298.00	564,298.00	564,298.00+	1,500,000.00	250,000.00	1,501,501.00
23055001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
23055001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
23055001/22020000 Financial Consulting						500,000.00	500,000.00	500,504.00
23055001/22020801 Motor Vehicle Fuel Cost			564,298.00	564,298.00	564,298.00+	500,000.00	250,000.00	500,504.00
23055001/22020802 Other Transport Equipment Fuel Cost			564,298.00	564,298.00	564,298.00+			
23055001/22020803 Plant/Generator Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00	200,000.00	500,504.00
23055001/22020901 Bank Charges (Other Than Interest)			846,459.00	846,459.00	846,459.00+	500,000.00	500,000.00	500,504.00
23055001/22021001 Refreshment & Meals			15,746,104.00	15,746,104.00	15,746,104.00+	500,000.00	300,000.00	500,504.00
23055001/22021003 Publicity & Advertisements						500,000.00	150,000.00	500,504.00
23055001/22021004 Medical Expenses			169,281.00	169,281.00	169,281.00+	500,000.00	150,000.00	500,504.00
23055001/22020000 Postage and Courier Services						500,000.00	150,000.00	500,504.00
23055001/22021007 Welfare Packages		10,250,000.00	1,015,749.00	1,015,749.00	9,234,251.00-	1,500,000.00	200,000.00	1,501,501.00
23055001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
23055001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+		250,000.00	
23055001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	70,387,450.00	13,752,000.00	32,725,440.00	32,725,440.00	18,973,440.00+	25,250,000.00	5,600,000.00	25,275,274.00
Total Recurrent Expenditure	182,887,450.00	106,002,000.00	116,725,440.00	116,725,440.00	10,723,440.00+	99,651,260.00	80,855,437.00	99,750,943.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
25001001 - Office of the Head of Civil Service								
25001001/21010101 Basic Salary	20,099,240.54	29,316,575.74	15,527,170.00	25,710,110.00	3,606,465.74-	25,376,620.00	20,762,170.00	16,182,551.00
25001001/21010102 Overtime Payments						2,591,730.00	1,251,130.00	2,594,323.00
25001001/21010103 Consolidation Revenue Fund Charges - Salaries			6,218,100.00	6,218,100.00	6,218,100.00+	15,020,700.00	6,350,000.00	15,035,730.00
25001001/21020101 House/Rent Allowance			5,365,630.00	5,365,630.00	5,365,630.00+	8,530,170.00	9,824,390.00	8,538,694.00
25001001/21020102 Transport Allowance		200,000.00	1,216,800.00	1,216,800.00	1,016,800.00+	1,368,000.00	1,401,600.00	1,369,368.00
25001001/21020103 Meal Subsidy			524,400.00	524,400.00	524,400.00+	592,800.00	607,200.00	593,400.00
25001001/21020104 Utility Allowance			684,370.00	684,370.00	684,370.00+	1,099,529.00	1,482,290.00	1,100,633.00
25001001/21020105 Entertainment Allowance						811,529.00	1,185,890.00	812,345.00
25001001/21020106 Leave Allowance		210,518.40	1,552,700.00	1,552,700.00	1,342,181.60+	1,875,148.00	2,076,230.00	1,877,021.00
25001001/21020107 Domestic Staff Allowance						2,733,774.00	3,669,675.00	2,736,510.00
25001001/21020109 Call Duties Allowance							10,800,000.00	
Sub Total: Personnel Cost	20,099,240.54	29,727,094.14	31,089,170.00	41,272,110.00	11,545,015.86+	60,000,000.00	59,410,575.00	50,840,575.00
25001001/22020101 Local Travel and Transport - Training	2,318,000.00	1,531,000.00	7,332,960.00	7,332,960.00	5,801,960.00+	7,000,000.00	2,500,000.00	7,007,010.00
25001001/22020102 Local Travel and Transport - Others		458,030.00	5,640,744.00	5,640,744.00	5,182,714.00+	3,000,000.00	1,500,000.00	3,003,002.00
25001001/22020201 Electricity Charges	17,400.00							
25001001/22020301 Office Stationeries/Computer Consumables	32,090.00	1,268,000.00	3,384,444.00	3,384,444.00	2,116,444.00+	3,000,000.00		3,003,002.00
25001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	206,550.00	332,380.00	3,102,420.00	3,102,420.00	2,770,040.00+	3,000,000.00	500,000.00	3,003,002.00
25001001/22020402 Maintenance of Office Furniture	116,500.00		1,974,276.00	1,974,276.00	1,974,276.00+	3,000,000.00	500,000.00	3,003,002.00
25001001/22020403 Maintenance of Office Building Residential Qtrs			1,974,276.00	1,974,276.00	1,974,276.00+	3,000,000.00	500,000.00	3,003,002.00
25001001/22020405 Maintenance of Plants & Generators		351,450.00	1,974,276.00	1,974,276.00	1,622,826.00+	3,000,000.00	250,000.00	3,003,002.00
25001001/22020501 Local Training	25,000.00	25,000.00	1,128,144.00	1,128,144.00	1,103,144.00+	2,300,000.00	300,000.00	2,302,304.00
25001001/22020801 Motor Vehicle Fuel Cost			1,128,144.00	1,128,144.00	1,128,144.00+	2,500,000.00	500,000.00	2,502,498.00
25001001/22020802 Other Transport Equipment Fuel Cost			282,048.00	282,048.00	282,048.00+	400,000.00		400,408.00
25001001/22020803 Plant/Generator Fuel Cost			1,974,276.00	1,974,276.00	1,974,276.00+	3,000,000.00	250,000.00	3,003,002.00
25001001/22021001 Refreshment & Meals			5,358,720.00	5,358,720.00	5,358,720.00+	5,000,000.00	200,000.00	5,004,994.00
25001001/22021002 Honorarium & Sitting Allowance			1,410,204.00	1,410,204.00	1,410,204.00+	3,000,000.00		3,003,002.00
25001001/22021003 Publicity and Advertisements		100,000.00	282,048.00	282,048.00	182,048.00+	350,000.00	350,000.00	350,360.00
25001001/22021004 Medical Expenses			366,648.00	366,648.00	366,648.00+	450,000.00	450,000.00	450,456.00
25001001/22021006 Postages & courier Services		3,504,700.00	141,024.00	141,024.00	3,363,676.00-	250,000.00	250,000.00	250,240.00
25001001/22021007 Welfare Packages	10,204,760.00	7,309,440.00	24,119,772.00	24,119,772.00	16,810,332.00+	10,000,000.00	3,800,000.00	5,004,994.00
25001001/22021008 Subscription to Professional Bodies			282,048.00	282,048.00	282,048.00+	350,000.00		350,360.00
25001001/22021009 Sporting Activities			169,212.00	169,212.00	169,212.00+	250,000.00	250,000.00	250,240.00
25001001/22021014 Annual Budget Expenses & Administration						200,000.00	200,000.00	200,192.00
25001001/22021016 Servicom			112,812.00	112,812.00	112,812.00+	150,000.00	150,000.00	150,144.00
25001001/22021021 Special Day/Celebration			3,384,444.00	3,384,444.00	3,384,444.00+	2,500,000.00		2,502,498.00
Sub-Total: Overhead	12,920,300.00	14,880,000.00	65,522,940.00	65,522,940.00	50,642,940.00+	55,700,000.00	12,450,000.00	50,750,714.00
Total Recurrent Expenditure	33,019,540.54	44,607,094.14	96,612,110.00	106,795,050.00	62,187,955.86+	115,700,000.00	71,860,575.00	101,591,289.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
25005001 - Bureau of Training								
25005001/2101011 Basic Salary	34,437,261.97	32,472,613.59	34,895,610.00	34,895,610.00	2,422,996.41+	18,735,818.00	20,790,080.00	18,754,557.00
25005001/2101012 Overtime Payments						3,479,997.00	2,800,000.00	3,483,479.00
25005001/2101013 Consolidated Revenue Fund Charges - Salaries						5,802,595.00	7,228,234.00	5,808,405.00
25005001/2102011 Housing/Rent Allowance						7,542,020.00	8,668,668.00	7,549,560.00
25005001/2302012 Construction/Provision of Residential Buildings						1,608,000.00	1,829,600.00	1,609,608.00
25005001/2102013 Meal Subsidy						708,000.00	902,400.00	708,709.00
25005001/2102014 Utility Allowance						400,800.00	500,400.00	401,208.00
25005001/2102015 Entertainment Allowance						108,000.00	108,000.00	108,109.00
25005001/2102016 Leave Allowance		406,211.60			406,211.60-	1,873,582.00	2,079,008.00	1,875,454.00
25005001/2102017 Domestic Staff Allowance						3,320,758.00	2,649,840.00	3,324,072.00
25005001/2102019 Call Duties Allowance							1,728,000.00	
Sub Total: Personnel Cost	34,437,261.97	32,878,825.19	34,895,610.00	34,895,610.00	2,016,784.81+	43,579,570.00	49,284,230.00	43,623,161.00
25005001/2202011 Local Travel and Transport - Training		14,355.00	564,298.00	564,298.00	549,943.00+	600,000.00	600,000.00	600,600.00
25005001/2202012 Local Travel and Transport - Others		43,750.00	564,298.00	564,298.00	520,548.00+	600,000.00	500,000.00	600,600.00
25005001/2202013 International Transport and Travels - Training			9,028,800.00	9,028,800.00	9,028,800.00+	10,000,000.00		10,010,012.00
25005001/2202014 International Transport & Travels - Others						50,000.00		50,048.00
25005001/2202023 Internet Access Charges			4,232,257.00	4,232,257.00	4,232,257.00+			
25005001/2202031 Office Stationeries/Computer Consumables	41,220.00	243,750.00	2,257,203.00	2,257,203.00	2,013,453.00+	2,700,000.00	500,000.00	2,702,701.00
25005001/2202039 Uniforms & Other Clothing			56,420.00	56,420.00	56,420.00+	60,000.00	50,000.00	60,061.00
25005001/22020310 Teaching aids/Instruction Materials			112,858.00	112,858.00	112,858.00+	200,000.00	100,000.00	200,192.00
25005001/2202041 Maintenance of Motor Vehicle/Transport Equipment			846,459.00	846,459.00	846,459.00+	1,000,000.00	350,000.00	1,001,008.00
25005001/2202042 Maintenance of Office Furniture	121,280.00		282,161.00	282,161.00	282,161.00+	400,000.00	200,000.00	400,408.00
25005001/2202043 Maintenance of Office Building Residential Qtrs			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	400,000.00	2,001,994.00
25005001/2202044 Maintenance of Office/IT Equipments			3,385,798.00	3,385,798.00	3,385,798.00+	4,000,000.00		4,004,008.00
25005001/2202045 Maintenance of Plants & Generators			84,657.00	84,657.00	84,657.00+	200,000.00	100,000.00	200,192.00
25005001/2202051 Local Training	11,200,000.00	1,398,535.00	16,929,003.00	16,929,003.00	15,530,468.00+	20,000,000.00	300,000.00	20,020,000.00
25005001/2202052 International Training			56,430,000.00	56,430,000.00	56,430,000.00+	8,000,000.00		8,007,996.00
25005001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	2,001,994.00
25005001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
25005001/22020901 Bank Charges (Other Than Interest)			141,081.00	141,081.00	141,081.00+			
25005001/22021001 Refreshment & Meals						1,500,000.00	250,000.00	1,501,501.00
25005001/22021002 Honorarium & Sitting Allowance			846,459.00	846,459.00	846,459.00+			
25005001/22021003 Publicity & Advertisements						200,000.00		200,192.00
25005001/22021004 Medical Expenses		73,145.00	169,281.00	169,281.00	96,136.00+	200,000.00	50,000.00	200,192.00
25005001/22021005 Service Schools Fees Payment			112,858.00	112,858.00	112,858.00+		1,800,000.00	
25005001/22021007 Welfare Packages	1,287,500.00	1,200,000.00	1,080,073.00	1,080,073.00	119,927.00-	1,800,000.00		1,801,800.00
25005001/22021008 Subscription to Professional Bodies			282,161.00	282,161.00	282,161.00+			
25005001/22021009 Sporting Activities			310,360.00	310,360.00	310,360.00+	300,000.00		300,301.00
25005001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
25005001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	12,650,000.00	2,973,535.00	100,199,450.00	100,199,450.00	97,225,915.00+	55,210,000.00	6,000,000.00	56,766,688.00
Total Recurrent Expenditure	47,087,261.97	35,852,360.19	135,095,060.00	135,095,060.00	99,242,699.81+	98,789,570.00	55,284,230.00	100,389,849.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
25005002 - Bureau of Common Services								
25005002/21010101 Basic Salary	33,320,541.80	35,086,791.00	18,191,015.00	18,191,015.00	16,895,776.00-	23,753,308.00	25,518,534.00	23,777,066.00
25005002/21010102 Overtime Payments			455,141.00	455,141.00	455,141.00+	1,809,475.00	1,659,869.00	1,811,277.00
25005002/21010103 Consolidation Revenue Fund Charges - Salaries			3,803,386.00	3,803,386.00	3,803,386.00+	5,488,240.00		5,493,738.00
25005002/21020101 House/Rent Allowance			5,910,258.00	5,910,258.00	5,910,258.00+	8,348,987.00	8,697,370.00	8,357,342.00
25005002/21020102 Transport Allowance			1,420,404.00	1,420,404.00	1,420,404.00+	1,924,800.00	1,840,800.00	1,926,722.00
25005002/21020103 Meal Subsidy			615,396.00	615,396.00	615,396.00+	832,800.00	800,400.00	833,640.00
25005002/21020104 Utility Allowance			597,059.00	597,059.00	597,059.00+	829,161.00	817,161.00	830,001.00
25005002/21020105 Entertainment Allowance			296,859.00	296,859.00	296,859.00+	428,361.00	428,361.00	428,793.00
25005002/21020106 Leave Allowance			1,819,119.00	1,819,119.00	1,819,119.00+	2,032,581.00	2,131,153.00	2,034,621.00
25005002/21020107 Domestic Staff Allowance			734,539.00	734,539.00	734,539.00+	2,260,823.00	1,995,838.00	2,263,081.00
25005002/21020108 Shift Allowance			2,104,043.00	2,104,043.00	2,104,043.00+			
25005002/21020109 Call Duties Allowance						1,692,000.00	1,740,000.00	1,693,693.00
25005002/21020110 Clinical Allowance			259,449.00	259,449.00	259,449.00+	303,084.00		303,396.00
25005002/21020111 Hazard Allowance						60,000.00	374,361.00	60,061.00
25005002/21020112 Rural Posting Allowance			287,972.00	287,972.00	287,972.00+			
25005002/21020113 Teaching Allowance			1,230,778.00	1,230,778.00	1,230,778.00+			
25005002/21020114 Administrative allowance			9,712.00	9,712.00	9,712.00+			
25005002/21020115 Annual Allowance (Members)			28,895.00	28,895.00	28,895.00+			
25005002/21020116 Board members allowance			129,723.00	129,723.00	129,723.00+			
25005002/21020117 Incentive allowance (budget etc)			216,183.00	216,183.00	216,183.00+			
25005002/21020119 Clinical Allowance			648,569.00	648,569.00	648,569.00+		374,361.00	
Sub Total: Personnel Cost	33,320,541.80	35,086,791.00	38,758,500.00	38,758,500.00	3,671,709.00+	49,763,620.00	46,378,208.00	49,813,431.00
25005002/22020101 Local Travel and Transport - Training			169,282.00	169,282.00	169,282.00+	200,000.00	400,000.00	200,192.00
25005002/22020102 Local Travel and Transport - Others		43,750.00	451,440.00	451,440.00	407,690.00+	1,500,000.00	300,000.00	1,501,501.00
25005002/22020205 Water Rates						50,000.00	50,000.00	50,048.00
25005002/22020301 Office Stationeries /Computer Consumables		12,500.00	564,298.00	564,298.00	551,798.00+	1,600,000.00	300,000.00	1,601,608.00
25005002/22020303 Newspapers			564,298.00	564,298.00	564,298.00+			
25005002/22020304 Magazines and Periodicals			564,298.00	564,298.00	564,298.00+			
25005002/22020305 Printing of Non Security Documents			564,298.00	564,298.00	564,298.00+			
25005002/22020309 Uniforms and other Clothing		150,000.00	564,298.00	564,298.00	414,298.00+	600,000.00		600,600.00
25005002/22020401 Maintenance of Motor Vehicle /Transport Equipment	72,900.00	43,100.00	282,161.00	282,161.00	239,061.00+	300,000.00	250,000.00	300,301.00
25005002/22020402 Maintenance of Office Furniture	65,100.00		338,593.00	338,593.00	338,593.00+	400,000.00	150,000.00	400,408.00
25005002/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+			
25005002/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+	300,000.00	150,000.00	300,301.00
25005002/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
25005002/22020501 Local Training			282,161.00	282,161.00	282,161.00+	300,000.00	300,000.00	300,301.00
25005002/22020801 Motor Vehicle Fuel Cost		38,150.00	169,281.00	169,281.00	131,131.00+	300,000.00	200,000.00	300,301.00
25005002/22020803 Plant/Generator Fuel Cost			141,081.00	141,081.00	141,081.00+	200,000.00	150,000.00	200,192.00
25005002/22021001 Refreshment & Meals			618,474.00	618,474.00	618,474.00+	1,500,000.00	150,000.00	1,501,501.00
25005002/22021003 Publicity and Advertisements			282,161.00	282,161.00	282,161.00+	200,000.00	150,000.00	200,192.00
25005002/22021004 Medical Expenses		87,500.00	282,161.00	282,161.00	194,661.00+		100,000.00	
25005002/22021005 Service School Fees Payment			169,281.00	169,281.00	169,281.00+			
25005002/22021007 Welfare Packages			1,015,749.00	1,015,749.00	484,251.00-	1,800,000.00	500,000.00	1,801,800.00
	1,312,000.00	1,500,000.00						

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
25005002/22021009 Sporting Activities			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
25005002/22021014 Annual Budget Expenses and Administration						250,000.00		250,240.00
25005002/22021016 Servicom			2,257,203.00	2,257,203.00	2,257,203.00+	150,000.00	150,000.00	150,144.00
25005002/22021021 Special Days/Celebrations						10,000,000.00	3,500,000.00	10,009,979.00
Sub-Total: Overhead	1,450,000.00	1,875,000.00	9,957,720.00	9,957,720.00	8,082,720.00+	59,763,620.00	49,878,208.00	59,823,410.00
Total Recurrent Expenditure	34,770,541.80	36,961,791.00	48,716,220.00	48,716,220.00	11,754,429.00+			
25005003 - Bureau of Service Welfare								
25005003/21010101 Basic Salary	52,978,159.45	62,766,431.82	48,466,370.00	48,466,370.00	14,300,061.82-	27,965,953.00	46,494,158.00	27,999,036.00
25005003/21010102 Overtime						1,528,884.00	808,733.00	1,530,420.00
25005003/21010103 Consolidated Revenue Fund Charges - Salaries						20,000,000.00	6,358,135.00	20,020,000.00
25005003/21020101 Housing/Rent Allowance						6,179,147.00	5,982,264.00	6,185,319.00
25005003/21020102 Transport Allowance						1,531,300.00	1,632,000.00	1,532,736.00
25005003/21020103 Meal Subsidy						662,400.00	694,800.00	663,072.00
25005003/21020104 Utility Allowance						736,761.00	764,361.00	737,505.00
25005003/21020105 Entertainment Allowance						392,421.00	392,421.00	392,805.00
25005003/21020106 Leave Allowance						1,652,051.00	1,836,702.00	1,653,707.00
25005003/21020107 Domestic Staff Allowance						1,465,871.00	1,405,936.00	1,467,335.00
25005003/21020108 Shift Allowance						2,046,552.00	144,200.00	2,048,594.00
25005003/21020109 Call Duties Allowance						1,952,160.00		1,954,106.00
25005003/21020111 Hazard Allowance						720,000.00	72,000.00	720,720.00
Sub Total: Personnel Cost	52,978,159.45	62,766,431.82	48,466,370.00	48,466,370.00	14,300,061.82-	66,833,500.00	66,585,710.00	66,905,355.00
25005003/22020101 Local Travel and Transport - Training	170,100.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	400,000.00	1,001,008.00
25005003/22020102 Local Travel and Transport - Others		30,000.00	500,000.00	500,000.00	470,000.00+	1,000,000.00	400,000.00	1,001,008.00
25005003/22020000 Water Rate						100,000.00		100,096.00
25005003/22020301 Office Stationeries /Computer Consumables	84,500.00	127,630.00	1,500,000.00	1,500,000.00	1,372,370.00+	1,300,000.00	350,000.00	1,301,296.00
25005003/22020309 Uniforms and other Clothing			50,000.00	50,000.00	50,000.00+	100,000.00	50,000.00	100,096.00
25005003/22020401 Maintenance of Motor Vehicle /Transport Equipment	52,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		1,001,008.00
25005003/22020402 Maintenance of Office Furniture			1,300,000.00	1,300,000.00	1,300,000.00+	500,000.00	200,000.00	500,504.00
25005003/22020403 Maintenance of Office Building Residential Qtrs		56,250.00	1,000,000.00	1,000,000.00	943,750.00+	1,000,000.00		1,001,008.00
25005003/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	400,000.00	200,000.00	400,408.00
25005003/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
25005003/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	250,000.00	500,504.00
25005003/22020803 Plant/Generator Fuel Cost		9,000.00	250,000.00	250,000.00	241,000.00+	400,000.00	200,000.00	400,408.00
25005003/22021001 Refreshment & Meals		21,870.00	1,000,000.00	1,000,000.00	978,130.00+	1,500,000.00	300,000.00	1,501,501.00
25005003/22021003 Publicity and Advertisements			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
25005003/22021004 Medical Expenses		41,370.00	300,000.00	300,000.00	258,630.00+	100,000.00	100,000.00	100,096.00
25005003/22021016 Postage and Courier Services						150,000.00		150,144.00
25005003/22021007 Welfare Packages	4,092,500.00	3,388,880.00	1,800,000.00	1,800,000.00	1,588,880.00-	1,800,000.00	1,800,000.00	1,801,800.00
25005003/22020000 Sporting Activities						300,000.00	150,000.00	300,301.00
25005003/22020000 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
25005003/22020000 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	4,399,100.00	3,675,000.00	11,500,000.00	11,500,000.00	7,825,000.00+	12,000,000.00	4,990,000.00	12,012,015.00
Total Recurrent Expenditure	57,377,259.45	66,441,431.82	59,966,370.00	59,966,370.00	6,475,061.82-	78,833,500.00	71,575,710.00	78,917,370.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
25005004 - Bureau of Administration								
25005004/21010101 Basic Salary	57,643,510.60	36,390,291.71	20,210,970.00	20,210,970.00	36,179,321.71-	40,066,776.00	42,320,616.00	40,106,860.00
25005004/21010102 Overtime Payments		127,760.00	636,965.00	636,965.00	509,205.00+	2,988,600.00	4,484,462.00	2,991,589.00
25005004/21010103 Consolidation Revenue Fund Charges - Salaries			4,021,226.00	4,021,226.00	4,021,226.00+	5,488,350.00	7,602,595.00	5,493,848.00
25005004/21020101 House/Rent Allowance			8,491,986.00	8,491,986.00	8,491,986.00+	18,927,981.00	15,723,424.00	18,946,913.00
25005004/21020102 Transport Allowance			2,185,473.00	2,185,473.00	2,185,473.00+	3,840,000.00	4,261,600.00	3,843,842.00
25005004/21020103 Meal Subsidy			948,046.00	948,046.00	948,046.00+	1,678,800.00	1,857,600.00	1,680,480.00
25005004/21020104 Utility Allowance			778,368.00	778,368.00	778,368.00+	1,310,361.00	1,018,800.00	1,311,681.00
25005004/21020105 Entertainment Allowance			321,814.00	321,814.00	321,814.00+	500,361.00	126,000.00	500,865.00
25005004/21020106 Leave Allowance		613,399.40	2,229,936.00	2,229,936.00	1,616,536.60	4,006,680.00	4,232,061.00	4,010,690.00
25005004/21020107 Domestic Staff Allowance			1,101,835.00	1,101,835.00	1,101,835.00+	4,115,711.00	2,384,856.00	4,119,828.00
25005004/21020100 Duty Allowance			1,880,131.00	1,880,131.00	1,880,131.00+		3,702,000.00	
Sub Total: Personnel Cost	57,643,510.60	57,131,451.11	42,806,750.00	42,806,750.00	14,324,701.11-	82,923,620.00	87,714,014.00	83,006,596.00
25005004/22020101 Local Travel and Transport - Training			846,461.00	846,461.00	846,461.00+	1,000,000.00	40,000.00	1,001,008.00
25005004/22020102 Local Travel and Transport - Others			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	300,000.00	1,001,008.00
25005004/22020205 Water Rates			45,139.00	45,139.00	45,139.00+	100,000.00	50,000.00	100,096.00
25005004/22020301 Office Stationeries /Computer Consumables			1,975,066.00	1,975,066.00	1,975,066.00+	1,500,000.00	400,000.00	1,501,501.00
25005004/22020309 Uniforms and Other Clothing						250,000.00		250,240.00
25005004/22020401 Maintenance of Motor Vehicle /Transport Equipment		250,000.00	564,298.00	564,298.00	314,298.00+	1,000,000.00	350,000.00	1,001,008.00
25005004/22020402 Maintenance of Office Furniture			846,459.00	846,459.00	846,459.00+	500,000.00	200,000.00	500,504.00
25005004/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+	1,000,000.00	500,000.00	1,001,008.00
25005004/22020405 Maintenance of Plants & Generators			451,440.00	451,440.00	451,440.00+	250,000.00	200,000.00	250,240.00
25005004/22020501 Local Training			846,459.00	846,459.00	846,459.00+	300,000.00		300,301.00
25005004/22020801 Motor Vehicle Fuel Cost			112,858.00	112,858.00	112,858.00+	1,000,000.00	200,000.00	1,001,008.00
25005004/22020802 Other Transport Equipment Fuel Cost			84,657.00	84,657.00	84,657.00+			
25005004/22020803 Plant/Generator Fuel Cost			112,858.00	112,858.00	112,858.00+	400,000.00	150,000.00	400,408.00
25005004/22021001 Refreshment & Meals			846,459.00	846,459.00	846,459.00+	1,000,000.00	150,000.00	1,001,008.00
25005004/22021003 Publicity and Advertisements			1,128,596.00	1,128,596.00	1,128,596.00+	100,000.00		100,096.00
25005004/22021004 Medical Expenses		43,750.00	225,716.00	225,716.00	181,966.00+	100,000.00	100,000.00	100,096.00
25005004/22021007 Welfare Packages	850,000.00	6,356,537.97	1,015,749.00	1,015,749.00	5,340,788.97-	2,100,000.00		1,801,800.00
25005004/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+			
25005004/22021011 Recruitment and Appointment			22,580.00	22,580.00	22,580.00+			
25005004/22021012 Promotion (Service Wide)			282,161.00	282,161.00	282,161.00+		150,000.00	
25005004/22020000 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
25005004/22020000 Servicom			112,858.00	112,858.00	112,858.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	850,000.00	6,650,287.97	11,523,070.00	11,523,070.00	4,872,782.03+	12,000,000.00	3,190,000.00	11,711,714.00
Total Recurrent Expenditure	58,493,510.60	63,781,739.08	54,329,820.00	54,329,820.00	9,451,919.08-	94,923,620.00	90,904,014.00	94,718,310.00
25005005 - Computer Training School								
25005005/21010101 Basic Salary	52,500.00							
Sub Total: Personnel Cost	52,500.00							
25005005/22021007 Welfare Packages	300,000.00							
Sub-Total: Overhead	300,000.00							
Total Recurrent Expenditure	352,500.00							

Schedule of Detailed Recurrent Expenditure by Organisation - Cont'd

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
25005007 - Bureau of Establishment			31,393,710.00	31,393,710.00	14,206,589.52-	46,052,486.00	69,554,800.00	46,098,548.00
25005007/21010101 Basic Salaries	43,440,875.13	45,600,299.52	1,539,730.00	1,539,730.00	1,517,979.10+	3,120,000.00		3,123,122.00
25005007/21010102 Overtime Payments		21,750.90	5,488,350.00	5,488,350.00	5,488,350.00+	5,488,350.00		5,493,848.00
25005007/21010103 Consolidation Revenue Fund Charges - Salaries			12,093,190.00	12,093,190.00	12,093,190.00+			
25005007/21020101 House/Rent Allowance			3,791,900.00	3,791,900.00	3,791,900.00+	4,207,913.00		4,212,115.00
25005007/21020102 Transport Allowance			1,639,160.00	1,639,160.00	1,639,160.00+	1,749,561.00		1,751,313.00
25005007/21020103 Meal Subsidy			3,055,770.00	3,055,770.00	3,055,770.00+	1,136,361.00		1,137,491.00
25005007/21020104 Utility Allowance			482,360.00	482,360.00	482,360.00+	162,000.00		162,168.00
25005007/21020105 Entertainment Allowance		468,307.20			468,307.20-	3,579,990.00		3,583,568.00
25005007/21020106 Leave Allowance			3,139,370.00	3,139,370.00	3,139,370.00+	4,910,679.00		4,915,601.00
25005007/21020107 Domestic Staff Allowance							69,554,800.00	70,477,774.00
Sub Total: Personnel Cost	43,440,875.13	46,090,357.62	62,623,540.00	62,623,540.00	16,533,182.38+	2,000,000.00	400,000.00	1,001,008.00
25005007/22020101 Local Travel and Transport - Training		166,730.00	1,650,000.00	2,000,000.00	1,900,000.00+	2,000,000.00	300,000.00	2,001,994.00
25005007/22020102 Local Travel and Transport - Others		100,000.00	2,000,000.00	2,000,000.00				
25005007/22020201 Electricity Charges	124,380.00					100,000.00		100,096.00
25005007/22020205 Water Rates		46,900.00	2,000,000.00	2,000,000.00	1,953,100.00+	500,000.00	300,000.00	500,504.00
25005007/22020301 Office Stationeries/Computer Consumables	175,620.00		1,500,000.00	1,500,000.00	1,500,000.00+	2,500,000.00	350,000.00	500,504.00
25005007/22020305 Printing of Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+			
25005007/22020306 Printing of Security Documents			50,000.00	50,000.00	50,000.00+	100,000.00	50,000.00	100,096.00
25005007/22020309 Uniforms and other Clothing		57,000.00	2,000,000.00	2,000,000.00	1,943,000.00+	1,050,000.00	250,000.00	1,051,056.00
25005007/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	200,000.00	2,001,994.00
25005007/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	300,000.00	1,501,501.00
25005007/22020403 Maintenance of Office Building Residential Qtrs		36,000.00	500,000.00	500,000.00	464,000.00+			
25005007/22020404 Maintenance of office /IT Equipments			500,000.00	500,000.00	500,000.00+	500,000.00		500,504.00
25005007/22020405 Maintenance of Plants & Generators		81,250.00	150,000.00	150,000.00	68,750.00+			
25005007/22020406 Other Maintenance Services			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
25005007/22020501 Local Training						500,000.00		500,504.00
25005007/22020701 Financial Consulting			1,000,000.00	1,000,000.00	1,000,000.00+		200,000.00	
25005007/22020801 Motor Vehicle Fuel Cost		15,100.00	500,000.00	500,000.00	484,900.00+		150,000.00	
25005007/22020803 Plant/Generator Fuel Cost		1,110,000.00	1,500,000.00	1,500,000.00	390,000.00+		250,000.00	
25005007/22021001 Refreshment & Meals			150,000.00	150,000.00	150,000.00+		100,000.00	
25005007/22021003 Publicity and Advertisements		28,270.00	300,000.00	300,000.00	271,730.00+	250,000.00		250,240.00
25005007/22021004 Medical Expenses			150,000.00	150,000.00	150,000.00+	250,000.00		
25005007/22021006 Postage and Courier Services			13,800,000.00	26,800,000.00	21,467,000.00+	5,000,000.00	1,800,000.00	
25005007/22021007 Welfare Packages	5,200,000.00	5,333,000.00	300,000.00	300,000.00	300,000.00+		300,000.00	
25005007/22021009 Sporting Activities			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
25005007/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,144.00
25005007/22021016 Servicom			32,750,000.00	45,750,000.00	38,775,750.00+	18,950,000.00	5,350,000.00	10,960,926.00
Sub-Total: Overhead	5,500,000.00	6,974,250.00	95,373,540.00	108,373,540.00	55,308,932.38+	89,357,340.00	74,904,800.00	81,438,700.00
Total Recurrent Expenditure	48,940,875.13	53,064,607.62						
25007001 - Local Government Pension Board			3,412,340.00	3,412,340.00	3,412,340.00+	3,412,340.00	3,341,230.00	
25007001/21010101 Basic Salary			3,412,340.00	3,412,340.00	3,412,340.00+	3,412,340.00	3,341,230.00	
Sub Total: Personnel Cost								

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
25007001/22020101 Local Travel and Transport - Training	98,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	500,000.00	3,003,002.00
25007001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
25007001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
25007001/22020305 Printing and Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00		3,003,002.00
25007001/22020309 Uniforms & Other Clothing			350,000.00	350,000.00	350,000.00+	200,000.00		200,192.00
25007001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	400,000.00	2,001,994.00
25007001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	100,000.00	1,501,501.00
25007001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00		2,001,994.00
25007001/22020405 Maintenance of Plants & Generators						400,000.00		400,408.00
25007001/22020501 Local Training			300,000.00	300,000.00	300,000.00+			
25007001/22020701 Financial Consulting						1,500,000.00	500,000.00	1,501,501.00
25007001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00		500,504.00
25007001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	300,000.00		300,301.00
25007001/22021001 Refreshment & Meals			800,000.00	800,000.00	800,000.00+	500,000.00	200,000.00	500,504.00
25007001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+			
25007001/22021003 Publicity & Advertisements						500,000.00		500,504.00
25007001/22021004 Medical Expenses			300,000.00	300,000.00	300,000.00+	200,000.00	100,000.00	200,192.00
25007001/22021006 Postage & Courier Service						150,000.00	100,000.00	150,144.00
25007001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+			
25007001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
Sub-Total: Overhead	98,000.00		12,500,000.00	12,500,000.00	12,500,000.00+	20,000,000.00	3,150,000.00	20,019,971.00
Total Recurrent Expenditure	98,000.00		15,912,340.00	15,912,340.00	15,912,340.00+	23,412,340.00	6,491,230.00	20,019,971.00
40001001 - Office of the Auditor General(State)								
40001001/21010101 Basic Salary	45,396,823.50	46,757,021.03	37,589,267.00	37,589,267.00	9,167,754.03-	53,821,805.00	50,468,848.00	53,875,646.00
40001001/21010102 Overtime Payments			1,810,556.00	1,810,556.00	1,810,556.00+	1,810,556.00	1,062,344.00	1,812,358.00
40001001/21010103 Consolidation Revenue Fund Charges - Salaries			5,802,594.00	5,802,594.00	5,802,594.00+	5,802,595.00	5,827,807.00	5,808,405.00
40001001/21020101 Housing/Rent Allowance			20,171,538.00	20,171,538.00	20,171,538.00+	21,171,538.00	21,995,467.00	21,192,714.00
40001001/21020102 Transport Allowance			4,298,400.00	4,298,400.00	4,298,400.00+	4,298,400.00	4,316,800.00	4,302,698.00
40001001/21020103 Meal Subsidy			1,257,623.00	1,257,623.00	1,257,623.00+	1,770,000.00	1,799,200.00	1,771,776.00
40001001/21020104 Utility Allowance			1,216,800.00	1,216,800.00	1,216,800.00+	1,216,800.00	1,264,800.00	1,218,024.00
40001001/21020105 Entertainment Allowance			2,520,000.00	2,520,000.00	2,520,000.00+	252,000.00	216,000.00	252,253.00
40001001/21020106 Leave Allowance			5,093,169.00	5,093,169.00	5,093,169.00+	5,093,170.00	5,064,884.00	5,098,260.00
40001001/21020107 Domestic Staff Allowance			6,359,616.00	6,359,616.00	6,359,616.00+	6,359,616.00	6,094,764.00	6,365,978.00
40001001/21020109 Call Duties Allowance			4,272,000.00	4,272,000.00	4,272,000.00+			
40001001/21020114 Duty Allowance			2,960,537.00	2,960,537.00	2,960,537.00+	2,900,000.00	4,380,000.00	
Sub Total: Personnel Cost	45,396,823.50	46,757,021.03	93,352,100.00	93,352,100.00	46,595,078.97+	104,496,480.00	102,490,914.00	101,698,112.00
40001001/22020101 Local Travel and Transport - Training	5,695,600.00	1,510,000.00	1,410,768.00	3,910,768.00	2,400,768.00+	3,000,000.00	500,000.00	3,003,002.00
40001001/22020102 Local Travel and Transport - Others		2,762,500.00	3,667,959.00	7,167,959.00	4,405,459.00+	6,401,550.00	400,000.00	6,407,960.00
40001001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	67,700.00	100,000.00	67,772.00
40001001/22020301 Office Stationeries/Computer Consumables	72,105.00	500,000.00	3,385,798.00	3,385,798.00	2,885,798.00+	4,062,950.00	500,000.00	4,067,008.00
40001001/22020309 Uniforms & Other Clothing			84,657.00	84,657.00	84,657.00+	101,580.00	100,000.00	101,676.00
40001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	224,295.00	325,000.00	2,257,203.00	2,257,203.00	1,932,203.00+	2,523,710.00	500,000.00	2,526,315.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
40001001/22020402 Maintenance of Office Furniture	503,600.00		1,692,905.00	1,692,905.00	1,692,905.00+	2,031,490.00	150,000.00	2,033,530.00
40001001/22020403 Maintenance of Office Building Residential Qtrs			2,257,203.00	2,257,203.00	2,257,203.00+	2,708,640.00	500,000.00	2,711,352.00
40001001/22020404 Maintenance of Office/IT Equipments			282,161.00	282,161.00	282,161.00+	338,590.00		338,926.00
40001001/22020405 Maintenance of Plants & Generators			1,410,768.00	1,410,768.00	1,410,768.00+	2,000,000.00	150,000.00	2,001,994.00
40001001/22020406 Other Maintenance Services			648,955.00	648,955.00	648,955.00+			
40001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	203,130.00	300,000.00	203,323.00
40001001/22020801 Motor Vehicle Fuel Cost		500,000.00	2,539,364.00	2,539,364.00	2,039,364.00+	3,047,290.00	300,000.00	3,050,340.00
40001001/22020803 Plant/Generator Fuel Cost		162,500.00	2,257,203.00	2,257,203.00	2,094,703.00+	2,708,640.00	200,000.00	2,711,352.00
40001001/22021001 Refreshment & Meals			1,410,768.00	1,410,768.00	1,410,768.00+	1,692,920.00	150,000.00	1,694,624.00
40001001/22021002 Honorarium & Sitting Allowance			112,858.00	112,858.00	112,858.00+	135,430.00		135,574.00
40001001/22021003 Publicity and Advertisements			169,281.00	169,281.00	169,281.00+	203,140.00	100,000.00	203,333.00
40001001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+	101,580.00	100,000.00	101,676.00
40001001/22021006 Postages & courier Services			1,015,749.00	1,015,749.00	1,015,749.00+	1,218,890.00	100,000.00	1,220,114.00
40001001/22021007 Welfare Packages	1,530,000.00		169,281.00	169,281.00	169,281.00+	1,181,890.00	1,800,000.00	1,183,066.00
40001001/22021009 Sporting Activities			84,657.00	84,657.00	84,657.00+	101,590.00	300,000.00	101,686.00
40001001/22021014 Annual Budget Expenses & Administration							250,000.00	
40001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	169,290.00	150,000.00	169,458.00
Sub-Total: Overhead	8,025,600.00	5,760,000.00	25,308,980.00	31,308,980.00	25,548,980.00+	34,000,000.00	6,650,000.00	34,034,081.00
Total Recurrent Expenditure	53,422,423.50	52,517,021.03	118,661,080.00	124,661,080.00	72,144,058.97+	138,496,480.00	109,140,914.00	135,732,193.00
47001001 - Civil Service Commission								
47001001/21010101 Basic Salary	87,768,680.73	104,366,250.29	29,991,300.00	29,991,300.00	74,374,950.29-	61,231,450.00	56,497,252.00	61,292,699.00
47001001/21010102 Overtime Payments		596,986.00	1,485,350.00	1,485,350.00	888,364.00+	4,476,950.00	5,083,404.00	4,481,427.00
47001001/21010103 Consolidated Revenue Fund Charges - Salaries			20,839,283.00	20,839,283.00	20,839,283.00+	31,413,390.00	30,070,823.00	31,444,807.00
47001001/21020101 Housing/Rent Allowance			11,597,922.00	11,597,922.00	11,597,922.00+	15,519,140.00	14,986,067.00	15,534,662.00
47001001/21010102 Transport Allowance			3,437,860.00	3,437,860.00	3,437,860.00+	4,677,600.00	4,464,192.00	4,682,282.00
47001001/21020103 Meal Subsidy			1,472,786.00	1,472,786.00	1,472,786.00+	1,977,000.00	1,929,600.00	1,978,970.00
47001001/21020104 Utility Allowance			801,661.00	801,661.00	801,661.00+	72,000.00	1,116,600.00	72,072.00
47001001/21020105 Entertainment Allowance			49,878.00	49,878.00	49,878.00+		126,000.00	
47001001/21020106 Leave Allowance		1,850,382.60	2,999,125.00	2,999,125.00	1,148,742.40+	4,215,930.00	5,530,973.00	4,220,155.00
47001001/21020107 Domestic Staff Allowance			1,101,835.00	1,101,835.00	1,101,835.00+	1,854,890.00	2,384,856.00	1,856,740.00
47001001/21020109 Call Duties Allowance							10,214,288.00	
Sub Total: Personnel Cost	87,768,680.73	106,813,618.89	73,777,000.00	73,777,000.00	33,036,618.89-	125,438,350.00	132,404,055.00	125,563,814.00
47001001/22020101 Local Transport & Travel-Training	565,000.00	367,500.00	3,000,000.00	3,000,000.00	2,632,500.00+	2,000,000.00	500,000.00	2,001,994.00
47001001/22020102 Local Transport & Travel-Others			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	400,000.00	3,003,002.00
47001001/22020205 Water Rate			100,000.00	100,000.00	100,000.00+	100,000.00		100,096.00
47001001/22020301 Office Stationeries/Computer Consumables	105,000.00	982,500.00	4,963,901.00	4,963,901.00	3,981,401.00+	3,500,000.00	500,000.00	3,503,505.00
47001001/22020305 Printing of Non Security Documents			2,500,000.00	2,500,000.00	2,500,000.00+	3,000,000.00		3,003,002.00
47001001/22020309 Clothing and Other Uniforms			100,000.00	100,000.00	100,000.00+	150,000.00	100,000.00	150,144.00
47001001/22020310 Teaching Aids and Instruction Materials						3,000,000.00		3,003,002.00
47001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			3,500,000.00	3,500,000.00	3,500,000.00+	1,500,000.00	400,000.00	1,501,501.00
47001001/22020402 Maintenance of Office Furniture			3,000,000.00	3,000,000.00	3,000,000.00+		300,000.00	
47001001/22020403 Maintenance of Office Building/Residential Qtrs			4,000,000.00	4,000,000.00	4,000,000.00+	3,000,000.00	400,000.00	3,003,002.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
47001001/22020404 Maintenance of Office / IT Equipments			1,500,000.00	1,500,000.00	1,500,000.00+		250,000.00	1,001,008.00
47001001/22020405 Maintenance of Plants/Generators			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00		
47001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
47001001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
47001001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	300,000.00	500,504.00
47001001/22020803 Plant/Generator Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	400,000.00	100,000.00	400,408.00
47001001/22021001 Meals and Refreshment			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		2,001,994.00
47001001/22021003 Publicity and Advertisement			500,000.00	500,000.00	500,000.00+	300,000.00		300,301.00
47001001/22021004 Medical Expenses			300,000.00	300,000.00	300,000.00+	200,000.00	150,000.00	200,192.00
47001001/22021006 Postage and Courier Services			200,000.00	200,000.00	200,000.00+	300,000.00	150,000.00	300,301.00
47001001/22021007 Welfare Packages	2,850,000.00	1,297,789.00	2,000,000.00	2,000,000.00	702,211.00+	2,550,000.00	1,800,000.00	2,552,546.00
47001001/22021008 Subscription to Professional Bodies			300,000.00	300,000.00	300,000.00+		300,000.00	300,301.00
47001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
47001001/22021011 Recruitment and Appointment (Service Wide)						1,000,000.00	500,000.00	1,001,008.00
47001001/220221013 Promotion (Service Wide)			282,161.00	282,161.00	282,161.00+			250,240.00
47001001/22021014 Annual Budget Expenses and Administration			1,906,000.00	1,906,000.00	1,906,000.00+	250,000.00		
47001001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	3,520,000.00	2,647,789.00	39,456,000.00	39,456,000.00	36,808,211.00+	28,500,000.00	6,600,000.00	28,528,496.00
Total Recurrent Expenditure	91,288,680.73	109,461,407.89	113,233,000.00	113,233,000.00	3,771,592.11+	153,938,350.00	139,004,055.00	154,092,310.00
48001001 - Abia State Independence Electoral Commission								
48001001/21010101 Basic Salary	189,603,480.74	128,936,014.28	124,381,568.00	124,381,568.00	4,554,446.28-	9,341,090.00	122,180,217.00	9,350,430.00
48001001/21010102 Overtime Payment		591,294.00			591,294.00-	3,189,300.00	6,000,000.00	3,192,493.00
48001001/21010103 Consolidation Revenue Fund Charges - Salaries		61,658,013.08	13,647,890.00	13,647,890.00	48,010,123.08-			
48001001/21020101 House Rent Allowance			27,150,864.00	27,150,864.00	27,150,864.00+	4,012,050.00	47,246,769.00	4,016,060.00
48001001/21020102 Transport Allowance			6,068,236.00	6,068,236.00	6,068,236.00+	6,543,390.00	11,584,102.00	6,549,944.00
48001001/21020103 Meal Subsidy			2,797,541.00	2,797,541.00	2,797,541.00+	5,148,950.00	4,929,746.00	5,154,100.00
48001001/21020104 Utility Allowance			1,957,368.00	1,957,368.00	1,957,368.00+	3,106,740.00	3,604,732.00	3,109,838.00
48001001/21020105 Entertainment Allowance			225,248.00	225,248.00	225,248.00+	498,570.00	552,567.00	499,074.00
48001001/21020106 Leave Allowance		2,172,542.40	7,142,206.00	7,142,206.00	4,969,663.60	6,997,880.00	11,538,001.00	7,004,875.00
48001001/21020107 Domestic Staff Allowance			1,869,489.00	1,869,489.00	1,869,489.00+	5,174,080.00	5,969,032.00	5,179,266.00
Sub Total: Personnel Cost	189,603,480.74	193,357,863.76	185,240,410.00	185,240,410.00	8,117,453.76-	44,012,050.00	213,605,166.00	44,056,080.00
48001001/22020101 Local Travel and Transport - Training	157,500.00		846,459.00	846,459.00	3,846,459.00+	400,000.00	400,000.00	1,001,008.00
48001001/22020102 Local Travel and Transport - Others		78,750.00	282,161.00	3,282,161.00	3,203,411.00+	2,500,000.00	400,000.00	1,501,501.00
48001001/22020201 Electricity Charges						150,000.00	100,000.00	
48001001/22020205 Water Rate			28,223.00	28,223.00	28,223.00+	100,000.00	100,000.00	100,096.00
48001001/22020301 Office Stationeries/Computer Consumables	131,800.00	10,803,750.00	1,128,596.00	1,128,596.00	9,675,154.00-	3,500,000.00	400,000.00	3,503,505.00
48001001/22020305 Printing and Non Security Documents			846,459.00	846,459.00	846,459.00+	2,000,000.00	350,000.00	2,202,208.00
48001001/22020306 Printing of Security Documents			1,128,596.00	1,128,596.00	1,128,596.00+		500,000.00	
48001001/22020309 Uniforms & Other Clothing			84,657.00	84,657.00	84,657.00+	100,000.00	100,000.00	100,096.00
48001001/22020203 Maintenance of Motor Vehicle/Transport Equipment	160,700.00		564,298.00	564,298.00	564,298.00+	2,000,000.00	400,000.00	
48001001/22020402 Maintenance of Office Furniture	1,500,000.00		282,161.00	282,161.00	282,161.00+	2,500,000.00	200,000.00	2,502,498.00
48001001/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+	2,500,000.00	150,000.00	1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
48001001/22020404 Maintenance of Office/IT Equipments			282,161.00	282,161.00	282,161.00+	2,000,000.00		2,001,994.00
48001001/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+	1,500,000.00	250,000.00	1,501,501.00
48001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
48001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
48001001/22020602 Office Rent			705,378.00	705,378.00	705,378.00+		350,000.00	
48001001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	1,500,000.00	300,000.00	1,501,501.00
48001001/22020802 Other Transport Equipment Fuel Cost			169,281.00	169,281.00	169,281.00+			
48001001/22020803 Plant/Generator Fuel Cost		292,500.00	282,161.00	282,161.00	10,339.00-	1,000,000.00	250,000.00	1,001,008.00
48001001/22021001 Refreshment & Meals						3,000,000.00	350,000.00	3,003,002.00
48001001/22021003 Publicity and Advertisement						3,000,000.00		1,001,008.00
48001001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+	300,000.00	150,000.00	300,301.00
48001001/22021006 Postages & courier Services			282,161.00	282,161.00	282,161.00+	250,000.00	150,000.00	250,240.00
48001001/22021007 Welfare Packages	3,000,000.00		1,015,749.00	3,815,749.00	3,815,749.00+	2,000,000.00	150,000.00	2,001,994.00
48001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
48001001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
48001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	200,000.00	150,000.00	200,192.00
Sub-Total: Overhead	4,950,000.00	11,175,000.00	9,875,360.00	18,675,360.00	7,500,360.00+	29,200,000.00	5,800,000.00	26,025,996.00
Total Recurrent Expenditure	194,553,480.74	204,532,863.76	195,115,770.00	203,915,770.00	617,093.76-	73,212,050.00	219,405,166.00	70,082,076.00
63001001 - Office of the Auditor General for Local Government								
63001001/21010101 Basic Salary	37,680,030.64	35,720,057.68	31,292,301.00	31,292,301.00	4,427,756.68-	41,386,356.00	33,379,164.00	41,427,760.00
63001001/21010102 Overtime Payments			919,137.00	919,137.00	919,137.00+	4,746,616.00	3,340,124.00	4,751,370.00
63001001/21010103 Consolidated Revenue Fund Charges - Salaries		2,171,186.33	5,802,590.00	5,802,590.00	3,631,403.67+	9,673,812.00	9,277,811.00	9,683,488.00
63001001/21020101 Housing/Rent Allowance			12,253,858.00	12,253,858.00	12,253,858.00+	15,287,364.00	12,333,387.00	15,302,658.00
63001001/21020102 Transport Allowance			2,235,370.00	2,235,370.00	2,235,370.00+	4,039,200.00	3,057,600.00	4,043,234.00
63001001/21020103 Meal Subsidy			1,368,000.00	1,368,000.00	1,368,000.00+	1,755,600.00	1,346,400.00	1,757,353.00
63001001/21020104 Utility Allowance			1,589,904.00	1,589,904.00	1,589,904.00+	972,000.00	765,600.00	972,973.00
63001001/21020105 Entertainment Allowance			752,361.00	752,361.00	752,361.00+	72,000.00	108,000.00	72,072.00
63001001/21020106 Leave Allowance		603,736.80	3,217,751.00	3,217,751.00	2,614,014.20+	5,189,404.00	3,462,703.00	5,194,590.00
63001001/21020107 Domestic Staff Allowance			734,537.00	734,537.00	734,537.00+	1,854,888.00	2,119,872.00	1,856,738.00
63001001/21020109 Call Duties Allowance			1,123,161.00	1,123,161.00	1,123,161.00+		3,216,000.00	
Sub Total: Personnel Cost	37,680,030.64	38,494,980.81	61,288,970.00	61,288,970.00	22,793,989.19+	84,977,240.00	72,406,661.00	85,062,236.00
63001001/22020101 Local Travel and Transport - Training			507,875.00	507,875.00	507,875.00+	500,000.00	800,000.00	500,504.00
63001001/22020102 Local Travel and Transport - Others			1,467,189.00	1,467,189.00	1,467,189.00+	500,000.00	200,000.00	500,504.00
63001001/22020201 Electricity Charges			141,081.00	141,081.00	141,081.00+			
63001001/22020202 Telephone Charges			28,223.00	28,223.00	28,223.00+			
63001001/22020203 Internet Access Charges			39,496.00	39,496.00	39,496.00+		50,000.00	
63001001/22020205 Water Rate			5,640.00	5,640.00	5,640.00+	50,000.00		50,048.00
63001001/22020206 Sewerage Charges			11,296.00	11,296.00	11,296.00+			
63001001/22020207 Leased Communication Lines(s)			33,843.00	33,843.00	33,843.00+			
63001001/22020208 Software Charges/License Renewal			22,580.00	22,580.00	22,580.00+		50,000.00	
63001001/22020301 Office Stationeries Computer Consumables	17,500.00	14,425.00	338,593.00	338,593.00	324,168.00+	600,000.00	300,000.00	600,600.00
63001001/22020302 Books			135,438.00	135,438.00	135,438.00+			

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
63001001/22020303 Newspapers			90,299.00	90,299.00	90,299.00+			
63001001/22020304 Magazines & Periodicals			67,719.00	67,719.00	67,719.00+			
63001001/22020305 Printing of Non Security Documents			33,843.00	33,843.00	33,843.00+			
63001001/22020307 Drugs & Medical Supplies			11,296.00	11,296.00	11,296.00+			
63001001/22020309 Uniforms & Other Clothing			73,361.00	73,361.00	73,361.00+			
63001001/22020310 Teaching aids/ Instruction Materials			67,719.00	67,719.00	67,719.00+			
63001001/22020311 Food Stuff /Catering Materials Supplies			28,223.00	28,223.00	28,223.00+			
63001001/22020401 Maintenance of Motor Vehicle./Transport Equipment		25,800.00	169,281.00	169,281.00	143,481.00+	500,000.00	200,000.00	500,504.00
63001001/22020402 Maintenance of Office Furniture	98,000.00		141,081.00	141,081.00	141,081.00+	500,000.00	200,000.00	500,504.00
63001001/22020403 Maintenance of Office Building Residential Qtrs		6,450.00	112,858.00	112,858.00	106,408.00+	500,000.00	200,000.00	500,504.00
63001001/22020404 Maintenance of Office / IT Equipments		119,454.00	169,281.00	169,281.00	49,827.00+	500,000.00	100,000.00	
63001001/22020405 Maintenance of Plants and Generator			197,504.00	197,504.00	197,504.00+	250,000.00	200,000.00	250,240.00
63001001/22020406 Other Maintenance Services			56,423.00	56,423.00	56,423.00+		100,000.00	
63001001/22020501 Local Training			282,161.00	282,161.00	282,161.00+	300,000.00	100,000.00	300,301.00
63001001/22020502 International Training			56,423.00	56,423.00	56,423.00+			
63001001/22020603 Residential Rent			112,858.00	112,858.00	112,858.00+			
63001001/22020604 Security Vote (Including Operations)			112,858.00	112,858.00	112,858.00+		50,000.00	
63001001/22020605 Cleaning & Fumigation Services			112,858.00	112,858.00	112,858.00+			
63001001/22020702 Information Technology Consulting			282,161.00	282,161.00	282,161.00+		200,000.00	
63001001/22020801 Motor Vehicle Fuel Cost		127,715.00	310,360.00	310,360.00	182,645.00+	500,000.00	300,000.00	500,504.00
63001001/22020000 Plant/Generator Fuel Cost		5,000.00	169,281.00	169,281.00	164,281.00+	250,000.00	100,000.00	250,240.00
63001001/22020901 Bank Charges (Other than Interest)			366,794.00	366,794.00	366,794.00+		200,000.00	
63001001/22021001 Refreshment & Meals			59,262.00	59,262.00	59,262.00+		50,000.00	
63001001/22021002 Honorarium & Sitting Allowance			70,547.00	70,547.00	70,547.00+		50,000.00	
63001001/22021003 Publicity & Advertisements		11,556.00	95,920.00	95,920.00	84,364.00+	150,000.00	50,000.00	150,144.00
63001001/22021004 Medical Expenses		64,600.00	33,843.00	33,843.00	30,757.00-		200,000.00	
63001001/22021006 Postages & Courier Services			22,580.00	22,580.00	22,580.00+	200,000.00	50,000.00	200,192.00
63001001/22021007 Welfare Packages	1,634,500.00	2,914,447.68	28,223.00	28,223.00	2,886,224.68-	500,000.00	75,000.00	500,504.00
63001001/22021008 Subscription to Professional Bodies			28,223.00	28,223.00	28,223.00+			
63001001/22021009 Sporting Activities			56,423.00	56,423.00	56,423.00+	300,000.00	50,000.00	300,301.00
63001001/22021014 Annual Budget Expenses and Administration						250,000.00		250,240.00
63001001/22021016 Servicom						150,000.00	50,000.00	150,144.00
63001001/22021021 Special Days/Celebrations			56,423.00	56,423.00	56,423.00+			
Sub-Total: Overhead	1,750,000.00	3,289,447.68	6,207,340.00	6,207,340.00	2,917,892.32+	6,500,000.00	4,000,000.00	6,005,978.00
Total Recurrent Expenditure	39,430,030.64	41,784,428.49	67,496,310.00	67,496,310.00	25,711,881.51+	91,477,240.00	76,406,661.00	91,068,214.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
64001001 - Local Government Service Commission								
64001001/21010101 Basic Salary	N	N	N	N	N	N	N	N
64001001/21010102 Overtime Payments	14,091,945.47	11,130,624.00	11,590,370.00	11,590,370.00	459,746.00+			
64001001/21010103 Consolidated Revenue Fund Charges - Salaries		96,075.00			96,075.00-		29,629,280.00	
64001001/21020101 Housing/Rent Allowance	664,437.78	2,063,104.00	5,488,350.00	5,488,350.00	3,425,246.00+	4,306,960.00		4,311,258.00
64001001/21020102 Transport Allowance						20,363,250.00	9,914,510.00	20,383,622.00
64001001/21020103 Meal Subsidy							349,840.00	
64001001/21020104 Utility Allowance							45,600.00	
64001001/21020106 Leave Allowance							22,800.00	
64001001/21020107 Domestic Staff Allowance							15,600.00	
Sub Total: Personnel Cost	14,756,383.25	13,289,803.00	17,078,720.00	17,078,720.00	3,788,917.00+		102,440.00	
64001001/22020101 Local Travel and Transport - Training	207,500.00		1,500,000.00	1,500,000.00	1,500,000.00+	24,670,210.00	529,970.00	
64001001/22020102 Local Travel and Transport - Others		82,000.00	1,000,000.00	1,000,000.00	918,000.00+	40,610,040.00	40,610,040.00	24,694,880.00
64001001/22020201 Electricity Charges						2,000,000.00	250,000.00	2,001,994.00
64001001/22020204 Satellite Broadcasting Access Charges						2,000,000.00	250,000.00	2,001,994.00
64001001/22020205 Water Rate						400,000.00	150,000.00	
64001001/22020301 Office Stationeries/Computer Consumables			56,423.00	56,423.00	56,423.00+		250,000.00	
64001001/22020309 Uniforms & Other Clothing	100,000.00	93,000.00	2,000,000.00	2,000,000.00	1,907,000.00+		100,000.00	
64001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			100,000.00	100,000.00	100,000.00+	1,000,000.00	500,000.00	1,501,501.00
64001001/22020402 Maintenance of Office Furniture	292,500.00	450,000.00	1,963,901.00	1,963,901.00	1,513,901.00+			
64001001/22020403 Maintenance of Office Building Residential Qtrs			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	250,000.00	1,001,008.00
64001001/22020404 Maintenance of Office/IT Equipments			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	200,000.00	500,504.00
64001001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	1,500,000.00		500,504.00
64001001/22020501 Local Training		50,000.00	84,657.00	84,657.00	34,657.00+	200,000.00	200,000.00	
64001001/22020701 Financial Consulting			300,000.00	300,000.00	300,000.00+	800,000.00	150,000.00	
64001001/22020801 Motor Vehicle Fuel Cost							250,000.00	
64001001/22020803 Plant/Generator Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+		250,000.00	
64001001/22020804 Aircraft Fuel Cost			500,000.00	500,000.00	500,000.00+	400,000.00	250,000.00	500,504.00
64001001/22021001 Refreshment & Meals						200,000.00	250,000.00	200,192.00
64001001/22021003 Publicity and Advertisements			1,500,000.00	1,500,000.00	1,500,000.00+		250,000.00	
64001001/22021004 Medical Expenses			500,000.00	500,000.00	500,000.00+	1,000,000.00	250,000.00	1,001,008.00
64001001/22021006 Postages & courier Services			500,000.00	500,000.00	500,000.00+	100,000.00	150,000.00	100,096.00
64001001/22021007 Welfare Packages						100,000.00	100,000.00	100,096.00
64001001/22021009 Sporting Activities	1,200,000.00	2,504,749.00	1,800,000.00	1,800,000.00	704,749.00-	100,000.00	100,000.00	100,096.00
64001001/22021012 Promotion Service wide			169,281.00	169,281.00	169,281.00+	500,000.00		500,504.00
64001001/22021014 Budget Preparation Expenses			256,000.00	256,000.00	256,000.00+			
64001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+			
Sub-Total: Overhead	1,800,000.00	3,179,749.00	84,657.00	84,657.00	84,657.00+			
Total Recurrent Expenditure	16,556,383.25	16,469,552.00	34,534,720.00	34,534,720.00	18,065,168.00+	12,800,000.00	4,050,000.00	10,010,001.00
						37,470,210.00	44,660,040.00	34,704,881.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
15001001 - Ministry of Agriculture								
15001001/21010101 Basic Salary	447,716,279.60	438,927,355.25	206,721,302.00	206,721,302.00	232,206,053.25-	550,000,000.00	560,000,000.00	307,654,199.00
15001001/21010102 Overtime Payments							8,270,772.00	
15001001/21010103 Consolidated Revenue Fund Charges - Salaries			5,856,148.00	5,856,148.00	5,856,148.00+		8,949,980.00	
15001001/21020101 Housing/Rent Allowance							49,005,927.00	
15001001/21020102 Transport Allowance							13,718,400.00	
15001001/21020103 Meal Subsidy							5,927,400.00	
15001001/21020104 Utility Allowance							3,614,161.00	
15001001/21020105 Entertainment Allowance							716,361.00	
15001001/21020106 Leave Allowance							56,000,000.00	
15001001/21020107 Domestic Staff Allowance							8,620,439.00	
15001001/21020108 Shift Allowance							2,485,022.00	
15001001/21020109 Call Duties Allowance							13,955,520.00	
15001001/21020111 Hazard Allowance							9,780,000.00	
15001001/21020136 Rural Posting Allowance							7,628,475.00	
Sub Total: Personnel Cost	447,716,279.60	438,927,355.25	212,577,450.00	212,577,450.00	226,349,905.25-	550,000,000.00	748,672,457.00	307,654,199.00
15001001/22020101 Local Travel and Transport - Training	1,440,000.00		564,298.00	564,298.00	564,298.00+	580,000.00	600,000.00	
15001001/22020102 Local Travel and Transport - Others		393,750.00	846,459.00	846,459.00	452,709.00+	100,000.00	120,000.00	
15001001/22020205 Water Rate			56,421.00	56,421.00	56,421.00+	250,000.00		
15001001/22020301 Office Stationeries Computer/Consumables	185,450.00	161,000.00	846,459.00	846,459.00	685,459.00+	850,000.00	900,000.00	
15001001/22020309 Uniforms & Other Clothing			28,223.00	28,223.00	28,223.00+	85,000.00	90,000.00	
15001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	202,050.00	82,750.00	564,298.00	564,298.00	481,548.00+	600,000.00	650,000.00	
15001001/22020402 Maintenance of Office Furniture			225,716.00	225,716.00	225,716.00+	300,000.00	350,000.00	
15001001/22020403 Maintenance of Office Building Residential Qtrs		362,100.00	564,298.00	564,298.00	202,198.00+	600,000.00	500,000.00	
15001001/22020404 Maintenance of Office/IT Equipments			282,161.00	282,161.00	282,161.00+	280,000.00	450,000.00	
15001001/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+	300,000.00	350,000.00	
15001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+	80,000.00	80,000.00	
15001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	200,000.00	250,000.00	
15001001/22020801 Motor Vehicle Fuel Cost		125,400.00	564,298.00	564,298.00	438,898.00+	520,000.00	300,000.00	
15001001/22020803 Plant Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	400,000.00	250,000.00	
15001001/221001 Refreshment & Meals			564,298.00	564,298.00	564,298.00+	600,000.00		
15001001/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+	85,000.00	200,000.00	
15001001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+	550,000.00	200,000.00	
15001001/22021006 Postages & courier Services			84,657.00	84,657.00	84,657.00+	450,000.00	150,000.00	
15001001/22021007 Welfare Packages	8,688,844.03	1,650,000.00	4,514,405.00	4,514,405.00	2,864,405.00+			
15001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	
15001001/22021014 Annual Budget Expenses And Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	
15001001/22021015 Servicom							200,000.00	
15001001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	200,000.00		
15001001/22021021 Special Days/Celebration			1,692,905.00	1,692,905.00	1,692,905.00+	2,950,000.00	1,500,000.00	
Sub-Total: Overhead	10,516,344.03	2,775,000.00	12,809,690.00	12,809,690.00	10,034,690.00+	10,530,000.00	7,690,000.00	
Total Recurrent Expenditure	458,232,623.63	441,702,355.25	225,387,140.00	225,387,140.00	216,315,215.25-	560,530,000.00	756,362,457.00	307,654,199.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
15102001 - Abia Agricultural Dev. Program (AADP)								
15102001/21010101 Basic Salary	350,724,740.23	294,026,644.50	288,231,220.00	288,231,220.00	5,795,424.50-	315,845,107.00	264,840,613.00	316,161,037.00
15102001/21010103 Consolidated Revenue Fund Charges - Salaries			5,488,350.00	5,488,350.00	5,488,350.00+	5,488,350.00		5,493,848.00
15102001/21020101 Housing/Rent Allowance		29,229,975.35	110,449,743.00	110,449,743.00	81,219,767.65+	107,150,860.00	97,117,008.00	107,258,039.00
15102001/21020102 Transport Allowance			20,479,200.00	20,479,200.00	20,479,200.00+	20,196,000.00	17,731,200.00	20,216,204.00
15102001/21020103 Meal Subsidy			9,258,006.00	9,258,006.00	9,258,006.00+	9,116,400.00	7,690,800.00	9,125,524.00
15102001/21020104 Utility Allowance			5,466,000.00	5,466,000.00	5,466,000.00+	5,361,600.00	4,688,400.00	5,366,954.00
15102001/21000000 Entertainment Allowance						972,000.00	2,841,936.00	972,973.00
15102001/21020106 Leave Allowance			28,804,821.00	28,804,821.00	28,804,821.00+	33,713,583.00	29,632,837.00	33,747,305.00
15102001/21020107 Domestic Staff Allowance			1,822,660.00	1,822,660.00	1,822,660.00+	47,821,320.00	41,867,472.00	47,869,158.00
15102001/21020109 Call Duties Allowance							6,756,011.00	
15102001/21020111 Hazard Allowance							11,244,771.00	
15102001/21020114 Duties Allowance							2,923,452.00	
Sub Total: Personnel Cost	350,724,740.23	323,256,619.85	470,000,000.00	470,000,000.00	146,743,380.15+	545,665,220.00	487,334,500.00	546,211,042.00
15102001/22020101 Local Travel and Transport - Training	240,000.00	2,000,000.00	564,298.00	564,298.00	1,435,702.00-	500,000.00	500,000.00	500,504.00
15102001/22020102 Local Travel and Transport - Others			846,459.00	846,459.00	846,459.00+	1,000,000.00	500,000.00	1,001,008.00
15102001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+		50.00	
15102001/22020208 Software Charges/Licensed Renewal			846,459.00	846,459.00	846,459.00+			
15102001/22020201 Electricity Charges			112,858.00	112,858.00	112,858.00+			
15102001/22020205 Water Rate						100,000.00		100,096.00
15102001/22020301 Office Stationeries/Computer Consumables						1,500,000.00	500,000.00	1,501,501.00
15102001/22020305 Printing and Non Security Documents			282,161.00	282,161.00	282,161.00+			
15102001/22020306 Printing of Security Documents			846,459.00	846,459.00	846,459.00+		50,000.00	
15102001/22020309 Uniforms & Other Clothing			28,223.00	28,223.00	28,223.00+			
15102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	500,000.00	1,001,008.00
15102001/22020402 Maintenance of Office Furniture			564,298.00	564,298.00	564,298.00+	500,000.00	250,000.00	500,504.00
15102001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	500,000.00	1,001,008.00
15102001/22020404 Maintenance of Office/IT Equipments			282,164.00	282,164.00	282,164.00+		250,000.00	
15102001/22020405 Maintenance of Plants & Generators			28,223.00	28,223.00	28,223.00+	500,000.00	250,000.00	500,504.00
15102001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+		250,000.00	
15102001/22020413 Minor Road Maintenance							1,500,000.00	
15102001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
15102001/22020701 Financial Consulting			169,281.00	169,281.00	169,281.00+	500,000.00	250,000.00	500,504.00
15102001/22020801 Motor Vehicle Fuel Cost			846,459.00	846,459.00	846,459.00+	500,000.00	200,000.00	500,504.00
15102001/22020802 Other Transport Equipment Fuel Cost			564,298.00	564,298.00	564,298.00+	500,000.00		500,504.00
15102001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
15102001/22020901 Bank Charges (Other Than Interest)			282,161.00	282,161.00	282,161.00+			
15102001/22021001 Refreshment & Meals			564,298.00	564,298.00	564,298.00+	500,000.00	150,000.00	500,504.00
15102001/22021002 Honorarium & Sitting Allowance			56,423.00	56,423.00	56,423.00+			
15102001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	100,000.00	100,000.00	100,096.00
15102001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+	100,000.00	100,000.00	100,096.00
15102001/22021006 Postages & courier Services			1,015,749.00	1,015,749.00	1,015,749.00+	100,000.00		100,096.00
15102001/22021007 Welfare Packages			169,281.00	169,281.00	169,281.00+	1,300,000.00	300,000.00	1,301,296.00
15102001/22021009 Sporting Activities			84,657.00	84,657.00	84,657.00+	300,000.00	300,000.00	300,301.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
15102001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
15102001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	150,000.00	150,000.00	150,144.00
15102001/22021021 Special Days/Celebrations			282,161.00	282,161.00	282,161.00+		350,000.00	
Sub-Total: Overhead	240,000.00	2,000,000.00	11,624,680.00	11,624,680.00	9,624,680.00+	11,000,000.00	7,700,050.00	11,011,020.00
Total Recurrent Expenditure	350,964,740.23	325,256,619.85	481,624,680.00	481,624,680.00	156,368,060.15+	556,665,220.00	495,034,550.00	557,222,062.00
15111001 - Abia Golden Chicken Ogwe								
15111001/21010101 Basic Salary	2,500,000.00	2,250,000.00			2,250,000.00-			
Sub Total: Personnel Cost	2,500,000.00	2,250,000.00			2,250,000.00-			
15111001/22020101 Local Travel and Transport - Training						400,000.00		400,408.00
15111001/22020102 Local Travel and Transport - Others						500,000.00		500,504.00
15111001/22020301 Office Stationeries/Computer Consumables						500,000.00		500,504.00
15111001/22020401 Maintenance of Motor Vehicle/ Transport Equipment						500,000.00		500,504.00
15111001/22020403 Maintenance of Office Building/Residential Qtrs						250,000.00		250,240.00
15111001/22020405 Maintenance of Plants and Generators						150,000.00		150,144.00
15111001/22020801 Motor Vehicle Fuel Cost						250,000.00		250,240.00
15111001/22020803 Plants/Generator Fuel Cost						150,000.00		150,144.00
15111001/22021001 Refreshment and Meals						150,000.00		150,144.00
15111001/22021001 Welfare Packages	500,000.00					150,000.00		150,144.00
Sub-Total: Overhead	500,000.00					3,000,000.00		3,002,976.00
Total Recurrent Expenditure	3,000,000.00	2,250,000.00			2,250,000.00-	3,000,000.00		3,002,976.00
15111002 - Small Holders Oil Palm								
15111002/21010101 Basic Salary	3,000,000.00	3,000,000.00			3,000,000.00-			
Sub Total: Personnel Cost	3,000,000.00	3,000,000.00			3,000,000.00-			
15111002/22020101 Local Travel and Transport - Training						1,000,000.00		
15111003/22021007 Welfare Packages	600,000.00					3,000,000.00		
Sub-Total: Overhead	600,000.00					4,000,000.00		
Total Recurrent Expenditure	3,600,000.00	3,000,000.00			3,000,000.00-	4,000,000.00		
15115002 - Abia Cashew								
15111003/22020101 Local Travel and Transport - Training						500,000.00		500,504.00
15111003/22020102 Local Travel and Transport - Others						500,000.00		500,504.00
15111003/22020301 Office Stationeries/Computer Consumables						500,000.00		500,504.00
15111003/22020401 Maintenance of Office Equipment/Transport Equip						500,000.00		500,504.00
15111003/22020402 Maintenance of Office Furniture						200,000.00		200,192.00
15111003/22020403 Maintenance of Office Buildings/Residential Quarters						500,000.00		500,504.00
15111003/22020405 Maintenance of Plants and Generator						300,000.00		300,301.00
15111003/22020501 Local Training						300,000.00		300,301.00
15111003/22020801 Motor Vehicle Fuel Cost						450,000.00		450,456.00
15111003/22020803 Plants/Generator Fuel Cost						250,000.00		250,240.00
15111003/22021001 Refreshment and Meals						500,000.00		500,504.00
15111003/22021007 Welfare Packages						500,000.00		500,504.00
Sub-Total: Overhead						5,000,000.00		5,005,018.00
Total Recurrent Expenditure						5,000,000.00		5,005,018.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
20001001 - Ministry of Finance								
20001001/21010101 Basic Salary	165,609,474.57	234,292,005.43	36,864,043.00	136,864,043.00	97,427,962.43-	117,376,590.00	156,922,456.00	55,295,448.00
20001001/21020101 Housing/Rent Allowance			5,918,486.00	5,918,486.00	5,918,486.00+	9,797,890.00	8,283,786.00	9,807,686.00
20001001/21020102 Transport Allowance			14,441,009.00	14,441,009.00	14,441,009.00+	22,338,780.00	58,525,716.00	22,361,121.00
20001001/21020103 Meal Subsidy			3,198,224.00	3,198,224.00	3,198,224.00+	6,097,380.00	12,164,400.00	6,103,478.00
20001001/21020104 Utility Allowance			1,395,284.00	1,395,284.00	1,395,284.00+	2,325,600.00	5,545,200.00	2,327,928.00
20001001/21020105 Entertainment Allowance						1,686,980.00	3,098,400.00	1,688,662.00
20001001/21020106 Leave Allowance						528,770.00	522,000.00	529,298.00
20001001/21020107 Domestic Staff Allowance		4,365,918.00	3,686,390.00	3,686,390.00	679,528.00-	5,514,210.00	15,692,245.00	5,519,732.00
Sub Total: Personnel Cost	165,609,474.57	238,657,923.43	66,277,660.00	166,277,660.00	72,380,263.43-	170,000,000.00	285,390,579.00	107,971,497.00
20001001/22020101 Local Travel and Transport - Training	3,442,859.68		2,821,501.00	3,821,501.00	1,579,501.00+	4,000,000.00	1,000,000.00	4,004,008.00
20001001/22020102 Local Travel and Transport - Others		5,850,000.00	1,410,768.00	8,410,768.00	2,560,768.00+	11,360,000.00	2,000,000.00	11,371,357.00
20001001/22020301 Office Stationeries/Computer Consumables	3,420,000.00	1,418,750.00	4,514,405.00	4,514,405.00	3,095,655.00+	5,000,000.00	1,500,000.00	5,004,994.00
20001001/22020305 Printing and Non Security Documents			169,281.00	169,281.00	169,281.00+			
20001001/22020306 Printing of Security Document						500,000.00	500,000.00	500,504.00
20001001/22020309 Uniforms & Other Clothing			33,843.00	33,843.00	33,843.00+	40,000.00	40,000.00	40,048.00
20001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,527,053.50	439,500.00	2,821,501.00	2,821,501.00	2,382,001.00+	3,000,000.00	1,000,000.00	3,003,002.00
20001001/22020402 Maintenance of Office Furniture	48,900.00	1,440,000.00	1,128,596.00	1,128,596.00	311,404.00-	1,800,000.00	500,000.00	1,801,800.00
20001001/22020403 Maintenance of Office Building Residential Qtrs		1,500,000.00	1,692,905.00	1,692,905.00	192,905.00+	2,000,000.00	500,000.00	2,001,994.00
20001001/22020404 Maintenance of Office/IT Equipments		355,340.00	1,128,596.00	1,128,596.00	773,256.00+	1,500,000.00		1,501,501.00
20001001/22020405 Maintenance of Plants & Generators	50,000.00	1,226,600.00	2,257,203.00	3,257,203.00	2,030,603.00+	1,500,000.00	1,500,000.00	
20001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
20001001/22020501 Local Training		40,000.00	169,281.00	169,281.00	129,281.00+	300,000.00	300,000.00	300,301.00
20001001/22020601 Security Services	10,318,000.00	6,206,000.00	15,303,818.00	26,303,818.00	20,097,818.00+	5,000,000.00	2,000,000.00	5,004,994.00
20001001/22020801 Motor Vehicle Fuel Cost		1,391,705.00	2,257,203.00	2,257,203.00	865,498.00+		1,500,000.00	
20001001/22020802 Other Transport Equipment Fuel Cost						2,500,000.00		2,502,498.00
20001001/22020803 Plant/Generator Fuel Cost	900,000.00	4,650,000.00	1,692,905.00	1,692,905.00	2,957,095.00-	6,000,000.00	500,000.00	6,006,002.00
20001001/22021001 Refreshment & Meals		383,240.00	846,459.00	846,459.00	463,219.00+	1,500,000.00	1,500,000.00	1,501,501.00
20001001/22021003 Publicity and Advertisements		1,625,850.00	169,281.00	1,169,281.00	456,569.00-	1,500,000.00	500,000.00	1,501,501.00
20001001/22021004 Medical Expenses		55,240.00	169,281.00	169,281.00	114,041.00+	200,000.00	500,000.00	200,192.00
20001001/22021006 Postages & courier Services			112,858.00	112,858.00	112,858.00	250,000.00	250,000.00	250,240.00
20001001/22021007 Welfare Packages	16,111,100.00	19,923,000.00	1,297,888.00	1,297,888.00	18,625,112.00-	1,947,000.00	1,800,000.00	1,801,800.00
20001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
20001001/22021010 Direct Teaching & Laboratory Cost			141,081.00	141,081.00	141,081.00+			
20001001/22021012 Discipline & Appointment (SERVICE WIDE)			169,280.00	169,280.00	169,280.00+			
20001001/22021013 Promotion (Service Wide)			141,080.00	141,080.00	141,080.00+			
20001001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
20001001/22021015 Creche			141,080.00	141,080.00	141,080.00+			
20001001/22021018 Gender			564,298.00	564,298.00	564,298.00+			
Sub-Total: Overhead	38,817,913.18	48,747,225.00	41,408,330.00	62,408,330.00	13,661,105.00+	50,447,000.00	17,940,000.00	50,350,279.00
Total Recurrent Expenditure	204,427,387.75	287,405,148.43	107,685,990.00	228,685,990.00	58,719,158.43-	220,447,000.00	303,330,579.00	158,321,776.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
20007001 - Office of the Accountant General								
20007001/21010101 Basic Salary	137,720,976.13	127,681,671.72	191,570,701.00	191,570,701.00	63,889,029.28+	162,777,700.00	170,393,316.00	162,940,490.00
20007001/21010102 Overtime Payments							12,000,000.00	
20007001/21010103 Consolidated Revenue Fund Charges - Salaries			5,677,815.00	5,677,815.00	5,677,815.00+	5,677,815.00	5,677,820.00	5,683,494.00
20007001/21020101 Housing/Rent Allowance			71,472,567.00	71,472,567.00	71,472,567.00+	60,808,930.00	66,314,664.00	60,869,758.00
20007001/21020102 Transport Allowance			17,836,673.00	17,836,673.00	17,836,673.00+	15,702,800.00	14,436,000.00	15,718,502.00
20007001/21020103 Meal Subsidy			6,129,040.00	6,129,040.00	6,129,040.00+	4,926,000.00	6,694,764.00	4,930,922.00
20007001/21020104 Utility Allowance			6,052,396.00	6,052,396.00	6,052,396.00+	3,173,000.00	3,920,364.00	3,176,173.00
20007001/21020105 Entertainment Allowance			1,082,656.00	1,082,656.00	1,082,656.00+		788,364.00	
20007001/21020106 Leave Allowance		5,304,230.00	19,157,070.00	19,157,070.00	13,852,840.00+	16,653,811.00	17,164,118.00	16,670,473.00
20007001/21020107 Domestic Staff Allowance			2,702,832.00	2,702,832.00	2,702,832.00+	7,496,544.00	8,620,457.00	7,504,060.00
Sub Total: Personnel Cost	137,720,976.13	132,985,901.72	321,681,750.00	321,681,750.00	188,695,848.28+	277,216,600.00	306,009,867.00	277,493,872.00
20007001/22020101 Local Travel and Transport - Training	66,902,916.00	2,470,000.00	3,000,000.00	6,000,000.00	3,530,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
20007001/22020102 Local Travel and Transport - Others		18,866,000.00	15,000,000.00	23,000,000.00	4,134,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
20007001/22020103 International Transport and Travels - Training		10,549,000.00	343,369,458.00	343,369,458.00	332,820,458.00+	20,000,000.00		20,020,000.00
20007001/22020104 International Transport and Travels - Others		3,575,400.00			3,575,400.00-			
20007001/22020203 Internet Access Charges			6,500,000.00	6,500,000.00	6,500,000.00+			
20007001/22020206 Sewerage Charges				4,000,000.00	4,000,000.00+			
20007001/22020207 Leased Communication Lines			16,500,000.00	16,500,000.00	16,500,000.00+	15,000,000.00		16,516,507.00
20007001/22020208 Software Charges/Licensed Renewal	6,500,000.00	6,500,000.00	3,000,000.00	3,000,000.00	3,500,000.00-	6,500,000.00	6,500,000.00	5,004,994.00
20007001/22020301 Office Stationeries/Computer Consumables	2,204,525.00	1,365,878.65	3,500,000.00	3,500,000.00	2,134,121.35+	2,000,000.00	1,500,000.00	2,001,994.00
20007001/22020309 Uniforms & Other Clothing			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,096.00
20007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	9,298,620.00	1,968,690.00	2,500,000.00	2,500,000.00	531,310.00+	3,000,000.00	3,000,000.00	3,003,002.00
20007001/22020402 Maintenance of Office Furniture	1,695,230.00	1,176,880.00	4,000,000.00	4,000,000.00	2,823,120.00+	2,000,000.00	1,500,000.00	2,001,994.00
20007001/22020403 Maintenance of Office Building Residential Qtrs	28,000.00	2,737,000.00	4,000,000.00	5,000,000.00	2,263,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
20007001/22020404 Maintenance of Office/IT Equipments		3,242,950.00	4,000,000.00	5,000,000.00	1,757,050.00+	2,000,000.00	1,500,000.00	2,001,994.00
20007001/22020405 Maintenance of Plants & Generators		5,506,860.00	7,500,000.00	8,000,000.00	2,493,140.00+	4,000,000.00	2,000,000.00	4,004,008.00
20007001/22020406 Other Maintenance Services		125,000.00	150,000.00	200,000.00	75,000.00+	500,000.00	300,000.00	500,504.00
20007001/22020412 Maintenance of Markets/Public Places		217,090.00			217,090.00-			
20007001/22020501 Local Training	400,000.00		300,000.00	300,000.00	300,000.00+	2,300,000.00	2,000,000.00	300,301.00
20007001/22020601 Security Services		390,000.00			390,000.00-			
20007001/22020604 Security Vote (Including Operations)		1,579,000.00			1,579,000.00-			
20007001/22020701 Financial Consulting		950,000.00	2,500,000.00	38,500,000.00	37,550,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
20007001/22020702 Information Technology Consulting		10,000,000.00	25,000,000.00	40,000,000.00	30,000,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
20007001/22020801 Motor Vehicle Fuel Cost		377,500.00	846,459.00	846,459.00	468,959.00+	3,000,000.00	3,000,000.00	5,004,994.00
20007001/22020802 Other Transport Equipment Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+			
20007001/22020803 Plant/Generator Fuel Cost		930,000.00	2,821,501.00	2,821,501.00	1,891,501.00+	3,000,000.00	5,000,000.00	3,003,002.00
20007001/22020901 Bank Charges (Other Than Interest)	29,769,147.41	158,976,638.13	266,000,000.00	366,000,000.00	207,023,361.87+	150,000,000.00	132,180,000.00	150,150,048.00
20007001/22020902 Insurance Premium		500,000.00	2,821,501.00	2,821,501.00	2,321,501.00+	2,000,000.00		2,001,994.00
20007001/22020903 Loss on Foreign Exchange		96,973.62	2,000,000.00	2,000,000.00	1,903,026.38+			
20007001/22020904 Other CRF Bank Charges			75,000,000.00	75,000,000.00	75,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
20007001/22021001 Refreshment & Meals	20,000.00	395,000.00	3,000,000.00	3,000,000.00	2,605,000.00+	2,000,000.00	1,500,000.00	2,001,994.00
20007001/22021002 Honorarium & Sitting Allowance		10,294,000.00	10,000,000.00	10,000,000.00	294,000.00-			
20007001/22021003 Publicity and Advertisements		198,000.00	300,000.00	600,000.00	402,000.00+	300,000.00	1,000,000.00	300,301.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
20007001/22021004 Medical Expenses		3,172,230.00	300,000.00	10,300,000.00	7,127,770.00+			
20007001/22021006 Postages & courier Services		61,600.00	150,000.00	150,000.00	88,400.00+	400,000.00	400,000.00	400,408.00
20007001/22021007 Welfare Packages	297,025,390.47	16,582,360.00	31,425,470.00	31,425,470.00	14,843,110.00+		50,000.00	
20007001/22021008 Subscription to Professional Bodies		518,000.00	2,000,000.00	2,000,000.00	1,482,000.00+	10,000,000.00	1,800,000.00	10,010,012.00
20007001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	1,500,000.00	1,500,000.00	1,501,501.00
20007001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	300,000.00	300,000.00	300,301.00
20007001/22021015 Common Services	2,074,800,024.89					250,000.00	250,000.00	250,240.00
20007001/22021016 Servicom			250,000.00	250,000.00	250,000.00+			
20007001/22021017 Anti - Corruption			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
20007001/22021019 Medical Expenses - International			100,000,000.00	100,000,000.00	100,000,000.00+			
Sub-Total: Overhead	17,389,658,553.61	17,424,698,669.31	20,858,034,490.00	25,144,771,490.00	7,720,072,820.69+	100,000,000.00	50,000,000.00	100,100,024.00
Total Recurrent Expenditure	2,626,364,829.90	396,307,952.12	1,265,207,220.00	1,444,057,220.00	1,047,749,267.88+	697,616,600.00	571,639,867.00	698,314,375.00
20008001 - Board of Internal Revenue								
20008001/21010101 Basic Salary	252,777,017.04	223,190,703.10	167,411,920.00	167,411,920.00	55,778,783.10-	158,099,810.00	176,099,324.00	158,257,949.00
20008001/21010103 Consolidated Revenue Fund Charges - Salaries			5,428,240.00	5,428,240.00	5,428,240.00+	5,802,600.00	4,492,333.00	5,808,410.00
20008001/21020101 Housing/Rent Allowance			58,714,800.00	58,714,800.00	58,714,800.00+	60,158,330.00	66,722,964.00	60,218,510.00
20008001/21020102 Transport Allowance			16,831,610.00	16,831,610.00	16,831,610.00+	16,772,600.00	13,532,400.00	16,789,382.00
20008001/21020103 Meal Subsidy			8,914,700.00	8,914,700.00	8,914,700.00+	7,270,800.00	7,006,800.00	7,278,074.00
20008001/21020104 Utility Allowance			4,757,840.00	4,757,840.00	4,757,840.00+	3,987,600.00	3,810,400.00	3,991,586.00
20008001/21020105 Entertainment Allowance			90,000.00	90,000.00	90,000.00+	252,000.00	342,000.00	252,253.00
20008001/21020106 Leave Allowance		2,622,058.50	16,416,930.00	16,416,930.00	13,794,871.50+	15,970,980.00	17,609,852.00	15,986,958.00
20008001/21020107 Domestic Staff Allowance			2,757,840.00	2,757,840.00	2,757,840.00+	5,034,700.00	7,949,536.00	5,039,742.00
Sub Total: Personnel Cost	252,777,017.04	225,812,761.60	281,323,880.00	281,323,880.00	55,511,118.40+	273,349,420.00	297,565,609.00	273,622,864.00
20008001/22020101 Local Travel and Transport - Training			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	8,000,000.00	3,003,002.00
20008001/22020102 Local Travel and Transport - Others			3,385,798.00	3,385,798.00	3,385,798.00+	15,000,000.00	20,000,000.00	6,006,002.00
20008001/22020103 International Transport and Travels - Training			8,914,700.00	8,914,700.00	8,914,700.00+			
20008001/22020104 International Transport and Travels - Others			4,757,840.00	4,757,840.00	4,757,840.00+			
20008001/22020201 Electricity Charges			282,161.00	282,161.00	282,161.00+	1,000,000.00	2,000,000.00	
20008001/22020203 Internet Access Charges							500,000.00	
20008001/22020301 Office Stationeries/Computer Consumables			2,257,203.00	2,257,203.00	2,257,203.00+	4,000,000.00	7,500,000.00	4,004,008.00
20008001/22020305 Printing of Non Security Documents			5,643,001.00	5,643,001.00	5,643,001.00+	10,000,000.00	20,000,000.00	10,010,012.00
20008001/22020306 Printing of Security Documents			34,000,000.00	34,000,000.00	34,000,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
20008001/22020309 Uniforms & Other Clothing			112,858.00	112,858.00	112,858.00+		500,000.00	
20008001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,821,501.00	2,821,501.00	2,821,501.00+	5,000,000.00	6,000,000.00	5,004,994.00
20008001/22020402 Maintenance of Office Furniture			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	2,000,000.00	2,001,994.00
20008001/22020403 Maintenance of Office Building Residential Qtrs			3,385,798.00	3,385,798.00	3,385,798.00+	3,000,000.00	5,000,000.00	3,003,002.00
20008001/22020404 Maintenance of Office/IT Equipments			1,692,905.00	1,692,905.00	1,692,905.00+		2,000,000.00	
20008001/22020405 Maintenance of Plants & Generators			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	2,000,000.00	
20008001/22020406 Other Maintenance Services		5,090,888.68	84,657.00	84,657.00	5,006,231.68-	2,000,000.00	2,000,000.00	2,001,994.00
20008001/22020501 Local Training			1,975,066.00	1,975,066.00	1,975,066.00+	300,000.00	2,000,000.00	300,301.00
20008001/22020601 Security Services			2,257,203.00	2,257,203.00	2,257,203.00+			
20008001/22020602 Office Rent						2,500,000.00	2,000,000.00	

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
20008001/22020703 Legal Services						2,000,000.00	2,000,000.00	2,001,994.00
20008001/22020801 Motor Vehicle Fuel Cost			2,821,501.00	2,821,501.00	2,821,501.00+	3,000,000.00	2,500,000.00	3,003,002.00
20008001/22020803 Plant/Generator Fuel Cost			2,257,203.00	2,257,203.00	2,257,203.00+	4,000,000.00	2,500,000.00	4,004,008.00
20008001/22021001 Refreshment & Meals						2,000,000.00	2,000,000.00	2,001,994.00
20008001/22021002 Honorarium & Sitting Allowance			1,128,596.00	1,128,596.00	1,128,596.00+	5,000,000.00	3,000,000.00	100,100,024.00
20008001/22021003 Publicity and Advertisements			1,975,066.00	1,975,066.00	1,975,066.00+	250,000.00	1,000,000.00	250,240.00
20008001/22021004 Medical Expenses			564,298.00	564,298.00	564,298.00+	300,000.00	1,000,000.00	300,301.00
20008001/22021006 Postages & courier Services			56,423.00	56,423.00	56,423.00+	300,000.00	1,000,000.00	300,301.00
20008001/22021007 Welfare Packages	184,244,000.00	122,926,853.79	20,056,390.00	913,644,000.00	790,717,146.21+	1,203,575,600.00	300,000,000.00	50,050,024.00
20008001/22021000 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
20008001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
20008001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
Sub-Total: Overhead	184,244,000.00	128,017,742.47	114,126,340.00	1,007,713,950.00	879,696,207.53+	1,311,025,600.00	435,300,000.00	238,187,990.00
Total Recurrent Expenditure	437,021,017.04	353,830,504.07	395,450,220.00	1,289,037,830.00	935,207,325.93+	1,584,375,020.00	732,865,609.00	511,810,854.00
20009001 - Abia Gaming Commission								
20009001/22020101 Local Travel and Transport - Training	8,880,000.00	52,500.00	1,794,610.00	1,794,610.00	1,742,110.00+		300,000.00	
20009001/22020102 Local Travel and Transport - Others		11,261,500.00	146,723.00	146,723.00	11,114,777.00-	5,000,000.00	200,000.00	
20009001/22020201 Electricity Charges			56,423.00	56,423.00	56,423.00+			
20009001/22020205 Water Rate			50,781.00	50,781.00	50,781.00+			
20009001/22020301 Office Stationeries/Computer Consumables			174,924.00	174,924.00	174,924.00+		300,000.00	
20009001/22020302 Books			84,657.00	84,657.00	84,657.00+			
20009001/22020305 Printing and Non Security Documents			56,423.00	56,423.00	56,423.00+			
20009001/22020306 Printing of Security Documents			157,997.00	157,997.00	157,997.00+			
20009001/22020401 Maintenance of Motor Vehicle/Transport Equipment		97,500.00	790,014.00	790,014.00	692,514.00+		400,000.00	
20009001/22020402 Maintenance of Office Furniture			64,905.00	64,905.00	64,905.00+		200,000.00	
20009001/22020703 Legal Services			157,997.00	157,997.00	157,997.00+			
20009001/22020801 Motor Vehicle Fuel Cost			169,281.00	169,281.00	169,281.00+		250,000.00	
20009001/22021002 Honorarium & Sitting Allowance			197,504.00	197,504.00	197,504.00+			
20009001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+		433,461.00	
20009001/22021004 Medical Expenses			135,438.00	135,438.00	135,438.00+		100,000.00	
20009001/22021006 Postages & courier Services			56,425.00	56,425.00	56,425.00+		100,000.00	
20009001/22021007 Welfare Packages							100,000.00	
20009001/22021014 Annual Budget Expenses & Administration							250,000.00	
Sub-Total: Overhead	8,880,000.00	11,411,500.00	4,206,960.00	4,206,960.00	7,204,540.00-	5,000,000.00	2,633,461.00	
Total Recurrent Expenditure	8,880,000.00	11,411,500.00	4,206,960.00	4,206,960.00	7,204,540.00-	5,000,000.00	2,633,461.00	

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
22001001 - Ministry of Commerce and Industry								
22001001/21010101 Basic Salary	161,250,820.08	139,369,721.80	67,112,905.00	67,112,905.00	72,256,816.80-	165,263,740.00	121,796,260.00	165,429,046.00
22001001/21010102 Overtime Payments		571,352.16	966,988.00	966,988.00	395,635.84+			
22001001/21010103 Consolidated Revenue Fund Charges - Salaries			6,988,034.00	6,988,034.00	6,988,034.00+	8,474,890.00	9,484,590.00	8,483,366.00
22001001/21020101 Housing/Rent Allowance			31,855,149.00	31,855,149.00	31,855,149.00+	37,962,410.00	51,197,310.00	38,000,382.00
22001001/21020102 Transport Allowance			6,335,200.00	6,335,200.00	6,335,200.00+	10,198,302.00	11,009,582.00	10,208,506.00
22001001/21020103 Meal Subsidy			3,084,409.00	3,084,409.00	3,084,409.00+	4,466,361.00	4,834,370.00	4,470,827.00
22001001/21020104 Utility Allowance			6,835,812.00	6,835,812.00	6,835,812.00+	2,832,381.00	3,089,181.00	2,835,215.00
22001001/21020105 Entertainment Allowance			608,955.00	608,955.00	608,955.00+	906,772.00	1,122,770.00	907,684.00
22001001/21020106 Leave Allowance		4,332,981.70	6,685,912.00	6,685,912.00	2,352,930.30+	11,125,884.00	12,179,630.00	11,137,013.00
22001001/21020107 Domestic Staff Allowance			8,447,236.00	8,447,236.00	8,447,236.00+	4,692,680.00	16,330,081.00	4,697,373.00
Sub Total: Personnel Cost	161,250,820.08	144,274,055.66	138,920,600.00	138,920,600.00	5,353,455.66-	245,923,420.00	231,043,774.00	246,169,412.00
22001001/22020101 Local Travel and Transport - Training	5,500.00		902,896.00	902,896.00	902,896.00+	1,000,000.00	500,000.00	1,001,008.00
22001001/22020102 Local Travel and Transport - Others		1,000,000.00	4,514,405.00	4,514,405.00	3,514,405.00+	1,000,000.00	500,000.00	1,001,008.00
22001001/22020203 Internet Access Charges			846,459.00	846,459.00	846,459.00+			
22001001/22020205 Water Rates						50,000.00	50,000.00	50,048.00
22001001/22020301 Office Stationeries/Computer Consumables	50,000.00		2,539,364.00	2,539,364.00	2,539,364.00+	2,000,000.00	500,000.00	2,001,994.00
22001001/22020309 Uniforms & Other Clothing						100,000.00	50,000.00	100,096.00
22001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	18,200.00		1,128,596.00	1,128,596.00	1,128,596.00+	1,200,000.00	500,000.00	1,201,200.00
22001001/22020402 Maintenance of Office Furniture	218,800.00		3,103,662.00	3,103,662.00	3,103,662.00+	2,000,000.00	200,000.00	2,001,994.00
22001001/22020403 Maintenance of Office Building Residential Qtrs			395,017.00	395,017.00	395,017.00+			
22001001/22020404 Maintenance of Office / IT Equipments						500,000.00	200,000.00	500,504.00
22001001/22020405 Maintenance of Plants & Generators			1,692,905.00	1,692,905.00	1,692,905.00+	1,000,000.00	200,000.00	1,001,008.00
22001001/22020406 Other Maintenance Services			1,692,905.00	1,692,905.00	1,692,905.00+			
22001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+		300,000.00	
22001001/22020601 Security Services						300,000.00		300,301.00
22001001/22020605 Cleaning & Fumigation Services			8,464,502.00	8,464,502.00	8,464,502.00+	2,000,000.00	350,000.00	2,001,994.00
22001001/22020801 Motor Vehicle Fuel Cost		292,500.00	1,015,749.00	1,015,749.00	723,249.00+	1,000,000.00	250,000.00	1,001,008.00
22001001/22020803 Plant/Generator Fuel Cost		146,250.00	310,360.00	310,360.00	164,110.00+	300,000.00	200,000.00	300,301.00
22001001/22021001 Refreshment & Meals	157,500.00					1,100,000.00	250,000.00	1,101,104.00
22001001/22021003 Publicity and Advertisements			141,081.00	141,081.00	141,081.00+	150,000.00	150,000.00	150,144.00
22001001/22021004 Medical Expenses		236,250.00	208,800.00	208,800.00	27,450.00-	200,000.00	100,000.00	200,192.00
22001001/22021006 Postages & courier Services			105,533.00	105,533.00	105,533.00+	100,000.00	100,000.00	100,096.00
22001001/22021007 Welfare Packages	3,200,000.00	1,783,722.37	13,554.00	13,554.00	1,770,168.37-	300,000.00	2,100,000.00	300,301.00
22001001/22021009 Sporting Activities			141,081.00	141,081.00	141,081.00+	300,000.00	300,000.00	300,301.00
22001001/22021014 Annual Budget Expenses And Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
22001001/22021016 Servicom			112,858.00	112,858.00	112,858.00+	150,000.00	150,000.00	150,144.00
22001001/22021021 Special Day Celebration			282,161.00	282,161.00	282,161.00+	15,000,000.00		15,015,006.00
Sub-Total: Overhead	3,650,000.00	3,458,722.37	27,922,250.00	27,922,250.00	24,463,527.63+	30,000,000.00	7,200,000.00	30,029,992.00
Total Recurrent Expenditure	164,900,820.08	147,732,778.03	166,842,850.00	166,842,850.00	19,110,071.97+	275,923,420.00	238,243,774.00	276,199,404.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
28001001 - Ministry of Science and Technology								
28001001/21010101 Basic Salary	71,041,894.54	70,479,572.91	41,884,518.00	41,884,518.00	28,595,054.91-	34,282,260.00	30,676,510.00	34,316,557.00
28001001/21010102 Overtime Payments			400,000.00	400,000.00	400,000.00+	726,427.00	726,878.00	727,147.00
28001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,472,851.00	8,472,851.00	8,472,851.00+	9,025,074.00	10,119,785.00	9,034,102.00
28001001/21020101 Housing/Rent Allowance		1,014,575.40	15,518,364.00	15,518,364.00	14,503,788.60+	13,605,340.00	12,601,926.00	13,618,953.00
28001001/21020102 Transport Allowance			2,855,673.00	2,855,673.00	2,855,673.00+	3,403,200.00	3,232,000.00	3,406,608.00
28001001/21020103 Meal Subsidy			1,370,400.00	1,370,400.00	1,370,400.00+	1,476,000.00	1,402,400.00	1,477,477.00
28001001/21020104 Utility Allowance			1,266,372.00	1,266,372.00	1,266,372.00+	808,800.00	787,200.00	809,616.00
28001001/21020105 Entertainment Allowance			180,000.00	180,000.00	180,000.00+	108,000.00	90,000.00	108,109.00
28001001/21020106 Leave Allowance		1,028,701.80	3,528,659.00	3,528,659.00	2,499,957.20+	3,206,029.00	3,072,300.00	3,209,245.00
28001001/21020107 Domestic Staff Allowance			5,128,743.00	5,128,743.00	5,128,743.00+	3,179,800.00	2,172,840.00	3,182,981.00
Sub Total: Personnel Cost	71,041,894.54	72,522,850.11	80,605,580.00	80,605,580.00	8,082,729.89+	69,820,930.00	64,881,839.00	69,890,795.00
28001001/22020101 Local Travel and Transport - Training	867,500.00	10,700.00	246,120.00	246,120.00	235,420.00+	3,000,000.00	500,000.00	500,504.00
28001001/22020102 Local Travel and Transport - Others		50,000.00	1,728,144.00	1,728,144.00	1,678,144.00+	500,000.00	500,000.00	500,504.00
28001001/22020203 Internet Access Charges			112,812.00	112,812.00	112,812.00+		500,000.00	
28001001/22020205 Water Rate			56,400.00	56,400.00	56,400.00+	100,000.00		100,096.00
28001001/22020208 Software Charges/License Renewal							100,000.00	
28001001/22020301 Office Stationeries/Computer Consumables	211,000.00	234,200.00	1,500,000.00	1,500,000.00	1,265,800.00+	1,000,000.00	500,000.00	1,001,008.00
28001001/22020309 Uniforms & Other Clothing			28,212.00	28,212.00	28,212.00+	100,000.00	50,000.00	100,096.00
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		146,240.00	1,338,460.00	1,338,460.00	1,192,220.00+	500,000.00	400,000.00	500,504.00
28001001/22020402 Maintenance of Office Furniture	25,500.00	75,500.00	1,500,000.00	1,500,000.00	1,424,500.00+	500,000.00	400,000.00	500,504.00
28001001/22020403 Maintenance of Office Building Residential Qtrs			282,048.00	282,048.00	282,048.00+	1,400,000.00	400,000.00	1,401,394.00
28001001/22020404 Maintenance of Office/IT Equipments			169,212.00	169,212.00	169,212.00+		400,000.00	
28001001/22020405 Maintenance of Plants & Generators			1,200,156.00	1,200,156.00	1,200,156.00+	500,000.00	350,000.00	500,504.00
28001001/22020406 Other Maintenance Services			84,624.00	84,624.00	84,624.00+		150,000.00	
28001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00		300,301.00
28001001/22020605 Cleaning and Fumigation Services						400,000.00		400,408.00
28001001/22020702 Information Technology Consulting			583,582.00	583,582.00	583,582.00+	500,000.00	350,000.00	
28001001/22020801 Motor Vehicle Fuel Cost		208,350.00	451,260.00	451,260.00	242,910.00+	500,000.00	300,000.00	500,504.00
28001001/22020803 Plant/Generator Fuel Cost			225,624.00	225,624.00	225,624.00+	350,000.00	200,000.00	350,360.00
28001001/22021001 Refreshment & Meals		370,000.00	391,838.00	391,838.00	21,838.00+	300,000.00	100,000.00	100,096.00
28001001/22021003 Publicity and Advertisements		530,000.00	112,812.00	112,812.00	417,188.00-	250,000.00	150,000.00	250,240.00
28001001/22021004 Medical Expenses			112,812.00	112,812.00	112,812.00+	250,000.00	150,000.00	250,240.00
28001001/22021006 Postages & courier Services			84,624.00	84,624.00	84,624.00+	250,000.00	150,000.00	250,240.00
28001001/22021007 Welfare Packages	3,056,000.00	1,800,000.00	1,500,000.00	1,500,000.00	300,000.00-	1,800,000.00	1,800,000.00	1,801,800.00
28001001/22021009 Sporting Activities			169,212.00	169,212.00	169,212.00+	300,000.00	300,000.00	300,301.00
28001001/22021014 Annual Budget Expenses And Administration			141,024.00	141,024.00	141,024.00+	250,000.00	250,000.00	250,240.00
28001001/22021016 Servicom			141,024.00	141,024.00	141,024.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	4,160,000.00	3,424,990.00	14,160,000.00	14,160,000.00	10,735,010.00+	13,200,000.00	8,150,900.00	10,009,988.00
Total Recurrent Expenditure	75,201,894.54	75,947,840.11	94,765,580.00	94,765,580.00	18,817,739.89+	83,020,930.00	73,032,739.00	79,900,783.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
29001001 - Ministry of Transport								
29001001/21010101 Basic Salary	84,522,847.77	115,347,332.59	95,357,475.00	95,357,475.00	19,989,857.59-	73,383,270.00	64,813,170.00	73,456,668.00
29001001/21010102 Overtime Payments		186,989.00	5,758,078.00	5,758,078.00	5,571,089.00+	7,595,130.00	7,119,648.00	
29001001/21010103 Consolidated Revenue Fund Charges - Salaries			12,929,709.00	12,929,709.00	12,929,709.00+	8,474,980.00	9,484,590.00	8,483,456.00
29001001/21020101 Housing/Rent Allowance						6,942,170.00	26,111,698.00	6,949,110.00
29001001/21020102 Transport Allowance			3,214,985.00	3,214,985.00	3,214,985.00+	16,771,600.00	6,307,200.00	16,789,382.00
29001001/21020103 Meal Subsidy			1,394,609.00	1,394,609.00	1,394,609.00+	2,498,400.00	2,726,400.00	2,500,898.00
29001001/21020104 Utility Allowance			779,197.00	779,197.00	779,197.00+	1,873,580.00	2,087,182.00	1,875,452.00
29001001/21020105 Entertainment Allowance			328,924.00	328,924.00	328,924.00+	583,270.00	582,771.00	583,346.00
29001001/21020106 Leave Allowance		1,955,960.00	3,442,944.00	3,442,944.00	1,486,984.00+	6,335,020.00	6,592,772.00	6,341,358.00
29001001/21020107 Domestic Staff Allowance			2,117,659.00	2,117,659.00	2,117,659.00+	4,333,800.00	4,333,729.00	4,338,144.00
29001001/21020114 Duty Allowance							2,473,946.00	
Sub Total: Personnel Cost	84,522,847.77	117,490,281.59	125,323,580.00	125,323,580.00	7,833,298.41+	128,791,220.00	132,633,106.00	121,317,814.00
29001001/22020101 Local Travel and Transport - Training			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	1,000,000.00	1,001,008.00
29001001/22020102 Local Travel and Transport - Others			1,410,768.00	1,410,768.00	1,410,768.00+	2,000,000.00	1,000,000.00	2,001,994.00
29001001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
29001001/22020301 Office Stationeries /Computer Consumables		120,500.00	1,128,596.00	1,128,596.00	1,008,096.00+	1,500,000.00	650,000.00	1,501,501.00
29001001/22020305 Printing of Non Security Documents			564,298.00	564,298.00	564,298.00+	500,000.00	250,000.00	500,504.00
29001001/22020309 Uniforms and other Clothing			84,657.00	84,657.00	84,657.00+	100,000.00	200,000.00	100,096.00
29001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		318,250.00	846,459.00	846,459.00	528,209.00+	1,000,000.00	650,000.00	1,001,008.00
29001001/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
29001001/22020403 Maintenance of Office Building Residential Qtrs			846,459.00	846,459.00	846,459.00+	1,750,000.00	200,000.00	1,751,752.00
29001001/22020405 Maintenance of Plants & Generators			282,160.00	282,160.00	282,160.00+	300,000.00	200,000.00	300,301.00
29001001/22020406 Other Maintenance Services		78,750.00	282,160.00	282,160.00	203,410.00+	300,000.00	150,000.00	300,301.00
29001001/22020407 Maintenance of Aircrafts	130,700.00							
29001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
29001001/22020605 Cleaning & Fumigation Services			84,657.00	84,657.00	84,657.00+	100,000.00		100,096.00
29001001/22020702 Information Technology Consulting			959,315.00	959,315.00	959,315.00+			
29001001/22020703 Legal Services			169,281.00	169,281.00	169,281.00+		200,000.00	
29001001/22020801 Motor Vehicle Fuel Cost			564,298.00	564,298.00	564,298.00+	1,000,000.00	250,000.00	1,001,008.00
29001001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	500,000.00	250,000.00	500,504.00
29001001/22021001 Refreshment & Meals			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00	200,000.00	2,001,994.00
29001001/22021003 Publicity and Advertisements			282,160.00	282,160.00	282,160.00+	200,000.00	200,000.00	200,192.00
29001001/22021004 Medical Expenses			169,280.00	169,280.00	169,280.00+		200,000.00	
29001001/22021006 Postage and Courier Services			56,423.00	56,423.00	56,423.00+	150,000.00	50,000.00	150,144.00
29001001/22021007 Welfare Packages	1,796,800.00	1,378,566.67	1,015,749.00	1,015,749.00	362,817.67-	5,800,000.00	600,000.00	5,805,810.00
29001001/22021008 Subscription to Professional Bodies			282,161.00	282,161.00	282,161.00+			
29001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	150,000.00	300,301.00
29001001/22021014 Annual Budgeting Expenses & Administration						250,000.00	250,000.00	250,240.00
29001001/22021016 Servicom						150,000.00		150,144.00
29001001/22021019 Medical Expenses - International						200,000.00		200,192.00
Sub-Total: Overhead	1,927,500.00	1,896,066.67	12,245,380.00	12,245,380.00	10,349,313.33+	20,000,000.00	7,000,000.00	20,019,991.00
Total Recurrent Expenditure	86,450,347.77	119,386,348.26	137,568,960.00	137,568,960.00	18,182,611.74+	148,791,220.00	139,633,106.00	141,337,805.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
29007001 - Abia State Insurance Manifest Scheme	N	N	N	N	N	N	N	N
29007001/21010101 Basic Salary			26,445,150.00	26,445,150.00	26,445,150.00+	30,500,000.00	30,500,000.00	
Sub Total: Personnel Cost			26,445,150.00	26,445,150.00	26,445,150.00+	30,500,000.00	30,500,000.00	
29007001/22020101 Local Travel and Transport - Training			169,280.00	169,280.00	169,280.00+	2,000,000.00	300,000.00	
29007001/22020102 Local Travel and Transport - Others			282,160.00	282,160.00	282,160.00+	2,000,000.00	200,000.00	
29007001/22020301 Office Stationeries /Computer Consumables			846,459.00	846,459.00	846,459.00+		250,000.00	
29007001/22020305 Printing of Non Security Documents			1,410,768.00	1,410,768.00	1,410,768.00+			
29007001/22020309 Uniforms and other Clothing			112,858.00	112,858.00	112,858.00+			
29007001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00	300,000.00	
29007001/22020402 Maintenance of Office Furniture			846,459.00	846,459.00	846,459.00+		150,000.00	
29007001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00		
29007001/22020405 Maintenance of Plants & Generators			846,459.00	846,459.00	846,459.00+		200,000.00	
29007001/22020406 Other Maintenance Services			141,081.00	141,081.00	141,081.00+			
29007001/22020413 Minor Road Maintenance			169,281.00	169,281.00	169,281.00+			
29007001/22020501 Local Training							300,000.00	
29007001/22020701 Financial Consulting			282,161.00	282,161.00	282,161.00+			
29007001/22020703 Legal Services			282,161.00	282,161.00	282,161.00+			
29007001/22020802 Other Transport Equipment Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+		200,000.00	
29007001/22020803 Plant/Generator Fuel Cost			846,459.00	846,459.00	846,459.00+		150,000.00	
29007001/22020901 Bank Charges (Other Than Interest)			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00		
29007001/22021001 Refreshment & Meals			846,459.00	846,459.00	846,459.00+		150,000.00	
29007001/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+		100,000.00	
29007001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+		100,000.00	
29007001/22021006 Postage and Courier Services			84,657.00	84,657.00	84,657.00+			
29007001/22021007 Welfare Packages			1,015,749.00	1,015,749.00	1,015,749.00+	2,000,000.00	300,000.00	
29007001/22021014 Annual Budget Expenses & Administration							150,000.00	
29007001/22021016 Servicom							150,000.00	
Sub-Total: Overhead			12,894,350.00	12,894,350.00	12,894,350.00+	10,000,000.00	3,000,000.00	
Total Recurrent Expenditure			39,339,500.00	39,339,500.00	39,339,500.00+	40,500,000.00	33,500,000.00	
29053001 - Abia Transport Corporation (Abia Line Network)								
29053001/21010101 Basic Salary			27,720,250.00	27,720,250.00	27,720,250.00+		114,172,836.00	
29053001/21020101 Housing/Rent Allowance							38,113,920.00	
29053001/21020102 Transport Allowance							14,356,800.00	
29053001/21020103 Meal Subsidy							6,074,400.00	
29053001/21020104 Utility Allowance							3,169,200.00	
29053001/21020105 Entertainment Allowance							90,264.00	
29053001/21020106 Leave Allowance							11,204,312.00	
29053001/21020107 Domestic Staff Allowance							3,559,872.00	
Sub Total: Personnel Cost			27,720,250.00	27,720,250.00	27,720,250.00+		190,741,604.00	
29053001/22020101 Local Travel and Transport - Training	286,854,009.00						500,000.00	
29053001/22020102 Local Travel and Transport - Others		254,122,391.00	846,459.00	846,459.00	253,275,932.00-		400,000.00	
29053001/22020301 Office Stationeries /Computer Consumables			1,128,596.00	1,128,596.00	1,128,596.00+		500,000.00	
29053001/22020305 Printing of Non Security Documents			2,821,501.00	2,821,501.00	2,821,501.00+		500,000.00	

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
29053001/22020309			56,423.00	56,423.00	56,423.00+		100,000.00	
29053001/22020401			14,107,503.00	14,107,503.00	14,107,503.00+		4,000,000.00	
29053001/22020402			564,298.00	564,298.00	564,298.00+		200,000.00	
29053001/22020404			282,161.00	282,161.00	282,161.00+			
29053001/22020405			282,161.00	282,161.00	282,161.00+		250,000.00	
29053001/22020406			1,692,905.00	1,692,905.00	1,692,905.00+			
29053001/22020601			1,410,768.00	1,410,768.00	1,410,768.00+			
29053001/22020602			5,643,001.00	5,643,001.00	5,643,001.00+		1,500,000.00	
29053001/22020605			141,081.00	141,081.00	141,081.00+		400,000.00	
29053001/22020701			282,161.00	282,161.00	282,161.00+		350,000.00	
29053001/22020703			846,459.00	846,459.00	846,459.00+		500,000.00	
29053001/22020708			846,459.00	846,459.00	846,459.00+		500,000.00	
29053001/22020801			16,929,003.00	16,929,003.00	16,929,003.00+		2,000,000.00	
29053001/22020803			1,128,596.00	1,128,596.00	1,128,596.00+		300,000.00	
29053001/22020901			3,385,798.00	3,385,798.00	3,385,798.00+		4,000,000.00	
29053001/22020902			846,459.00	846,459.00	846,459.00+		2,000,000.00	
29053001/22021001			2,821,506.00	2,821,506.00	2,821,506.00+			
29053001/22021002			846,459.00	846,459.00	846,459.00+		300,000.00	
29053001/22021003			169,281.00	169,281.00	169,281.00+			
29053001/22021004			169,281.00	169,281.00	169,281.00+		200,000.00	
29053001/22021006			169,281.00	169,281.00	169,281.00+		150,000.00	
Sub-Total: Overhead	286,854,009.00	254,122,391.00	57,417,600.00	57,417,600.00	196,704,791.00-		18,650,000.00	
Total Recurrent Expenditure	286,854,009.00	254,122,391.00	85,137,850.00	85,137,850.00	168,984,541.00-		209,391,604.00	
29056001 - Abia State Transport Loan Scheme								
29056001/21010101			15,000,000.00	15,000,000.00	15,000,000.00+	4,700,470.00		4,705,176.00
29056001/21010102						783,630.00		784,422.00
29056001/21020101						1,529,180.00		1,530,716.00
29056001/21020102						662,400.00		663,072.00
29056001/21020103						278,400.00		278,688.00
29056001/21020104						141,600.00		141,744.00
29056001/21020106						470,060.00		470,540.00
Sub Total: Personnel Cost			15,000,000.00	15,000,000.00	15,000,000.00+	8,565,740.00		8,574,358.00
29056001/22020101			500,000.00	500,000.00	500,000.00+	1,000,000.00	300,000.00	
29056001/22020102			500,000.00	500,000.00	500,000.00+	1,000,000.00	200,000.00	
29056001/22020301			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	200,000.00	
29056001/22020309			100,000.00	100,000.00	100,000.00+	50,000.00	500,000.00	
29056001/22020401			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	200,000.00	
29056001/22020402			1,500,000.00	1,500,000.00	1,500,000.00+		-150,000.00	
29056001/22020403			1,300,000.00	1,300,000.00	1,300,000.00+	1,000,000.00		
29056001/22020405			500,000.00	500,000.00	500,000.00+		150,000.00	
29056001/22020501			300,000.00	300,000.00	300,000.00+			
29056001/22020802			500,000.00	500,000.00	500,000.00+			

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
29056001/22020803			500,000.00	500,000.00	500,000.00+			
29056001/22021001			500,000.00	500,000.00	500,000.00+	1,000,000.00	150,000.00	
29056001/22021003			500,000.00	500,000.00	500,000.00+	1,000,000.00	100,000.00	
29056001/22021004			250,000.00	250,000.00	250,000.00+		100,000.00	
29056001/22021007			500,000.00	500,000.00	500,000.00+	1,000,000.00	150,000.00	
29056001/22021009			300,000.00	300,000.00	300,000.00+			
29056001/22021014			250,000.00	250,000.00	250,000.00+		150,000.00	
Sub-Total: Overhead			10,000,000.00	10,000,000.00	10,000,000.00+	8,050,000.00	2,350,000.00	
Total Recurrent Expenditure			25,000,000.00	25,000,000.00	25,000,000.00+	16,615,740.00	2,350,000.00	8,574,358.00
32001001 - Ministry of Petroleum and Solid Minerals								
32001001/21010101	56,649,395.63	61,995,210.77	19,520,093.00	19,520,093.00	42,475,117.77-	38,650,670.00	34,887,840.00	38,751,024.00
32001001/21010102			1,088,855.00	1,088,855.00	1,088,855.00+	5,623,970.00	1,099,444.00	5,629,588.00
32001001/21010103			5,871,836.00	5,871,836.00	5,871,836.00+		9,484,950.00	
32001001/21020101			9,215,135.00	9,215,135.00	9,215,135.00+	17,781,980.00	16,103,350.00	17,799,771.00
32001001/21020102			3,130,564.00	3,130,564.00	3,130,564.00+	5,176,720.00	4,778,178.00	5,181,906.00
32001001/21020103			1,010,412.00	1,010,412.00	1,010,412.00+	3,552,090.00	1,588,800.00	3,555,644.00
32001001/21020104			895,905.00	895,905.00	895,905.00+	1,442,960.00	1,400,781.00	1,444,400.00
32001001/21020105			366,581.00	366,581.00	366,581.00+	552,700.00	583,065.00	553,250.00
32001001/21020106		1,914,730.20	2,419,162.00	2,419,162.00	504,431.80+	4,195,700.00	4,327,422.00	4,199,902.00
32001001/21020107			1,285,377.00	1,285,377.00	1,285,377.00+	3,552,100.00	4,333,827.00	3,555,654.00
Sub Total: Personnel Cost	56,649,395.63	63,909,940.97	44,803,920.00	44,803,920.00	19,106,020.97-	80,528,890.00	78,587,657.00	80,671,139.00
32001001/22020101	11,500.00	70,000.00	282,161.00	282,161.00	212,161.00+	500,000.00	500,000.00	500,504.00
32001001/22020102	25,000.00	1,000,000.00	564,298.00	564,298.00	435,702.00-	500,000.00	400,000.00	500,504.00
32001001/22020205						300,000.00		300,301.00
32001001/22020301		20,850.00	846,459.00	846,459.00	825,609.00+	1,000,000.00	400,000.00	1,001,008.00
32001001/22020309			28,220.00	28,220.00	28,220.00+		40,000.00	
32001001/22020310						50,000.00		50,048.00
32001001/22020401	289,000.00	192,500.00	564,298.00	564,298.00	371,798.00+	1,000,000.00	400,000.00	1,001,008.00
32001001/22020402			564,298.00	564,298.00	564,298.00+	500,000.00	200,000.00	500,504.00
32001001/22020403		140,900.00	564,298.00	564,298.00	423,398.00+	500,000.00	350,000.00	500,504.00
32001001/22020404			282,161.00	282,161.00	282,161.00+			
32001001/22020406		64,500.00	84,657.00	84,657.00	20,157.00+			
32001001/22020501	121,000.00		169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
32001001/22020801			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
32001001/22020803			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
32001001/22021001			564,298.00	564,298.00	564,298.00+	500,000.00	250,000.00	500,504.00
32001001/22021003			84,657.00	84,657.00	84,657.00+	100,000.00	100,000.00	100,096.00
32001001/22021004		78,750.00	112,858.00	112,858.00	34,108.00+	100,000.00	150,000.00	100,096.00
32001001/22021006		20,000.00	56,423.00	56,423.00	36,423.00+	100,000.00	100,000.00	100,096.00
32001001/22021007	1,353,500.00	3,473,188.18	1,015,749.00	1,015,749.00	2,457,439.18-	1,800,000.00	1,800,000.00	1,801,800.00
32001001/22021009			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
32001001/22021014						250,000.00	250,000.00	250,240.00
32001001/22021016			141,081.00	141,081.00	141,081.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	1,800,000.00	5,060,688.18	6,658,800.00	6,658,800.00	1,598,111.82+	8,750,000.00	6,090,000.00	8,758,764.00
Total Recurrent Expenditure	58,449,395.63	68,970,629.15	51,462,720.00	51,462,720.00	17,507,909.15-	89,278,890.00	84,677,657.00	89,429,903.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
33005001 - Metallurgical Complex								
22005001/21010101 Basic Salary	N	N	N	N	N	N	N	N
22005001/21020101 Housing/Rent Allowance	25,395,093.36	23,591,924.65	23,441,620.00	23,441,620.00	150,304.65-	15,674,520.00	15,682,359.00	15,690,198.00
22005001/21020102 Transport Allowance						9,232,460.00	9,237,018.00	9,241,703.00
22005001/21020103 Meal Subsidy						2,140,000.00	2,141,069.00	2,142,138.00
22005001/21020104 Utility Allowance						990,800.00	991,292.00	991,784.00
22005001/21020105 Entertainment Allowance						722,540.00	722,900.00	723,260.00
22005001/21020106 Leave Allowance						500,000.00	500,252.00	500,504.00
22005001/21020107 Domestic Staff Allowance						2,067,250.00	2,068,283.00	2,069,316.00
Sub Total: Personnel Cost	25,395,093.36	23,591,924.65	23,441,620.00	23,441,620.00	150,304.65-	794,950.00	795,346.00	795,742.00
22005001/22020101 Local Travel and Transport - Training			500,000.00	500,000.00	500,000.00+	32,122,520.00	32,138,519.00	32,154,645.00
22005001/22020102 Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00+	2,000,000.00	400,000.00	2,001,994.00
22005001/22020201 Electricity Charges			124,142.00	124,142.00	124,142.00+	1,000,000.00		1,001,008.00
22005001/22020301 Office Stationeries /Computer Consumables			500,000.00	500,000.00	500,000.00+			
22005001/22020305 Printing of Non Security Documents						500,000.00	300,000.00	500,504.00
22005001/22020309 Uniforms and other Clothing						1,300,000.00		1,301,296.00
22005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100,000.00	50,000.00	100,096.00
22005001/22020402 Maintenance of Office Furniture						1,000,000.00	250,000.00	1,001,008.00
22005001/22020403 Maintenance of Office Building Residential Qtrs						500,000.00	200,000.00	500,504.00
22005001/22020405 Maintenance of Plants & Generators			755,104.00	755,104.00	755,104.00+	500,000.00	250,000.00	500,504.00
22005001/22020406 Other Maintenance Services			250,000.00	250,000.00	250,000.00+	300,000.00	200,000.00	300,301.00
22005001/22020501 Local Training						1,500,000.00		1,501,501.00
22005001/22020601 Security Services			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
22005001/22020605 Cleaning & Fumigation Services			282,161.00	282,161.00	282,161.00+			
22005001/22020701 Financial Consulting						300,000.00	150,000.00	300,301.00
22005001/22020801 Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+			
22005001/22020803 Plant/Generator Fuel Cost						300,000.00	200,000.00	300,301.00
22005001/22021001 Refreshment & Meals			250,000.00	250,000.00	250,000.00+	200,000.00	150,000.00	200,192.00
22005001/22021003 Publicity and Advertisements			338,593.00	338,593.00	338,593.00+	2,450,000.00	400,000.00	2,452,450.00
22005001/22021006 Postages & courier Services			200,000.00	200,000.00	200,000.00+	100,000.00	100,000.00	100,096.00
22005001/22021007 Welfare Packages						50,000.00	50,000.00	50,048.00
22005001/22021009 Sporting Activities			700,000.00	700,000.00	700,000.00+	1,800,000.00		1,801,800.00
22005001/22021014 Annual Budgeting Expenses & Administration						300,000.00		300,301.00
22005001/22021016 Servicom						250,000.00	150,000.00	250,240.00
22005001/22021019 Medical Expenses - International						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead						100,000.00	100,000.00	100,096.00
Total Recurrent Expenditure	25,395,093.36	23,591,924.65	29,441,620.00	29,441,620.00	6,000,000.00+	6,000,000.00+	6,000,000.00+	5,849,695.35+
						15,000,000.00	3,100,000.00	15,014,986.00
						47,122,520.00	35,238,519.00	47,169,631.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
34001001 - Ministry of Works								
34001001/21010101 Basic Salary	129,863,061.62	102,404,877.30	35,229,380.00	35,229,380.00	67,175,497.30-	65,091,160.00	72,338,170.00	65,156,262.00
34001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,563,320.00	8,563,320.00	8,563,320.00+	8,494,980.00	8,485,950.00	8,503,480.00
34001001/21020101 Housing /Rent Allowance			27,300,060.00	27,300,060.00	27,300,060.00+	28,802,860.00	29,856,310.00	28,831,671.00
34001001/21020102 Transport Allowance			7,428,600.00	7,428,600.00	7,428,600.00+	8,095,100.00	8,161,380.00	8,103,192.00
34001001/21020103 Meal Subsidy			3,156,820.00	3,156,820.00	3,156,820.00+	2,939,400.00	2,944,800.00	2,942,330.00
34001001/21020104 Utility Allowance			2,408,380.00	2,408,380.00	2,408,380.00+	2,359,760.00	2,540,220.00	2,362,114.00
34001001/21020105 Entertainment Allowance			282,000.00	282,000.00	282,000.00+	662,360.00		663,032.00
34001001/21020106 Leave Allowance		1,170,970.00	7,334,610.00	7,334,610.00	6,163,640.00+	6,509,120.00	6,808,430.00	6,515,627.00
34001001/21020107 Domestic Staff Allowance			5,629,450.00	5,629,450.00	5,629,450.00+	7,294,920.00		7,302,218.00
Sub Total: Personnel Cost	129,863,061.62	103,575,847.30	97,332,620.00	97,332,620.00	6,243,227.30-	130,249,660.00	131,135,260.00	130,379,926.00
34001001/22020101 Local Travel and Transport - Training	115,015.00	1,575,000.00	500,000.00	500,000.00	1,075,000.00-	1,500,000.00	500,000.00	1,501,501.00
34001001/22020102 Local Travel and Transport - Others		96,266.00	2,000,000.00	2,000,000.00	1,903,734.00+	2,000,000.00	500,000.00	2,001,994.00
34001001/22020205 Water Rates			100,000.00	100,000.00	100,000.00+	100,000.00	100,000.00	100,096.00
34001001/22020301 Office Stationeries /Computer Consumables		69,500.00	2,000,000.00	2,000,000.00	1,930,500.00+	2,000,000.00	500,000.00	2,001,994.00
34001001/22020305 Printing of Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		1,501,501.00
34001001/22020309 Uniforms and other Clothing			355,830.00	355,830.00	355,830.00+	200,000.00	100,000.00	200,192.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	225,320.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,500,000.00	500,000.00	2,502,498.00
34001001/22020402 Maintenance of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	1,400,000.00	300,000.00	1,401,394.00
34001001/22020403 Maintenance of Office Building Residential Qtrs			3,000,000.00	3,000,000.00	3,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
34001001/22020404 Maintenance of office /IT Equipments		500,000.00	2,050,000.00	2,050,000.00	1,550,000.00+	1,500,000.00		1,501,501.00
34001001/22020405 Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	1,000,000.00	300,000.00	1,001,008.00
34001001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00+	100,000.00		100,096.00
34001001/22020413 Minor Road Maintenance		598,000.00	15,000,000.00	15,000,000.00	14,402,000.00+	8,144,500.00		8,152,640.00
34001001/22020501 Local Training	117,000.00	50,000.00	300,000.00	300,000.00	250,000.00+	300,000.00	300,000.00	300,301.00
34001001/22020801 Motor Vehicle Fuel Cost		487,500.00	2,500,000.00	2,500,000.00	2,012,500.00+	1,000,000.00	500,000.00	1,001,008.00
34001001/22020802 Other Transport Equipment Fuel Cost						1,500,000.00		1,501,501.00
34001001/22020803 Plant/Generator Fuel Cost		243,750.00	1,500,000.00	1,500,000.00	1,256,250.00+	1,500,000.00	200,000.00	1,501,501.00
34001001/22021001 Refreshment & Meals			2,600,000.00	2,600,000.00	2,600,000.00+	2,500,000.00	500,000.00	2,502,498.00
34001001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	250,000.00	150,000.00	250,240.00
34001001/22021004 Medical Expenses		162,934.00	300,000.00	300,000.00	137,066.00+	250,000.00	250,000.00	250,240.00
34001001/22021006 Postage and Courier Services			150,000.00	150,000.00	150,000.00+	100,000.00	150,000.00	100,096.00
34001001/22021007 Welfare Packages	1,792,665.00	3,150,000.00	1,800,000.00	1,800,000.00	1,350,000.00-	1,800,000.00	1,800,000.00	1,801,800.00
34001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
34001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
34001001/22021000 Serviccom			250,000.00	250,000.00	250,000.00+	150,000.00		150,144.00
Sub-Total: Overhead	2,250,000.00	6,932,950.00	43,605,830.00	43,605,830.00	36,672,880.00+	33,844,500.00	7,700,000.00	33,878,279.00
Total Recurrent Expenditure	132,113,061.62	110,508,797.30	140,938,450.00	140,938,450.00	30,429,652.70+	164,094,160.00	138,835,260.00	164,258,205.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
34004001 - Abia State Road Maintenance Agency - (ABROMA)								
34004001/21010101 Basic Salary			36,341,580.00	36,341,580.00	36,341,580.00+	4,116,040.00	15,692,732.00	4,120,157.00
34004001/21010102 Overtime Payments						52,080.00	718,483.00	52,128.00
34004001/21010103 Consolidated Revenue Fund Charges - Salaries							1,095,840.00	
34004001/21020101 Housing/Rent Allowance						1,033,200.00	3,979,464.00	1,034,232.00
34004001/21020102 Transport Allowance						662,400.00	2,694,600.00	663,072.00
34004001/21020103 Meal Subsidy						276,000.00	1,104,000.00	276,277.00
34004001/21020104 Utility Allowance						138,000.00	552,000.00	138,144.00
34004001/21020105 Entertainment Allowance						2,345,650.00		2,348,002.00
34004001/21020106 Leave Allowance						411,600.00	1,569,273.00	412,008.00
34004001/21020107 Domestic Staff Allowance						183,660.00		183,852.00
34004001/21020109 Call Duties Allowance							6,095,000.00	
34004001/21020111 Hazard Allowance							3,348,000.00	
Sub Total: Personnel Cost			36,341,580.00	36,341,580.00	36,341,580.00+	9,218,630.00	36,849,392.00	9,227,872.00
34004001/22020101 Local Travel and Transport - Training			2,500,000.00	2,500,000.00	2,500,000.00+	1,500,000.00	300,000.00	1,501,501.00
34004001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	250,000.00	1,501,501.00
34004001/22020205 Water Rates						100,000.00	50,000.00	100,096.00
34004001/22020301 Office Stationeries/Computer Consumables			2,500,000.00	2,500,000.00	2,500,000.00+	1,500,000.00	300,000.00	1,501,501.00
34004001/22020309 Uniforms & Other Clothing			300,000.00	300,000.00	300,000.00+	50,000.00	50,000.00	50,048.00
34004001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	300,000.00	1,501,501.00
34004001/22020402 Maintenance of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	200,000.00	200,000.00	200,192.00
34004001/22020403 Maintenance of Office Building Residential Qtrs			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	200,000.00	500,504.00
34004001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	2,000,000.00	200,000.00	2,001,994.00
34004001/22020406 Other Maintenance Services			1,500,000.00	1,500,000.00	1,500,000.00+			
34004001/22020413 Minor Road Maintenance			107,700,000.00	107,700,000.00	107,700,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
34004001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	150,000.00	300,301.00
34004001/22020801 Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	200,000.00	1,001,008.00
34004001/22020802 Other Transport Equipment Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+		150,000.00	
34004001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	150,000.00	1,501,501.00
34004001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		1,001,008.00
34004001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	100,000.00	100,000.00	100,096.00
34004001/22021004 Medical Expenses			300,000.00	300,000.00	300,000.00+	100,000.00	100,000.00	100,096.00
34004001/22021006 Postages & courier Services			300,000.00	300,000.00	300,000.00+	100,000.00	50,000.00	100,096.00
34004001/22021007 Welfare Packages			1,800,000.00	1,800,000.00	1,800,000.00+	1,500,000.00	200,000.00	1,501,501.00
34004001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
34004001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	150,000.00	250,240.00
34004001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead			130,000,000.00	130,000,000.00	130,000,000.00+	65,150,000.00	23,250,000.00	65,215,154.00
Total Recurrent Expenditure			166,341,580.00	166,341,580.00	166,341,580.00+	74,368,630.00	60,099,392.00	74,443,026.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
36001001 - Ministry Of Culture & Tourism								
36001001/21010101 Basic Salary	45,738,629.28	46,073,610.32	28,072,038.00	28,072,038.00	18,001,572.32-	25,175,770.00	50,675,200.00	25,200,956.00
36001001/21010102 Overtime Payments		81,452.00			81,452.00-	250,000.00		
36001001/21010103 Consolidated Revenue Fund Charges - Salaries			3,803,386.00	3,803,386.00	3,803,386.00+			
36001001/21020101 Housing /Rent Allowance			6,660,970.00	6,660,970.00	6,660,970.00+	11,345,030.00		11,356,386.00
36001001/21020102 Transport Allowance			1,561,214.00	1,561,214.00	1,561,214.00+	2,212,080.00		2,214,290.00
36001001/21020103 Meal Subsidy			680,526.00	680,526.00	680,526.00+	960,000.00		960,960.00
36001001/21020104 Utility Allowance						1,049,180.00		1,050,236.00
36001001/21020105 Entertainment Allowance						564,770.00		565,346.00
36001001/21020106 Leave Allowance		1,161,137.60	1,601,979.00	1,601,979.00	440,841.40+	2,517,580.00		2,520,100.00
36001001/21020107 Domestic Staff Allowance			2,203,627.00	2,203,627.00	2,203,627.00+	4,598,790.00		4,603,399.00
Sub Total: Personnel Cost	45,738,629.28	47,316,199.92	44,583,740.00	44,583,740.00	2,732,459.92-	48,673,200.00	50,675,200.00	48,471,673.00
36001001/22020101 Local Travel and Transport - Training	430,100.00	1,500,000.00	2,500,000.00	2,500,000.00	1,000,000.00+	500,000.00	300,000.00	500,504.00
36001001/22020102 Local Travel and Transport - Others		7,800.00	2,000,000.00	2,000,000.00	1,992,200.00+	500,000.00	500,000.00	500,504.00
36001001/22020205 Water Rates			100,000.00	100,000.00	100,000.00+	50,000.00		50,048.00
36001001/22020301 Office Stationeries /Computer Consumables	115,330.00	181,610.00	3,000,000.00	3,000,000.00	2,818,390.00+	1,000,000.00	400,000.00	1,001,008.00
36001001/22020305 Printing of Non Security Documents			1,500,000.00	1,500,000.00	1,500,000.00+	700,000.00		700,696.00
36001001/22020309 Uniforms and other Clothing			100,000.00	100,000.00	100,000.00+	50,000.00	100,000.00	50,048.00
36001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	73,800.00	25,000.00	2,000,000.00	2,000,000.00	1,975,000.00+	1,000,000.00	400,000.00	1,001,008.00
36001001/22020402 Maintenance of Office Furniture	61,250.00		2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	200,000.00	500,504.00
36001001/22020403 Maintenance of Office Building Residential Qtrs		6,800.00	2,000,000.00	2,000,000.00	1,993,200.00+	500,000.00	300,000.00	500,504.00
36001001/22020404 Maintenance of office /IT Equipments		3,500.00	1,000,000.00	1,000,000.00	996,500.00+			
36001001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	300,000.00	200,000.00	300,301.00
36001001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
36001001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	300,000.00	250,000.00	300,301.00
36001001/22020802 Other Transport Equipment Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+			
36001001/22020803 Plant/Generator Fuel Cost		16,500.00	1,500,000.00	1,500,000.00	1,483,500.00+		200,000.00	
36001001/22021001 Refreshment & Meals		380,950.00	2,700,000.00	2,700,000.00	2,319,050.00+	1,000,000.00	250,000.00	1,001,008.00
36001001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00+			
36001001/22021003 Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	100,000.00	150,000.00	100,096.00
36001001/22021004 Medical Expenses		9,240.00			9,240.00-	100,000.00	100,000.00	100,096.00
36001001/22021006 Postage and Courier Services			3,500,000.00	3,500,000.00	3,500,000.00+	100,000.00	100,000.00	100,096.00
36001001/22021007 Welfare Packages	6,619,520.00	1,707,970.00	300,000.00	300,000.00	1,407,970.00-	1,800,000.00	1,800,000.00	1,801,800.00
36001001/22021009 Sporting Activities			200,000.00	200,000.00	200,000.00+	300,000.00	300,000.00	300,301.00
36001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	150,000.00	250,240.00
36001001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	150,000.00		150,144.00
36001001/22021021 Special Days/Celebrations						500,000.00		500,504.00
Sub-Total: Overhead	7,300,000.00	3,839,370.00	30,000,000.00	30,000,000.00	26,160,630.00+	10,000,000.00	6,000,000.00	10,010,012.00
Total Recurrent Expenditure	53,038,629.28	51,155,569.92	74,583,740.00	74,583,740.00	23,428,170.08+	58,673,200.00	56,675,200.00	58,481,685.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
36004001 - Abia State Council for Arts & Culture								
36004001/21010101 Basic Salary	45,861,400.92	26,752,483.87	18,531,411.00	18,531,411.00	8,221,072.87-	28,940,432.00	54,872,830.00	28,969,124.00
36004001/21010102 Overtime Payments						583,030.00		583,606.00
36004001/21020101 Housing /Rent Allowance			6,271,418.00	6,271,418.00	6,271,418.00+	6,271,418.00		10,212,784.00
36004001/21020102 Transport Allowance			2,007,506.00	2,007,506.00	2,007,506.00+	2,817,600.00		2,820,410.00
36004001/21020103 Meal Subsidy			862,385.00	862,385.00	862,385.00+	1,216,800.00		1,218,024.00
36004001/21020104 Utility Allowance			467,366.00	467,366.00	467,366.00+	663,600.00		664,272.00
36004001/21020105 Entertainment Allowance			25,016.00	25,016.00	25,016.00+	54,000.00		10,193,560.00
36004001/21020106 Leave Allowance			1,853,194.00	1,853,194.00	1,853,194.00+	2,894,010.00		2,896,914.00
36004001/21020107 Domestic Staff Allowance			367,281.00	367,281.00	367,281.00+	1,589,900.00		1,591,486.00
36004001/21020111 Hazard Allowance			6,486,423.00	6,486,423.00	6,486,423.00+			
Sub Total: Personnel Cost	45,861,400.92	26,752,483.87	36,872,000.00	36,872,000.00	10,119,516.13+	45,030,790.00	54,872,830.00	59,150,180.00
36004001/22020101 Local Travel and Transport - Training	1,975,000.00		1,692,905.00	1,692,905.00	1,692,905.00+	300,000.00	300,000.00	300,301.00
36004001/22020102 Local Travel and Transport - Others		3,560,000.00				500,000.00	250,000.00	500,504.00
36004001/22020205 Water Rates						50,000.00	100,000.00	50,048.00
36004001/22020301 Office Stationeries /Computer Consumables			282,160.00	282,160.00	282,160.00+	300,000.00	300,000.00	300,301.00
36004001/22020309 Uniforms & Other Clothing							100,000.00	
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
36004001/22020402 Maintenance of Office Furniture						200,000.00	200,000.00	200,192.00
36004001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	500,000.00	250,000.00	500,504.00
36004001/22020405 Maintenance of Plants & Generators			141,081.00	141,081.00	141,081.00+	1,000,000.00	200,000.00	1,001,008.00
36004001/22000501 Local Training						300,000.00	300,000.00	300,301.00
36004001/22020605 Cleaning & Fumigation Services							100,000.00	
36004001/22020701 Financial Consulting							200,000.00	
36004001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
36004001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	250,000.00	150,000.00	250,240.00
36004001/22021001 Refreshment & Meals			169,281.00	169,281.00	169,281.00+	500,000.00	100,000.00	500,504.00
36004001/22021003 Publicity and Advertisement						100,000.00	100,000.00	100,096.00
36004001/22021004 Medical Expenses						100,000.00	100,000.00	100,096.00
36004001/22021006 Postage and Courier Services						100,000.00	100,000.00	100,096.00
36004001/22021007 Welfare Packages			1,015,749.00	1,015,749.00	1,015,749.00+	500,000.00	200,000.00	500,504.00
36004001/22021009 Sporting Activities						300,000.00		300,301.00
36004001/22021014 Annual Budget Expenses and Administration						250,000.00	150,000.00	250,240.00
36004001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	1,975,000.00	3,560,000.00	4,429,820.00	4,429,820.00	869,820.00+	6,000,000.00	3,750,000.00	6,005,982.00
Total Recurrent Expenditure	47,836,400.92	30,312,483.87	41,301,820.00	41,301,820.00	10,989,336.13+	51,030,790.00	58,622,830.00	65,156,162.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
36052001 - Tourism Board								
36052001/21010101 Basic Salary	10,483,516.80	6,989,011.20	6,040,800.00	6,040,800.00	948,211.20-	5,993,570.00	10,596,457.00	5,999,572.00
36052001/21020101 Housing /Rent Allowance			2,309,720.00	2,309,720.00	2,309,720.00+	2,314,190.00	2,468,652.00	2,316,496.00
36052001/21020102 Transport Allowance			716,580.00	716,580.00	716,580.00+	709,300.00	723,780.00	710,020.00
36052001/21020103 Meal Subsidy			258,000.00	258,000.00	258,000.00+	254,400.00	261,600.00	254,664.00
36052001/21020104 Utility Allowance			219,720.00	219,720.00	219,720.00+	217,300.00	222,120.00	217,516.00
36052001/21020105 Entertainment Allowance			39,660.00	39,660.00	39,660.00+	3,310.00	39,660.00	3,310.00
36052001/21020106 Leave Allowance			604,080.00	604,080.00	604,080.00+	599,360.00	639,910.00	599,960.00
36052001/21020107 Domestic Staff Allowance			183,660.00	183,660.00	183,660.00+	15,310.00	183,660.00	15,334.00
Sub Total: Personnel Cost	10,483,516.80	6,989,011.20	10,372,220.00	10,372,220.00	3,383,208.80+	10,106,740.00	15,135,839.00	10,116,872.00
36052001/22020101 Local Travel and Transport - Training			197,504.00	197,504.00	197,504.00+	500,000.00	300,000.00	500,504.00
36052001/22020102 Local Travel and Transport - Others		7,860.00	282,161.00	282,161.00	274,301.00+	500,000.00		500,504.00
36052001/22020103 International Transport and Travels - Training			564,298.00	564,298.00	564,298.00+			
36052001/22020201 Telephone Charges			129,796.00	129,796.00	129,796.00+			
36052001/22020203 Internet Access Charges			18,618.00	18,618.00	18,618.00+			
36052001/22020205 Water Rate						50,000.00		50,048.00
36052001/22020301 Office Stationeries /Computer Consumables			84,657.00	84,657.00	84,657.00+	500,000.00	250,000.00	500,504.00
36052001/22020305 Printing of Non Security Documents						500,000.00	150,000.00	500,504.00
36052001/22020309 Uniform & Other Clothing						50,000.00	60,000.00	50,048.00
36052001/22020401 Maintenance of Vehicle/Transport Equipment						200,000.00		200,192.00
36052001/22020402 Maintenance of Office Furniture			197,504.00	197,504.00	197,504.00+	200,000.00	150,000.00	200,192.00
36052001/22020403 Maintenance of Office Building Residential Qtrs						300,000.00	150,000.00	300,301.00
36052001/22020404 Maintenance of office /IT Equipments			169,281.00	169,281.00	169,281.00+			
36052001/22020405 Maintenance of Plants & Generators			33,843.00	33,843.00	33,843.00+	200,000.00	150,000.00	200,192.00
36052001/22020406 Other Maintenance Services			141,081.00	141,081.00	141,081.00+			
36052001/22020501 Local Training			157,997.00	157,997.00	157,997.00+	300,000.00	200,000.00	300,301.00
36052001/22020701 Financial Consulting			112,858.00	112,858.00	112,858.00+		350,000.00	
36052001/22020801 Motor Fuel Cost						300,000.00		300,301.00
36052001/22020803 Plant/Generator Fuel Cost			33,843.00	33,843.00	33,843.00+	300,000.00		300,301.00
36052001/22020901 Bank Charges (Other Than Interest)			27,075.00	27,075.00	27,075.00+		40,000.00	
36052001/22021001 Refreshment & Meals			50,781.00	50,781.00	50,781.00+	900,000.00	200,000.00	900,901.00
36052001/22021003 Publicity & Advertisement						100,000.00	100,000.00	100,096.00
36052001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+	100,000.00		100,096.00
36052001/22021006 Postage and Courier Services						100,000.00		100,096.00
36052001/22021007 Welfare Packages	300,000.00		9,795,123.00	9,795,123.00	9,795,123.00+	500,000.00	200,000.00	500,504.00
36052001/22021014 Annual Budget Expenses and Administration						250,000.00		250,240.00
36052001/22021016 Servicom						150,000.00		150,144.00
36052001/22021021 Special Days/Celebration Day			338,593.00	338,593.00	338,593.00+			
Sub-Total: Overhead	300,000.00	7,860.00	12,419,670.00	12,419,670.00	12,411,810.00+	6,000,000.00	2,300,000.00	6,005,969.00
Total Recurrent Expenditure	10,783,516.80	6,996,871.20	22,791,890.00	22,791,890.00	15,795,018.80+	16,106,740.00	17,435,839.00	16,122,841.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
38001001 - Abia State Planning Commission								
38001001/21010101 Basic Salary	130,264,323.36	169,594,368.75	67,173,020.00	107,550,420.00	62,043,948.75-	75,915,930.00	75,806,360.00	75,991,861.00
38001001/21010102 Overtime Payments		437,386.88			437,386.88-	1,869,700.00	6,000,000.00	1,871,572.00
38001001/21010103 Consolidated Revenue Fund Charges - Salaries			5,488,350.00	5,488,350.00	5,488,350.00+	5,862,600.00	5,484,540.00	5,868,458.00
38001001/21020101 Housing /Rent Allowance			26,644,883.00	26,644,883.00	26,644,883.00+	38,854,520.00	27,494,540.00	38,893,380.00
38001001/21020102 Transport Allowance			8,036,704.00	8,036,704.00	8,036,704.00+	8,795,900.00	8,260,700.00	8,804,699.00
38001001/21020103 Meal Subsidy			3,418,164.00	3,418,164.00	3,418,164.00+	3,424,760.00	3,610,740.00	3,428,192.00
38001001/21020104 Utility Allowance			2,081,364.00	2,081,364.00	2,081,364.00+	3,511,130.00	2,131,160.00	3,514,636.00
38001001/21020105 Entertainment Allowance			90,000.00	90,000.00	90,000.00+	1,193,930.00	536,920.00	1,195,130.00
38001001/21020106 Leave Allowance		3,265,081.40	6,954,184.00	6,954,184.00	3,689,102.60+	8,177,850.00	7,773,230.00	8,186,036.00
38001001/21020107 Domestic Staff Allowance			1,059,936.00	1,059,936.00	1,059,936.00+	6,376,540.00		6,382,926.00
38001001/21020114 Duty Allowance		1,742,000.00	2,368,811.00	2,368,811.00	626,811.00+		6,600,000.00	
38001001/21020118 Call Duty Allowance			3,418,164.00	3,418,164.00	3,418,164.00+			
Sub Total: Personnel Cost	130,264,323.36	175,038,837.03	126,733,580.00	167,110,980.00	7,927,857.03-	153,982,860.00	143,698,190.00	154,136,890.00
38001001/22020101 Local Travel and Transport - Training	2,300,000.00	2,117,955.00	1,692,905.00	11,292,905.00	9,174,950.00+	2,000,000.00	4,000,000.00	2,001,994.00
38001001/22020102 Local Travel and Transport - Others			3,385,798.00	3,385,798.00	3,385,798.00+	4,000,000.00	2,000,000.00	4,004,008.00
38001001/22020203 Internet Access Charges							1,500,000.00	
38001001/22020205 Water Rates			56,423.00	56,423.00	56,423.00+	50,000.00		50,048.00
38001001/22020301 Office Stationeries /Computer Consumables	800,000.00	98,500.00	4,796,566.00	4,796,566.00	4,698,066.00+	5,000,000.00	1,500,000.00	5,004,994.00
38001001/22020302 Books			10,950,000.00	10,950,000.00	10,950,000.00+			
38001001/22020305 Printing of Non Security Documents			3,950,096.00	3,950,096.00	3,950,096.00+	5,000,000.00	10,000,000.00	10,010,012.00
38001001/22020309 Uniforms and other Clothing			141,081.00	141,081.00	141,081.00+	100,000.00	100,000.00	100,096.00
38001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	292,500.00	194,000.00	3,950,096.00	3,950,096.00	3,756,096.00+	3,500,000.00	2,000,000.00	3,503,505.00
38001001/22020402 Maintenance of Office Furniture			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	500,000.00	2,001,994.00
38001001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	1,500,000.00	1,001,008.00
38001001/22020404 Maintenance of office /IT Equipments			1,692,905.00	1,692,905.00	1,692,905.00+	1,500,000.00	1,000,000.00	1,501,501.00
38001001/22020405 Maintenance of Plants & Generators		146,250.00	2,539,364.00	2,539,364.00	2,393,114.00+	2,500,000.00	1,000,000.00	2,502,498.00
38001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+	500,000.00		500,504.00
38001001/22020501 Local Training			846,459.00	846,459.00	846,459.00+	300,000.00	300,000.00	300,301.00
38001001/22020801 Motor Vehicle Fuel Cost			3,385,798.00	3,385,798.00	3,385,798.00+	2,000,000.00	1,500,000.00	3,003,002.00
38001001/22020803 Plants / Generator Fuel Cost						3,000,000.00	500,000.00	3,003,002.00
38001001/22000000 Refreshment and Meals			846,459.00	846,459.00	846,459.00+	2,500,000.00	1,500,000.00	2,502,498.00
38001001/22021002 Honorarium & Sitting Allowance			1,692,905.00	1,692,905.00	1,692,905.00+		2,000,000.00	2,001,994.00
38001001/22021003 Publicity and Advertisements			846,459.00	846,459.00	846,459.00+	500,000.00	500,000.00	500,504.00
38001001/22021004 Medical Expenses		118,295.00	225,716.00	225,716.00	107,421.00+	200,000.00	250,000.00	200,192.00
38001001/22021006 Postage and Courier Services			112,858.00	112,858.00	112,858.00+	200,000.00	150,000.00	200,192.00
38001001/22021007 Welfare Packages	3,007,500.00	4,606,500.00	34,451,102.00	36,251,102.00	31,644,602.00+	30,000,000.00	1,800,000.00	50,050,024.00
38001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
38001001/22021012 Discipline & Appointment (SERVICE WIDE)			169,281.00	169,281.00	169,281.00+	150,000.00		150,144.00
38001001/22021013 Promotion (SERVICE WIDE)		2,800,000.00			2,800,000.00-		500,000.00	
38001001/22021014 Annual Budget Expenses and Administration			16,692,899.00	16,692,899.00	16,692,899.00+	25,000,000.00	10,000,000.00	25,025,006.00
38001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	150,000.00	250,000.00	150,144.00
Sub-Total: Overhead	6,400,000.00	10,081,500.00	95,641,690.00	107,041,690.00	96,960,190.00+	91,450,000.00	44,650,000.00	119,569,466.00
Total Recurrent Expenditure	136,664,323.36	185,120,337.03	222,375,270.00	274,152,670.00	89,032,332.97+	245,432,860.00	188,348,190.00	273,706,356.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
38004001 - Abia State Bureau of Statistics								
38004001/21010101 Basic Salary								
38004001/21010103 Consolidated Revenue Fund Charges - Salaries			14,889,050.00	14,889,050.00	14,889,050.00+	47,726,350.00	47,603,664.00	47,774,092.00
38004001/21020101 Housing/Rent Allowance			5,488,350.00	5,488,350.00	5,488,350.00+	5,488,240.00		5,493,738.00
38004001/21020102 Transport Allowance						15,060,470.00	15,216,144.00	15,075,536.00
38004001/21020103 Meal Subsidy						6,926,800.00	6,907,200.00	6,933,738.00
38004001/21020104 Utility Allowance						2,926,400.00	6,548,793.00	2,929,329.00
38004001/21020105 Entertainment Allowance						1,507,900.00	1,513,200.00	1,509,412.00
38004001/21020106 Leave Allowance						90,020.00	72,000.00	90,116.00
38004001/21000000 Domestic Staff Allowance						4,787,720.00	4,760,372.00	4,792,509.00
38004001/21020118 Call Duties Allowance						1,854,890.00	1,589,904.00	1,856,740.00
38004001/22020101 Local Travel and Transport - Training						5,616,000.00	5,832,000.00	5,621,618.00
38004001/22020102 Local Travel and Transport - Others			750,000.00	750,000.00	750,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
38004001/22020103 International Transport and Travels - Training			564,298.00	564,298.00	564,298.00+	1,000,000.00	500,000.00	1,001,008.00
38004001/22020203 Internet Access Charges			500,000.00	500,000.00	500,000.00+			
38004001/22020204 Satellite Broadcasting Access Charges			282,161.00	282,161.00	282,161.00+			
38004001/22020207 Leased Communication Lines			564,298.00	564,298.00	564,298.00+		100,000.00	
38004001/22020208 Software Charges /License Renewal			500,000.00	500,000.00	500,000.00+			
38004001/22020301 Office Stationeries /Computer Consumables			500,000.00	500,000.00	500,000.00+	18,000,000.00	1,500,000.00	18,018,007.00
38004001/22020302 Books			282,161.00	282,161.00	282,161.00+	1,000,000.00	500,000.00	1,001,008.00
38004001/22020305 Printing of Non Security Documents			564,298.00	564,298.00	564,298.00+			
38004001/22020308 Field & Camping Materials Supplies			727,009.00	727,009.00	727,009.00+	1,000,000.00	1,000,000.00	1,001,008.00
38004001/22020309 Uniforms & Other Clothing			112,858.00	112,858.00	112,858.00+			
38004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			56,423.00	56,423.00	56,423.00+	100,000.00		
38004001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+	350,000.00	400,000.00	350,360.00
38004001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	500,000.00	300,000.00	500,504.00
38004001/22020404 Maintenance of office /IT Equipments			500,000.00	500,000.00	500,000.00+	500,000.00	300,000.00	500,504.00
38004001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	1,000,000.00	500,000.00	1,001,008.00
38004001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+	500,000.00	200,000.00	500,504.00
38004001/22020501 Local Training			84,657.00	84,657.00	84,657.00+			
38004001/22020801 Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
38004001/22020802 Other Transport Equipment Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	300,000.00	500,504.00
38004001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+			
38004001/22021001 Refreshment & Meals			500,000.00	500,000.00	500,000.00+	300,000.00	200,000.00	300,301.00
38004001/22021003 Publicity and Advertisement			500,000.00	500,000.00	500,000.00+	1,000,000.00	300,000.00	1,001,008.00
38004001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+	250,000.00	100,000.00	250,240.00
38004001/22021006 Postage and Courier Services			112,858.00	112,858.00	112,858.00+	200,000.00	150,000.00	200,192.00
38004001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00+	1,800,000.00		1,801,800.00
38004001/22021009 Sporting Activities			1,800,000.00	1,800,000.00	1,800,000.00+		1,800,000.00	
38004001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
38004001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
Sub-Total: Overhead			150,000.00	150,000.00	150,000.00+	150,000.00	150,000.00	150,144.00
Total Recurrent Expenditure	47,836,400.92	30,312,483.87	12,750,000.00	12,750,000.00	12,750,000.00+	30,000,000.00	10,150,000.00	30,030,046.00
			41,301,820.00	41,301,820.00	10,989,336.13+	51,030,790.00	58,622,830.00	65,156,162.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
38005001 - Abia Community & Social Dev. Agency								
38005001/21010101 Basic Salary			75,900,000.00	75,900,000.00	75,900,000.00+	75,000,000.00	75,900,000.00	75,075,018.00
Sub Total: Personnel Cost			75,900,000.00	75,900,000.00	75,900,000.00+	75,000,000.00	75,900,000.00	75,075,018.00
38005001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		2,001,994.00
38005001/22020102 Local Travel and Transport - Others			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	1,500,000.00	2,001,994.00
38005001/22020201 Electricity Charges			282,161.00	282,161.00	282,161.00+	260,000.00	150,000.00	260,264.00
38005001/22020202 Telephone Charges						700,000.00		700,696.00
38005001/22020207 Leased Communication Lines			1,500,000.00	1,500,000.00	1,500,000.00+			
38005001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00	500,000.00	1,501,501.00
38005001/22020305 Printing and Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+			
38005001/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+			
38005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	2,690,000.00	500,000.00	2,692,690.00
38005001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+			
38005001/22020403 Maintenance of Office Building Residential Qtrs			1,500,000.00	1,500,000.00	1,500,000.00+			
38005001/22020404 Maintenance of Office/IT Equipments			500,000.00	500,000.00	500,000.00+			
38005001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	350,000.00	200,000.00	350,360.00
38005001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
38005001/22020602 Office Rent			846,459.00	846,459.00	846,459.00+		500,000.00	
38005001/22020701 Financial Consulting			282,161.00	282,161.00	282,161.00+	1,300,000.00	400,000.00	1,301,296.00
38005001/22020801 Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00	300,000.00	1,201,200.00
38005001/22020803 Plant/Generator Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00+		250,000.00	
38005001/22020901 Bank Charges (Other Than Interest)			846,459.00	846,459.00	846,459.00+		120,000.00	
38005001/22021001 Refreshment & Meals			2,500,000.00	2,500,000.00	2,500,000.00+	800,000.00	300,000.00	800,792.00
38005001/22021002 Honorarium & Sitting Allowance			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	1,500,000.00	2,001,994.00
38005001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	1,000,000.00	150,000.00	1,001,008.00
38005001/22021004 Medical Expenses			500,000.00	500,000.00	500,000.00+			
38005001/22021006 Postages & courier Services			500,000.00	500,000.00	500,000.00+			
38005001/22021007 Welfare Packages			1,652,351.00	1,652,351.00	1,652,351.00+			
38005001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+			
Sub-Total: Overhead			25,600,000.00	25,600,000.00	25,600,000.00+	16,100,000.00	6,670,000.00	16,116,090.00
Total Recurrent Expenditure			101,500,000.00	101,500,000.00	101,500,000.00+	91,100,000.00	82,570,000.00	91,191,108.00
52001001 - Ministry of Public Utilities & Water Resource								
52001001/21010101 Basic Salary	109,511,927.80	126,613,214.18	237,353,910.00	237,353,910.00	110,740,695.82+	72,653,130.00	90,888,132.00	54,881,189.00
52001001/21010102 Overtime Payments							1,435,376.00	
52001001/21010103 Consolidated Revenue Fund Charges - Salaries						8,474,980.00	8,283,786.00	8,483,456.00
52001001/21020101 Housing/Rent Allowance						22,493,450.00	33,733,080.00	22,515,947.00
52001001/21020102 Transport Allowance						6,014,400.00	9,724,200.00	6,020,426.00
52001001/21020103 Meal Subsidy						2,359,200.00	4,189,200.00	2,361,554.00
52001001/21020104 Utility Allowance						1,468,800.00	2,264,400.00	1,470,265.00
52001001/21020105 Entertainment Allowance						198,500.00	198,000.00	198,692.00
52001001/21020106 Leave Allowance		1,768,759.80			1,768,759.80-	6,406,560.00	9,088,813.00	6,412,970.00
52001001/21020107 Domestic Staff Allowance						5,034,700.00	5,034,696.00	5,039,742.00
Sub Total: Personnel Cost	109,511,927.80	128,381,973.98	237,353,910.00	237,353,910.00	108,971,936.02+	125,103,720.00	164,839,683.00	107,384,241.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
52001001/22020101 Local Travel and Transport - Training	420,000.00	78,750.00	500,000.00	500,000.00	421,250.00+	1,000,000.00	500,000.00	1,001,008.00
52001001/22020102 Local Travel and Transport - Others		168,255.32	2,500,000.00	2,500,000.00	2,331,744.68+	14,000,000.00	500,000.00	14,013,998.00
52001001/22020201 Electricity Charges	46,717,408.09	7,461,000.00	60,000,000.00	60,000,000.00	52,539,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52001001/22020205 Water Rates						100,000.00	100,000.00	100,096.00
52001001/22020301 Office Stationeries /Computer Consumables		165,000.00	1,000,000.00	1,000,000.00	835,000.00+	1,500,000.00	300,000.00	1,501,501.00
52001001/22020305 Printing of Non Security Documents			400,000.00	400,000.00	400,000.00+			
52001001/22020309 Uniforms and other Clothing			100,000.00	100,000.00	100,000.00+	150,000.00	100,000.00	150,144.00
52001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	10,727,500.00	140,000.00	1,500,000.00	1,500,000.00	1,360,000.00+	1,500,000.00	500,000.00	1,501,501.00
52001001/22020402 Maintenance of Office Furniture	3,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	300,000.00	1,001,008.00
52001001/22020403 Maintenance of Office Building Residential Qtrs						1,500,000.00	500,000.00	1,501,501.00
52001001/22020404 Maintenance of office /IT Equipments			500,000.00	500,000.00	500,000.00+	2,000,000.00	500,000.00	
52001001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	1,400,000.00	200,000.00	1,401,394.00
52001001/22020406 Other Maintenance Services		2,000,000.00	5,150,000.00	5,150,000.00	3,150,000.00+	500,000.00		500,504.00
52001001/22020409 Maintenance of Railway Equipments	1,500,000.00							
52001001/22020410 Maintenance of Street Lightings	3,000,000.00	23,344,000.00	19,461,710.00	19,461,710.00	3,882,290.00-		1,500,000.00	
52001001/22020501 Local Training	300,000.00	130,000.00	300,000.00	300,000.00	170,000.00+	300,000.00	500,000.00	300,301.00
52001001/22020801 Motor Vehicle Fuel Cost		60,000.00	1,000,000.00	1,000,000.00	940,000.00+	1,500,000.00	300,000.00	1,501,501.00
52001001/22020802 Other Transport Equipment Fuel Cost	2,461,000.00		1,000,000.00	1,000,000.00	1,000,000.00+			
52001001/22020803 Plant/Generator Fuel Cost		14,451,230.00	20,000,000.00	20,000,000.00	5,548,770.00+	9,000,000.00	500,000.00	11,010,997.00
52001001/22021001 Refreshment & Meals			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	500,000.00	1,501,501.00
52001001/22021003 Publicity and Advertisements			150,000.00	150,000.00	150,000.00+	200,000.00	150,000.00	200,192.00
52001001/22021004 Medical Expenses		85,000.00	200,000.00	200,000.00	115,000.00+	200,000.00	100,000.00	200,192.00
52001001/22021006 Postage and Courier Services			100,000.00	100,000.00	100,000.00+	150,000.00	100,000.00	150,144.00
52001001/22021007 Welfare Packages	1,422,500.00	3,004,430.56	1,800,000.00	1,800,000.00	1,204,430.56-	1,800,000.00	1,800,000.00	1,801,800.00
52001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
52001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
52001001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	69,548,408.09	51,087,665.88	119,961,710.00	119,961,710.00	68,874,044.12+	60,000,000.00	29,650,000.00	60,059,968.00
Total Recurrent Expenditure	179,060,335.89	179,469,639.86	357,315,620.00	357,315,620.00	177,845,980.14+	185,103,720.00	194,489,683.00	167,444,209.00
52102001 - Abia State Water Board								
52102001/21010101 Basic Salary	124,196,262.80	140,091,435.55	78,749,808.00	78,749,808.00	61,341,627.55-	161,117,880.00	66,052,540.00	161,279,044.00
52102001/21010102 Overtime Payments		107,078.48			107,078.48-	2,000,000.00		
52102001/21010103 Consolidated Revenue Fund Charges - Salaries			8,308,845.00	8,308,845.00	8,308,845.00+	1,214,820.00	1,254,480.00	1,216,044.00
52102001/21020101 Housing /Rent Allowance			28,858,956.00	28,858,956.00	28,858,956.00+	27,098,760.00	23,499,900.00	27,125,867.00
52102001/21020102 Transport Allowance			9,062,580.00	9,062,580.00	9,062,580.00+	8,372,580.00	7,215,780.00	8,380,959.00
52102001/21020103 Meal Subsidy			5,865,200.00	5,865,200.00	5,865,200.00+	3,538,900.00	3,049,200.00	3,542,430.00
52102001/21020104 Utility Allowance			4,150,520.00	4,150,520.00	4,150,520.00+	1,989,720.00	1,719,720.00	1,991,712.00
52102001/21020105 Entertainment Allowance			450,563.00	450,563.00	450,563.00+	57,660.00	54,000.00	57,708.00
52102001/21020106 Leave Allowance			7,874,980.00	7,874,980.00	7,874,980.00+	7,685,990.00	6,605,224.00	7,693,674.00
52102001/21020107 Domestic Staff Allowance			1,678,548.00	1,678,548.00	1,678,548.00+	713,630.00	1,059,936.00	714,350.00
52102001/21020114 Duty Allowance							808,655.00	
Sub Total: Personnel Cost	124,196,262.80	140,198,514.03	145,000,000.00	145,000,000.00	4,801,485.97+	213,789,940.00	111,319,435.00	212,001,788.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
52102001/22020101 Local Travel and Transport - Training	468,750.00		3,092,377.00	3,092,377.00	3,092,377.00+	1,000,000.00	400,000.00	1,001,008.00
52102001/22020102 Local Travel and Transport - Others		2,480,500.00	3,092,377.00	3,092,377.00	611,877.00+	2,000,000.00	400,000.00	2,001,994.00
52102001/22020201 Electricity Charges			507,875.00	507,875.00	507,875.00+			
52102001/22020202 Telephone Charges			790,014.00	790,014.00	790,014.00+			
52102001/22020301 Office Stationeries /Computer Consumables			4,514,405.00	4,514,405.00	4,514,405.00+	1,000,000.00	300,000.00	1,001,008.00
52102001/22020302 Books			564,298.00	564,298.00	564,298.00+	1,000,000.00		1,001,008.00
52102001/22020305 Printing of Non Security Documents			564,298.00	564,298.00	564,298.00+		500,000.00	
52102001/22020306 Printing of Security Documents			846,459.00	846,459.00	846,459.00+	100,000.00	50,000.00	100,096.00
52102001/22020309 Uniforms & Other Clothing			3,272,941.00	3,272,941.00	3,272,941.00+	1,500,000.00	500,000.00	1,501,501.00
52102001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,821,501.00	2,821,501.00	2,821,501.00+	1,000,000.00	200,000.00	1,001,008.00
52102001/22020402 Maintenance of Office Furniture			4,514,405.00	4,514,405.00	4,514,405.00+	1,500,000.00	300,000.00	1,501,501.00
52102001/22020403 Maintenance of Office Building Residential Qtrs			2,257,200.00	2,257,200.00	2,257,200.00+	1,500,000.00		
52102001/22020404 Maintenance of office /IT Equipments			3,385,798.00	3,385,798.00	3,385,798.00+	2,500,000.00	400,000.00	2,502,498.00
52102001/22020405 Maintenance of Plants & Generators			1,580,047.00	1,580,047.00	1,580,047.00+	1,500,000.00	200,000.00	1,501,501.00
52102001/22020406 Other Maintenance Services			1,467,189.00	1,467,189.00	1,467,189.00+	300,000.00	300,000.00	300,301.00
52102001/22020501 Local Training			1,015,749.00	1,015,749.00	1,015,749.00+			
52102001/22020601 Security Services			10,157,395.00	10,157,395.00	10,157,395.00+	500,000.00	200,000.00	500,504.00
52102001/22020605 Cleaning & Fumigation Services			564,298.00	564,298.00	564,298.00+			
52102001/22020701 Financial Consulting			564,298.00	564,298.00	564,298.00+			
52102001/22020703 Legal Services			1,015,749.00	1,015,749.00	1,015,749.00+	1,000,000.00	400,000.00	1,001,008.00
52102001/22020801 Motor Vehicle Fuel Cost			5,643,001.00	5,643,001.00	5,643,001.00+	30,000,000.00	500,000.00	30,030,012.00
52102001/22020803 Plant/Generator Fuel Cost			846,459.00	846,459.00	846,459.00+			
52102001/22020901 Bank Charges (Other Than Interest)			3,385,798.00	3,385,798.00	3,385,798.00+	2,000,000.00	200,000.00	2,001,994.00
52102001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+			
52102001/22021002 Honorarium & Sitting Allowance			564,298.00	564,298.00	564,298.00+	150,000.00	150,000.00	150,144.00
52102001/22021003 Publicity and Advertisements						200,000.00		200,192.00
52102001/22021004 Medical Expenses			169,281.00	169,281.00	169,281.00+			
52102001/22021005 Services School Fees Payment			225,716.00	225,716.00	225,716.00+	250,000.00	200,000.00	250,240.00
52102001/22021006 Postage and Courier Services			1,015,749.00	1,015,749.00	3,984,251.00-	1,800,000.00	250,000.00	1,801,800.00
52102001/22021007 Welfare Packages	40,000,000.00	5,000,000.00	1,015,749.00	197,504.00	197,504.00+	300,000.00	300,000.00	300,301.00
52102001/22021009 Sporting Activities						250,000.00	150,000.00	250,240.00
52102001/22021014 Annual Budget Expenses & Administration						150,000.00	150,000.00	150,144.00
52102001/22021016 Servicom								
Sub-Total: Overhead	40,468,750.00	7,480,500.00	58,918,640.00	58,918,640.00	51,438,140.00+	51,500,000.00	6,050,000.00	50,050,003.00
Total Recurrent Expenditure	164,665,012.80	147,679,014.03	203,918,640.00	203,918,640.00	56,239,625.97+	265,289,940.00	117,369,435.00	262,051,791.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
52103001 - AB - RUWATSA								
52103001/21010101 Basic Salary	18,310,050.19	16,063,867.26	14,863,114.00	14,863,114.00	1,200,753.26-	12,820,150.00	25,336,850.00	12,832,972.00
52103001/21010102 Overtime Payments						3,678,230.00		3,681,904.00
52103001/21020101 Housing /Rent Allowance			2,880,123.00	2,880,123.00	2,880,123.00+	4,484,740.00		4,489,230.00
52103001/21020102 Transport Allowance			858,221.00	858,221.00	858,221.00+	1,238,400.00		1,239,648.00
52103001/21020103 Meal Subsidy			369,233.00	369,233.00	369,233.00+	544,110.00		544,662.00
52103001/21020104 Utility Allowance			197,916.00	197,916.00	197,916.00+	289,200.00		289,488.00
52103001/21020106 Leave Allowance		1,144,677.60	831,393.00	831,393.00	313,284.60-	1,282,020.00		1,283,294.00
Sub Total: Personnel Cost	18,310,050.19	17,208,544.86	20,000,000.00	20,000,000.00	2,791,455.14+	24,336,850.00	25,336,850.00	24,361,198.00
52103001/22020101 Local Travel and Transport - Training	200,000.00		564,298.00	564,298.00	564,298.00+	300,000.00	300,000.00	300,301.00
52103001/22020102 Local Travel and Transport - Others						500,000.00	200,000.00	500,504.00
52103001/22020301 Office Stationeries/Computer Consumables			338,593.00	338,593.00	338,593.00+	300,000.00	200,000.00	300,301.00
52103001/22020309 Uniforms & Other Clothing							50,000.00	
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment			282,164.00	282,164.00	282,164.00+	200,000.00	200,000.00	200,192.00
52103001/22020402 Maintenance of Office Furniture			169,281.00	169,281.00	169,281.00+	200,000.00	150,000.00	200,192.00
52103001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	300,000.00	200,000.00	300,301.00
52103001/22020405 Maintenance of Plants & Generators			169,281.00	169,281.00	169,281.00+	200,000.00	150,000.00	200,192.00
52103001/22020501 Local Training						300,000.00	200,000.00	300,301.00
52103001/22020701 Financial Consulting							200,000.00	
52103001/22020801 Motor Vehicle Fuel Cost						200,000.00	150,000.00	200,192.00
52103001/22020802 Other Transport Equipment Fuel Cost			282,161.00	282,161.00	282,161.00+			
52103001/22020803 Plant/Generator Fuel Cost			169,281.00	169,281.00	169,281.00+	200,000.00	150,000.00	200,192.00
52103001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	100,000.00	150,000.00	100,096.00
52103001/22021003 Publicity & Advertisements						100,000.00	100,000.00	100,096.00
52103001/22021004 Medical Expenses						100,000.00	100,000.00	100,096.00
52103001/22021007 Welfare Packages		300,000.00	1,015,749.00	1,015,749.00	715,749.00+		200,000.00	
52103001/22021014 Annual Budget Expenses and Administration							150,000.00	
52103001/22021016 Servicom							150,000.00	
Sub-Total: Overhead	200,000.00	300,000.00	3,555,130.00	3,555,130.00	3,255,130.00+	3,000,000.00	3,000,000.00	3,002,956.00
Total Recurrent Expenditure	18,510,050.19	17,508,544.86	23,555,130.00	23,555,130.00	6,046,585.14+	27,336,850.00	28,336,850.00	27,364,154.00
53001001 - Ministry of Housing								
53001001/21010101 Basic Salary	121,742,153.23	126,855,259.79	121,705,690.00	121,705,690.00	5,149,569.79-	51,994,500.00	58,823,396.00	52,046,516.00
53001001/21010102 Overtime		327,899.18			327,899.18-	5,538,390.00	3,000,000.00	5,543,936.00
53001001/21010103 Consolidated Revenue Fund Charges - Salaries						8,474,890.00	8,567,890.00	8,483,366.00
53001001/21020101 Housing/Rent Allowance						24,777,910.00	20,576,666.00	24,802,699.00
53001001/21020102 Transport Allowance						5,449,600.00	5,697,620.00	5,455,050.00
53001001/21020103 Meal Subsidy						2,518,200.00	2,074,800.00	2,520,720.00
53001001/21020104 Utility Allowance						1,986,380.00	1,772,400.00	1,988,372.00
53001001/21020105 Entertainment Allowance						921,130.00	234,000.00	922,044.00
53001001/21020106 Leave Allowance		2,271,300.01			2,271,300.01-	8,793,730.00	5,788,555.00	8,802,518.00
53001001/21020107 Domestic Staff Allowance						3,923,730.00	5,829,648.00	3,927,655.00
Sub Total: Personnel Cost	121,742,153.23	129,454,458.98	121,705,690.00	121,705,690.00	7,748,768.98-	114,378,460.00	112,364,975.00	114,492,876.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
53001001/22020101	75,000.00	148,010.00	564,298.00	564,298.00	416,288.00+	2,000,000.00	500,000.00	2,001,994.00
53001001/22020102		33,750.00	846,459.00	846,459.00	812,709.00+	3,000,000.00	500,000.00	3,003,002.00
53001001/22020103			56,423.00	56,423.00	56,423.00+			100,096.00
53001001/22020205						100,000.00		
53001001/22020301	600,000.00	1,542,250.00	1,128,596.00	1,128,596.00	413,654.00-	1,000,000.00	400,000.00	1,001,008.00
53001001/22020306			56,423.00	56,423.00	56,423.00+			
53001001/22021001						100,000.00	50,000.00	100,096.00
53001001/22020401	113,300.00	289,000.00	564,298.00	564,298.00	275,298.00+	1,500,000.00	500,000.00	1,501,501.00
53001001/22020402	174,200.00		282,161.00	282,161.00	282,161.00+		200,000.00	
53001001/22020403			5,643,001.00	5,643,001.00	5,643,001.00+	15,000,000.00	10,000,000.00	15,015,006.00
53001001/22020404	15,000.00						200,000.00	
53001001/22020405			282,161.00	282,161.00	282,161.00+	500,000.00	250,000.00	500,504.00
53001001/22020406			84,657.00	84,657.00	84,657.00+			
53001001/22020501	60,000.00	20,000.00	169,281.00	169,281.00	149,281.00+	300,000.00	300,000.00	300,301.00
53001001/22020602		10,350,000.00	28,215,006.00	28,215,006.00	17,865,006.00+	7,000,000.00		7,007,010.00
53001001/22020801		137,500.00	282,161.00	282,161.00	144,661.00+	500,000.00	300,000.00	500,504.00
53001001/22020803			282,161.00	282,161.00	282,161.00+	100,000.00	200,000.00	100,096.00
53001001/22020901			846,459.00	846,459.00	846,459.00+			
53001001/22021001						3,300,000.00		3,303,301.00
53001001/22021002			84,657.00	84,657.00	84,657.00+			
53001001/22021003						350,000.00	150,000.00	350,360.00
53001001/22021004		14,490.00	112,858.00	112,858.00	98,368.00+	300,000.00	100,000.00	300,301.00
53001001/22021006			56,423.00	56,423.00	56,423.00+	250,000.00	150,000.00	250,240.00
53001001/22021007	1,212,500.00	4,586,419.20	1,015,749.00	1,015,749.00	3,570,670.20-	4,000,000.00	1,800,000.00	4,004,008.00
53001001/22021009			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
53001001/22021014						250,000.00	250,000.00	250,240.00
53001001/22021016			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	2,250,000.00	17,121,419.20	40,827,170.00	40,827,170.00	23,705,750.80+	40,000,000.00	16,300,000.00	40,040,013.00
Total Recurrent Expenditure	123,992,153.23	146,575,878.18	162,532,860.00	162,532,860.00	15,956,981.82+	154,378,460.00	128,664,975.00	154,532,889.00
53001001 - Abia State Housing & Prop Dev. Commission								
53001001/21010101	49,343,932.00	51,355,368.64	40,623,562.00	40,623,562.00	10,731,806.64-	45,636,200.00	29,692,004.00	45,681,854.00
53001001/21000000						3,078,330.00		3,081,404.00
53001001/21010103			5,488,350.00	5,488,350.00	5,488,350.00+			
53001001/21020101			11,110,296.00	11,110,296.00	11,110,296.00+	10,776,220.00	11,174,146.00	10,787,000.00
53001001/21020102			2,630,400.00	2,630,400.00	2,630,400.00+		2,853,600.00	
53001001/21020103			1,119,600.00	1,119,600.00	1,119,600.00+	2,788,800.00	1,184,400.00	2,791,586.00
53001001/21020104			628,800.00	628,800.00	628,800.00+	1,186,800.00	660,000.00	1,187,978.00
53001001/21020105			84,156.00	84,156.00	84,156.00+	650,400.00	66,048.00	651,048.00
53001001/21020106			2,935,469.00	2,935,469.00	2,935,469.00+	2,897,550.00	2,969,193.00	2,900,454.00
53001001/21020107			1,854,888.00	1,854,888.00	1,854,888.00+	1,589,900.00	1,324,920.00	1,591,486.00
53001001/21020114							2,160,000.00	
Sub Total: Personnel Cost	49,343,932.00	51,355,368.64	66,475,521.00	66,475,521.00	15,120,152.36+	68,604,200.00	52,084,311.00	68,672,810.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
53010001/22020101 Local Travel and Transport - Training			282,160.00	282,160.00	282,160.00+			
53010001/22020102 Local Travel and Transport - Others		19,530,350.00	564,298.00	564,298.00	18,966,052.00-	2,000,000.00	300,000.00	1,201,200.00
53010001/22020205 Water Rates			56,423.00	56,423.00	56,423.00+	2,000,000.00	200,000.00	1,001,008.00
53010001/22020301 Office Stationeries/Computer Consumables			282,161.00	282,161.00	282,161.00+	1,000,000.00	300,000.00	1,001,008.00
53010001/22020302 Books			112,858.00	112,858.00	112,858.00+			
53010001/22020309 Uniforms and other Clothing			28,223.00	28,223.00	28,223.00+			
53010001/22020401 Maintenance of Motor Vehicle			1,128,596.00	1,128,596.00	1,128,596.00+	1,000,000.00	200,000.00	1,001,008.00
53010001/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+	200,000.00	200,000.00	200,192.00
53010001/22020403 Maintenance of Office Building			282,161.00	282,161.00	282,161.00+	500,000.00	500,000.00	500,504.00
53010001/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+			
53010001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
53010001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
53010001/22020701 Financial Consulting			282,161.00	282,161.00	282,161.00+			
53010001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+			
53010001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	300,000.00	300,000.00	300,301.00
53010001/22020901 Bank Charges (Other Than Interest)			112,858.00	112,858.00	112,858.00+	200,000.00	200,000.00	250,240.00
53010001/22021001 Refreshment & Meals			846,459.00	846,459.00	846,459.00+	500,000.00	150,000.00	500,504.00
53010001/22021002 Honorarium & Sitting Allowance			84,657.00	84,657.00	84,657.00+			
53010001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	100,000.00	100,000.00	100,096.00
53010001/22021004 Medical Expenses			84,657.00	84,657.00	84,657.00+			
53010001/22021007 Welfare Packages			1,015,749.00	1,015,749.00	1,015,749.00+		200,000.00	
53010001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
53010001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	150,000.00	250,240.00
53010001/22021016 Servicom			84,657.00	84,657.00	84,657.00+			
Sub-Total: Overhead		19,530,350.00	7,053,880.00	7,053,880.00	12,476,470.00-			
Total Recurrent Expenditure	49,343,932.00	70,885,718.64	73,529,401.00	73,529,401.00	2,643,682.36+	8,750,000.00	3,100,000.00	7,006,999.00
53001001 - Umuahia Capital Dev. Authority(UCDA)						77,354,200.00	55,184,311.00	75,679,809.00
53056001/21010101 Basic Salary	39,455,403.10	79,044,689.60	11,533,767.00	11,533,767.00	67,510,922.60-	17,116,770.00	16,051,812.00	17,133,889.00
53056001/21010102 Overtime Payment							797,640.00	
53056001/21010103 Consolidated Revenue Fund Charges - Salaries	3,586,854.91							
53056001/21020101 Housing /Rent Allowance			3,576,326.00	3,576,326.00	3,576,326.00+	5,283,770.00	5,511,252.00	5,289,052.00
53056001/21020102 Transport Allowance			1,224,130.00	1,224,130.00	1,224,130.00+	1,776,000.00	1,807,200.00	1,777,776.00
53056001/21020103 Meal Subsidy			522,244.00	522,244.00	522,244.00+	758,400.00	774,000.00	759,168.00
53056001/21020104 Utility Allowance			270,266.00	270,266.00	270,266.00+	548,210.00	409,200.00	548,762.00
53056001/21020105 Entertainment Allowance							18,000.00	
53056001/21020106 Leave Allowance			1,153,370.00	1,153,370.00	1,153,370.00+	1,593,950.00	1,605,181.00	1,595,536.00
53056001/21020107 Domestic Staff Allowance							264,984.00	
53056001/21020111 Hazard Allowance			41,561.00	41,561.00	41,561.00+		60,000.00	
53056001/21020114 Duty Allowance			62,366.00	62,366.00	62,366.00+		98,982.00	
Sub Total: Personnel Cost	43,042,258.01	79,044,689.60	18,384,030.00	18,384,030.00	60,660,659.60-	27,077,100.00	27,398,251.00	27,104,183.00
53056001/22020101 Local Travel and Transport - Training	19,700,196.00		282,164.00	282,164.00	282,164.00+		600,000.00	2,001,994.00
53056001/22020102 Local Travel and Transport - Others			564,298.00	564,298.00	564,298.00+		400,000.00	2,502,498.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
							50,000.00	
53056001/22020203	Internet Access Charges		28,223.00	28,223.00	28,223.00+	50,000.00		50,048.00
53056001/22020205	Water Rates		846,459.00	846,459.00	846,459.00+	2,000,000.00	100,000.00	2,001,994.00
53056001/22020301	Office Stationeries /Computer Consumables		56,423.00	56,423.00	56,423.00+			
53056001/22020309	Uniforms and other Clothing		846,459.00	846,459.00	846,459.00+	1,500,000.00	200,000.00	1,001,008.00
53056001/22020401	Maintenance of Motor Vehicle /Transport Equipment		282,161.00	282,161.00	282,161.00+	1,000,000.00	150,000.00	1,001,008.00
53056001/22020402	Maintenance of Office Furniture		846,459.00	846,459.00	846,459.00+		100,000.00	1,501,501.00
53056001/22020403	Maintenance of Office Building Residential Qtrs		282,161.00	282,161.00	282,161.00+	250,000.00	100,000.00	250,240.00
53056001/22020405	Maintenance of Plants & Generators		84,657.00	84,657.00	84,657.00+		40,000.00	
53056001/22020406	Other Maintenance Services		169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
53056001/22020501	Local Training		338,593.00	338,593.00	338,593.00+		250,000.00	
53056001/22020701	Financial Consulting		282,161.00	282,161.00	282,161.00+	300,000.00	400,000.00	300,301.00
53056001/22020801	Motor Vehicle Fuel Cost		282,161.00	282,161.00	282,161.00+			
53056001/22020802	Other Transport Equipment Fuel Cost					250,000.00	200,000.00	250,240.00
53056001/22020803	Plant/Generator Fuel Cost						260,000.00	
53056001/22020901	Bank Charges (Other Than Interest)		846,459.00	846,459.00	846,459.00+	1,000,000.00	100,000.00	1,001,008.00
53056001/22021001	Refreshment & Meals		1,410,768.00	1,410,768.00	1,410,768.00+	150,000.00	100,000.00	150,144.00
53056001/22021003	Publicity and Advertisements		112,858.00	112,858.00	112,858.00+	100,000.00	100,000.00	100,096.00
53056001/22021004	Medical Expenses		56,423.00	56,423.00	56,423.00+	100,000.00	100,000.00	100,096.00
53056001/22021006	Postage and Courier Services					1,800,000.00	200,000.00	1,801,800.00
53056001/22021007	Welfare Packages		1,015,749.00	1,015,749.00	1,015,749.00+	300,000.00		300,301.00
53056001/22021009	Sporting Activities		169,281.00	169,281.00	169,281.00+	250,000.00	200,000.00	250,240.00
53056001/22021014	Annual Budget Expenses and Administration		141,081.00	141,081.00	141,081.00+	150,000.00		150,144.00
53056001/22021016	Servicom		141,081.00	141,081.00	141,081.00+	150,000.00		150,144.00
Sub-Total: Overhead	19,700,196.00	79,044,689.60	9,085,360.00	9,085,360.00	9,085,360.00+	9,500,000.00	3,650,000.00	15,014,962.00
Total Recurrent Expenditure	62,742,454.01		27,469,390.00	27,469,390.00	51,575,299.60-	36,577,100.00	31,048,251.00	42,119,145.00
54001001 - Ministry of Poverty Reduction Cooperative & Rural Dev.								
54001001/21010101	Basic Salary	117,420,287.28	167,057,021.00	137,879,867.00	137,879,867.00	29,177,154.00-	96,768,310.00	103,358,702.00
			329,801.00			329,801.00-	4,389,230.00	5,928,421.00
54001001/21010102	Overtime Payments						4,389,230.00	5,928,421.00
54001001/21010103	Consolidated Revenue Fund Charges - Salaries			5,882,459.00	5,882,459.00	5,882,459.00+	10,083,800.00	29,525,752.00
54001001/21020101	Housing /Rent Allowance			25,228,473.00	25,228,473.00	25,228,473.00+	41,316,600.00	39,074,834.00
54001001/21020102	Transport Allowance			4,517,128.00	4,517,128.00	4,517,128.00+	6,841,600.00	10,220,701.00
54001001/21020103	Meal Subsidy			2,257,830.00	2,257,830.00	2,257,830.00+	3,222,800.00	5,343,864.00
54001001/21020104	Utility Allowance						1,793,020.00	3,008,830.00
54001001/21020105	Entertainment Allowance						4,492,130.00	780,780.00
54001001/21020106	Leave Allowance		3,448,325.00	6,443,103.00	6,443,103.00	2,994,778.00+	9,611,550.00	10,335,870.00
54001001/21020107	Domestic Staff Allowance						10,599,360.00	9,103,524.00
Sub Total: Personnel Cost	117,420,287.28	170,835,147.00	182,208,860.00	182,208,860.00	11,373,713.00+	189,118,400.00	216,681,278.00	189,307,560.00
54001001/22020101	Local Travel and Transport - Training	157,500.00		1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00	500,000.00
54001001/22020102	Local Travel and Transport - Others		78,750.00			78,750.00-	500,000.00	400,000.00
54001001/22020205	Water Rates			564,298.00	564,298.00	193,048.00+	500,000.00	300,000.00
54001001/22020301	Office Stationeries /Computer Consumables	292,500.00	371,250.00	564,298.00	564,298.00	564,298.00+	1,000,000.00	300,000.00
54001001/22020401	Maintenance of Motor Vehicle /Transport Equipment			564,298.00	564,298.00			1,001,008.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
54001001/22020402 Maintenance of Office Furniture			451,444.00	451,444.00	451,444.00+	500,000.00	200,000.00	500,504.00
54001001/22020403 Maintenance of Office Building Residential Qtrs		225,000.00	479,652.00	479,652.00	254,652.00+	500,000.00	300,000.00	500,504.00
54001001/22020405 Maintenance of Plants & Generators			169,281.00	169,281.00	169,281.00+	200,000.00	150,000.00	200,192.00
54001001/22020501 Local Training			282,161.00	282,161.00	282,161.00+	300,000.00	300,000.00	300,301.00
54001001/22020801 Motor Vehicle Fuel Cost						250,000.00	150,000.00	250,240.00
54001001/22020802 Other Transport Equipment Fuel Cost			564,298.00	564,298.00	564,298.00+			
54001001/22020803 Plant/Generator Fuel Cost			282,161.00	282,161.00	282,161.00+	200,000.00		200,192.00
54001001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	500,000.00	150,000.00	500,504.00
54001001/22021003 Publicity & Advertisements						100,000.00	100,000.00	100,096.00
54001001/22021004 Medical Expenses						100,000.00	100,000.00	100,096.00
54001001/22021006 Postages & Courier Services						100,000.00	100,000.00	100,096.00
54001001/22021007 Welfare Packages	450,000.00	1,959,000.00	1,015,749.00	1,015,749.00	943,251.00-		100,000.00	
54001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
54001001/22021014 Annual Budget Expenses & Administration						250,000.00	300,000.00	250,240.00
54001001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	900,000.00	2,634,000.00	5,953,380.00	5,953,380.00	3,319,380.00+	6,000,000.00	3,930,000.00	6,005,978.00
Total Recurrent Expenditure	118,320,287.28	173,469,147.00	188,162,240.00	188,162,240.00	14,693,093.00+	195,118,400.00	220,611,278.00	195,313,538.00
60001001 - Ministry of Lands and Survey								
60001001/21010101 Basic Salary	135,025,369.99	362,543,753.67	92,112,299.00	92,112,299.00	270,431,454.67-	95,445,840.00	93,740,600.00	95,541,302.00
60001001/21010102 Overtime Payments						8,494,980.00		8,503,480.00
60001001/21010103 Housing/Rent Allowance			8,701,900.00	8,701,900.00	8,701,900.00+	30,838,120.00	30,796,162.00	30,868,961.00
60001001/21020101 Housing/Rent Allowance			30,098,290.00	30,098,290.00	30,098,290.00+	8,882,400.00		8,891,284.00
60001001/21020102 Transport Allowance		800,000.00	8,232,710.00	8,232,710.00	7,432,710.00+	3,810,000.00	7,467,600.00	3,813,817.00
60001001/21020103 Meal Subsidy			3,528,400.00	3,528,400.00	3,528,400.00+	2,149,200.00	3,319,200.00	2,151,360.00
60001001/21020104 Entertainment Allowance			2,471,640.00	2,471,640.00	2,471,640.00+	342,000.00	2,067,600.00	342,336.00
60001001/21020105 Entertainment Allowance			316,544.00	316,544.00	316,544.00+	10,279,370.00		10,289,646.00
60001001/21020106 Leave Allowance			10,065,770.00	10,065,770.00	10,065,770.00+	7,684,750.00	9,374,060.00	7,692,434.00
60001001/21020107 Contributory Pension			4,472,447.00	4,472,447.00	4,472,447.00+	7,684,750.00	5,034,696.00	7,692,434.00
Sub Total: Personnel Cost	135,025,369.99	363,343,753.67	160,000,000.00	160,000,000.00	203,343,753.67-	175,611,410.00	151,799,918.00	175,787,054.00
60001001/22020101 Local Travel and Transport - Training			1,500,000.00	1,500,000.00	1,500,000.00+	1,700,000.00	500,000.00	1,701,704.00
60001001/22020002 Local Travel and Transport - Others	3,000.00		2,300,000.00	2,300,000.00	2,300,000.00+	2,500,000.00	500,000.00	2,502,498.00
60001001/22020205 Water Rates			100,000.00	100,000.00	100,000.00+	100,000.00	20,000.00	100,096.00
60001001/22020207 Leased Communication Lines(s)			1,400,000.00	1,400,000.00	1,400,000.00+	1,400,000.00	400,000.00	1,401,394.00
60001001/22020208 Software Charges/License Renewal			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	200,000.00	2,001,994.00
60001001/22020301 Office Stationeries/Computer Consumables		172,805.00	3,000,000.00	3,000,000.00	2,827,195.00+	3,500,000.00	2,000,000.00	3,503,505.00
60001001/22020309 Uniforms & Other Clothing			100,000.00	100,000.00	100,000.00+	100,000.00	30,000.00	100,096.00
60001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	460,000.00	157,400.00	2,500,000.00	2,500,000.00	2,342,600.00+	3,000,000.00	250,000.00	3,003,002.00
60001001/22020402 Maintenance of Office Furniture		77,200.00	1,500,000.00	1,500,000.00	1,422,800.00+	1,500,000.00	200,000.00	1,501,501.00
60001001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
60001001/22020404 Maintenance of Office/IT Equipments		906,050.00	2,000,000.00	2,000,000.00	1,099,950.00+	2,500,000.00	200,000.00	2,502,498.00
60001001/22020405 Maintenance of Plants & Generators			1,400,000.00	1,400,000.00	1,400,000.00+	1,400,000.00	300,000.00	1,401,394.00
60001001/22020406 Other Maintenance Services		88,100.00	500,000.00	500,000.00	411,900.00+			

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
60001001/22020501 Local Training	15,000.00		300,000.00	300,000.00	300,000.00+	300,000.00	500,000.00	300,301.00
60001001/22020701 Financial Consulting			1,400,000.00	1,400,000.00	1,400,000.00+			
60001001/22020801 Motor Vehicle Fuel Cost		82,710.00	1,000,000.00	1,000,000.00	917,290.00+	2,500,000.00	500,000.00	2,502,498.00
60001001/22020803 Plant/Generator Fuel Cost		34,000.00	1,000,000.00	1,000,000.00	966,000.00+	1,500,000.00	200,000.00	1,501,501.00
60001001/22021001 Refreshment & Meals			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	50,000.00	5,004,994.00
60001001/22021002 Honorarium & Sitting Allowance		5,000.00	5,000,000.00	5,000,000.00	4,995,000.00+	5,000,000.00	50,000.00	5,004,994.00
60001001/22021003 Publicity and Advertisements		58,405.00	500,000.00	500,000.00	441,595.00+	500,000.00		500,504.00
60001001/22021004 Medical Expenses		199,330.00	200,000.00	200,000.00	670.00+	200,000.00	200,000.00	200,192.00
60001001/22021006 Postages & courier Services			200,000.00	200,000.00	200,000.00+	300,000.00	30,000.00	300,301.00
60001001/22021007 Welfare Packages	1,072,000.00	2,002,000.00	4,300,000.00	4,300,000.00	2,298,000.00+	2,300,000.00	200,000.00	2,302,304.00
60001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
60001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
60001001/22021015 Creche			250,000.00	250,000.00	250,000.00+			
60001001/22021016 Servicom						150,000.00	50,000.00	150,144.00
Sub-Total: Overhead	1,550,000.00	3,777,000.00	39,000,000.00	39,000,000.00	35,223,000.00+	40,000,000.00	7,430,000.00	40,039,950.00
Total Recurrent Expenditure	136,575,369.99	367,120,753.67	199,000,000.00	199,000,000.00	168,120,753.67-	215,611,410.00	159,229,918.00	215,827,004.00
60001002 - Abia State Estate Development Agency								
60001002/21010101 Basic Salary	6,167,991.50		29,659,758.00	29,659,758.00	29,659,758.00+	31,018,740.00	33,018,250.00	31,049,772.00
60001002/21020101 Housing/Rent Allowance			9,719,365.00	9,719,365.00	9,719,365.00+	10,098,100.00	10,080,200.00	10,108,208.00
60001002/21020102 Transport Allowance			3,700,800.00	3,700,800.00	3,700,800.00+	3,866,000.00	4,866,000.00	3,869,866.00
60001002/21020103 Meal Subsidy			1,574,400.00	1,574,400.00	1,574,400.00+	1,626,000.00	1,826,000.00	1,627,632.00
60001002/21020104 Utility Allowance			675,885.00	675,885.00	675,885.00+	843,600.00	943,020.00	844,440.00
60001002/21020106 Leave Allowance			2,965,632.00	2,965,632.00	2,965,632.00+	3,361,230.00	3,301,830.00	3,364,592.00
Sub Total: Personnel Cost	6,167,991.50		48,295,840.00	48,295,840.00	48,295,840.00+	50,813,670.00	54,035,300.00	50,864,510.00
60001002/22020101 Local Travel and Transport - Training	99,220,360.00		1,410,768.00	3,410,768.00	3,410,768.00+	2,000,000.00	500,000.00	
60001002/22020102 Local Travel and Transport - Others		94,150,710.00	1,128,596.00	1,128,596.00	93,022,114.00-	2,000,000.00	400,000.00	
60001002/22020205 Water Rate			56,423.00	56,423.00	56,423.00+		50,000.00	
60001002/22020301 Office Stationeries/Computer Consumables			1,692,905.00	1,692,905.00	1,692,905.00+		300,000.00	
60001002/22020305 Printing and Non Security Documents			282,166.00	282,166.00	282,166.00+			
60001002/22020309 Uniforms & Other Clothing			28,223.00	28,223.00	28,223.00+		50,000.00	
60001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			282,161.00	282,161.00	282,161.00+		300,000.00	
60001002/22020402 Maintenance of Office Furniture			282,161.00	282,161.00	282,161.00+		200,000.00	
60001002/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+		300,000.00	
60001002/22020405 Maintenance of Plants & Generators			451,442.00	451,442.00	451,442.00+		250,000.00	
60001002/22020406 Other Maintenance Services			84,657.00	6,084,657.00	6,084,657.00+			
60001002/22020413 Minor Road Maintenance			5,643,001.00	5,643,001.00	5,643,001.00+			
60001002/22020501 Local Training			169,281.00	169,281.00	169,281.00+		300,000.00	
60001002/22020601 Security Services			1,692,905.00	1,692,905.00	1,692,905.00+			
60001002/22020602 Office Rent			564,298.00	564,298.00	564,298.00+	5,500,000.00		5,505,498.00
60001002/22020701 Financial Consulting			677,156.00	677,156.00	677,156.00+		300,000.00	
60001002/22020703 Legal Services			1,692,905.00	1,692,905.00	1,692,905.00+	4,500,000.00		4,504,501.00
60001002/22020801 Motor Vehicle Fuel Cost			846,459.00	846,459.00	846,459.00+	1,500,000.00	200,000.00	1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
60001002/22020802 Other Transport Equipment Fuel Cost			564,298.00	564,298.00	564,298.00+	1,500,000.00		1,501,501.00
60001002/22020803 Plant/Generator Fuel Cost			846,459.00	846,459.00	846,459.00+	500,000.00	200,000.00	500,504.00
60001002/22020901 Bank Charges (Other Than Interest)			1,410,768.00	1,410,768.00	1,410,768.00+	1,500,000.00		1,501,501.00
60001002/22021001 Refreshment & Meals			1,410,768.00	1,410,768.00	1,410,768.00+	1,500,000.00	200,000.00	1,501,501.00
60001002/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+	250,000.00	150,000.00	250,240.00
60001002/22021004 Medical Expenses			169,281.00	169,281.00	169,281.00+	300,000.00	100,000.00	300,301.00
60001002/22021006 Postages & courier Services			141,081.00	141,081.00	141,081.00+	250,000.00	100,000.00	250,240.00
60001002/22021007 Welfare Packages			6,658,739.00	8,658,739.00	8,658,739.00+	6,000,000.00	100,000.00	6,006,002.00
60001002/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	200,000.00	300,301.00
60001002/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
60001002/22021015 Creche			84,657.00	84,657.00	84,657.00+			
60001002/22021016 Servicom						150,000.00	150,000.00	150,144.00
60001002/22021021 Special Days/Celebrations			2,990,782.00	2,990,782.00	2,990,782.00+			
Sub-Total: Overhead	99,220,360.00	94,150,710.00	31,939,520.00	41,939,520.00	52,211,190.00-	28,000,000.00	4,600,000.00	24,023,975.00
Total Recurrent Expenditure	105,388,351.50	94,150,710.00	80,235,360.00	90,235,360.00	3,915,350.00-	78,813,670.00	58,635,300.00	74,888,485.00
62001001 - Ministry of Physical Planning & Urban Renewal								
62001001/21010101 Basic Salary	69,322,569.55	76,964,122.87	30,604,372.00	30,604,372.00	46,359,750.87-	43,793,320.00	40,582,096.00	43,837,146.00
62001001/21010102 Overtime Payments						1,945,990.00	3,000,000.00	1,947,934.00
62001001/21010103 Consolidated Revenue fund Charges - Salaries			5,653,997.00	5,653,997.00	5,653,997.00+	9,474,900.00	8,567,970.00	8,483,456.00
62001001/21020101 Housing/Rent Allowance			12,816,784.00	12,816,784.00	12,816,784.00+	17,439,200.00	17,044,428.00	17,456,643.00
62001001/21020102 Transport Allowance			2,549,985.00	2,549,985.00	2,549,985.00+	3,864,000.00	4,592,592.00	3,867,866.00
62001001/21020103 Meal Subsidy			1,134,302.00	1,134,302.00	1,134,302.00+	1,696,800.00	1,957,284.00	1,698,504.00
62001001/21020104 Utility Allowance			1,864,601.00	1,864,601.00	1,864,601.00+	958,800.00	1,361,184.00	959,760.00
62001001/21020105 Entertainment Allowance			403,854.00	403,854.00	403,854.00+	61,600.00	618,774.00	61,572.00
62001001/21020106 Leave Allowance			3,060,435.00	3,060,435.00	3,060,435.00+	4,379,350.00	4,003,962.00	4,383,720.00
62001001/21020107 Domestic Staff Allowance			1,806,150.00	1,806,150.00	1,806,150.00+	3,444,790.00	5,128,767.00	3,448,235.00
Sub Total: Personnel Cost	69,322,569.55	76,964,122.87	59,894,480.00	59,894,480.00	17,069,642.87-	87,058,750.00	86,857,057.00	86,144,836.00
62001001/22020101 Local Travel and Transport - Training	44,910.00	33,386,150.00	564,298.00	564,298.00	32,821,852.00-	500,000.00	500,000.00	500,504.00
62001001/22020102 Local Travel and Transport - Others			846,459.00	846,459.00	846,459.00+	500,000.00	400,000.00	500,504.00
62001001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	50,000.00		50,048.00
62001001/22020301 Office Stationeries/Computer Consumables		52,300.00	564,298.00	564,298.00	511,998.00+	1,000,000.00	400,000.00	1,001,008.00
62001001/22020305 Printing of Non Security Documents						500,000.00		500,504.00
62001001/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+	100,000.00	50,000.00	100,096.00
62001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	131,250.00		1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00		500,504.00
62001001/22020402 Maintenance of Office Furniture		310,000.00	282,160.00	282,160.00	27,840.00-	300,000.00		300,301.00
62001001/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+	500,000.00		500,504.00
62001001/22020404 Maintenance of Office/IT Equipments		78,500.00	169,281.00	169,281.00	90,781.00+			
62001001/22020405 Maintenance of Plants & Generators			112,858.00	112,858.00	112,858.00+	250,000.00		250,240.00
62001001/22020406 Other Maintenance Services		203,050.00	84,657.00	84,657.00	118,393.00-			
62001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
62001001/22020601 Security Services						1,000,000.00		1,001,008.00
62001001/22020703 Legal Services						1,000,000.00	500,000.00	1,001,008.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
62001001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	300,000.00	300,000.00	300,301.00
62001001/22020802 Other Transport Equipment Fuel Cost			169,281.00	169,281.00	169,281.00+			
62001001/22020803 Plant/Generator Fuel Cost						200,000.00	200,000.00	200,192.00
62001001/22021001 Refreshment & Meals			564,298.00	564,298.00	564,298.00+	500,000.00	200,000.00	500,504.00
62001001/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+	150,000.00	100,000.00	150,144.00
62001001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+	100,000.00	150,000.00	100,096.00
62001001/22021006 Postages & courier Services			56,423.00	56,423.00	56,423.00+	150,000.00	100,000.00	150,144.00
62001001/22021007 Welfare Packages	1,173,840.00	2,116,200.00	1,015,749.00	1,015,749.00	1,100,451.00-	1,700,000.00	1,800,000.00	1,701,704.00
62001001/22021014 Annual Budget Expenses & Administration						250,000.00	250,000.00	250,240.00
62001001/22021016 Servicom			141,080.00	141,080.00	141,080.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	1,350,000.00	36,146,200.00	7,194,820.00	7,194,820.00	28,951,380.00-	10,000,000.00	5,700,000.00	10,009,999.00
Total Recurrent Expenditure	70,672,569.55	113,110,322.87	67,089,300.00	67,089,300.00	46,021,022.87-	97,058,750.00	92,557,057.00	96,154,835.00
62001002 - Open Spaces Development Commission								
62001002/21010101 Basic Salary	16,509,830.72	14,313,150.13	5,327,007.00	5,327,007.00	8,986,143.13-	6,103,130.00	6,353,220.00	6,109,229.00
62001002/21020101 Housing/Rent Allowance			4,819,528.00	4,819,528.00	4,819,528.00+	2,087,760.00	2,185,852.00	2,089,848.00
62001002/21020102 Transport Allowance			741,781.00	741,781.00	741,781.00+	967,200.00	996,000.00	968,160.00
62001002/21020103 Meal Subsidy			314,357.00	314,357.00	314,357.00+	406,800.00	418,800.00	407,208.00
62001002/2102010 Utility Allowance			163,002.00	163,002.00	163,002.00+	207,600.00	213,600.00	207,816.00
62001002/21020105 Entertainment Allowance						18,000.00	18,000.00	18,024.00
62001002/21020106 Leave Allowance			532,725.00	532,725.00	532,725.00+	610,310.00	635,322.00	610,912.00
62001002/21000000 Domestic Staff Allowance						529,970.00	529,968.00	530,498.00
Sub Total: Personnel Cost	16,509,830.72	14,313,150.13	11,898,400.00	11,898,400.00	2,414,750.13-	10,930,770.00	11,350,762.00	10,941,695.00
62001002/22020101 Local Travel and Transport - Training	388,900.00			500,000.00	500,000.00+	500,000.00	500,000.00	500,504.00
62001002/22020102 Local Travel and Transport - Others						50,000.00	400,000.00	50,048.00
62001002/22020205 Water Rate						50,000.00		50,048.00
62001002/22020301 Office Stationeries/Computer Consumables				500,000.00	500,000.00+	950,000.00	200,000.00	950,960.00
62001002/22020401 Maintenance of Motor Vehicle/Transport Equipment						500,000.00	200,000.00	500,504.00
62001002/22020402 Maintenance of Office Furniture						200,000.00	200,000.00	200,192.00
62001002/22020403 Maintenance of Office Building Residential Qtr						300,000.00	200,000.00	300,301.00
62001002/22020405 Maintenance of Plants & Generators		100,000.00			100,000.00-	250,000.00	150,000.00	250,240.00
62001002/22000000 Local Training						300,000.00		300,301.00
62001002/22020801 Motor Vehicle Fuel Cost						500,000.00		500,504.00
62001002/22020802 Other Transport Equipment Fuel Cost				400,000.00	400,000.00+		150,000.00	
62001002/22020803 Plants and Generator Fuel Cost						250,000.00	150,000.00	250,240.00
62001002/22021001 Refreshment and Meals				500,000.00	500,000.00+	500,000.00		500,504.00
62001002/22021002 Honorarium/Sitting Allowance				500,000.00	500,000.00+			
62001002/22021003 Publicity & Advertisements						150,000.00		150,144.00
62001002/22021004 Medical Expenses						150,000.00		150,144.00
62001002/22021006 Postages & Courier Services						100,000.00	100,000.00	100,096.00
62001002/22021007 Welfare Packages	200,000.00	490,000.00			490,000.00-	1,000,000.00	200,000.00	1,001,008.00
62001002/22021014 Annual Budget Expenses & Administration						250,000.00	150,000.00	250,240.00
Sub-Total: Overhead	588,900.00	590,000.00		2,400,000.00	1,810,000.00+	6,000,000.00	2,600,000.00	6,005,978.00
Total Recurrent Expenditure	17,098,730.72	14,903,150.13	11,898,400.00	14,298,400.00	604,750.13-	16,930,770.00	13,950,762.00	16,947,673.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
18011001 - Judicial Service Commission								
18011001/21010101 Basic Salary	72,421,523.11	54,483,043.79	5,433,703.00	65,433,703.00	10,950,659.21+	37,718,069.00	55,907,560.00	37,755,800.00
18011001/21010103 Consolidated Revenue Fund Charges - Salaries			5,488,350.00	5,488,350.00	5,488,350.00+	10,429,411.00	7,200,000.00	10,439,843.00
18011001/21020101 Housing/Rent Allowance			2,518,300.00	2,518,300.00	2,518,300.00+	13,381,888.00	11,527,446.00	13,395,273.00
18011001/21020102 Transport Allowance			1,675,920.00	1,675,920.00	1,675,920.00+	3,677,520.00	9,785,064.00	3,681,194.00
18011001/21020103 Meal Subsidy						1,254,000.00	5,406,300.00	1,255,249.00
18011001/21020104 Utility Allowance			691,640.00	691,640.00	691,640.00+	1,369,641.00	9,700,785.00	1,371,009.00
18011001/21020105 Entertainment Allowance						551,001.00		551,553.00
18011001/21020106 Leave Allowance		703,909.44	124,787.00	124,787.00	579,122.44-	3,241,490.00	1,926,707.00	3,244,732.00
18011001/21020107 Domestic Staff Allowance						2,200,510.00	2,052,690.00	2,202,718.00
18011001/21020111 Hazard Allowance						120,000.00	1,921,920.00	120,120.00
Sub Total: Personnel Cost	72,421,523.11	55,186,953.23	15,932,700.00	75,932,700.00	20,745,746.77+	73,943,530.00	105,428,472.00	74,017,491.00
18011001/22020101 Local Travel and Transport - Training	175,000.00	1,500,000.00	282,161.00	282,161.00	1,217,839.00-	2,000,000.00	400,000.00	500,504.00
18011001/22020102 Local Travel and Transport - Others		1,422,500.00	564,298.00	564,298.00	858,202.00-	1,000,000.00	400,000.00	1,001,008.00
18011001/22020205 Water Rate			564,298.00	564,298.00	564,298.00+	50,000.00		50,048.00
18011001/22020301 Office Stationeries/Computer Consumables		125,000.00			125,000.00-	500,000.00	300,000.00	500,504.00
18011001/22020309 Uniforms & Other Clothing			28,223.00	28,223.00	28,223.00+		100,000.00	
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment	325,000.00	112,500.00	564,298.00	564,298.00	451,798.00+	500,000.00	300,000.00	500,504.00
18011001/22020402 Maintenance of Office Furniture			564,298.00	564,298.00	564,298.00+	500,000.00	200,000.00	500,504.00
18011001/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+	500,000.00	250,000.00	500,504.00
18011001/22020405 Maintenance of Plants & Generators			282,161.00	282,161.00	282,161.00+	350,000.00	150,000.00	350,360.00
18011001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
18011001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
18011001/22020801 Motor Vehicle Fuel Cost		90,000.00	282,161.00	282,161.00	192,161.00+	400,000.00	200,000.00	400,408.00
18011001/22020803 Plant/Generator Fuel Cost			169,281.00	169,281.00	169,281.00+	250,000.00	150,000.00	250,240.00
18011001/22021001 Refreshment & Meals			282,161.00	10,282,161.00	10,282,161.00+	500,000.00	200,000.00	500,504.00
18011001/22021003 Publicity and Advertisements			56,423.00	56,423.00	56,423.00+	150,000.00	100,000.00	150,144.00
18011001/22021004 Medical Expenses			112,858.00	112,858.00	112,858.00+	150,000.00	100,000.00	150,144.00
18011001/22021006 Postage and Courier Services						100,000.00		100,096.00
18011001/22021007 Welfare Packages	3,500,000.00	1,788,950.00	1,015,749.00	1,015,749.00	773,201.00-		200,000.00	
18011001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+			
18011001/22021012 Discipline & Appointment (SERVICE WIDE)			169,281.00	169,281.00	169,281.00+			
18011001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	150,000.00	250,240.00
18011001/22021016 Servicom		350,000.00	56,421.00	56,421.00	293,579.00-			
Sub-Total: Overhead	4,000,000.00	5,388,950.00	6,122,670.00	16,122,670.00	10,733,720.00+	7,500,000.00	3,650,000.00	6,006,013.00
Total Recurrent Expenditure	76,421,523.11	60,575,903.23	22,055,370.00	92,055,370.00	31,479,466.77+	81,443,530.00	109,078,472.00	80,023,504.00

Schedule of Detailed Recurrent Expenditure by Organization -- Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
26001001 - Ministry of Justice								
26001001/21010101 Basic Salary	427,699,729.72	290,874,522.28	201,510,700.00	201,510,700.00	89,363,822.28-	86,008,160.00	150,116,773.00	86,094,186.00
26001001/21010102 Overtime Payments		75,808.75			75,808.75-		4,328,085.00	
26001001/21010103 Consolidated Revenue Fund Charges - Salaries		29,455,683.32	8,901,900.00	8,901,900.00	20,553,783.32-	9,797,890.00	9,802,788.00	9,807,686.00
26001001/21020101 Housing/Rent Allowance		15,178,402.42	71,472,570.00	71,472,570.00	56,294,167.58+	40,147,962.00	7,416,936.00	40,188,118.00
26001001/21020102 Transport Allowance			23,514,482.00	23,514,482.00	23,514,482.00+	9,153,902.00	8,488,556.00	9,163,050.00
26001001/21020103 Meal Subsidy			6,129,040.00	6,129,040.00	6,129,040.00+	3,692,561.00	3,408,933.00	3,696,259.00
26001001/21020104 Utility Allowance			2,702,832.00	2,702,832.00	2,702,832.00+	2,291,220.00	2,165,986.00	2,293,502.00
26001001/21020105 Entertainment Allowance						1,094,361.00	1,112,469.00	1,095,465.00
26001001/21020106 Leave Allowance		1,210,196.40	4,909,010.00	4,909,010.00	3,698,813.60+	11,608,573.00	11,166,384.00	11,620,182.00
26001001/21020107 Domestic Staff Allowance			19,157,070.00	19,157,070.00	19,157,070.00+	18,267,011.00	17,727,140.00	18,285,282.00
26001001/21020109 Call Duties Allowance			5,912,396.00	5,912,396.00	5,912,396.00+		207,764,000.00	
26001001/21020111 Hazard Allowance						33,000,000.00		33,033,002.00
Sub Total: Personnel Cost	427,699,729.72	336,794,613.17	344,210,000.00	344,210,000.00	7,415,386.83+	215,061,640.00	423,498,050.00	215,276,732.00
26001001/22020101 Local Travel and Transport - Training	1,223,770.00		1,128,596.00	1,128,596.00	1,128,596.00+		1,000,000.00	
26001001/22020102 Local Travel and Transport - Others		1,000,000.00	1,128,596.00	1,128,596.00	1,128,596.00+		500,000.00	
26001001/22020103 International Transport and Travels - Training						2,500,000.00		2,502,498.00
26001001/22020104 International Transport and Travels - Others						3,000,000.00		3,003,002.00
26001001/22020205 Water Rate			56,421.00	56,421.00	56,421.00+	100,000.00		100,096.00
26001001/22020301 Office Stationeries/Computer Consumables			1,692,905.00	1,692,905.00	1,692,905.00+	2,100,000.00	500,000.00	2,102,101.00
26001001/22020305 Printing of Non Security Documents						2,500,000.00		2,502,498.00
26001001/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+	120,000.00		120,120.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		422,500.00	846,459.00	846,459.00	423,959.00+	1,500,000.00	400,000.00	1,501,501.00
26001001/22020402 Maintenance of Office Furniture	274,600.00		282,161.00	282,161.00	282,161.00+	500,000.00	300,000.00	500,504.00
26001001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	1,500,000.00	400,000.00	1,501,501.00
26001001/22020404 Maintenance of Office/IT Equipments			112,858.00	112,858.00	112,858.00+	500,000.00		500,504.00
26001001/22020405 Maintenance of Plants & Generators		211,250.00	282,161.00	282,161.00	70,911.00+	2,500,000.00	300,000.00	2,502,498.00
26001001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+			
26001001/22020501 Local Training			1,297,888.00	1,297,888.00	1,297,888.00+	300,000.00	300,000.00	300,301.00
26001001/22020703 Legal Services		41,250,000.00	22,572,004.00	102,572,004.00	61,322,004.00+	25,000,000.00		25,025,006.00
26001001/22020801 Motor Vehicle Fuel Cost			846,459.00	846,459.00	846,459.00+	1,000,000.00	300,000.00	1,001,008.00
26001001/22020803 Plant/Generator Fuel Cost			564,298.00	564,298.00	564,298.00+	600,000.00	200,000.00	600,600.00
26001001/22021001 Refreshment & Meals			846,459.00	846,459.00	846,459.00+	2,000,000.00	250,000.00	2,001,994.00
26001001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	250,000.00	150,000.00	250,240.00
26001001/22021004 Medical Expenses		227,500.00	169,281.00	169,281.00	58,219.00-	300,000.00	200,000.00	300,301.00
26001001/22021006 Postages & courier Services			112,858.00	112,858.00	112,858.00+	250,000.00	150,000.00	250,240.00
26001001/22021007 Welfare Packages	10,439,630.00	1,650,000.00	1,015,749.00	1,015,749.00	634,251.00-	3,000,000.00	1,800,000.00	3,003,002.00
26001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	200,000.00	300,000.00	200,192.00
26001001/22021013 Promotion (SERVICE WIDE)							250,000.00	
26001001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
26001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	11,938,000.00	44,761,250.00	34,789,130.00	114,789,130.00	70,027,880.00+	50,120,000.00	7,700,000.00	50,170,091.00
Total Recurrent Expenditure	439,637,729.72	381,555,863.17	378,999,130.00	458,999,130.00	77,443,266.83+	265,181,640.00	431,198,050.00	265,446,823.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
26002001 - Abia State Law Review & Reform Commission								
26002001/21010101 Basic Salary	25,820,604.81	16,519,184.81	7,313,920.00	7,313,920.00	9,205,264.81+	8,616,420.00	8,616,420.00	8,625,040.00
26002001/21010102 Overtime Payments			291,220.00	291,220.00	291,220.00+	699,408.00	699,408.00	700,104.00
26002001/21010103 Consolidated Revenue Fund Charges - Salaries		9,508,365.26			9,508,365.26+	4,638,712.00	4,638,712.00	4,643,346.00
26002001/21020101 Housing/Rent Allowance			5,146,720.00	5,146,720.00	5,146,720.00+	4,404,648.00	4,404,648.00	4,409,053.00
26002001/21020102 Transport Allowance			744,000.00	744,000.00	744,000.00+	782,400.00	782,400.00	783,192.00
26002001/21020103 Meal Subsidy			321,600.00	321,600.00	321,600.00+	345,600.00	345,600.00	345,936.00
26002001/21020104 Utility Allowance			182,400.00	182,400.00	182,400.00+	195,600.00	195,600.00	195,792.00
26002001/21020105 Entertainment Allowance			955,889.00	955,889.00	955,889.00+	72,288.00	72,288.00	72,360.00
26002001/21020106 Leave Allowance		299,613.40	731,391.00	731,391.00	431,777.60+	849,642.00	849,642.00	850,484.00
26002001/21020107 Domestic Staff Allowance			1,324,920.00	1,324,920.00	1,324,920.00+	2,119,872.00	2,119,872.00	2,121,986.00
Sub Total: Personnel Cost	25,820,604.81	26,327,163.47	17,012,060.00	17,012,060.00	9,315,103.47-	22,724,590.00	22,724,590.00	22,747,293.00
26002001/22020101 Local Travel and Transport - Training	2,831,385.00	100,000.00	282,161.00	282,161.00	182,161.00+	500,000.00	500,000.00	500,504.00
26002001/22020102 Local Travel and Transport - Others		300,000.00	564,298.00	564,298.00	264,298.00+	500,000.00	400,000.00	500,504.00
26002001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
26002001/22020301 Office Stationeries/Computer Consumables			282,161.00	282,161.00	282,161.00+	250,000.00	400,000.00	1,001,008.00
26002001/22020305 Printing and Non Security Documents			141,081.00	141,081.00	141,081.00+		100,000.00	
26002001/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+			
26002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			225,716.00	225,716.00	225,716.00+	500,000.00	400,000.00	500,504.00
26002001/22020402 Maintenance of Office Furniture			56,423.00	56,423.00	56,423.00+	200,000.00	200,000.00	
26002001/22020403 Maintenance of Office Building Residential Qtrs		1,500,000.00	282,161.00	282,161.00	1,217,839.00-	500,000.00	300,000.00	500,504.00
26002001/22020404 Maintenance of Office/IT Equipments			112,858.00	112,858.00	112,858.00+	250,000.00		
26002001/22020405 Maintenance of Plants & Generators			169,281.00	169,281.00	169,281.00+		100,000.00	
26002001/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+	200,000.00		
26002001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
26002001/22020602 Office Rent			282,161.00	282,161.00	282,161.00+			
26002001/22020801 Motor Vehicle Fuel Cost						250,000.00	200,000.00	250,240.00
26002001/22020802 Other Transport Equipment Fuel Cost			282,161.00	282,161.00	282,161.00+			
26002001/22020803 Plant/Generator Fuel Cost			169,281.00	169,281.00	169,281.00+	150,000.00	100,000.00	150,144.00
26002001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	100,000.00	200,000.00	
26002001/22021002 Honorarium & Sitting Allowance			1,354,311.00	1,354,311.00	1,354,311.00+	1,600,000.00		1,601,608.00
26002001/22021003 Publicity and Advertisements			56,423.00	56,423.00	56,423.00+		100,000.00	
26002001/22021004 Medical Expenses			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
26002001/22021006 Postages & courier Services			28,223.00	28,223.00	28,223.00+	100,000.00		100,096.00
26002001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	100,000.00	250,240.00
26002001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	150,000.00	100,000.00	150,144.00
Sub-Total: Overhead	2,831,385.00	1,900,000.00	5,276,230.00	5,276,230.00	3,376,230.00+	6,000,000.00	3,500,000.00	6,005,989.00
Total Recurrent Expenditure	28,651,989.81	28,227,163.47	22,288,290.00	22,288,290.00	5,938,873.47-	28,724,590.00	26,224,590.00	28,753,282.00
26003001 - Legal Aid Council								
26003001/21010101 Basic Salary	59,481,059.43							
Sub Total: Personnel Cost	59,481,059.43							
Total Recurrent Expenditure	59,481,059.43							

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
26051001 - Judiciary High Court								
26051001/21010101 Basic Salary	741,328,946.65	712,666,550.96	302,124,180.00	362,995,100.00	349,671,450.96-	284,843,588.00	365,810,264.00	285,128,510.00
26051001/21010102 Overtime Payments						22,002,244.00	13,640,488.00	22,024,249.00
26051001/21010103 Consolidated Revenue Fund Charges - Salaries		80,738,201.78	257,739,500.00	257,739,500.00	177,001,298.22+	363,884,843.00	478,662,100.00	364,248,817.00
26051001/21020101 Housing/Rent Allowance			207,038,095.00	207,038,095.00	207,038,095.00+	113,350,577.00	90,292,230.00	113,463,951.00
26051001/21020102 Transport Allowance			25,723,200.00	25,723,200.00	25,723,200.00+	27,676,800.00	90,292,230.00	27,704,483.00
26051001/21020103 Meal Subsidy			15,544,800.00	15,544,800.00	15,544,800.00+	11,892,000.00	54,242,189.00	11,903,897.00
26051001/21020104 Utility Allowance			22,979,510.00	22,979,510.00	22,979,510.00+	6,781,736.00	90,292,230.00	6,788,519.00
26051001/21020105 Entertainment Allowance				1,112,353.00	1,112,353.00+	28,567,852.00	36,581,026.00	28,596,424.00
26051001/21020106 Leave Allowance				30,212,418.00	30,212,418.00+	21,334,180.00	37,038,616.00	21,355,524.00
26051001/21020107 Domestic Staff Allowance								
26051001/21020114 Duty allowance			7,283,004.00	7,283,004.00	7,283,004.00+			
Sub Total: Personnel Cost	741,328,946.65	793,404,752.74	869,757,060.00	930,627,980.00	137,223,227.26+	881,183,780.00	1,261,180,929.00	882,065,176.00
26051001/22020101 Local Travel and Transport - Training	21,229,225.65	5,400,000.00	10,000,000.00	10,000,000.00	4,600,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
26051001/22020102 Local Travel and Transport - Others		10,002,160.00	15,000,000.00	15,000,000.00	4,997,840.00+	5,000,000.00	10,000,000.00	5,004,994.00
26051001/22020103 International Transport and Travels - Training		1,726,725.00	5,000,000.00	7,000,000.00	5,273,275.00+	5,000,000.00	10,000,000.00	5,004,994.00
26051001/22020201 Electricity Charges		4,760,000.00	84,657.00	84,657.00	4,675,343.00-		500,000.00	
26051001/22020202 Telephone Charge			84,657.00	84,657.00	84,657.00+			
26051001/22020205 Water Rate			200,000.00	200,000.00	200,000.00+	100,000.00	200,000.00	100,096.00
26051001/22020301 Office Stationeries/Computer Consumables	10,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	15,000,000.00		15,015,006.00
26051001/22020305 Printing and Non Security Documents			5,450,000.00	5,450,000.00	5,450,000.00+			
26051001/22020309 Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	100,000.00	100,000.00	100,096.00
26051001/22020401 Maintenance of Motor Vehicle/Transport Equipment	20,000,000.00	5,600,000.00	6,000,000.00	6,000,000.00	400,000.00+	2,000,000.00		2,001,994.00
26051001/22020402 Maintenance of Office Furniture	5,000,000.00	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00+	2,000,000.00	1,500,000.00	2,001,994.00
26051001/22020403 Maintenance of Office Building Residential Qtrs		600,000.00	6,000,000.00	6,000,000.00	5,400,000.00+	2,500,000.00		2,502,498.00
26051001/22020405 Maintenance of Plants & Generators	292,500.00	5,438,750.00	5,000,000.00	5,000,000.00	438,750.00-	5,000,000.00	500,000.00	5,004,994.00
26051001/22020406 Other Maintenance Services			2,000,000.00	2,000,000.00	2,000,000.00+			
26051001/22020501 Local Training			300,000.00	300,000.00	300,000.00+		300,000.00	
26051001/22020502 International Training			2,640,314.00	2,640,314.00	2,640,314.00+			
26051001/22020604 Security Vote (Including Operations)		4,500,000.00	8,500,000.00	8,500,000.00	4,000,000.00+	7,200,000.00	7,200,000.00	7,207,202.00
26051001/22020701 Financial Consulting			293,433.00	293,433.00	293,433.00+			
26051001/22020801 Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	2,000,000.00	200,000.00	2,001,994.00
26051001/22020802 Other Transport Equipment Fuel Cost		5,000,000.00	5,643,001.00	5,643,001.00	643,001.00+			
26051001/22020803 Plant/Generator Fuel Cost			3,500,000.00	9,500,000.00	9,500,000.00+	1,000,000.00	2,000,000.00	1,001,008.00
26051001/22021001 Refreshment & Meals			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	1,500,000.00	4,004,008.00
26051001/22021003 Publicity and Advertisements			500,000.00	500,000.00	500,000.00+	100,000.00	500,000.00	100,096.00
26051001/22021004 Medical Expenses		76,590.00	500,000.00	25,500,000.00	25,423,410.00+	15,000,000.00	500,000.00	15,015,006.00
26051001/22021006 Postages & courier Services			169,281.00	169,281.00	169,281.00+	150,000.00	150,000.00	150,144.00
26051001/22021007 Welfare Packages	41,679,160.00	2,775,000.00	5,000,000.00	5,000,000.00	2,225,000.00+	4,000,000.00	1,800,000.00	4,004,008.00
26051001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
26051001/22021012 Promotion (Service Wide)			300,000.00	300,000.00	300,000.00+	150,000.00	150,000.00	150,144.00
26051001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
26051001/22021015 Creche							150,000.00	
26051001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
26051001/22021021 Special Day Celebration		2,500,000.00	3,000,000.00	6,000,000.00	3,500,000.00+	4,000,000.00	4,000,000.00	4,004,008.00
Sub-Total: Overhead	98,200,885.65	64,879,225.00	120,000,000.00	156,000,000.00	91,120,775.00+	85,000,000.00	46,950,000.00	85,084,981.00
Total Recurrent Expenditure	839,529,832.30	858,283,977.74	989,757,060.00	1,086,627,980.00	228,344,002.26+	966,183,780.00	1,308,130,929.00	967,150,157.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
26052001 - Judiciary Customary Court of Appeal								
26052001/21010101 Basic Salary	560,588,365.56	798,681,748.25	302,124,180.00	302,124,180.00	496,557,568.25-	322,973,076.00	432,211,506.00	323,296,136.00
26052001/21010102 Overtime Payments						25,000,000.00	15,000,000.00	25,025,006.00
26052001/21010103 Consolidated Revenue Fund Charges - Salaries		17,721,286.68	257,739,490.00	257,739,490.00	240,018,203.32+	243,264,773.00	550,400,190.00	243,508,099.00
26052001/21020101 Housing/Rent Allowance			181,039,225.00	181,039,225.00	181,039,225.00+	116,285,771.00	108,055,213.00	116,402,086.00
26052001/21020102 Transport Allowance			25,723,200.00	25,723,200.00	25,723,200.00+	33,559,200.00	108,055,213.00	33,592,765.00
26052001/21020103 Meal Subsidy			15,544,800.00	15,544,800.00	15,544,800.00+	14,408,400.00	64,840.00	14,422,806.00
26052001/21020104 Utility Allowance			7,283,004.00	7,283,004.00	7,283,004.00+	7,689,600.00	108,055,213.00	7,697,284.00
26052001/21020105 Entertainment Allowance			1,112,353.00	1,112,353.00	1,112,353.00+	288,000.00	1,611,300.00	288,288.00
26052001/21020106 Leave Allowance			30,212,418.00	30,212,418.00	30,212,418.00+	32,297,308.00	43,221,155.00	32,329,613.00
26052001/21020107 Domestic Staff Allowance			22,979,520.00	22,979,520.00	22,979,520.00+	8,038,632.00	5,961,840.00	8,046,675.00
26052001/22020111 Hazard Allowance							21,611,362.00	
26052001/22020114 Duty Allowance							29,000,000.00	
Sub Total: Personnel Cost	560,588,365.56	816,403,034.93	843,758,190.00	843,758,190.00	27,355,155.07+	803,804,760.00	1,423,247,832.00	804,608,758.00
26052001/22020101 Local Travel and Transport - Training	4,579,000.00	4,500,000.00	1,000,000.00	1,000,000.00	3,500,000.00-	5,000,000.00	3,000,000.00	5,004,994.00
26052001/22020102 Local Travel and Transport - Others		1,587,500.00	1,400,000.00	1,400,000.00	187,500.00-	5,000,000.00	3,000,000.00	5,004,994.00
26052001/22020205 Water Rate			100,000.00	100,000.00	100,000.00+	100,000.00		100,096.00
26052001/22020301 Office Stationeries/Computer Consumables	500,000.00	1,875,000.00	2,000,000.00	2,000,000.00	125,000.00+	5,000,000.00	3,000,000.00	5,004,994.00
26052001/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+	100,000.00	100,000.00	100,096.00
26052001/22020401 Maintenance of Motor Vehicle/Transport Equipment	3,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	200,000.00	2,001,994.00
26052001/22020402 Maintenance of Office Furniture	1,156,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00	200,000.00	2,001,994.00
26052001/22020403 Maintenance of Office Building Residential Qtrs		178,280.00	1,000,000.00	1,000,000.00	821,720.00+	2,000,000.00		2,001,994.00
26052001/22020404 Maintenance of Office/IT Equipments			282,161.00	282,161.00	282,161.00+			
26052001/22020405 Maintenance of Plants & Generators		1,496,720.00	1,496,720.00	1,496,720.00		1,000,000.00	1,500,000.00	1,001,008.00
26052001/22020406 Other Maintenance Services		600,000.00	84,657.00	84,657.00	515,343.00-		500,000.00	
26052001/22020501 Local Training		2,400,000.00	300,000.00	300,000.00	2,100,000.00-	300,000.00	2,000,000.00	300,301.00
26052001/22020601 Security Services						7,000,000.00	7,000,000.00	7,007,010.00
26052001/22020604 Security Vote (Including Operations)		2,400,000.00	1,645,259.00	1,645,259.00	754,741.00-		7,200,000.00	
26052001/22020801 Motor Vehicle Fuel Cost		600,000.00	1,500,000.00	1,500,000.00	900,000.00+	1,000,000.00	500,000.00	1,001,008.00
26052001/22020803 Plant/Generator Fuel Cost		712,500.00	1,000,000.00	1,000,000.00	287,500.00+	500,000.00	500,000.00	500,504.00
26052001/22020901 Bank Charges (Other Than Interest)			1,500,000.00	1,500,000.00	1,500,000.00+		1,000,000.00	
26052001/22020902 Insurance Premium						1,500,000.00	2,000,000.00	1,501,501.00
26052001/22021001 Refreshment & Meals		1,500,000.00	1,500,000.00	1,500,000.00			250,000.00	
26052001/22021003 Publicity and Advertisements			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
26052001/22021004 Medical Expenses			169,281.00	169,281.00	169,281.00+	100,000.00	1,000,000.00	100,096.00
26052001/22021006 Postages & courier Services			1,500,000.00	1,500,000.00	1,500,000.00+	150,000.00	150,000.00	150,144.00
26052001/22021007 Welfare Packages	13,100,000.00	4,729,247.70	2,500,000.00	2,500,000.00	2,229,247.70-	2,700,000.00	3,000,000.00	2,702,701.00
26052001/22021009 Sporting Activities		300,000.00	300,000.00	300,000.00			1,000,000.00	
26052001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
26052001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
26052001/22021021 Special Days/Celebrations			1,692,905.00	1,692,905.00	1,692,905.00+			
Sub-Total: Overhead	22,335,000.00	22,879,247.70	23,946,720.00	23,946,720.00	1,067,472.30+	36,000,000.00	37,650,000.00	36,035,957.00
Total Recurrent Expenditure	582,923,365.56	839,282,282.63	867,704,910.00	867,704,910.00	28,422,627.37+	839,804,760.00	1,460,897,832.00	840,644,715.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
13001001 - Ministry of Youth Development								
13001001/21010101 Basic Salary	79,956,126.11	81,059,269.79	50,562,000.00	50,562,000.00	30,497,269.79-	61,778,180.00	52,899,902.00	61,839,969.00
13001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,540,350.00	8,540,350.00	8,540,350.00+	1,891,970.00	8,485,590.00	1,893,866.00
13001001/21020101 Housing/Rent Allowance			17,696,760.00	17,696,760.00	17,696,760.00+	25,956,128.00	23,237,241.00	25,982,094.00
13001001/21020102 Transport Allowance			6,219,800.00	6,219,800.00	6,219,800.00+	4,391,200.00	5,091,276.00	4,395,594.00
13001001/21020103 Meal Subsidy			2,017,600.00	2,017,600.00	2,017,600.00+	2,135,000.00	1,843,200.00	2,137,136.00
13001001/21020104 Utility Allowance			115,440.00	115,440.00	115,440.00+	1,597,581.00	1,525,581.00	1,599,189.00
13001001/21020105 Entertainment Allowance						780,770.00	618,771.00	781,562.00
13001001/21020106 Leave Allowance		696,950.00	5,056,220.00	5,056,220.00	4,359,270.00+	6,238,700.00	5,289,991.00	6,244,942.00
13001001/21020107 Domestic Staff Allowance						10,956,401.00	6,188,690.00	10,967,362.00
Sub Total: Personnel Cost	79,956,126.11	81,756,219.79	90,208,170.00	90,208,170.00	8,451,950.21+	115,725,930.00	105,180,242.00	115,841,714.00
13001001/22020101 Local Transport & Travel-Training	266,000.00	3,900,000.00	1,000,000.00	1,000,000.00	2,900,000.00-	1,000,000.00	500,000.00	1,001,008.00
13001001/22020102 Local Transport & Travel-Others		490,000.00	1,500,000.00	1,500,000.00	1,010,000.00+	1,000,000.00	500,000.00	1,001,008.00
13001001/22020205 Water Rate			100,000.00	100,000.00	100,000.00+	100,000.00		100,096.00
13001001/22020301 Office Stationeries/Computer Consumables	347,900.00	1,087,460.00	1,500,000.00	1,500,000.00	412,540.00+	1,000,000.00	500,000.00	1,001,008.00
13001001/22020309 Uniforms & Other Clothing			100,000.00	100,000.00	100,000.00+	100,000.00	50,000.00	100,096.00
13001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	27,500.00	16,500.00	1,500,000.00	1,500,000.00	1,483,500.00+	2,000,000.00	400,000.00	2,001,994.00
13001001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00+	1,500,000.00	200,000.00	1,501,501.00
13001001/22020403 Maintenance of Office Building Residential Qtrs			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	350,000.00	1,001,008.00
13001001/22020405 Maintenance of Plants & Generators		177,670.00	200,000.00	200,000.00	22,330.00+	5,000,000.00	250,000.00	5,004,994.00
13001001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00+			
13001001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
13001001/22020605 Cleaning and Fumigation						500,000.00	150,000.00	500,504.00
13001001/22020801 Motor Vehicle Fuel Cost			600,000.00	600,000.00	600,000.00+	500,000.00	250,000.00	500,504.00
13001001/22020803 Plants and Generator Fuel Cost						1,000,000.00	200,000.00	1,001,008.00
13001001/2202101 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00		1,001,008.00
13001001/22021003 Publicity and Advertisements			130,000.00	130,000.00	130,000.00+	500,000.00	150,000.00	500,504.00
13001001/22021004 Medical Expenses			200,000.00	200,000.00	200,000.00+		150,000.00	
13001001/22021006 Postages & courier Services			150,000.00	150,000.00	150,000.00+	250,000.00	100,000.00	250,240.00
13001001/22021007 Welfare Packages	6,774,600.00	4,293,370.00	11,400,000.00	21,400,000.00	17,106,630.00+	2,250,000.00		2,252,256.00
13001001/22021009 Sporting Activities			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
13001001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
13001001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
13001001/22021019 Medical Expenses						300,000.00		300,301.00
13001001/22021021 Special Day Celebration		1,000,000.00	8,000,000.00	8,000,000.00	7,000,000.00+		5,000,000.00	
Sub-Total: Overhead	7,416,000.00	10,965,000.00	30,330,000.00	40,330,000.00	29,365,000.00+	20,000,000.00	9,750,000.00	20,020,024.00
Total Recurrent Expenditure	87,372,126.11	92,721,219.79	120,538,170.00	130,538,170.00	37,816,950.21+	135,725,930.00	114,930,242.00	135,861,738.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
14001001 - Ministry of Women Affairs								
14001001/21010101 Basic Salary	100,219,181.89	135,706,497.01	58,692,000.00	98,692,000.00	37,014,497.01-	108,439,156.00	58,635,195.00	58,497,608.00
14001001/21010102 Overtime Payments		189,582.00			189,582.00-	4,127,850.00	4,235,933.00	4,131,980.00
14001001/21010103 Consolidated Revenue Fund Charges - Salaries								
14001001/21020101 Housing/Rent Allowance			8,472,850.00	8,472,850.00	8,472,850.00+	8,473,029.00	8,286,868.00	8,481,505.00
14001001/21020102 Transport Allowance			25,038,170.00	25,038,170.00	25,038,170.00+	23,405,330.00	23,797,980.00	23,428,740.00
14001001/21020103 Meal Subsidy			5,330,400.00	5,330,400.00	5,330,400.00+	5,556,000.00	6,435,792.00	5,561,559.00
14001001/21020104 Utility Allowance			2,533,600.00	2,533,600.00	2,533,600.00+	2,427,600.00	675,484.00	2,430,026.00
14001001/21020105 Entertainment Allowance			1,695,560.00	1,695,560.00	1,695,560.00+	1,375,200.00	1,819,984.00	1,376,570.00
14001001/21020106 Leave Allowance						270,000.00	618,774.00	270,264.00
14001001/21020107 Domestic Staff Allowance		2,920,032.00	6,108,400.00	6,108,400.00	3,188,368.00+	5,843,915.00	5,863,519.00	5,849,762.00
14001001/21020111 Hazard Allowance						6,624,600.00	5,923,719.00	6,631,226.00
Sub Total: Personnel Cost	100,219,181.89	138,816,111.01	107,870,980.00	147,870,980.00	9,054,868.99+	166,542,680.00	126,293,248.00	116,659,240.00
14001001/22020101 Local Traveling and Transport -Training	16,852,608.00	5,949,160.00	3,000,000.00	5,000,000.00	949,160.00-	500,000.00	500,000.00	500,504.00
14001001/22020102 Local Travel and Transport - Others		1,540,000.00	5,000,000.00	7,000,000.00	5,460,000.00+	6,200,000.00	500,000.00	6,206,195.00
14001001/22020205 Water Rate			300,000.00	300,000.00	300,000.00+	100,000.00	100,000.00	100,096.00
14001001/22020301 Office Stationeries/Computer Consumables	254,720.00	411,250.00	2,500,000.00	3,500,000.00	3,088,750.00+	3,000,000.00	350,000.00	3,003,002.00
14001001/22020304 Magazines & Periodicals			1,500,000.00	1,500,000.00	1,500,000.00+	5,000,000.00	1,000,000.00	5,004,994.00
14001001/22020305 Printing and Non Security Documents		600,000.00	1,000,000.00	1,000,000.00	400,000.00+	1,000,000.00		1,001,008.00
14001001/22020309 Uniforms & Other Clothing						100,000.00		100,096.00
14001001/22020310 Teaching aids/Instruction Materials			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,000,000.00	1,501,501.00
14001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	167,780.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	500,000.00	2,001,994.00
14001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	200,000.00	2,001,994.00
14001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+		300,000.00	
14001001/22020404 Maintenance of Office/IT Equipments			500,000.00	500,000.00	500,000.00+	1,000,000.00		1,001,008.00
14001001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00+	500,000.00	300,000.00	500,504.00
14001001/22020501 Local Training		25,000.00	300,000.00	300,000.00	275,000.00+	300,000.00	300,000.00	300,301.00
14001001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	250,000.00	2,001,994.00
14001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	200,000.00	1,001,008.00
14001001/22021001 Refreshment & Meals		222,500.00	300,000.00	300,000.00	300,000.00+	500,000.00	150,000.00	500,504.00
14001001/22021003 Publicity and Advertisements			300,000.00	300,000.00	300,000.00+	300,000.00	150,000.00	300,301.00
14001001/22021004 Medical Expenses		141,590.00	300,000.00	300,000.00	158,410.00+		150,000.00	
14001001/22021006 Postages & courier Services			300,000.00	300,000.00	300,000.00+	300,000.00	150,000.00	300,301.00
14001001/22021007 Welfare Packages	26,277,500.00	62,349,757.00	57,445,749.00	77,445,749.00	15,095,992.00+	21,000,000.00	10,000,000.00	21,021,008.00
14001001/22021009 Sporting Activities			250,000.00	250,000.00	250,000.00+	300,000.00	300,000.00	300,301.00
14001001/22021014 Annual Budget Expenses & Administration						250,000.00	250,000.00	250,240.00
14001001/22021016 Servicom						150,000.00	150,000.00	150,144.00
14001001/22021019 Medical Expenses - International						300,000.00		300,301.00
14001001/22021021 Special Days Celebrations		16,500,000.00	50,354,251.00	50,354,251.00	33,854,251.00+	50,000,000.00	20,000,000.00	50,050,024.00
Sub-Total: Overhead	43,552,608.00	87,739,257.00	133,300,000.00	158,300,000.00	70,560,743.00+	100,000,000.00	36,950,000.00	100,100,030.00
Total Recurrent Expenditure	143,771,789.89	226,555,368.01	241,170,980.00	306,170,980.00	79,615,611.99+	266,542,680.00	163,243,248.00	216,759,270.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
14002001 - Skill Acquisition Centre								
14002001/21010101 Basic Salary	N	N	N	N	N	N	N	N
Sub Total: Personnel Cost	1,200,000.00	900,000.00			900,000.00-			
Total Recurrent Expenditure	1,200,000.00	900,000.00			900,000.00-			
17001001 - Ministry of Education								
17001001/21010101 Basic Salary	268,386,667.67	245,664,927.47	218,928,900.00	218,928,900.00	26,736,027.47-	150,554,854.00	165,213,300.00	150,705,454.00
17001001/21010102 Overtime Payments		83,651.00			83,651.00-	12,500,000.00		12,512,508.00
17001001/21010103 Consolidated Revenue Fund Charges - Salaries		26,600,000.00			26,600,000.00-	8,474,980.00		8,483,456.00
17001001/21020101 Housing/Rent Allowance						64,860,615.00	72,471,758.00	64,925,489.00
17001001/21020102 Transport Allowance						11,484,123.00	13,766,400.00	11,495,612.00
17001001/21020103 Meal Subsidy						5,104,797.00	6,476,364.00	5,109,911.00
17001001/21020104 Utility Allowance						2,932,732.00	3,851,964.00	2,935,662.00
17001001/21020105 Entertainment Allowance						1,080,000.00	1,310,364.00	1,081,080.00
17001001/21020106 Leave Allowance		3,151,493.20			3,151,493.20-	15,055,490.00	15,495,942.00	15,070,544.00
17001001/21020107 Domestic Staff Allowance						1,443,169.00	24,254,496.00	1,444,609.00
Sub Total: Personnel Cost	268,386,667.67	275,500,071.67	218,928,900.00	218,928,900.00	56,571,171.67-	273,490,760.00	302,840,588.00	273,764,325.00
17001001/22020101 Local Traveling and Transport -Training	151,795.00	120,000.00	3,794,919.00	3,794,919.00	3,674,919.00+	1,000,000.00	500,000.00	1,001,008.00
17001001/22020102 Local Traveling and Transport -Others		161,200.00	141,082.00	141,082.00	20,118.00+	2,000,000.00	500,000.00	2,001,994.00
17001001/22020201 Electricity Charges			395,017.00	395,017.00	395,017.00+			
17001001/22020205 Water Rate						100,000.00	100,000.00	100,096.00
17001001/22020301 Office Stationeries/Computer Consumables	116,310.00	170,000.00	846,459.00	846,459.00	676,459.00+	1,000,000.00	500,000.00	1,001,008.00
17001001/22020302 Books			3,103,662.00	3,103,662.00	3,103,662.00+			
17001001/22020309 Uniforms and Other Clothing						150,000.00	100,000.00	150,144.00
17001001/22020310 Teaching aids/Instruction Materials			1,128,596.00	1,128,596.00	1,128,596.00+	4,000,000.00		4,004,008.00
17001001/22020311 Food Stuff/Catering Materials Supplies			2,821,501.00	2,821,501.00	2,821,501.00+	5,000,000.00		5,004,994.00
17001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	312,930.00	144,250.00	1,354,311.00	1,354,311.00	1,210,061.00+	2,300,000.00	400,000.00	2,302,304.00
17001001/22020402 Maintenance of Office Furniture			846,459.00	846,459.00	846,459.00+	2,000,000.00	300,000.00	2,001,994.00
17001001/22020403 Maintenance of Office Building Residential Qtrs			564,298.00	564,298.00	564,298.00+	2,500,000.00	400,000.00	2,502,498.00
17001001/22020404 Maintenance of Office/IT Equipments		192,855.00	1,410,768.00	1,410,768.00	1,217,913.00+	1,500,000.00	500,000.00	1,501,501.00
17001001/22020405 Maintenance of Plants & Generators		129,250.00	282,161.00	282,161.00	152,911.00+	1,500,000.00	300,000.00	1,501,501.00
17001001/22020406 Other Maintenance Services			282,161.00	282,161.00	282,161.00+	1,000,000.00		1,001,008.00
17001001/22020501 Local Training		915,000.00	7,730,912.00	7,730,912.00	6,815,912.00+		300,000.00	
17001001/22020605 Cleaning and Fumigation Services						1,000,000.00		1,001,008.00
17001001/22020702 Information Technology Consulting			282,161.00	282,161.00	282,161.00+			
17001001/22020703 Legal Services			564,298.00	564,298.00	564,298.00+	2,500,000.00		2,502,498.00
17001001/22020801 Motor Vehicle Fuel Cost		197,100.00	1,128,596.00	1,128,596.00	931,496.00+	2,000,000.00	400,000.00	2,001,994.00
17001001/22020803 Plant/Generator Fuel Cost		120,400.00	564,298.00	564,298.00	443,898.00+	1,500,000.00	300,000.00	1,501,501.00
17001001/22021001 Refreshment & Meals		8,000,000.00	1,792,209.00	1,792,209.00	6,207,791.00-	2,500,000.00	400,000.00	2,502,498.00
17001001/22021003 Publicity and Advertisement						500,000.00		500,504.00
17001001/22021004 Medical Expenses		1,546,061.00	169,281.00	169,281.00	1,376,780.00-	400,000.00		400,408.00
17001001/22021005 School Fees		2,300,000.00			2,300,000.00-			
17001001/22021006 Postages & courier Services			112,858.00	112,858.00	112,858.00+	250,000.00		250,240.00
17001001/22021007 Welfare Packages	31,266,556.00	18,500,000.00	17,267,586.00	17,267,586.00	1,232,414.00-	4,500,000.00	1,800,000.00	4,504,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17001001/22021009 Sporting Activities						300,000.00	300,000.00	300,301.00
17001001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
17001001/22021016 Servicom						250,000.00	150,000.00	250,240.00
17001001/22021019 Medical Expenses - International			1,128,596.00	1,128,596.00	1,128,596.00+			
17001001/22021020 Foreign Scholarship Scheme		9,260,410.00	2,821,501.00	2,821,501.00	6,438,909.00-	40,000,000.00	20,000,000.00	10,010,012.00
Sub-Total: Overhead	31,847,591.00	41,756,526.00	50,533,690.00	50,533,690.00	8,777,164.00+	80,000,000.00	27,500,000.00	50,050,003.00
Total Recurrent Expenditure	300,234,258.67	317,256,597.67	269,462,590.00	269,462,590.00	47,794,007.67-	353,490,760.00	330,340,588.00	323,814,328.00
17003001 - Abia State Universal Basic Education Board								
17003001/21010101 Basic Salary	1,258,747,000.00	305,000,000.00	197,247,708.00	197,247,708.00	107,752,292.00-	179,746,800.00	178,011,897.00	179,926,584.00
17003001/21010102 Overtime Payments			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
17003001/21010103 Consolidated Revenue Fund Charges - Salaries	106,449,000.00	73,200,000.00	5,797,540.00	5,797,540.00	67,402,460.00-	5,797,540.00	5,797,538.00	5,803,339.00
17003001/21020101 Housing/Rent Allowance			70,753,852.00	70,753,852.00	70,753,852.00+	68,490,100.00	71,641,068.00	68,558,607.00
17003001/21020102 Transport Allowance			24,448,000.00	24,448,000.00	24,448,000.00+	14,176,800.00	14,083,200.00	14,190,978.00
17003001/21020103 Meal Subsidy			6,372,000.00	6,372,000.00	6,372,000.00+	6,270,000.00	6,232,800.00	6,276,267.00
17003001/21020104 Utility Allowance			4,223,281.00	4,223,281.00	4,223,281.00+	3,555,600.00	3,962,719.00	3,559,154.00
17003001/21020105 Entertainment Allowance			738,857.00	738,857.00	738,857.00+	775,830.00	991,711.00	776,592.00
17003001/21010106 Leave Allowance			16,724,770.00	16,724,770.00	16,724,770.00+	17,974,680.00	18,168,972.00	17,992,663.00
17003001/21000000 Domestic Staff Allowance			23,693,992.00	23,693,992.00	23,693,992.00+	16,429,000.00	17,347,308.00	16,445,443.00
Sub Total: Personnel Cost	1,365,196,000.00	378,200,000.00	360,000,000.00	360,000,000.00	18,200,000.00-	323,216,350.00	326,237,213.00	323,539,639.00
17003001/22020101 Local Travel and Transport - Training	8,100,650.00		846,459.00	846,459.00	846,459.00+	1,500,000.00	500,000.00	1,501,501.00
17003001/22020102 Local Travel and Transport - Others		7,222,800.00	282,161.00	282,161.00	6,940,639.00-	2,000,000.00	500,000.00	2,001,994.00
17003001/22020201 Electricity Charges			141,081.00	141,081.00	141,081.00+			
17003001/22020205 Water Rate						100,000.00	100,000.00	100,096.00
17003001/22020301 Office Stationeries/Computer Consumables			169,281.00	169,281.00	169,281.00+	1,000,000.00	500,000.00	1,001,008.00
17003001/22020305 Printing of Non Security Document						2,500,000.00		2,502,498.00
17003001/22020309 Uniforms and Clothing						200,000.00	100,000.00	200,192.00
17003001/22020310 Teaching aids/Instruction Materials			112,858.00	112,858.00	112,858.00+	1,500,000.00		1,501,501.00
17003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			620,732.00	620,732.00	620,732.00+	2,500,000.00	500,000.00	2,502,498.00
17003001/22020402 Maintenance of Office Furniture			225,716.00	225,716.00	225,716.00+	1,500,000.00		1,501,501.00
17003001/22020403 Maintenance of Office Buildings /Residential Qtrs						2,000,000.00	500,000.00	2,001,994.00
17003001/22020404 Maintenance of Office/IT Equipments			56,423.00	56,423.00	56,423.00+	1,200,000.00	500,000.00	1,201,200.00
17003001/22020405 Maintenance of Plants & Generators			197,504.00	197,504.00	197,504.00+	1,000,000.00	250,000.00	1,001,008.00
17003001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
17003001/22020602 Office Rent			1,269,676.00	1,269,676.00	1,269,676.00+			
17003001/22020605 Cleaning & Fumigation Services			141,081.00	141,081.00	141,081.00+	500,000.00		500,504.00
17003001/22020701 Financial Consulting			282,161.00	282,161.00	282,161.00+	1,500,000.00		1,501,501.00
17003001/22020801 Motor Vehicle Fuel Cost			112,858.00	112,858.00	112,858.00+	500,000.00	250,000.00	500,504.00
17003001/22020803 Plant/Generator Fuel Cost			141,081.00	141,081.00	141,081.00+	400,000.00	200,000.00	400,408.00
17003001/22020901 Bank Charges (Other Than Interest)			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00		2,001,994.00
17003001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	1,500,000.00	200,000.00	1,501,501.00
17003001/22021002 Honorary & Sitting Allowance			282,161.00	282,161.00	282,161.00+			
17003001/22021003 Publicity and Advertisements			282,161.00	282,161.00	282,161.00+	150,000.00	100,000.00	150,144.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014.	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17003001/22021004 Medical Expenses			1,472,584.00	1,472,584.00	1,472,584.00+	1,500,000.00	100,000.00	1,501,501.00
17003001/22021006 Postages & courier Services			84,657.00	84,657.00	84,657.00+	150,000.00		150,144.00
17003001/22021007 Welfare Packages						3,800,000.00		1,801,800.00
17003001/22021009 Sporting Activities			84,657.00	84,657.00	84,657.00+	300,000.00		300,301.00
17003001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
17003001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	8,100,650.00	7,222,800.00	8,385,330.00	8,385,330.00	1,162,530.00+	30,000,000.00	5,000,000.00	28,027,978.00
Total Recurrent Expenditure	1,373,296,650.00	385,422,800.00	368,385,330.00	368,385,330.00	17,037,470.00-	353,216,350.00	331,237,213.00	351,567,617.00
17008001 - Abia State Library Board								
17008001/21010101 Basic Salary	87,033,001.38	79,780,250.00	53,904,371.00	53,904,371.00	25,875,879.00-	64,428,140.00	65,479,761.00	58,486,588.00
17008001/21010102 Overtime Payments			726,190.00	726,190.00	726,190.00+	1,985,610.00	9,085,594.00	1,987,603.00
17008001/21010103 Consolidated Revenue Fund Charges - Salaries						2,409,410.00	2,444,812.00	2,411,814.00
17008001/21020101 Housing/Rent Allowance			18,630,557.00	18,630,557.00	18,630,557.00+	23,070,060.00	25,398,635.00	23,093,134.00
17008001/21020102 Transport Allowance			4,735,200.00	4,735,200.00	4,735,200.00+	9,533,880.00	10,948,800.00	9,543,406.00
17008001/21020103 Meal Subsidy			2,060,400.00	2,060,400.00	2,060,400.00+	2,348,400.00	2,611,200.00	2,350,752.00
17008001/21020104 Utility Allowance			1,141,200.00	1,141,200.00	1,141,200.00+	1,660,760.00	1,799,961.00	1,662,419.00
17008001/21020105 Entertainment Allowance			162,276.00	162,276.00	162,276.00+	536,360.00	1,349,313.00	536,889.00
17008001/21020106 Leave Allowance			5,390,444.00	5,390,444.00	5,390,444.00+	5,856,450.00	6,547,976.00	5,862,310.00
17008001/21020107 Domestic Staff Allowance			3,444,792.00	3,444,792.00	3,444,792.00+	4,380,700.00	4,645,679.00	4,385,077.00
Sub Total: Personnel Cost	87,033,001.38	79,780,250.00	90,195,430.00	90,195,430.00	10,415,180.00+	116,209,770.00	130,311,731.00	110,319,992.00
17008001/22020101 Local Travel and Transport - Training	1,894,700.00		1,661,426.00	1,661,426.00	1,661,426.00+	1,500,000.00	400,000.00	1,501,501.00
17008001/22020102 Local Travel and Transport - Others		1,864,637.00	500,000.00	500,000.00	1,364,637.00-	1,000,000.00	400,000.00	1,001,008.00
17008001/22020201 Electricity Charges			164,215.00	164,215.00	164,215.00+			
17008001/22020202 Telephone Charge			152,376.00	152,376.00	152,376.00+			
17008001/22020203 Internet Access Charges			169,281.00	169,281.00	169,281.00+		500,000.00	
17008001/22020205 Water Rate			28,223.00	28,223.00	28,223.00+			
17008001/22020206 Sewerage Charges			45,139.00	45,139.00	45,139.00+			
17008001/22020208 Software Charges/License Renewal						1,000,000.00		1,001,008.00
17008001/22020301 Office Stationeries/Computer Consumables			1,011,000.00	1,011,000.00	1,011,000.00+	1,000,000.00	400,000.00	1,001,008.00
17008001/22020302 Books			141,081.00	141,081.00	141,081.00+	2,000,000.00	475,000.00	2,001,994.00
17008001/22020303 Newspapers						400,000.00		400,408.00
17008001/22020304 Magazines & Periodicals			112,858.00	112,858.00	112,858.00+	550,000.00		550,552.00
17008001/22020305 Printing of Non Security Documents			124,142.00	124,142.00	124,142.00+	500,000.00		500,504.00
17008001/22020309 Uniforms & Other Clothing			28,223.00	28,223.00	28,223.00+	100,000.00		100,096.00
17008001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	350,000.00	500,504.00
17008001/22020402 Maintenance of Office Furniture			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	200,000.00	500,504.00
17008001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	300,000.00	500,504.00
17008001/22020404 Maintenance of Office/IT Equipments			507,875.00	507,875.00	507,875.00+	500,000.00	300,000.00	500,504.00
17008001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	250,000.00	500,504.00
17008001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00+			
17008001/22020501 Local Training			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
17008001/22020602 Office Rent			282,161.00	282,161.00	282,161.00+			

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17008001/22020605			1,285,141.00	1,285,141.00	1,285,141.00+			
17008001/22020701			225,716.00	225,716.00	225,716.00+	500,000.00		500,504.00
17008001/22020702			112,858.00	112,858.00	112,858.00+			
17008001/22020703			56,423.00	56,423.00	56,423.00+			
17008001/22020801			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	200,000.00	500,504.00
17008001/22020802			1,000,000.00	1,000,000.00	1,000,000.00+		150,000.00	
17008001/22020803			338,593.00	338,593.00	338,593.00+	1,000,000.00		1,001,008.00
17008001/22020901			200,321.00	200,321.00	200,321.00+	500,000.00		500,504.00
17008001/22020902			25,386.00	25,386.00	25,386.00+			
17008001/22021001			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	200,000.00	1,501,501.00
17008001/22021002			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00		2,001,994.00
17008001/22021003			500,000.00	500,000.00	500,000.00+	250,000.00	100,000.00	250,240.00
17008001/22021004			300,000.00	300,000.00	300,000.00+	250,000.00	100,000.00	250,240.00
17008001/22021006			500,000.00	500,000.00	500,000.00+	150,000.00		150,144.00
17008001/22000000			1,800,000.00	1,800,000.00	1,800,000.00+	1,800,000.00	300,000.00	1,801,800.00
17008001/22021008			169,281.00	169,281.00	169,281.00+			
17008001/22021009			250,000.00	250,000.00	250,000.00+	300,000.00	300,000.00	300,301.00
17008001/22021014			250,000.00	250,000.00	250,000.00+	250,000.00	250,000.00	250,240.00
17008001/22021016						150,000.00	150,000.00	150,144.00
17008001/22021021			169,281.00	169,281.00	169,281.00+			
Sub-Total: Overhead	1,894,700.00	1,864,637.00	22,911,000.00	22,911,000.00	21,046,363.00+	20,000,000.00	5,625,000.00	20,020,024.00
Total Recurrent Expenditure	88,927,701.38	81,644,887.00	113,106,430.00	113,106,430.00	31,461,543.00+	136,209,770.00	135,936,731.00	130,340,016.00
17010001 - Abia State Agency For Mass Lit. Adult & Non Formal								
17010001/21010101			9,897,140.00	9,897,140.00	9,897,140.00+	12,313,540.00	4,838,172.00	12,325,857.00
17010001/21020101						5,589,252.00	1,904,640.00	5,594,846.00
17010001/21020102						1,058,400.00	561,000.00	1,059,456.00
17010001/21020103						472,793.00	240,000.00	473,273.00
17010001/21020104						274,800.00	128,400.00	275,065.00
17010001/21020105						108,000.00	18,000.00	108,109.00
17010001/21020106						1,231,265.00	483,072.00	1,232,491.00
17010001/21020107						2,649,840.00	529,968.00	2,652,482.00
Sub Total: Personnel Cost			9,897,140.00	9,897,140.00	9,897,140.00+	23,697,890.00	8,703,252.00	23,721,579.00
17010001/22020101			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	300,000.00	500,504.00
17010001/22020102		465,000.00	500,000.00	500,000.00	35,000.00+	1,000,000.00	300,000.00	1,001,008.00
17010001/22020301			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	400,000.00	1,001,008.00
17010001/22020305						1,000,000.00		1,001,008.00
17010001/22020310							300,000.00	
17010001/22020401			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	300,000.00	500,504.00
17010001/22020402			500,000.00	500,000.00	500,000.00+	500,000.00		500,504.00
17010001/22020403			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	200,000.00	500,504.00
17010001/22020405			500,000.00	500,000.00	500,000.00+	1,000,000.00	150,000.00	500,504.00
17010001/22020501			300,000.00	300,000.00	300,000.00+	300,000.00	150,000.00	300,301.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17010001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	500,000.00	200,000.00	500,504.00
17010001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00+	500,000.00	150,000.00	500,504.00
17010001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	200,000.00	1,001,008.00
17010001/22021003 Publicity and Advertisements			200,000.00	200,000.00	200,000.00+	200,000.00	100,000.00	200,192.00
17010001/22021004 Medical Expenses			200,000.00	200,000.00	200,000.00+	100,000.00	100,000.00	100,096.00
17010001/22021006 Postages & courier Services			200,000.00	200,000.00	200,000.00+	100,000.00		100,096.00
17010001/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00+	1,800,000.00		1,801,800.00
17010001/22021009 Sporting Activities						300,000.00		300,301.00
17010001/22021014 Annual Budget Expenses and Administration			240,250.00	240,250.00	240,250.00+	250,000.00	150,000.00	250,240.00
Sub-Total: Overhead		465,000.00	9,240,250.00	9,240,250.00	8,775,250.00+	11,050,000.00	3,000,000.00	10,560,586.00
Total Recurrent Expenditure		465,000.00	19,137,390.00	19,137,390.00	18,672,390.00+	34,747,890.00	11,703,252.00	34,282,165.00
17019001 - Abia State Polytechnic - Aba								
17019001/21010101 Basic Salary	325,000,000.00	290,000,000.00	1,484,052,750.00	1,484,052,750.00	1,194,052,750.00+	1,900,000,000.00	1,583,239,330.00	1,901,900,480.00
17019001/21010102 Overtime Allowance							5,807,560.00	
17019001/21010103 Consolidated Revenue Fund Charges - Salaries		50,000,000.00	17,881,690.00	17,881,690.00	32,118,310.00-			
17019001/21020101 Housing/Rent Allowance			426,938,710.00	426,938,710.00	426,938,710.00+		13,672,980.00	
17019001/21020102 Transport Allowance							81,748,090.00	
17019001/21020103 Meal Subsidy							61,866,920.00	
17019001/21020104 Utility Allowance							6,974,720.00	
17019001/21020105 Entertainment Allowance							1,778,170.00	
17019001/21020106 Leave Allowance							24,584,950.00	
17019001/21020107 Domestic Staff Allowance							1,256,670.00	
17019001/21020114 Duty Allowance							921,950.00	
Sub Total: Personnel Cost	325,000,000.00	340,000,000.00	1,928,873,150.00	1,928,873,150.00	1,588,873,150.00+	1,900,000,000.00	1,781,851,340.00	1,901,900,480.00
17019001/22020101 Local Travel and Transport - Training	1,600,074,102.00		6,000,000.00	6,000,000.00	6,000,000.00+	14,000,000.00	30,000,000.00	14,013,998.00
17019001/22020102 Local Travel and Transport - Others		1,216,228,076.00	150,000,000.00	150,000,000.00	1,066,228,076.00-	20,000,000.00	20,000,000.00	20,020,000.00
17019001/22020103 International Transport and Travels - Training			5,000,000.00	5,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17019001/22020201 Electricity Charges			1,128,596.00	1,128,596.00	1,128,596.00+		10,000,000.00	
17019001/22020202 Telephone Charge			3,200,000.00	3,200,000.00	3,200,000.00+	2,500,000.00		2,502,498.00
17019001/22020208 Software Charges/Licensed Renewal			1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00	4,000,000.00	1,201,200.00
17019001/22020301 Office Stationeries/Computer Consumables			5,015,150.00	5,015,150.00	5,015,150.00+	4,000,000.00	40,000,000.00	4,004,008.00
17019001/22020302 Books			80,000,000.00	80,000,000.00	80,000,000.00+		20,000,000.00	
17019001/22020303 Newspapers			3,150,000.00	3,150,000.00	3,150,000.00+	500,000.00		500,504.00
17019001/22020304 Magazines & Periodicals			4,200,000.00	4,200,000.00	4,200,000.00+	3,000,000.00		3,003,002.00
17019001/22020305 Printing and Non Security Documents			73,000,000.00	73,000,000.00	73,000,000.00+	70,000,000.00	44,500,000.00	70,070,024.00
17019001/22020306 Printing of Security Documents			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	20,000,000.00	6,006,002.00
17019001/22020307 Drugs and Medical Supplies			12,000,000.00	12,000,000.00	12,000,000.00+	6,000,000.00	10,000,000.00	6,006,002.00
17019001/22020308 Field & Camping Materials Supplies			12,000,000.00	12,000,000.00	12,000,000.00+	11,000,000.00		11,010,997.00
17019001/22020309 Uniforms & Other Clothing			2,000,000.00	2,000,000.00	2,000,000.00+	500,000.00	750,000.00	500,504.00
17019001/22020310 Teaching aids/Instruction Materials			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	20,000,000.00	8,007,996.00
17019001/22020311 Food Stuff/Catering Materials Supplies			18,400,000.00	18,400,000.00	18,400,000.00+	9,400,000.00	5,000,000.00	9,409,411.00
17019001/22020401 Maintenance of Motor Vehicle/Transport Equipment			26,000,000.00	26,000,000.00	26,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
17019001/22020402 Maintenance of Office Furniture								
17019001/22020403 Maintenance of Office Building Residential Qtrs			2,400,000.00	2,400,000.00	2,400,000.00+	2,000,000.00	10,000,000.00	2,001,994.00
17019001/22020404 Maintenance of Office/IT Equipments			6,800,000.00	6,800,000.00	6,800,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17019001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	10,000,000.00	1,001,008.00
17019001/22020406 Other Maintenance Services			4,500,000.00	4,500,000.00	4,500,000.00+	4,000,000.00	20,000,000.00	4,004,008.00
17019001/22020413 Minor Road Maintenance			17,500,000.00	17,500,000.00	17,500,000.00+	44,650,000.00	10,000,000.00	44,694,670.00
17019001/22020501 Local Training			9,800,000.00	9,800,000.00	9,800,000.00+	8,000,000.00	22,000,000.00	8,007,996.00
17019001/22020601 Security Services			74,100,000.00	74,100,000.00	74,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
17019001/22020602 Office Rent			5,643,001.00	5,643,001.00	5,643,001.00+			
17019001/22020605 Cleaning & Fumigation Services			5,300,000.00	5,300,000.00	5,300,000.00+	6,000,000.00	15,000,000.00	6,006,002.00
17019001/22020701 Financial Consulting			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	10,000,000.00	1,001,008.00
17019001/22020703 Legal Services			4,000,000.00	4,000,000.00	4,000,000.00+	2,500,000.00	10,000,000.00	2,502,498.00
17019001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	4,000,000.00	10,000,000.00	4,004,008.00
17019001/22020802 Other Transport Equipment Fuel Cost			16,000,000.00	16,000,000.00	16,000,000.00+	8,000,000.00	10,000,000.00	8,007,996.00
17019001/22020803 Plant/Generator Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+		15,000,000.00	
17019001/22020901 Bank Charges (Other Than Interest)			18,000,000.00	18,000,000.00	18,000,000.00+	11,000,000.00	30,000,000.00	11,010,997.00
17019001/22021001 Refreshment & Meals			70,000,000.00	70,000,000.00	70,000,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
17019001/22021002 Honorarium & Sitting Allowance			40,000,000.00	40,000,000.00	40,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
17019001/22021003 Publicity and Advertisements			128,500,000.00	128,500,000.00	128,500,000.00+	50,000,000.00	5,000,000.00	50,050,024.00
17019001/22021004 Medical Expenses			8,800,000.00	8,800,000.00	8,800,000.00+	2,500,000.00	1,000,000.00	2,502,498.00
17019001/22021006 Postages & courier Services			2,800,000.00	2,800,000.00	2,800,000.00+	7,000,000.00	1,500,000.00	7,007,010.00
17019001/22021007 Welfare Packages			1,600,000.00	1,600,000.00	1,600,000.00+	600,000.00	10,000,000.00	600,600.00
17019001/22021008 Subscription to Professional Bodies			86,000,000.00	86,000,000.00	86,000,000.00+	5,000,000.00	10,000,000.00	5,004,994.00
17019001/22021009 Sporting Activities			1,350,000.00	1,350,000.00	1,350,000.00+	400,000.00	250,000.00	400,408.00
17019001/22021014 Annual Budget Expenses and Administration			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	5,000,000.00	6,006,002.00
17019001/22021016 Servicom			3,000,000.00	3,000,000.00	3,000,000.00+	250,000.00	5,000,000.00	250,240.00
17019001/22021021 Special Day Celebration			84,657.00	84,657.00	84,657.00+		1,500,000.00	
Sub-Total: Overhead			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
Total Recurrent Expenditure	1,600,074,102.00	1,216,228,076.00	961,900,000.00	961,900,000.00	254,328,076.00-	480,000,000.00	565,500,000.00	480,480,143.00
17021001 - Abia State College Of Edu.(Technical) Arochukwu			2,890,773,150.00	2,890,773,150.00	1,334,545,074.00+	2,380,000,000.00	2,347,351,340.00	2,382,380,623.00
17021001/21010101 Basic Salary								
17021001/21010102 Overtime Payments	472,000,000.00	188,000,000.00	669,000,000.00	669,000,000.00	481,000,000.00+	496,650,640.00		497,147,411.00
17021001/21010103 Consolidated Revenue Fund Charges - Salaries						1,850,000.00		1,851,848.00
17021001/21020101 Housing/Rent Allowance							692,320,930.00	
17021001/21020102 Transport Allowance						18,534,760.00		18,553,296.00
17021001/21020103 Meal Subsidy						937,580.00		938,516.00
17021001/21020104 Utility Allowance						336,000.00		336,336.00
17021001/21020105 Entertainment Allowance						821,190.00		822,006.00
17021001/21020106 Leave Allowance						884,640.00		885,528.00
17021001/21020107 Domestic Staff Allowance						18,220,700.00		18,238,924.00
17021001/21020108 Shift Allowance						1,556,060.00	3,341,700.00	1,557,620.00
17021001/21020110 Clinical Allowance						3,481,530.00		3,485,012.00
						4,425,210.00		4,429,628.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17021001/21020111 Hazard Allowance						2,340,000.00		2,342,341.00
17019001/21020112 Rural Posting Allowance						1,792,090.00		1,793,890.00
17019001/21020113 Teaching Allowance						4,796,230.00		4,801,032.00
17021001/21020114 Duty Allowance						5,008,690.00	3,876,825.00	5,013,708.00
Sub Total: Personnel Cost	472,000,000.00	188,000,000.00	669,000,000.00	669,000,000.00	481,000,000.00+	561,635,320.00	699,539,455.00	562,197,096.00
17021001/22020101 Local Travel and Transport - Training	63,597,246.00		5,000,000.00	5,000,000.00	5,000,000.00+	3,500,000.00	4,000,000.00	3,503,505.00
17021001/22020102 Local Travel and Transport - Others		231,218,508.00	10,000,000.00	10,000,000.00	221,218,508.00-	4,500,000.00	4,000,000.00	4,504,501.00
17021001/22020103 International Transport and Travels - Training						10,000,000.00	4,000,000.00	10,010,012.00
17021001/22020201 Electricity Charges							1,500,000.00	
17021001/22020203 Internet Access Charges								
17021001/22020205 Water Rate			1,500,000.00	1,500,000.00	1,500,000.00+			1,501,501.00
17021001/22020207 Leased Communication Lines			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00	1,500,000.00	2,502,498.00
17021001/22020208 Software Charges/Licensed Renewal			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	1,500,000.00	10,010,012.00
17021001/22020301 Office Stationeries/Computer Consumables			6,500,000.00	6,500,000.00	6,500,000.00+	10,000,000.00	2,000,000.00	5,505,498.00
17021001/22020302 Books						5,500,000.00	2,000,000.00	5,505,498.00
17021001/22020305 Printing of Non Security Documents			10,000,000.00	10,000,000.00	10,000,000.00+	15,500,000.00	12,000,000.00	15,515,510.00
17021001/22020306 Printing of Security Documents			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
17021001/22020309 Uniforms & Other Clothing			500,000.00	500,000.00	500,000.00+	150,000.00	150,000.00	150,144.00
17021001/22020310 Teaching aids/Instruction Materials			27,217,839.00	27,217,839.00	27,217,839.00+	15,000,000.00	22,000,000.00	15,015,006.00
17021001/22020401 Maintenance of Motor Vehicle/Transport Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	5,500,000.00	3,500,000.00	5,505,498.00
17021001/22020402 Maintenance of Office Furniture			10,000,000.00	10,000,000.00	10,000,000.00+	4,500,000.00	500,000.00	4,504,501.00
17021001/22020403 Maintenance of Office Building Residential Qtrs			8,000,000.00	8,000,000.00	8,000,000.00+	5,000,000.00	1,500,000.00	5,004,994.00
17021001/22020404 Maintenance of Office/IT Equipment						2,500,000.00	500,000.00	2,502,498.00
17021001/22020405 Maintenance of Plants & Generators			5,500,000.00	5,500,000.00	5,500,000.00+	3,500,000.00	350,000.00	3,503,505.00
17021001/22020406 Other Maintenance Services			3,500,000.00	3,500,000.00	3,500,000.00+	4,000,000.00	200,000.00	4,004,008.00
17021001/22020413 Minor Road Maintenance			10,000,000.00	10,000,000.00	10,000,000.00+	8,000,000.00	15,000,000.00	8,007,996.00
17021001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	1,000,000.00	5,004,994.00
17021001/22020602 Office Rent			2,500,000.00	2,500,000.00	2,500,000.00+		500,000.00	
17021001/22020701 Financial Consulting			1,500,000.00	1,500,000.00	1,500,000.00+	2,500,000.00	500,000.00	2,502,498.00
17021001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	1,500,000.00	4,004,008.00
17021001/22020802 Other Transport Equipment Fuel Cost			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	1,500,000.00	2,001,994.00
17021001/22020803 Plant/Generator Fuel Cost			7,000,000.00	7,000,000.00	7,000,000.00+	3,000,000.00	5,500,000.00	3,003,002.00
17021001/22020901 Bank Charges (Other Than Interest)			10,000,000.00	10,000,000.00	10,000,000.00+	20,000,000.00	4,000,000.00	20,020,000.00
17021001/22021001 Refreshment & Meals			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	500,000.00	5,004,994.00
17021001/22021002 Honorarium & Sitting Allowance			5,500,000.00	5,500,000.00	5,500,000.00+	20,000,000.00	2,500,000.00	20,020,000.00
17021001/22021003 Publicity and Advertisement						250,000.00	250,000.00	250,240.00
17021001/22021004 Medical Expenses			2,500,000.00	2,500,000.00	2,500,000.00+	250,000.00	250,000.00	250,240.00
17021001/22021006 Postages & courier Services			1,500,000.00	1,500,000.00	1,500,000.00+	250,000.00	250,000.00	250,240.00
17021001/22021007 Welfare Packages			8,000,000.00	8,000,000.00	8,000,000.00+	10,000,000.00	500,000.00	6,006,002.00
17021001/22021009 Sporting Activities			5,000,000.00	5,000,000.00	5,000,000.00+	6,000,000.00	2,000,000.00	6,006,002.00
17021001/22021010 Direct Teaching and Laboratory						5,000,000.00		5,004,994.00
17021001/22021014 Annual Budget Expenses and Administration			1,500,000.00	1,500,000.00	1,500,000.00+	250,000.00	250,000.00	250,240.00
17021001/22021016 Servicom						150,000.00	150,000.00	150,144.00
17021001/22021021 Special Days/ Celebrations			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
Sub-Total: Overhead	63,597,246.00	231,218,508.00	202,000,000.00	202,000,000.00	29,218,508.00-	204,800,000.00	120,850,000.00	201,000,803.00
Total Recurrent Expenditure	535,597,246.00	419,218,508.00	871,000,000.00	871,000,000.00	451,781,492.00+	766,435,320.00	820,389,455.00	763,197,899.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
17021001 - Abia State University Uturu								
17021001/21010101 Basic Salary	1,004,000,000.00	690,000,000.00	2,139,725,668.00	2,139,725,668.00	1,449,725,668.00+	3,240,000,000.00	2,852,545,980.00	2,839,832,947.00
17021001/21010103 Consolidated Revenue Fund Charges - Salaries			8,602,882.00	8,602,882.00	8,602,882.00+		8,602,880.00	
17021001/21020101 Housing/Rent Allowance							341,549,070.00	
Sub Total: Personnel Cost	1,004,000,000.00	690,000,000.00	2,148,328,550.00	2,148,328,550.00	1,458,328,550.00+	3,240,000,000.00	3,202,697,930.00	2,839,832,947.00
17023001/22020101 Local Travel and Transport - Training	1,786,277,758.66		10,000,000.00	10,000,000.00	10,000,000.00+	4,999,100.00	20,000,000.00	5,004,094.00
17023001/22020102 Local Travel and Transport - Others		727,105,243.91	33,456,854.00	33,456,854.00	693,648,389.91-	20,000,000.00	20,000,000.00	20,020,000.00
17023001/22020103 International Transport and Travels - Training			10,076,000.00	10,076,000.00	10,076,000.00+	5,000,000.00	30,000,000.00	5,004,994.00
17023001/22020203 Internet Access Charges			6,500,000.00	6,500,000.00	6,500,000.00+		5,000,000.00	
17023001/22020105 Water Rate			7,859,280.00	7,859,280.00	7,859,280.00+			
17023001/22020207 Leased Communication Lines			5,000,000.00	5,000,000.00	5,000,000.00+	1,500,000.00		1,501,501.00
17023001/22020208 Software Charge License Renewal						2,500,000.00	5,000,000.00	2,502,498.00
17023001/22020301 Office Stationeries/Computer Consumables			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	40,000,000.00	5,004,994.00
17023001/22020302 Books			18,723,567.00	18,723,567.00	18,723,567.00+	3,000,000.00	30,000,000.00	3,003,002.00
17023001/22020303 Newspapers			1,561,780.00	1,561,780.00	1,561,780.00+	1,000,000.00		1,001,008.00
17023001/22020304 Magazines and Periodicals						4,000,000.00		4,004,008.00
17023001/22020305 Printing of Non Security Documents			23,204,954.00	23,204,954.00	23,204,954.00+	20,000,000.00	20,000,000.00	20,020,000.00
17023001/22020306 Printing of Security Documents			8,000,000.00	8,000,000.00	8,000,000.00+		30,000,000.00	
17023001/22020309 Uniforms & Other Clothing			1,259,500.00	1,259,500.00	1,259,500.00+	2,000,000.00	250,000.00	2,001,994.00
17023001/22020310 Teaching aids/Instruction Materials			41,312,534.00	41,312,534.00	41,312,534.00+	445,305,660.00	40,000,000.00	445,751,074.00
17023001/22020401 Maintenance of Motor Vehicle/Transport			21,023,574.00	21,023,574.00	21,023,574.00+	20,000,000.00	30,000,000.00	20,020,000.00
17023001/22020402 Maintenance of Office Furniture			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
17023001/22020403 Maintenance of Office Building Residential Qtrs			20,907,700.00	20,907,700.00	20,907,700.00+	10,000,000.00	30,000,000.00	10,010,012.00
17023001/22020404 Maintenance of Office/IT Equipments			11,073,524.00	11,073,524.00	11,073,524.00+	3,000,000.00	5,000,000.00	3,003,002.00
17023001/22020405 Maintenance of Plants & Generators			22,650,848.00	22,650,848.00	22,650,848.00+	20,000,000.00	4,000,000.00	20,020,000.00
17023001/22020406 Other Maintenance Services			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	2,500,000.00	10,010,012.00
17023001/22020413 Minor Road Maintenance			23,675,600.00	23,675,600.00	23,675,600.00+	50,000,000.00	35,000,000.00	50,050,024.00
17023001/22020501 Local Training			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
17023001/22020502 International Training			67,830,894.00	67,830,894.00	67,830,894.00+			
17023001/22020601 Security Services			3,022,800.00	3,022,800.00	3,022,800.00+	5,000,000.00		5,004,994.00
17023001/22020602 Office Rent			16,294,907.00	16,294,907.00	16,294,907.00+		10,000,000.00	
17023001/22020604 Security Vote (Including Operations)			5,441,040.00	5,441,040.00	5,441,040.00+		1,500,000.00	
17023001/22020605 Cleaning & Fumigation Services			6,549,400.00	6,549,400.00	6,549,400.00+	5,000,000.00		5,004,994.00
17023001/22020701 Financial Consulting			7,577,000.00	7,577,000.00	7,577,000.00+	6,000,000.00	10,000,000.00	6,006,002.00
17023001/22020703 Legal Services			20,000,000.00	20,000,000.00	20,000,000.00+	5,000,000.00		5,004,994.00
17023001/22020801 Motor Vehicle Fuel Cost			20,000,000.00	20,000,000.00	20,000,000.00+			
17023001/22020802 Other Transport Equipment Fuel Cost			40,570,000.00	40,570,000.00	40,570,000.00+		5,000,000.00	
17023001/22020803 Plant/Generator Fuel Cost			5,643,001.00	5,643,001.00	5,643,001.00+	50,000,000.00	15,000,000.00	50,050,024.00
17023001/22020901 Bank Charges (Other Than Interest)			43,174,800.00	43,174,800.00	43,174,800.00+	40,000,000.00	20,000,000.00	40,040,012.00
17023001/22020902 Insurance Premium			5,643,001.00	5,643,001.00	5,643,001.00+	20,000,000.00	10,000,000.00	20,020,000.00
17023001/22021001 Refreshment & Meals			56,273,600.00	56,273,600.00	56,273,600.00+		5,000,000.00	
17023001/22021002 Honorarium & Sitting Allowance			127,949,464.00	127,949,464.00	127,949,464.00+	30,000,000.00	10,000,000.00	30,030,012.00
17023001/22021003 Publicity and Advertisements			2,720,520.00	2,720,520.00	2,720,520.00+		5,000,000.00	
17023001/22021004 Medical Expenses			2,937,154.00	2,937,154.00	2,937,154.00+	5,000,000.00	5,000,000.00	5,004,994.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17023001/22021006 Postages & courier Services			6,244,601.00	6,244,601.00	6,244,601.00+	1,500,000.00	2,000,000.00	1,501,501.00
17023001/22021007 Welfare Packages			182,330,043.00	182,330,043.00	182,330,043.00+	450,000,000.00	40,000,000.00	450,450,120.00
17023001/22021009 Sporting Activities			25,519,129.00	25,519,129.00	25,519,129.00+	5,000,000.00	15,000,000.00	5,004,994.00
17023001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	500,000.00	250,000,000.00	500,504.00
17023001/22021016 Servicom			2,770,900.00	2,770,900.00	2,770,900.00+		150,000.00	
17023001/22021017 Anti - Corruption			1,511,400.00	1,511,400.00	1,511,400.00+			
17023001/22021021 Special Days/Celebrations			35,241,000.00	35,241,000.00	35,241,000.00+	35,000,000.00	20,000,000.00	35,035,006.00
Sub-Total: Overhead	1,786,277,758.66	727,105,243.91	1,091,671,450.00	1,091,671,450.00	364,566,206.09+	1,350,304,760.00	785,400,000.00	1,351,655,398.00
Total Recurrent Expenditure	2,790,277,758.66	1,417,105,243.91	3,240,000,000.00	3,240,000,000.00	1,822,894,756.09+	4,590,304,760.00	3,988,097,930.00	4,191,488,345.00
17051001 - Secondary Education Management Board(SEMB)								
17051001/21010101 Basic Salary	6,411,156,221.34	4,990,272,829.84	4,385,383,116.00	4,385,383,116.00	604,889,713.84-	3,612,642,549.00	3,369,475,464.00	3,616,256,102.00
17051001/21020102 Overtime Payment						6,826,631.00	6,919,206.00	6,833,452.00
17051001/21010103 Consolidated Revenue Fund Charges - Salaries			7,855,282.00	7,855,282.00	7,855,282.00+	7,602,560.00	7,602,563.00	7,610,172.00
17051001/21020101 Housing/Rent Allowance			1,398,586,032.00	1,398,586,032.00	1,398,586,032.00+	1,368,395,564.00	1,429,992,084.00	1,369,764,303.00
17051001/21020102 Transport Allowance			83,530,800.00	83,530,800.00	83,530,800.00+	90,594,000.00	82,918,800.00	90,684,612.00
17051001/21020103 Meal Subsidy			60,887,683.00	60,887,683.00	60,887,683.00+	48,756,200.00	52,071,600.00	48,804,974.00
17051001/21020104 Utility Allowance			30,546,000.00	30,546,000.00	30,546,000.00+	29,638,000.00	30,168,000.00	29,667,640.00
17051001/21020105 Entertainment Allowance			364,465,203.00	364,465,203.00	364,465,203.00+	297,026,988.00	277,515,757.00	297,324,084.00
17051001/21020106 Leave Allowance			703,794,544.00	703,794,544.00	703,794,544.00+	693,463,128.00	731,355,840.00	694,156,765.00
17051001/21020107 Domestic Staff Allowance							120,000.00	
17051001/21020111 Hazard Allowance								
Sub Total: Personnel Cost	6,411,156,221.34	4,990,272,829.84	7,227,762,660.00	7,227,762,660.00	2,237,489,830.16+	6,340,359,820.00	6,166,567,314.00	6,346,701,766.00
17051001/22020101 Local Travel and Transport - Training	27,503,187.78		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17051001/22020102 Local Travel and Transport - Others		25,432,700.00	20,000,000.00	20,000,000.00	5,432,700.00-	20,000,000.00	20,000,000.00	20,020,000.00
17051001/22020103 International Transport and Travels - Training							5,000,000.00	
17051001/22020104 International Transport and Travels - Others							5,000,000.00	
17051001/22020203 Internet Access Charges			1,128,596.00	1,128,596.00	1,128,596.00+	1,500,000.00		1,501,501.00
17051001/22020205 Water Rate			112,858.00	112,858.00	112,858.00+	500,000.00		500,504.00
17051001/22020207 Leased Communication Lines			564,298.00	564,298.00	564,298.00+	500,000.00		500,504.00
17051001/22020208 Software Charges and License Renewal						2,500,000.00		2,502,498.00
17051001/22020301 Office Stationeries/Computer Consumables			5,600,000.00	5,600,000.00	5,600,000.00+	5,000,000.00	2,000,000.00	5,004,994.00
17051001/22020302 Books			5,643,001.00	5,643,001.00	5,643,001.00+	10,000,000.00		10,010,012.00
17051001/22020305 Printing of Non Security Documents			31,150,000.00	31,150,000.00	31,150,000.00+	30,000,000.00		30,030,012.00
17051001/22020306 Printing of Security Documents			36,908,208.00	36,908,208.00	36,908,208.00+	40,000,000.00		40,040,012.00
17051001/22020309 Uniforms & Other Clothing			300,000.00	300,000.00	300,000.00+	300,000.00		300,301.00
17051001/22020310 Teaching aids/Instruction Materials			19,000,000.00	19,000,000.00	19,000,000.00+	20,000,000.00		20,020,000.00
17051001/22020311 Food and Catering supplies			420,000.00	420,000.00	420,000.00+	1,000,000.00		1,001,008.00
17051001/22020401 Maintenance of Motor Vehicle/Transport			6,000,000.00	6,000,000.00	6,000,000.00+	4,000,000.00	20,000,000.00	4,004,008.00
17051001/22020402 Maintenance of Office Furniture			5,700,000.00	5,700,000.00	5,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
17051001/22020403 Maintenance of Office Building Residential Qtrs			10,000,000.00	10,000,000.00	10,000,000.00+	15,000,000.00		15,015,006.00
17051001/22020404 Maintenance of Office/IT Equipments			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	5,000,000.00	3,003,002.00
17051001/22020405 Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	2,300,000.00	7,000,000.00	2,302,304.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17051001/22020406 Other Maintenance Services								
17051001/22020501 Local Training			1,500,000.00	1,500,000.00	1,500,000.00+	2,000,000.00		2,001,994.00
17051001/22020601 Security Services			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	20,000,000.00	25,025,006.00
17051001/22020602 Office Rent						3,500,000.00	4,000,000.00	3,503,505.00
17051001/22020604 Security Vote (Including Operations)			5,643,001.00	5,643,001.00	5,643,001.00+	5,000,000.00		5,004,994.00
17051001/22020605 Cleaning and Fumigation Services			282,161.00	282,161.00	282,161.00+			
17051001/22020701 Financial Consulting						1,500,000.00		1,501,501.00
17051001/22020703 Legal Services			7,200,000.00	7,200,000.00	7,200,000.00+	5,000,000.00		5,004,994.00
17051001/22020801 Motor Vehicle Fuel Cost			5,500,000.00	5,500,000.00	5,500,000.00+	5,000,000.00		5,004,994.00
17051001/22020802 Other Transport Equipment Fuel Cost			400,000.00	400,000.00	400,000.00+	6,000,000.00	14,000,000.00	6,006,002.00
17051001/22020803 Plant/Generator Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00		2,502,498.00
17051001/22020901 Bank Charges (Other Than Interest)			5,400,000.00	5,400,000.00	5,400,000.00+	8,000,000.00	10,000,000.00	8,007,996.00
17051001/22021001 Refreshment & Meals			18,500,000.00	18,500,000.00	18,500,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
17051001/22021002 Honorarium & Sitting Allowance						5,000,000.00	7,000,000.00	5,004,994.00
17051001/22021003 Publicity and Advertisements			2,250,000.00	2,250,000.00	2,250,000.00+	3,500,000.00	5,000,000.00	3,503,505.00
17051001/22021004 Medical Expenses			6,000,000.00	6,000,000.00	6,000,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
17051001/22021006 Postages & courier Services						500,000.00	3,000,000.00	500,504.00
17051001/22021007 Welfare Packages			169,281.00	169,281.00	169,281.00+	500,000.00	3,000,000.00	500,504.00
17051001/22021009 Sporting Activities	20,000,000.00		36,000,000.00	36,000,000.00	36,000,000.00+	20,000,000.00	5,000,000.00	20,020,000.00
17051001/22021011 Recruitment and Appointment			2,500,000.00	2,500,000.00	2,500,000.00+	3,000,000.00	5,000,000.00	3,003,002.00
17051001/22021012 Promotion (Service Wide)			2,000,000.00	2,000,000.00	2,000,000.00+			
17051001/22021014 Annual Budget Expenses and Administration			9,000,000.00	9,000,000.00	9,000,000.00+			
17051001/22021016 Servicom			9,000,000.00	9,000,000.00	9,000,000.00+	250,000.00	2,000,000.00	250,240.00
Sub-Total: Overhead	47,503,187.78	25,432,700.00	300,000,000.00	300,000,000.00	274,567,300.00+	150,000.00		150,144.00
Total Recurrent Expenditure	6,458,659,409.12	5,015,705,529.84	7,527,762,660.00	7,527,762,660.00	2,512,057,130.16+	6,640,359,820.00	180,000,000.00	300,300,039.00
17056001 - Abia State Scholarship Board								
17056001/22021007 Welfare packages	4,629,500.00							
Sub-Total: Overhead	4,629,500.00							
Total Recurrent Expenditure	4,629,500.00							
17064001 - Abia State Examination Development Centre								
17064001/22020103 Local Travel and Transport - Training	178,889,200.00							
17064001/22020102 Local Travel and Transport - Others						1,200,000.00		1,201,200.00
17064001/22020205 Water Rates						3,000,000.00		3,003,002.00
17064001/22020301 Office Stationeries/Computer Consumables						100,000.00		100,096.00
17064001/22020305 Printing of Non Security Documents						8,050,000.00		8,058,044.00
17064001/22020306 Printing of Security Documents						6,000,000.00		6,006,002.00
17064001/22020309 Uniforms & Other Clothing						10,000,000.00		10,010,012.00
17064001/22020401 Maintenance of Motor Vehicle/Transport Equipment						100,000.00		100,096.00
17064001/22020402 Maintenance of Office Furniture						2,500,000.00		2,502,498.00
17064001/22020403 Maintenance of Office Building Residential Qtrs						1,500,000.00		1,501,501.00
17064001/22020405 Maintenance of Plants & Generators						1,500,000.00		1,501,501.00
						3,000,000.00		3,003,002.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
17064001/22020501 Local Training								
17064001/22020801 Motor Vehicle Fuel Cost								
17064001/22020803 Plant/Generator Fuel Cost						300,000.00		300,301.00
17064001/22021001 Refreshment & Meals						3,000,000.00		3,003,002.00
17064001/22021002 Honarium & Sitting Allowance						2,000,000.00		2,001,994.00
17064001/22021003 Publicity & Advertisements						1,500,000.00		1,501,501.00
17064001/22021014 Medical Expenses						25,000,000.00		25,025,006.00
17064001/22021007 Welfare Packages						300,000.00		300,301.00
17064001/22021009 Sporting Activities						250,000.00		250,240.00
17064001/22021014 Annual Budget Expenses & Administration						10,000,000.00		10,010,012.00
17064001/22021016 Servicom						300,000.00		300,301.00
Sub-Total: Overhead						250,000.00		250,240.00
Total Recurrent Expenditure	178,889,200.00					150,000.00		150,144.00
	178,889,200.00					80,000,000.00		80,079,996.00
21001001 - Ministry of Health						80,000,000.00		80,079,996.00
21001001/21010101 Basic Salary								
21001001/21010102 Overtime Payments	923,042,529.99	1,301,979,352.68	3,344,498,048.00	3,344,498,048.00	2,042,518,695.32	800,634,118.00	75,375,891.00	801,434,947.00
21001001/21010103 Consolidated Revenue Fund Charges - Salaries		601,690.00			601,690.00-	20,600,000.00		20,620,601.00
21001001/21020101 Housing/Rent Allowance			5,838,514.00	5,838,514.00	5,838,514.00+	8,474,890.00	768,086,781.00	8,483,366.00
21001001/21020102 Transport Allowance			60,220,515.00	60,220,515.00	60,220,515.00+	102,000,000.00	12,955,286.00	102,102,018.00
21001001/21020103 Meal Subsidy			13,565,181.00	13,565,181.00	13,565,181.00+	25,180,000.00	9,734,553.00	25,205,186.00
21001001/21020104 Utility Allowance			6,013,637.00	6,013,637.00	6,013,637.00+	10,000,000.00	3,590,207.00	10,010,012.00
21001001/21020105 Entertainment Allowance			259,449.00	259,449.00	259,449.00+	5,863,464.00	1,012,135.00	5,869,323.00
21001001/21020106 Leave Allowance						2,060,000.00	153,000.00	2,062,064.00
21001001/21020107 Domestic Staff Allowance		3,708,695.00	17,205,846.00	17,205,846.00	13,497,151.00+	80,063,410.00	8,371,428.00	80,143,494.00
21001001/21020111 Hazard Allowance						2,886,328.00	5,299,680.00	2,889,210.00
21001001/21020114 Duty Allowance						88,526,560.00	22,020,000.00	88,615,108.00
Sub Total: Personnel Cost	923,042,529.99	1,306,289,737.68	3,447,601,190.00	3,447,601,190.00	2,141,311,452.32+	1,146,288,770.00	91,289,675.00	1,147,435,329.00
21001001/22020101 Local Travel and Transport - Training	55,000.00		1,128,595.00	1,128,595.00	1,128,595.00+	1,500,000.00	2,000,000.00	1,501,501.00
21001001/22020102 Local Travel and Transport - Others		1,500,000.00	1,692,905.00	1,692,905.00	192,905.00+	2,500,000.00	7,300,000.00	2,502,498.00
21001001/22020103 International Transport and Travels - Training			1,975,066.00	1,975,066.00	1,975,066.00+		2,000,000.00	
21001001/22020104 International Transport and Travels - Others			1,692,905.00	1,692,905.00	1,692,905.00+		2,000,000.00	
21001001/22020205 Water Rate			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
21001001/22020301 Office Stationeries/Computer Consumables		179,940.00	84,657.00	84,657.00	84,657.00+	1,500,000.00	2,000,000.00	1,501,501.00
21001001/22020305 Printing of Non Security Documents							100,000.00	
21001001/22020307 Drugs & Medical Supply							3,000,000.00	
21001001/22020309 Uniforms & Other Clothing								
21001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	487,500.00	63,810.00	564,298.00	564,298.00	412,138.00+	1,000,000.00	1,000,000.00	1,001,008.00
21001001/22020402 Maintenance of Office Furniture		152,160.00				1,500,000.00	1,500,000.00	1,501,501.00
21001001/22020403 Maintenance of Office Buildings/Residential Quarters								
21001001/22020404 Maintenance of Office/IT Equipments		88,175.00						
21001001/22020405 Maintenance of Plants and Generators								
21001001/22020406 Other Maintenance Services			112,858.00	112,858.00	112,858.00+	500,000.00	1,000,000.00	500,504.00
						700,000.00	300,000.00	700,696.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
21001001/22020501 Local Training	2,000,000.00					300,000.00	500,000.00	300,301.00
21001001/22020502 International Training							7,000,000.00	
21001001/22020605 Cleaning and Fumigation Services						500,000.00	1,000,000.00	500,504.00
21001001/22020801 Motor Vehicle Fuel Cost		487,500.00	1,128,596.00	1,128,596.00	641,096.00+	1,000,000.00	1,500,000.00	1,001,008.00
21001001/22020803 Plant/Generator Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00	500,000.00	500,504.00
21001001/22021001 Refreshment & Meals						2,500,000.00	1,000,000.00	2,502,498.00
21001001/22021003 Publicity and Advertisements			169,281.00	169,281.00	169,281.00+	250,000.00	1,000,000.00	250,240.00
21001001/22021004 Medical Services		43,075.00			43,075.00+	250,000.00	1,500,000.00	250,240.00
21001001/22021016 Postages and Courier Services						250,000.00	250,000.00	250,240.00
21001001/22021007 Welfare Packages	9,207,500.00	1,939,893.00	1,015,749.00	1,015,749.00	924,144.00+	12,800,000.00	1,800,000.00	12,812,798.00
21001001/22021009 Sporting Activities						300,000.00	300,000.00	300,301.00
21001001/22021010 Direct Teaching & Laboratory Cost			112,858.00	112,858.00	112,858.00+			
21001001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
21001001/22021016 Servicom		12,800,000.00	84,657.00	84,657.00	12,715,343.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	11,750,000.00	17,254,553.00	11,624,600.00	11,624,600.00	5,629,953.00+	30,000,000.00	42,400,000.00	30,029,968.00
Total Recurrent Expenditure	934,792,529.99	1,323,544,290.68	3,459,225,790.00	3,459,225,790.00	2,135,681,499.32+	1,176,288,770.00	1,040,288,636.00	1,177,465,297.00
21003001 - Abia State Primary Health Care Mgt Agency								
21003001/21010101 Basic Salary			6,930,060.00	6,930,060.00	6,930,060.00+			
Sub Total: Personnel Cost			6,930,060.00	6,930,060.00	6,930,060.00+			
21003001/22020101 Local Travel and Transport - Training			846,459.00	846,459.00	846,459.00+	1,000,000.00	500,000.00	1,001,008.00
21003001/22020102 Local Travel and Transport - Others						1,200,000.00	400,000.00	1,201,200.00
21003001/22020205 Water Rate						100,000.00		100,096.00
21003001/22020301 Office Stationeries/Computer Consumables			282,161.00	282,161.00	282,161.00+	700,000.00	500,000.00	700,696.00
21003001/22020305 Printing of Non Security Documents						1,500,000.00		1,501,501.00
21003001/22020309 Uniforms and Other Clothing						100,000.00	100,000.00	100,096.00
21003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			564,298.00	564,298.00	564,298.00+	500,000.00	300,000.00	500,504.00
21003001/22020402 Maintenance of Office Furniture						300,000.00	200,000.00	300,301.00
21003001/22020403 Maintenance of Office Building Residential Qtrs							250,000.00	
21003001/22020404 Maintenance of Office / IT Equipments							300,000.00	
21003001/22020405 Maintenance of Plants & Generators			282,160.00	282,160.00	282,160.00+	400,000.00	200,000.00	400,408.00
21003001/22020501 Local Training			169,280.00	169,280.00	169,280.00+	300,000.00	300,000.00	300,301.00
21003001/22020605 Cleaning and Fumigation Services						500,000.00		500,504.00
21003001/22020801 Motor Vehicle Fuel Cost			282,161.00	282,161.00	282,161.00+	450,000.00	200,000.00	450,456.00
21003001/22020803 Plant/Generator Fuel Cost			169,281.00	169,281.00	169,281.00+	350,000.00	150,000.00	350,360.00
21003001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
21003001/22021003 Publicity and Advertisement						150,000.00	150,000.00	150,144.00
21003001/22021004 Medical Expenses						100,000.00	100,000.00	100,096.00
21003001/22021006 Postage and Courier Services						150,000.00	150,000.00	150,144.00
21003001/22021007 Welfare Packages			1,015,749.00	1,015,749.00	1,015,749.00+	1,000,000.00	200,000.00	1,001,008.00
21003001/22021009 Sporting Activities						300,000.00		300,301.00
21003001/22021014 Annual Budget Expenses and Administration						250,000.00	250,000.00	250,240.00
21003001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead			3,893,710.00	3,893,710.00	3,893,710.00+	10,000,000.00	4,600,000.00	10,010,012.00
Total Recurrent Expenditure			10,823,770.00	10,823,770.00	10,823,770.00+	10,000,000.00	4,600,000.00	10,010,012.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
21026001 - Abia State University Teaching Hospital								
21026001/21010101 Basic Salary	2,100,000,000.00	1,080,000,000.00	2,130,165,420.00	2,130,165,420.00	1,050,165,420.00+	2,100,000,000.00	1,722,158,280.00	2,102,100,528.00
21026001/21020108 Shift Duty Allowance							161,383,554.00	
21026001/21020111 Hazard Allowance							88,788,000.00	
21026001/21020113 Teaching Allowance							29,114,245.00	
21026001/21020118 Call Duties Allowance							388,722,055.00	
Sub Total: Personnel Cost	2,100,000,000.00	1,080,000,000.00	2,130,165,420.00	2,130,165,420.00	1,050,165,420.00+	2,100,000,000.00	2,390,166,134.00	2,102,100,528.00
21026001/22020101 Local Travel and Transport - Training	256,686,349.00		1,692,900.00	1,692,900.00	1,692,900.00+	4,000,000.00	2,500,000.00	4,004,008.00
21026001/22020102 Local Travel and Transport - Others		51,628,532.00	2,200,768.00	2,200,768.00	49,427,764.00-	5,000,000.00	3,000,000.00	5,004,994.00
21026001/22020103 International Transport and Travels - Training			1,128,596.00	1,128,596.00	1,128,596.00+			
21026001/22020201 Electricity Charges			1,128,596.00	1,128,596.00	1,128,596.00+			
21026001/22020203 Internet Access Charges							1,500,000.00	
21026001/22020208 Software Charges/Licensed Renewal			1,410,768.00	1,410,768.00	1,410,768.00+	2,500,000.00	1,500,000.00	2,502,498.00
21026001/22020301 Office Stationeries/Computer Consumables						5,000,000.00	1,500,000.00	5,004,994.00
21026001/22020304 Magazines & Periodicals							450,000.00	
21026001/22020305 Printing and Non Security Documents			3,385,798.00	3,385,798.00	3,385,798.00+	3,000,000.00	2,000,000.00	3,003,002.00
21026001/22020306 Printing of Security Documents			2,821,500.00	2,821,500.00	2,821,500.00+		1,580,000.00	
21026001/22020307 Drugs and Medical Supplies			11,286,002.00	11,286,002.00	11,286,002.00+			
21026001/22020309 Uniforms & Other Clothing			112,858.00	112,858.00	112,858.00+	250,000.00	200,000.00	250,240.00
21026001/22020310 Teaching aids/ Instruction Materials						3,000,000.00		3,003,002.00
21026001/22020311 Food Stuff/Catering Materials Supplies			1,128,596.00	1,128,596.00	1,128,596.00+			
21026001/22020401 Maintenance of Motor Vehicle/Transport			1,692,905.00	1,692,905.00	1,692,905.00+	5,000,000.00	1,500,000.00	5,004,994.00
21026001/22020402 Maintenance of Office Furniture			846,459.00	846,459.00	846,459.00+	3,500,000.00	500,000.00	3,503,505.00
21026001/22020403 Maintenance of Office Building Residential Qtrs			9,593,097.00	9,593,097.00	9,593,097.00+	4,500,000.00	5,000,000.00	4,504,501.00
21026001/22020404 Maintenance of Office/IT Equipments			1,692,905.00	1,692,905.00	1,692,905.00+	2,500,000.00	1,500,000.00	2,502,498.00
21026001/22020405 Maintenance of Plants & Generators			2,257,203.00	2,257,203.00	2,257,203.00+	4,500,000.00	5,000,000.00	4,504,501.00
21026001/22020406 Other Maintenance Services			846,459.00	846,459.00	846,459.00+	2,500,000.00	5,000,000.00	2,502,498.00
21026001/22020413 Minor Road Maintenance			1,128,596.00	1,128,596.00	1,128,596.00+			
21026001/22020501 Local Training			1,128,596.00	1,128,596.00	1,128,596.00+	5,000,000.00	1,500,000.00	5,004,994.00
21026001/22020601 Security Services						2,000,000.00		2,001,994.00
21026001/22020605 Cleaning & Fumigation Services			2,257,203.00	2,257,203.00	2,257,203.00+	1,500,000.00		1,501,501.00
21026001/22020701 Financial Consulting			225,716.00	225,716.00	225,716.00+	1,500,000.00	5,000,000.00	1,501,501.00
21026001/22020703 Legal Services			282,161.00	282,161.00	282,161.00+	2,500,000.00		2,502,498.00
21026001/22020801 Motor Vehicle Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+	3,000,000.00	2,000,000.00	3,003,002.00
21026001/22020802 Other Transport Equipment Fuel Cost			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00	1,000,000.00	2,001,994.00
21026001/22020803 Plant/Generator Fuel Cost			8,464,502.00	8,464,502.00	8,464,502.00+	15,000,000.00	3,000,000.00	15,015,006.00
21026001/22020806 Cooking Gas/Fuel Cost			846,459.00	846,459.00	846,459.00+			
21026001/22020901 Bank Charges (Other Than Interest)			564,298.00	564,298.00	564,298.00+	5,000,000.00	6,000,000.00	5,004,994.00
21026001/22021001 Refreshment & Meals			1,128,596.00	1,128,596.00	1,128,596.00+	6,500,000.00	500,000.00	6,506,506.00
21026001/22021002 Honorarium & Sitting Allowance			3,385,798.00	3,385,798.00	3,385,798.00+	6,500,000.00	2,500,000.00	6,506,506.00
21026001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	1,500,000.00	500,000.00	1,501,501.00
21026001/22021004 Medical Expenses			282,161.00	282,161.00	282,161.00+	500,000.00	400,000.00	500,504.00
21026001/22021006 Postages & courier Services			282,161.00	282,161.00	282,161.00+	1,500,000.00	250,000.00	1,501,501.00
21026001/22021007 Welfare Packages			2,257,203.00	2,257,203.00	2,257,203.00+	50,000,000.00	1,580,000.00	50,050,024.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
21026001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
21026001/22021012 Promotion (Service Wide)			141,081.00	141,081.00	141,081.00+			
21026001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
21026001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	200,000.00	150,000.00	200,192.00
Sub-Total: Overhead	256,686,349.00	51,628,532.00	68,365,010.00	68,365,010.00	16,736,478.00+	150,000,000.00	57,660,000.00	150,149,994.00
Total Recurrent Expenditure	2,356,686,349.00	1,131,628,532.00	2,198,530,430.00	2,198,530,430.00	1,066,901,898.00+	2,250,000,000.00	2,447,826,134.00	2,252,250,522.00
21026002 - Abia State College of Health Science & Mgt Technology								
21026002/21010101 Basic Salary	55,000,000.00	25,000,000.00	50,000,000.00	150,000,000.00	125,000,000.00+	235,701,770.00	224,463,809.00	235,937,532.00
21026002/21020101 Housing/Rent Allowance							20,084,196.00	
21026002/21020114 Duty Allowance							9,103,692.00	
Sub Total: Personnel Cost	55,000,000.00	25,000,000.00	50,000,000.00	150,000,000.00	125,000,000.00+	235,701,770.00	253,651,697.00	235,937,532.00
21104001/22020101 Local Travel and Transport - Training	248,420,374.04		1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00	2,500,000.00	2,001,994.00
21104001/22020102 Local Travel and Transport - Others	52,302,920.00	335,683,655.00	1,692,905.00	1,692,905.00	333,990,750.00-	1,000,000.00	1,500,000.00	1,001,008.00
21104001/22020201 Electricity Charges			846,459.00	846,459.00	846,459.00+			
21104001/22020203 Internet Access Charges							1,500,000.00	
21104001/22020205 Water Rate			112,858.00	112,858.00	112,858.00+	150,000.00		150,144.00
21104001/22020208 Software Charges							1,500,000.00	
21104001/22020301 Office Stationeries/Computer Consumables			2,821,500.00	2,821,500.00	2,821,500.00+	1,500,000.00	3,000,000.00	1,501,501.00
21104001/22020304 Magazine & Periodicals							500,000.00	
21104001/22020305 Printing of Non Security Documents			2,821,501.00	2,821,501.00	2,821,501.00+	3,000,000.00	3,000,000.00	3,003,002.00
21104001/22020306 Printing of Non Security Documents							2,000,000.00	
21104001/22020309 Uniforms & Other Clothing			112,858.00	112,858.00	112,858.00+	200,000.00	200,000.00	200,192.00
21104001/22020310 Teaching aids/Instruction Materials			1,410,768.00	21,410,768.00	21,410,768.00+	2,000,000.00	2,000,000.00	2,001,994.00
21104001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,128,596.00	7,128,596.00	7,128,596.00+	2,500,000.00	3,000,000.00	2,502,498.00
21104001/22020402 Maintenance of Office Furniture						3,000,000.00	500,000.00	3,003,002.00
21104001/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	31,128,596.00	31,128,596.00+	2,000,000.00	3,000,000.00	2,001,994.00
21104001/22020404 Maintenance of Office /IT Equipments						2,500,000.00	1,500,000.00	2,502,498.00
21104001/22020405 Maintenance of Plants & Generators			1,128,596.00	10,999,996.00	10,999,996.00+	2,758,250.00	2,000,000.00	2,761,010.00
21104001/22020406 Other Maintenance Services			1,128,596.00	10,999,996.00	10,999,996.00+	1,500,000.00	500,000.00	1,501,501.00
21104001/22020413 Minor Road Maintenance						3,500,000.00	5,000,000.00	3,503,505.00
21104001/22020501 Local Training			846,459.00	846,459.00	846,459.00+	300,000.00	1,000,000.00	300,301.00
21104001/22020601 Security Services			282,160.00	282,160.00	282,160.00+			
21104001/22020602 Office Rent			282,161.00	282,161.00	282,161.00+			
21104001/22020701 Financial Consulting			225,716.00	225,716.00	225,716.00+	500,000.00	500,000.00	500,504.00
21104001/22020703 Legal Services			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00		2,001,994.00
21104001/22020801 Motor Vehicle Fuel Cost			1,128,596.00	6,128,596.00	6,128,596.00+	2,500,000.00	2,000,000.00	2,502,498.00
21104001/22020802 Other Transport Equipment Fuel Cost							500,000.00	
21104001/22020803 Plant/Generator Fuel Cost			1,128,596.00	4,128,596.00	4,128,596.00+	4,500,000.00	2,500,000.00	4,504,501.00
21104001/22020901 Bank Charges (Other Than Interest)			564,298.00	564,298.00	564,298.00+	3,000,000.00	4,500,000.00	3,003,002.00
21104001/22021001 Refreshment & Meals			1,128,596.00	6,128,596.00	6,128,596.00+	2,500,000.00	1,500,000.00	2,502,498.00
21104001/22021002 Honorarium & Sitting Allowance			2,539,364.00	10,539,364.00	10,539,364.00+	5,000,000.00	2,500,000.00	5,004,994.00
21104001/22021003 Publicity and Advertisements			112,858.00	112,858.00	112,858.00+	500,000.00	300,000.00	500,504.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
21104001/22021004 Medical Expenses			169,281.00	169,281.00	169,281.00+	300,000.00	200,000.00	300,301.00
21104001/22021006 Postages & courier Services			112,858.00	112,858.00	112,858.00+	250,000.00	150,000.00	250,240.00
21104001/22021007 Welfare Packages	45,500,000.00		2,821,500.00	2,821,500.00	2,821,500.00+	14,000,000.00	500,000.00	4,004,008.00
21104001/22021009 Sporting Activities			846,459.00	846,459.00	846,459.00+	4,000,000.00	300,000.00	4,004,008.00
21104001/22021014 Annual Budget Expenses & Administration			141,081.00	3,141,081.00	3,141,081.00+	250,000.00	250,000.00	250,240.00
21104001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	150,000.00	150,144.00
21104001/22021021 Special Days/Celebrations			1,692,905.00	1,692,905.00	1,692,905.00+	3,500,000.00	5,000,000.00	3,503,505.00
Sub-Total: Overhead	346,223,294.04	335,683,655.00	30,697,970.00	130,440,770.00	205,242,885.00-	70,858,250.00	55,050,000.00	60,919,085.00
Total Recurrent Expenditure	401,223,294.04	360,683,655.00	80,697,970.00	280,440,770.00	80,242,885.00-	306,560,020.00	308,701,697.00	296,856,617.00
21027010 - Abia State Specialist Hosp. & Diagnostic Centre Umuahia								
21027010/21010101 Basic Salary	135,624,433.50	157,218,675.55	156,000,000.00	156,000,000.00	1,218,675.55-	99,952,940.00	110,592,688.00	100,052,916.00
21027010/21020101 Housing/Rent Allowance						4,346,680.00	4,364,160.00	4,351,026.00
21027010/21020102 Transport Allowance						1,794,400.00	1,711,200.00	1,796,200.00
21027010/21020103 Meal Subsidy						758,400.00	721,000.00	759,168.00
21027010/21020104 Utility Allowance						391,200.00	445,600.00	391,584.00
21027010/21020106 Leave Allowance						10,957,450.00	1,304,879.00	10,968,411.00
21027010/21020108 Shift Allowance						13,284,650.00	12,890,500.00	13,297,939.00
21027010/21020111 Hazard Allowance						9,180,000.00	9,180,000.00	9,189,183.00
21027010/21020114 Duty Allowance						12,437,680.00	828,000.00	12,450,118.00
21027010/21020118 Call Duty Allowance							20,852,160.00	
Sub Total: Personnel Cost	135,624,433.50	157,218,675.55	156,000,000.00	156,000,000.00	1,218,675.55-	153,103,400.00	162,890,187.00	153,256,545.00
21027010/22020101 Local Travel and Transport - Training	39,726,809.00		282,161.00	282,161.00	282,161.00+	2,473,000.00	2,000,000.00	2,475,473.00
21027010/22020102 Local Travel and Transport - Others		108,938,245.00	846,459.00	846,459.00	108,091,786.00-	397,610.00	1,500,000.00	398,018.00
21027010/22020201 Electricity Charges			282,161.00	282,161.00	282,161.00+	3,150,000.00		3,153,146.00
21027010/22020202 Telephone Charges						1,160,000.00		1,161,154.00
21027010/22020203 Internet Access Charges			282,161.00	282,161.00	282,161.00+	1,248,000.00	1,500,000.00	1,249,248.00
21027010/22020205 Water Rate			56,420.00	56,420.00	56,420.00+	780,000.00		780,781.00
21027010/22020206 Sewerage Charges						93,600.00		93,696.00
21027010/22020208 Software Charges/License Renewal							1,000,000.00	
21027010/22020301 Office Stationeries/Computer Consumables			846,459.00	846,459.00	846,459.00+	1,190,000.00	500,000.00	1,191,200.00
21027010/22020304 Magazines & Periodicals						507,000.00	200,000.00	507,504.00
21027010/22020305 Printing of Non Security Documents							1,500,000.00	
21027010/22020307 Drugs and Medical Supplies			1,128,596.00	1,128,596.00	1,128,596.00+	3,780,000.00		3,783,781.00
21027010/22020309 Uniforms & Other Clothing			56,423.00	56,423.00	56,423.00+	624,000.00	100,000.00	624,624.00
21027010/22020310 Teaching aids/ Instruction Materials						300,000.00		300,301.00
21027010/22020401 Maintenance of Motor Vehicle/Transport Equipment			846,459.00	846,459.00	846,459.00+	2,745,000.00	500,000.00	2,747,738.00
21027010/22020402 Maintenance of Office Furniture			564,298.00	564,298.00	564,298.00+	1,560,000.00	400,000.00	1,561,560.00
21027010/22020403 Maintenance of Office Building Residential Qtrs			846,459.00	846,459.00	846,459.00+	2,340,000.00	2,000,000.00	2,342,341.00
21027010/22020404 Maintenance of Office/IT Equipments			282,160.00	282,160.00	282,160.00+	1,560,000.00	1,500,000.00	1,561,560.00
21027010/22020405 Maintenance of Plants & Generators			564,298.00	564,298.00	564,298.00+	2,483,000.00	500,000.00	2,485,474.00
21027010/22020406 Other Maintenance Services			84,657.00	84,657.00	84,657.00+	156,000.00	300,000.00	156,157.00
21027010/22020411 Maintenance of Communication Equipments						1,000,000.00		1,001,008.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
21027010/22020501 Local Training								
21027010/22020502 International Training			846,459.00	846,459.00	846,459.00+	1,560,000.00	1,500,000.00	1,561,560.00
21027010/22020601 Security Services						936,000.00		936,936.00
21027010/22020605 Cleaning & Fumigation Services						144,000.00	500,000.00	144,144.00
21027010/22020701 Financial Consulting						660,000.00		660,661.00
21027010/22020708 Medical Consulting			282,161.00	282,161.00	282,161.00+	1,306,890.00		1,308,188.00
21027010/22020801 Motor Vehicle Fuel Cost			564,298.00	564,298.00	564,298.00+	1,200,000.00		1,201,200.00
21027010/22020802 Other Transport Equipment Fuel Cost			1,692,905.00	1,692,905.00	1,692,905.00+	5,700,000.00	450,000.00	5,705,703.00
21027010/22020803 Plant/Generator Fuel Cost			5,643,001.00	5,643,001.00	5,643,001.00+			
21027010/22020901 Bank Charges (Other than Interest)			282,161.00	282,161.00	282,161.00+	9,296,000.00	400,000.00	9,305,292.00
21027010/22021001 Refreshment & Meals						999,900.00	3,500,000.00	1,000,908.00
21027010/22021002 Honorarium & Sitting Allowance			282,161.00	282,161.00	282,161.00+	1,000,000.00	500,000.00	1,001,008.00
21027010/22021003 Publicity and Advertisements			1,410,768.00	1,410,768.00	1,410,768.00+	5,000,000.00	1,200,000.00	5,004,994.00
21027010/22021004 Medical Expenses			564,298.00	564,298.00	564,298.00+	2,250,000.00	150,000.00	2,252,256.00
21027010/22021006 Postages & courier Services			282,161.00	282,161.00	282,161.00+	702,000.00	250,000.00	702,696.00
21027010/22021007 Welfare Packages			112,858.00	112,858.00	112,858.00+	390,000.00	150,000.00	390,384.00
21027010/22021009 Sporting Activities			1,015,749.00	1,015,749.00	1,015,749.00+	840,000.00	1,500,000.00	840,840.00
21027010/22021014 Annual Budget Expenses & Administration			169,281.00	169,281.00	169,281.00+	468,000.00		468,469.00
21027010/22021016 Servicom			141,081.00	141,081.00	141,081.00+		250,000.00	
Sub-Total: Overhead			84,657.00	84,657.00	84,657.00+		150,000.00	
Total Recurrent Expenditure	39,726,809.00	108,938,245.00	20,343,170.00	20,343,170.00	88,595,075.00-	60,000,000.00	24,000,000.00	60,060,003.00
	175,351,242.50	266,156,920.55	176,343,170.00	176,343,170.00	89,813,750.55-	213,103,400.00	186,890,187.00	213,316,548.00
21102001 - Abia State Hospital Management Board								
21102001/21010101 Basic Salary								
21102001/21010102 Overtime Payment	1,831,156,233.00	816,000,000.00	1,130,616,659.00	1,130,616,659.00	314,616,659.00+	506,978,810.00	881,076,676.00	499,477,910.00
21102001/21010103 Consolidated Revenue Fund Charges - Salaries			15,744,467.00	15,744,467.00	15,744,467.00+			
21102001/21020106 Leave Allowance						5,488,350.00		5,493,848.00
21102001/21020108 Shift Allowance			106,561,669.00	106,561,669.00	106,561,669.00+	249,597,860.00	881,076,680.00	249,847,524.00
21102001/21020111 Hazard Allowance			108,059,377.00	108,059,377.00	108,059,377.00+	145,917,700.00		146,063,655.00
21102001/21020112 Rural Posting Allowance			105,891,368.00	105,891,368.00	105,891,368.00+	108,540,000.00	62,640,000.00	108,648,571.00
21102001/21020114 Duty Allowance						39,626,970.00		39,666,598.00
21102001/21020203 Group Life Insurance						85,784,720.00	45,668,884.00	85,870,530.00
Sub Total: Personnel Cost	1,831,156,233.00	816,000,000.00	93,303,590.00	93,303,590.00	93,303,590.00+			
21102001/22020101 Local Travel and Transport - Training			1,560,177,130.00	1,560,177,130.00	744,177,130.00+	1,141,934,410.00	1,870,462,240.00	1,135,068,636.00
21102001/22020102 Local Travel and Transport - Others	59,770,380.00		846,460.00	846,460.00	846,460.00+	1,500,000.00	2,000,000.00	1,501,501.00
21102001/22020205 Water Rate		71,361,011.00	1,128,596.00	1,128,596.00	70,232,415.00-	2,500,000.00	500,000.00	2,502,498.00
21102001/22020301 Office Stationeries/Computer Consumables			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
21102001/22020305 Printing and Non Security Documents			2,257,203.00	2,257,203.00	2,257,203.00+	2,000,000.00	500,000.00	2,001,994.00
21102001/22020306 Printing of Security Documents			1,128,596.00	1,128,596.00	1,128,596.00+	2,000,000.00	2,000,000.00	2,001,994.00
21102001/22020307 Drugs & Medical Supplies			1,128,596.00	1,128,596.00	1,128,596.00+		2,000,000.00	
21102001/22020309 Uniforms & Other Clothing							2,000,000.00	
21102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			169,282.00	169,282.00	169,282.00+	150,000.00	1,500,000.00	150,144.00
21102001/22020402 Maintenance of Office Furniture			1,692,905.00	1,692,905.00	1,692,905.00+	2,000,000.00	300,000.00	2,001,994.00
			1,692,905.00	1,692,905.00	1,692,905.00+	1,500,000.00	300,000.00	1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
21102001/22020403 Maintenance of Office Building Residential Qtrs	N	N	N	N	N	N	N	N
21102001/22020404 Maintenance of Office/IT Equipments			2,821,501.00	2,821,501.00	2,821,501.00+	1,500,000.00	2,000,000.00	3,503,505.00
21102001/22020405 Maintenance of Plants & Generators			1,692,905.00	1,692,905.00	1,692,905.00+		500,000.00	
21102001/22020406 Other Maintenance Services			1,692,905.00	1,692,905.00	1,692,905.00+	1,500,000.00	500,000.00	1,501,501.00
21102001/22020501 Local Training			1,128,596.00	1,128,596.00	1,128,596.00+	1,500,000.00	500,000.00	1,501,501.00
21102001/22020601 Security Services			169,281.00	169,281.00	169,281.00+	300,000.00	500,000.00	300,301.00
21102001/22020605 Cleaning & Fumigation Services							1,000,000.00	
21102001/22020701 Financial Consulting							250,000.00	
21102001/22020801 Motor Vehicle Fuel Cost			225,716.00	225,716.00	225,716.00+	1,500,000.00	500,000.00	1,501,501.00
21102001/22020802 Other Transport Equipment Fuel Cost			2,821,501.00	2,821,501.00	2,821,501.00+	1,500,000.00		1,501,501.00
21102001/22020803 Plant/Generator Fuel Cost			5,643,001.00	5,643,001.00	5,643,001.00+	500,000.00		500,504.00
21102001/22020901 Bank Charges (Other Than Interest)			1,128,596.00	1,128,596.00	1,128,596.00+	1,500,000.00	300,000.00	1,501,501.00
21102001/22021001 Refreshment & Meals			1,410,768.00	1,410,768.00	1,410,768.00+		1,000,000.00	
21102001/22021002 Honorarium & Sitting Allowance			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00	500,000.00	2,502,498.00
21102001/22021003 Publicity and Advertisements			1,410,768.00	1,410,768.00	1,410,768.00+	1,500,000.00	2,000,000.00	4,504,501.00
21102001/22021004 Medical Expenses			141,081.00	141,081.00	141,081.00+	1,500,000.00	150,000.00	1,501,501.00
21102001/22021006 Postages & courier Services			169,281.00	169,281.00	169,281.00+	500,000.00	100,000.00	500,504.00
21102001/22021007 Welfare Packages			84,657.00	84,657.00	84,657.00+	250,000.00	100,000.00	250,240.00
21102001/22021009 Sporting Activities			1,015,749.00	1,015,749.00	1,015,749.00+	2,000,000.00	500,000.00	5,004,994.00
21102001/22021010 Direct Teaching & Laboratory Cost			169,281.00	169,281.00	169,281.00+	300,000.00		300,301.00
21102001/22021012 Promotion Services Wide						1,500,000.00		1,501,501.00
21102001/22021014 Annual Budget Expenses & Administration			141,081.00	141,081.00	141,081.00+			
21102001/22021016 Servicom						250,000.00		250,240.00
Sub-Total: Overhead						150,000.00		150,144.00
Total Recurrent Expenditure	59,770,380.00	71,361,011.00	33,096,230.00	33,096,230.00	38,264,781.00-	32,000,000.00	21,500,000.00	40,039,961.00
21104001 - Abia State Health Insurance Agency								
21104001/21010101 Basic Salary								
Sub Total: Personnel Cost			10,000,000.00	10,000,000.00	10,000,000.00+			
21002001/22020101 Local Travel and Transport - Training			10,000,000.00	10,000,000.00	10,000,000.00+			
21002001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	500,000.00	500,000.00	500,504.00
21002001/22020205 Water Rate			1,500,000.00	1,500,000.00	1,500,000.00+	500,000.00	400,000.00	500,504.00
21002001/22020301 Office Stationeries/Computer Consumables						100,000.00		100,096.00
21002001/22020305 Printing of Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	700,000.00	500,000.00	700,696.00
21002001/22020309 Uniforms and Other Clothing						1,500,000.00		1,501,501.00
21002001/22020310 Teaching Aids/Instruction Materials						100,000.00	100,000.00	100,096.00
21002001/22020401 Maintenance of Motor Vehicle/Transport Equipment						500,000.00		500,504.00
21002001/22020403 Maintenance of Office Building/Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00+		300,000.00	
21002001/22020404 Maintenance of Office / IT Equipments						700,000.00	250,000.00	700,696.00
21002001/22020405 Maintenance of Plants & Generators							200,000.00	
21002001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	400,000.00	200,000.00	400,408.00
21002001/22020605 Cleaning and Fumigation Services			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00	300,301.00
21002001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00+	450,000.00	300,000.00	450,456.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
21002001/22020803 Plant/Generator Fuel Cost			500,000.00	500,000.00	500,000.00+	350,000.00	200,000.00	350,360.00
21002001/22020902 Insurance Premium			251,279,440.00	251,279,440.00	251,279,440.00+			
21002001/22021001 Refreshment and Meals						500,000.00	250,000.00	500,504.00
21002001/22021001 Publicity and Advertisements			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
21002001/22021004 Medical Expenses						100,000.00	100,000.00	100,096.00
21002001/22021006 Postages & courier Services			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
21002001/22021007 Welfare Packages						1,800,000.00	200,000.00	1,801,800.00
21002001/22021009 Sporting Activities						300,000.00		300,301.00
21002001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00+	250,000.00	150,000.00	250,240.00
21002001/22021016 Servicom						150,000.00	150,000.00	150,144.00
Sub-Total: Overhead			258,329,440.00	258,329,440.00	258,329,440.00+	10,000,000.00	4,400,000.00	10,009,999.00
Total Recurrent Expenditure			268,329,440.00	268,329,440.00	268,329,440.00+	10,000,000.00	4,400,000.00	10,009,999.00
35001001 - Ministry of Environment								
35001001/21010101 Basic Salary	167,364,278.48	169,004,812.76	119,590,293.00	119,590,293.00	49,414,519.76-	129,521,770.00	142,711,044.00	129,651,325.00
35001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,563,330.00	8,563,330.00	8,563,330.00+	8,747,890.00		8,756,641.00
35001001/21020101 Housing/Rent Allowance			30,939,150.00	30,939,150.00	30,939,150.00+	27,124,210.00	32,276,416.00	27,151,341.00
35001001/21020102 Transport Allowance			4,158,030.00	4,158,030.00	4,158,030.00+	9,779,030.00	8,164,704.00	9,788,813.00
35001001/21020103 Meal Subsidy			1,732,530.00	1,732,530.00	1,732,530.00+	2,170,020.00	3,400,704.00	2,172,182.00
35001001/21020104 Utility Allowance			859,340.00	859,340.00	859,340.00+	1,724,400.00	32,941,500.00	1,726,128.00
35001001/21020105 Entertainment Allowance						180,380.00	536,748.00	180,572.00
35001001/21020106 Leave Allowance		3,013,104.60	16,681,540.00	16,681,540.00	13,668,435.40+	12,952,180.00	7,668,088.00	12,965,133.00
35001001/21020107 Domestic Staff Allowance			2,079,016.00	2,079,016.00	2,079,016.00+	3,709,780.00	4,380,696.00	3,713,500.00
35001001/21020110 Shift Allowance			3,395,726.00	3,395,726.00	3,395,726.00+			
35001001/21020111 Hazard Allowance			1,386,015.00	1,386,015.00	1,386,015.00+			
35001001/21020114 Duty Allowance						3,544,740.00		3,548,292.00
35001001/21020203 Group Life Insurance			3,465,030.00	3,465,030.00	3,465,030.00+			
Sub Total: Personnel Cost	167,364,278.48	172,017,917.36	192,850,000.00	192,850,000.00	20,832,082.64	199,454,400.00	232,079,900.00	199,653,927.00
35001001/22020101 Local Travel and Transport - Training	1,257,500.00		282,160.00	3,282,160.00	3,282,160.00+	500,000.00	500,252.00	500,504.00
35001001/22020102 Local Travel and Transport - Others			564,298.00	564,298.00	564,298.00+	1,000,000.00	500,000.00	1,001,008.00
35001001/22020205 Water Rate						50,000.00		50,048.00
35001001/22020301 Office Stationeries/Computer Consumables	92,500.00		451,440.00	451,440.00	451,440.00+	500,000.00	500,000.00	
35001001/22020309 Uniforms and Other Clothing						100,000.00	100,000.00	100,096.00
35001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		146,250.00	564,298.00	564,298.00	418,048.00+	50,000.00	50,000.00	50,048.00
35001001/22020402 Maintenance of Office Furniture	200,000.00		169,281.00	169,281.00	169,281.00+	200,000.00	200,000.00	200,192.00
35001001/22020403 Maintenance of Office Building Residential Qtrs			282,161.00	282,161.00	282,161.00+	500,000.00	500,000.00	500,504.00
35001001/22020405 Maintenance of Plants & Generators		78,750.00	282,161.00	282,161.00	203,411.00+	250,000.00	250,000.00	250,240.00
35001001/22020501 Local Training			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
35001001/22020605 Cleaning & Fumigation Services	3,000,000.00	9,000,000.00	6,771,597.00	12,771,597.00	3,771,597.00+			
35001001/22020401 Motor Vehicle Fuel Cost			451,440.00	451,440.00	451,440.00+	900,000.00	500,000.00	900,901.00
35001001/22020803 Plant/Generator Fuel Cost			225,716.00	225,716.00	225,716.00+	300,000.00		300,301.00
35001001/22021001 Refreshment & Meals			282,161.00	282,161.00	282,161.00+	1,000,000.00	100,000.00	1,001,008.00
35001001/22021003 Publicity & Advertisements						150,000.00	150,000.00	150,144.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
35001001/22021004 Medical Expenses								
35001001/22021006 Postages and Courier Services						100,000.00	100,000.00	100,096.00
35001001/22021007 Welfare Packages						100,000.00	100,000.00	100,096.00
35001001/22021009 Sporting Activities	24,777,600.00	4,703,905.20	1,015,749.00	41,015,749.00	36,311,843.80+	1,800,000.00	1,800,000.00	1,801,800.00
35001001/22021014 Annual Budget Expenses and Administration			169,281.00	169,281.00	169,281.00+	300,000.00	300,000.00	300,301.00
35001001/22021016 Servicom			141,086.00	141,086.00	141,086.00+	250,000.00	250,000.00	250,240.00
Sub-Total: Overhead						150,000.00	150,000.00	150,144.00
Total Recurrent Expenditure	29,327,600.00	13,928,905.20	11,822,110.00	60,822,110.00	46,893,204.80+	8,500,000.00	6,350,252.00	8,007,972.00
	196,691,878.48	185,946,822.56	204,672,110.00	253,672,110.00	67,725,287.44+	207,954,400.00	238,430,152.00	207,661,899.00
35055001 - Abia State Environmental Protection Agency (ASEPA)								
35055001/21010101 Basic Salary								
35055001/21000000 Overtime Payment	105,744,013.40	132,683,527.13	115,782,490.00	115,782,490.00	16,901,037.13-	64,868,776.00	104,772,225.00	64,933,662.00
35055001/21020101 Housing/Rent Allowance						380,000.00	9,634,939.00	380,384.00
35055001/21020102 Transport Allowance						26,353,155.00	28,334,440.00	26,379,517.00
35055001/21020103 Meal Subsidy						5,385,380.00	7,437,380.00	5,390,758.00
35055001/21020104 Utility Allowance						2,371,260.00	3,725,660.00	2,373,636.00
35055001/21020106 Leave Allowance						1,339,518.00	9,552,000.00	1,340,862.00
35055001/21020107 Domestic Staff Allowances		2,990,108.60			2,990,108.60-	6,917,227.00	7,524,606.00	6,924,142.00
35055001/21020111 Hazard Allowance						1,589,904.00	1,324,920.00	1,591,490.00
35055001/21020114 Duty Allowance							16,800,000.00	
Sub Total: Personnel Cost	105,744,013.40	135,673,635.73	115,782,490.00	115,782,490.00	19,891,145.73-	109,205,220.00	198,658,170.00	109,314,451.00
35016001/22020101 Local Travel and Transport - Training	5,704,000.00	157,500.00	3,000,000.00	3,000,000.00	2,842,500.00+	2,500,000.00	2,000,000.00	2,502,498.00
35016001/22020102 Local Travel and Transport - Others		34,426,912.63	1,500,000.00	1,500,000.00	32,926,912.63-	1,500,000.00	500,000.00	1,501,501.00
35016001/22020203 Electricity Charges			112,858.00	112,858.00	112,858.00+			
35016001/22020203 Internet Access Charges			141,081.00	141,081.00	141,081.00+			
35016001/22020204 Satellite Broadcasting Access Charges			56,423.00	56,423.00	56,423.00+		200,000.00	
35016001/22020205 Water Rate			45,139.00	45,139.00	45,139.00+			
35016001/22020208 Software Charges/Licensed Renewal			341,401.00	341,401.00	341,401.00+	100,000.00		100,096.00
35016001/22020301 Office Stationeries/Computer Consumables			292,500.00	2,500,000.00	2,207,500.00+	1,000,000.00	300,000.00	
35016001/22020305 Printing of Non Security Documents			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	800,000.00	1,001,008.00
35016001/22020401 Uniforms & Other Clothing			250,000.00	250,000.00	250,000.00+	150,000.00		1,501,501.00
35016001/22020402 Maintenance of Motor Vehicle/Transport Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	5,000,000.00	100,000.00	150,144.00
35016001/22020403 Maintenance of Office Furniture			2,500,000.00	2,500,000.00	2,500,000.00+	2,000,000.00	5,000,000.00	5,004,994.00
35016001/22020404 Maintenance of Office Building Residential Qtrs			3,000,000.00	3,000,000.00	3,000,000.00+		300,000.00	2,001,994.00
35016001/22020405 Maintenance of Office/IT Equipments			564,298.00	564,298.00	564,298.00+		200,000.00	
35016001/22020406 Maintenance of Plants & Generators			2,500,000.00	2,500,000.00	2,500,000.00+		500,000.00	
35016001/22020406 Other Maintenance Services		65,000,000.00	59,318,467.00	59,318,467.00	5,681,533.00-	2,000,000.00	5,000,000.00	2,001,994.00
35016001/22020412 Maintenance of Markets/Public Places			846,459.00	846,459.00	846,459.00+	7,500,000.00	1,500,000.00	7,507,503.00
35016001/22020501 Local Training			3,000,000.00	3,000,000.00	3,000,000.00+			
35016001/22020601 Security Services			310,360.00	310,360.00	310,360.00+	300,000.00	300,000.00	300,301.00
35016001/22020605 Cleaning & Fumigation Services			310,360.00	310,360.00	310,360.00+		400,000.00	
35016001/22020701 Financial Consulting			338,593.00	338,593.00	338,593.00+	500,000.00		500,504.00
35016001/22020703 Legal Services			1,692,905.00	1,692,905.00	1,692,905.00+	1,500,000.00	500,000.00	500,504.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
35016001/22020801 Motor Vehicle Fuel Cost								
35016001/22020802 Other Transport Equipment Fuel Cost			30,000,000.00	30,000,000.00	30,000,000.00+	5,000,000.00	2,500,000.00	5,004,994.00
35016001/22020803 Plant/Generator Fuel Cost		1,900,000.00	564,298.00	564,298.00	1,335,702.00-	1,500,000.00	1,500,000.00	1,501,501.00
35016001/22020901 Bank Charges (Other Than Interest)			10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00	1,500,000.00	1,001,008.00
35016001/22021001 Refreshment & Meals			1,692,905.00	1,692,905.00	1,692,905.00+		2,000,000.00	
35016001/22021002 Honorarium and Sitting Allowance			5,000,000.00	5,000,000.00	5,000,000.00+	2,500,000.00	5,000,000.00	2,502,498.00
35016001/22021003 Publicity and Advertisement						2,000,000.00		2,001,994.00
35016001/22021004 Medical Expenses						500,000.00	300,000.00	500,504.00
35016001/22021006 Postages & courier Services		87,500.00	366,794.00	366,794.00	279,294.00+	450,000.00	2,000,000.00	450,456.00
35016001/22021007 Welfare Packages			5,000,000.00	5,000,000.00	5,000,000.00+	300,000.00	200,000.00	300,301.00
35055001/22021009 Sporting Activities		3,000,000.00	47,965,498.00	47,965,498.00	44,965,498.00+	5,000,000.00	1,500,000.00	5,004,994.00
35055001/22021010 Direct Teaching & Laboratory Cost						300,000.00	300,000.00	300,301.00
35016001/22021014 Annual Budget Expenses and Administration			282,161.00	282,161.00	282,161.00+			
35055001/22021016 Servicom			50,000.00	50,000.00	50,000.00+	250,000.00	250,000.00	250,240.00
35055001/22021021 Special Day Celebration			250,000.00	250,000.00	250,000.00+	150,000.00	150,000.00	150,144.00
Sub-Total: Overhead	5,704,000.00	104,864,412.63	5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	150,000.00	5,004,994.00
Total Recurrent Expenditure	111,448,013.40	240,538,048.36	220,000,000.00	220,000,000.00	115,135,587.37+	50,000,000.00	34,800,000.00	50,049,972.00
39002001 - Ministry of Sports			335,782,490.00	335,782,490.00	95,244,441.64+	159,205,220.00	233,458,170.00	159,364,423.00
39001001/21010101 Basic Salary								
39002001/21010102 Overtime Payments	66,267,014.22	66,416,547.99	69,860,270.00	69,860,270.00	3,443,722.01+	40,000,000.00	40,000,000.00	37,288,183.00
39001001/21010103 Consolidated Revenue Fund Charges - Salaries							2,000,000.00	
39001001/21020101 Housing/Rent Allowance			5,924,055.00	5,924,055.00	5,924,055.00+	8,283,790.00	8,283,790.00	8,292,074.00
39001001/21020102 Transport Allowance			2,370,137.00	2,370,137.00	2,370,137.00+	14,765,410.00	14,765,750.00	14,780,176.00
39001001/21020103 Meal Subsidy			544,704.00	544,704.00	544,704.00+	4,576,750.00	4,576,750.00	4,581,336.00
39001001/21020104 Utility Allowance			194,024.00	194,024.00	194,024.00+	2,000,300.00	2,000,000.00	2,002,294.00
39002001/21020104 Entertainment			124,731.00	124,731.00	124,731.00+	1,427,180.00	1,427,180.00	1,428,598.00
39001001/21020106 Leave Allowance						378,770.00		529,298.00
39002001/21020104 Domestic Staff Allowance		579,290.00	734,539.00	734,539.00	155,249.00+	3,661,790.00	4,037,950.00	3,665,462.00
Sub Total: Personnel Cost	66,267,014.22	66,995,837.99	79,752,460.00	79,752,460.00	12,756,622.01+	2,213,920.00	77,091,420.00	74,783,551.00
39001001/22020101 Local Travel and Transport - Training	366,000.00		846,459.00	846,459.00	846,459.00+	1,500,000.00	200,000.00	1,501,501.00
39001001/22020102 Local Travel and Transport - Others			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00	200,000.00	2,502,498.00
39001001/22020103 International Transport and Travels - Training			564,298.00	564,298.00	564,298.00+		500,000.00	
39001001/22020205 Water Rates			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
39001001/22020301 Office Stationeries/Computer Consumables	148,600.00	257,950.00	846,459.00	846,459.00	588,509.00+	2,500,000.00	300,000.00	2,502,498.00
39001001/22020309 Uniforms & Other Clothing			112,858.00	112,858.00	112,858.00+	100,000.00	10,000.00	100,096.00
39001001/22020310 Teaching aids/Instruction Materials			846,459.00	846,459.00	846,459.00+			
39001001/22020311 Food Stuff/Catering Materials Supplies			564,298.00	564,298.00	564,298.00+			
39001001/22020401 Maintenance of Motor Vehicle/Transport Equipment						2,000,000.00	300,000.00	2,001,994.00
39001001/22020402 Maintenance of Office Furniture						2,000,000.00	500,000.00	2,001,994.00
39001001/22020403 Maintenance of Office Building Residential Qtrs	150,000.00					2,500,000.00	300,000.00	2,502,498.00
39001001/22020404 Maintenance of Office/IT Equipments			282,161.00	282,161.00	282,161.00+			
39001001/22020405 Maintenance of Plants & Generators			338,593.00	338,593.00	157,793.00+	500,000.00	200,000.00	500,504.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
39001001/22020406 Other Maintenance Services								
39001001/22020501 Local Training			84,657.00	84,657.00	84,657.00+			
39001001/22020801 Motor Vehicle Fuel Cost						300,000.00	200,000.00	300,301.00
39001001/22020802 Other Transport Equipment Fuel Cost						1,000,000.00		1,001,008.00
39001001/22020803 Plant/Generator Fuel Cost			846,459.00	846,459.00	846,459.00+		300,000.00	
39001001/22021001 Refreshment & Meals	43,100.00		564,298.00	564,298.00	564,298.00+	500,000.00	550,000.00	500,504.00
39001001/22021002 Honorarium & Sitting Allowance			846,459.00	846,459.00	846,459.00+	1,200,000.00	100,000.00	1,201,200.00
39001001/22021003 Publicity and Advertisements			2,821,501.00	2,821,501.00	2,821,501.00+		50,000.00	
39001001/22021004 Medical Expenses			141,085.00	141,085.00	141,085.00+	300,000.00	100,000.00	300,301.00
39001001/22021006 Postages & courier Services		236,250.00	169,281.00	169,281.00	66,969.00-	250,000.00	80,000.00	250,240.00
39001001/22021007 Welfare Packages			84,657.00	84,657.00	84,657.00+	250,000.00	5,000.00	250,240.00
39001001/22021009 Sporting Activities	13,258,300.00	1,382,100.00	1,015,749.00	1,015,749.00	366,351.00-	1,800,000.00	10,000.00	1,801,800.00
39001001/22021014 Annual Budget Expenses & Administration		11,970,000.00	21,443,398.00	21,443,398.00	9,473,398.00+	300,000.00	2,000,000.00	300,301.00
39001001/22021016 Servicom			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
Sub-Total: Overhead			141,081.00	141,081.00	141,081.00+	150,000.00	10,000.00	150,144.00
Total Recurrent Expenditure	13,966,000.00	14,027,100.00	33,886,310.00	33,886,310.00	19,859,210.00+	20,000,000.00	6,165,000.00	20,019,958.00
	80,233,014.22	81,022,937.99	113,638,770.00	113,638,770.00	32,615,832.01+	97,307,910.00	83,256,420.00	94,803,509.00
39002001 - Enyimba Football Club								
39002001/21010101 Basic Salary								
39001001/21010102 Overtime Payments	257,580,000.00	484,320,500.00	577,202,530.00	577,202,530.00	92,882,030.00+	622,742,280.00	1,000,000,000.00	578,578,150.00
39002001/21010103 Consolidated Revenue Fund Charges - Salaries						2,000,000.00		578,578,150.00
39002001/21020101 Housing/Rent Allowance						100,000,000.00		578,578,150.00
39002001/21020102 Transport Allowance						100,000,000.00		578,578,150.00
Sub Total: Personnel Cost						174,665,030.00		578,578,150.00
39002001/22020101 Local Travel and Transport - Training	257,580,000.00	484,320,500.00	577,202,530.00	577,202,530.00	92,882,030.00+	999,407,310.00	1,000,000,000.00	2,892,890,750.00
39002001/22020102 Local Travel and Transport - Others			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	25,000,000.00	5,004,994.00
39002001/22020103 International Transport and Travels - Training		70,117,687.50	80,000,000.00	80,000,000.00	9,882,312.50+	10,000,000.00	10,000,000.00	10,010,012.00
39002001/22020202 Telephone Charges			5,000,000.00	5,000,000.00	5,000,000.00+		100,000,000.00	
39002001/22020208 Software Charges/Licensed Renewal			3,200,000.00	3,200,000.00	3,200,000.00+			
39002001/22020301 Office Stationeries/Computer Consumables			1,500,000.00	1,500,000.00	1,500,000.00+			
39002001/22020303 Newspapers			5,000,000.00	5,000,000.00	5,000,000.00+			
39002001/22020304 Magazines & Periodicals			3,150,000.00	3,150,000.00	3,150,000.00+	1,500,000.00	1,500,000.00	1,501,501.00
39002001/22020305 Printing and Non Security Documents			4,200,000.00	4,200,000.00	4,200,000.00+			
39002001/22020306 Printing of Security Documents			73,000,000.00	73,000,000.00	73,000,000.00+	1,500,000.00		1,501,501.00
39002001/22020307 Drugs and Medical Supplies			6,000,000.00	6,000,000.00	6,000,000.00+			
39002001/22020308 Field & Camping Materials Supplies			12,000,000.00	12,000,000.00	12,000,000.00+			
39002001/22020309 Uniforms & Other Clothing			12,000,000.00	12,000,000.00	12,000,000.00+			
39002001/22020310 Teaching aids/Instruction Materials			2,000,000.00	2,000,000.00	2,000,000.00+			
39002001/22020311 Food Stuff/Catering Materials Supplies			8,000,000.00	8,000,000.00	8,000,000.00+	100,000.00		100,096.00
39002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			18,400,000.00	18,400,000.00	18,400,000.00+			
39002001/22020402 Maintenance of Office Furniture			5,000,000.00	5,000,000.00	5,000,000.00+			
39002001/22020403 Maintenance of Office Building Residential Qtrs			2,400,000.00	2,400,000.00	2,400,000.00+	2,500,000.00	5,000,000.00	2,502,498.00
39002001/22020404 Maintenance of Office/IT Equipments			2,500,000.00	2,500,000.00	2,500,000.00+	500,000.00		500,504.00
			1,000,000.00	1,000,000.00	1,000,000.00+	1,500,000.00		1,501,501.00

Schedule of Detailed Recurrent Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
39002001/22020405 Maintenance of Plants & Generators				5,000,000.00	5,000,000.00+			
39002001/22020406 Other Maintenance Services			5,000,000.00	17,500,000.00	17,500,000.00+	500,000.00		500,504.00
39002001/22020413 Minor Road Maintenance			17,500,000.00	9,800,000.00	9,800,000.00+			
39002001/22020501 Local Training			9,800,000.00	300,000.00	300,000.00+			
39002001/22020602 Office Rent			300,000.00	5,000,000.00	5,000,000.00+	300,000.00		300,301.00
39002001/22020605 Cleaning & Fumigation Services			5,000,000.00	1,000,000.00	1,000,000.00+			
39002001/22020701 Financial Consulting			1,000,000.00	4,000,000.00	4,000,000.00+			
39002001/22020703 Legal Services			4,000,000.00	3,000,000.00	3,000,000.00+			
39002001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	5,000,000.00	5,000,000.00+	500,000.00		500,504.00
39002001/22020803 Plant/Generator Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+			
39002001/22020901 Bank Charges (Other Than Interest)			5,000,000.00	5,000,000.00	5,000,000.00+	500,000.00	5,000,000.00	500,504.00
39002001/22021001 Refreshment & Meals			30,000,000.00	30,000,000.00	30,000,000.00+	500,000.00	1,500,000.00	500,504.00
39002001/22021002 Honorarium & Sitting Allowance			3,500,000.00	3,500,000.00	3,500,000.00+		2,000,000.00	
39002001/22021003 Publicity and Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+	1,500,000.00		1,501,501.00
39002001/22021004 Medical Expenses			5,000,000.00	5,000,000.00	5,000,000.00+			
39002001/22021006 Postages & courier Services			2,000,000.00	2,000,000.00	2,000,000.00+	250,000.00		250,240.00
39002001/22021007 Welfare Packages			1,600,000.00	1,600,000.00	1,600,000.00+	150,000.00		150,144.00
39002001/22021008 Subscription to Professional Bodies	70,500,000.00	4,000,000.00	26,350,000.00	26,350,000.00	22,350,000.00+	22,800,000.00		22,822,809.00
39002001/22021009 Sporting Activities			1,350,000.00	1,350,000.00	1,350,000.00+			
39002001/22021014 Annual Budget Expenses and Administration		36,000,000.00	144,520,150.00	144,520,150.00	108,520,150.00+	550,150,000.00	197,800,000.00	550,700,288.00
39002001/22021016 Servicom			250,000.00	250,000.00	250,000.00+	250,000.00		250,240.00
39002001/22030107 Furnishing Advances							200,000.00	
Sub-Total: Overhead	7,900,000.00							
Total Recurrent Expenditure	78,400,000.00	110,117,687.50	526,520,150.00	526,520,150.00	416,402,462.50+	600,000,000.00	348,000,000.00	600,600,146.00
	335,980,000.00	594,438,187.50	1,103,722,680.00	1,103,722,680.00	509,284,492.50+	1,599,407,310.00	1,348,000,000.00	3,493,490,896.00
39002001 - Abia Warrior								
39002002/21010101 Basic Salary				69,300,640.00	205,699,360.00-	600,000,000.00	400,000,000.00	70,070,024.00
Sub Total: Personnel Cost	130,335,569.40	275,000,000.00	69,300,640.00	69,300,640.00	205,699,360.00-	600,000,000.00	400,000,000.00	70,070,024.00
39002002/22020101 Local Travel and Transport - Training	130,335,569.40	275,000,000.00	69,300,640.00	69,300,640.00	205,699,360.00-	600,000,000.00	400,000,000.00	70,070,024.00
39002002/22020102 Local Travel and Transport - Others						18,000,000.00	10,000,000.00	5,004,994.00
39002002/22020301 Office Stationeries and Computer Consumables			16,477,550.00	16,477,550.00	16,477,550.00+	45,000,000.00	10,000,000.00	5,004,994.00
39002002/22020305 Printing of Non Security Documents						2,000,000.00	2,000,000.00	1,501,501.00
39002002/22020309 Uniforms and Other Clothing						1,500,000.00		1,501,501.00
39002002/22020401 Maintenance of Motor Vehicle/Transport Equipment						200,000.00		100,096.00
39002002/22020402 Maintenance of Office Furniture			2,821,500.00	2,821,500.00	2,821,500.00+	2,500,000.00	3,000,000.00	2,502,498.00
39002002/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	500,000.00		500,504.00
39002002/22020403 Maintenance of Plants and Generators			2,821,501.00	2,821,501.00	2,821,501.00+	1,500,000.00	1,500,000.00	1,501,501.00
39002002/22020501 Local Training						5,500,000.00	500,000.00	500,504.00
39002002/22020701 Financial Consulting						600,000.00		300,301.00
39002002/22020801 Motor Vehicle Fuel Costs						500,000.00		500,504.00
39002002/22020803 Plants/Generator Fuel Costs						500,000.00		500,504.00
39002002/22021001 Refreshment & Meals						500,000.00	300,000.00	500,504.00
39002002/22021003 Publicity and Advertisements			27,447,550.00	27,447,550.00	27,447,550.00+	16,500,000.00		1,501,501.00
			2,821,500.00	2,821,500.00	2,821,500.00+	600,000.00	450,000.00	250,240.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
39002002/22021004 Medical Expenses								
39002002/22021007 Welfare Packages								
39002002/22021009 Sporting Activities			52,335,428.00	52,335,428.00	52,335,428.00+	900,000.00		150,144.00
39002002/22021014 Annual Budget Expenses and Administration		22,500,000.00	138,253,505.00	188,253,505.00	165,753,505.00+	12,800,000.00	2,500,000.00	12,812,798.00
Sub-Total: Overhead						90,150,000.00	90,000,000.00	65,215,163.00
Total Recurrent Expenditure	130,335,569.40	22,500,000.00	244,107,130.00	294,107,130.00	271,607,130.00+	250,000.00	200,000,000.00	250,240.00
39002003 - Abia State Comets								
39002003/21010101 Basic Salary								
Sub Total: Personnel Cost	5,120,688.40	89,737,584.83	40,000,000.00	45,000,000.00	44,737,584.83-	45,000,000.00	40,000,000.00	45,045,006.00
39002002/22020101 Local Travel and Transport - Training	130,335,569.40	275,000,000.00	69,300,640.00	69,300,640.00	205,699,360.00-	600,000,000.00	400,000,000.00	70,070,024.00
39002002/22020102 Local Travel and Transport - Others								
39002002/22020301 Office Stationeries and Computer Consumables			16,477,550.00	16,477,550.00	16,477,550.00+	18,000,000.00	10,000,000.00	5,004,994.00
39002002/22020305 Printing of Non Security Documents						45,000,000.00	10,000,000.00	5,004,994.00
39002002/22020309 Uniforms and Other Clothing						2,000,000.00	2,000,000.00	1,501,501.00
39002002/22020401 Maintenance of Motor Vehicle/Transport Equipment						1,500,000.00		1,501,501.00
39002002/22020402 Maintenance of Office Furniture			2,821,500.00	2,821,500.00	2,821,500.00+	200,000.00		100,096.00
39002002/22020403 Maintenance of Office Building Residential Qtrs			1,128,596.00	1,128,596.00	1,128,596.00+	2,500,000.00	3,000,000.00	2,502,498.00
39002002/22020403 Maintenance of Plants and Generators			2,821,501.00	2,821,501.00	2,821,501.00+	500,000.00		500,504.00
39002002/22020501 Local Training						1,500,000.00	1,500,000.00	1,501,501.00
39002002/22020701 Financial Consulting						5,500,000.00	500,000.00	500,504.00
39002002/22020801 Motor Vehicle Fuel Costs						600,000.00		300,301.00
39002002/22020803 Plants/Generator Fuel Costs						500,000.00		500,504.00
39002002/22021001 Refreshment & Meals						500,000.00		500,504.00
39002002/22021003 Publicity and Advertisements			27,447,550.00	27,447,550.00	27,447,550.00+	500,000.00	300,000.00	500,504.00
39002002/22021004 Medical Expenses			2,821,500.00	2,821,500.00	2,821,500.00+	16,500,000.00		1,501,501.00
39002002/22021007 Welfare Packages						600,000.00	450,000.00	250,240.00
39002002/22021009 Sporting Activities			52,335,428.00	52,335,428.00	52,335,428.00+	900,000.00		150,144.00
39002002/22021014 Annual Budget Expenses and Administration		22,500,000.00	138,253,505.00	188,253,505.00	165,753,505.00+	12,800,000.00	2,500,000.00	12,812,798.00
Sub-Total: Overhead						90,150,000.00	90,000,000.00	65,215,163.00
Total Recurrent Expenditure	130,335,569.40	22,500,000.00	244,107,130.00	294,107,130.00	271,607,130.00+	250,000.00	200,000,000.00	250,240.00
39051001 - Abia State Sports Council								
39051001/21010101 Basic Salary								
39051001/21010103 Consolidated Revenue Fund Charges - Salaries	186,010,136.73	152,190,111.87	58,059,972.00	174,065,522.00	21,875,410.13+	146,657,300.00	143,619,330.00	126,783,986.00
39051001/21020101 Housing Allowance			5,488,350.00	5,488,350.00	5,488,350.00+			
39051001/21020102 Transport Allowance			20,932,800.00	20,932,800.00	20,932,800.00+			
39051001/21020103 Meal Subsidy			10,187,570.00	10,187,570.00	10,187,570.00+	52,241,960.00	50,867,630.00	52,294,216.00
39051001/21020104 Utility Allowance			3,333,030.00	3,333,030.00	3,333,030.00+	14,078,400.00	14,452,000.00	14,092,481.00
39051001/21020105 Entertainment Allowance			1,098,400.00	1,098,400.00	1,098,400.00+	6,043,200.00	6,202,800.00	6,049,250.00
39051001/21020106 Leave Allowance			137,218.00	137,218.00	137,218.00+	3,231,600.00	3,318,000.00	3,234,840.00
39051001/21020107 Domestic Staff Allowance			6,128,000.00	6,128,000.00	6,128,000.00+	198,000.00	162,000.00	198,192.00
39051001/21020109 Call Duties Allowance			4,504,730.00	4,504,730.00	4,504,730.00+	13,044,810.00	13,871,370.00	13,057,864.00
						4,504,730.00	3,444,790.00	4,509,242.00
							2,400,000.00	

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
39051001/21020114			1,081,091.00	1,081,091.00	1,081,091.00+			
39051001/21020202			1,515,308.00	1,515,308.00	1,515,308.00+			
Sub Total: Personnel Cost	186,010,136.73	152,190,111.87	112,466,469.00	228,472,019.00	76,281,907.13+	240,000,000.00	238,337,920.00	220,220,071.00
39051001/22020101			282,166.00	282,166.00	282,166.00+	500,000.00	500,000.00	500,504.00
39051001/22020102			564,299.00	564,299.00	564,299.00+	1,500,000.00	300,000.00	1,501,501.00
39051001/22020205			56,423.00	56,423.00	56,423.00+	100,000.00		100,096.00
39051001/22020301			282,161.00	282,161.00	282,161.00+	1,000,000.00	250,000.00	1,001,008.00
39051001/22020305			282,161.00	282,161.00	282,161.00+	1,500,000.00		1,501,501.00
39051001/22020309			84,657.00	84,657.00	84,657.00+		200,000.00	
39051001/22020401			282,160.00	282,160.00	282,160.00+	1,500,000.00	450,000.00	1,501,501.00
39051001/22020402			169,281.00	169,281.00	169,281.00+	500,000.00	350,000.00	500,504.00
39051001/22020403			282,161.00	282,161.00	282,161.00+	1,500,000.00	300,000.00	1,501,501.00
39051001/22020405			112,858.00	112,858.00	112,858.00+	500,000.00	200,000.00	500,504.00
39051001/22020406			84,657.00	84,657.00	84,657.00+		150,000.00	
39051001/22020501			169,281.00	169,281.00	169,281.00+	300,000.00	250,000.00	300,301.00
39051001/22020602			564,298.00	564,298.00	564,298.00+			
39051001/22020701			338,593.00	338,593.00	338,593.00+	500,000.00	300,000.00	500,504.00
39051001/22020801			451,440.00	451,440.00	451,440.00+	500,000.00	420,000.00	500,504.00
39051001/22020803			169,281.00	169,281.00	169,281.00+	500,000.00	200,000.00	500,504.00
39051001/22020901			282,161.00	282,161.00	282,161.00+	1,500,000.00	350,000.00	1,501,501.00
39051001/22021001			564,298.00	564,298.00	564,298.00+	1,500,000.00	500,000.00	1,501,501.00
39051001/22021002			846,459.00	846,459.00	846,459.00+			
39051001/22021003			56,423.00	56,423.00	56,423.00+	150,000.00	150,000.00	150,144.00
39051001/22021004			169,281.00	169,281.00	169,281.00+	150,000.00	200,000.00	150,144.00
39051001/22021005			84,657.00	84,657.00	84,657.00+			
39051001/22021006						150,000.00	100,000.00	150,144.00
39051001/22021007	11,500,000.00					1,500,000.00	300,000.00	1,501,501.00
39051001/22021009		4,500,000.00	8,464,502.00	8,464,502.00	3,964,502.00+	4,400,000.00		4,404,394.00
39051001/22021014			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
39051001/22020000			141,081.00	141,081.00	141,081.00+			
Sub-Total: Overhead	11,500,000.00	4,500,000.00	14,925,820.00	14,925,820.00	10,425,820.00+	20,000,000.00	5,720,000.00	20,020,002.00
Total Recurrent Expenditure	197,510,136.73	156,690,111.87	127,392,289.00	243,397,839.00	86,707,727.13	260,000,000.00	244,057,920.00	240,240,073.00
39051002 - Youth Sports Federation of Nigeria (YSFON)								
39051002/21010101								
39051002/21010101	6,000,000.00	4,500,000.00						
Sub Total: Personnel Cost	6,000,000.00	4,500,000.00				4,500,000.00-		
39051002/22020101						4,500,000.00-		
39051002/22021005				4,000,000.00	4,000,000.00+		3,000,000.00	
39051002/22020301						500,000.00		500,504.00
39051002/22020401						250,000.00		250,240.00
39051002/22020405						500,000.00		500,504.00
39051002/22020801						250,000.00		250,240.00
39051002/22020803						250,000.00		250,240.00
39051002/22021007						250,000.00		250,240.00
39051002/22021009		500,000.00				500,000.00-	200,000.00	
Sub-Total: Overhead		500,000.00				500,000.00-	4,000,000.00	3,000,000.00
Total Recurrent Expenditure	6,000,000.00	5,000,000.00		4,000,000.00	4,000,000.00	3,000,000.00+	6,000,000.00	6,005,976.00
				4,000,000.00	1,500,000.00-	6,000,000.00	6,200,000.00	6,005,976.00

Schedule of Detailed Recurrent Expenditure by Organization – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
51001001 - Ministry of Local Government & Chieftaincy Affairs								
51001001/21010101 Basic Salary	81,028,347.11	92,011,050.99	69,570,890.00	69,570,890.00	22,440,160.99-	37,895,127.00	40,895,130.00	37,933,027.00
51001001/21010102 Overtime Payments		524,927.35			524,927.35-		6,000,000.00	
51001001/21010103 Consolidated Revenue Fund Charges - Salaries						15,074,980.00	8,484,590.00	8,483,456.00
51001001/21020101 Housing/Rent Allowance						14,508,200.00	15,074,980.00	14,522,714.00
51001001/21020102 Transport Allowance						3,043,297.00	3,045,300.00	3,046,345.00
51001001/21020103 Meal Subsidy						1,404,032.00	1,404,100.00	1,405,437.00
51001001/21020104 Utility Allowance						937,200.00	937,200.00	938,136.00
51001001/21020105 Entertainment Allowance						90,000.00		90,096.00
51001001/21020106 Leave Allowance		1,202,090.80			1,202,090.80-	3,976,694.00	4,089,500.00	3,980,679.00
51001001/21020107 Domestic Staff Allowance						2,649,840.00	9,817,750.00	2,652,482.00
Sub Total: Personnel Cost	81,028,347.11	93,738,069.14	69,570,890.00	69,570,890.00	24,167,179.14-	79,579,370.00	89,748,550.00	73,052,372.00
51001001/22020101 Local Transport & Travel-Training	2,000,000.00		1,457,478.00	1,457,478.00	1,457,478.00+	1,500,000.00	500,000.00	1,501,501.00
51001001/22020102 Local Transport & Travel-Others						2,000,000.00	800,000.00	2,001,994.00
51001001/22020103 International Transport and Travels - Training			1,128,596.00	1,128,596.00	1,128,596.00+		1,000,000.00	
51001001/22020205 Water Rates						100,000.00		100,096.00
51001001/22020301 Office Stationeries/Computer Consumables	21,500.00		423,217.00	423,217.00	423,217.00+	2,000,000.00	300,000.00	2,001,994.00
51001001/22020309 Uniforms and Other Clothing			28,223.00	28,223.00	28,223.00+	100,000.00	50,000.00	100,096.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	781,000.00	115,500.00	564,298.00	564,298.00	448,798.00+	2,000,000.00	400,000.00	2,001,994.00
51001001/22020402 Maintenance of Office Furniture			338,593.00	338,593.00	338,593.00+	1,000,000.00	200,000.00	1,001,008.00
51001001/22020403 Maintenance of Office Building/ Residential Quarters			902,891.00	902,891.00	902,891.00+	1,500,000.00	300,000.00	1,501,501.00
51001001/22020404 Maintenance of Office IT Equipment							50,000.00	
51001001/22020405 Maintenance of Plants and Generators			282,161.00	282,161.00	282,161.00+	500,000.00	200,000.00	500,504.00
51001001/22020501 Local Training	99,310.00					300,000.00	100,000.00	300,301.00
51001001/22020502 International Training			169,281.00	169,281.00	169,281.00+			
51001001/22020801 Motor Vehicle Fuel Cost		464,400.00	564,298.00	564,298.00	99,898.00+	2,000,000.00	300,000.00	2,001,994.00
51001001/22020803 Plants/Generator Fuel Cost		292,500.00	282,161.00	282,161.00	10,339.00-	1,500,000.00	500,000.00	1,501,501.00
51001001/22021001 Refreshments & Meals			564,298.00	564,298.00	564,298.00+	2,000,000.00	300,000.00	2,001,994.00
51001001/22021002 Honorarium & Sitting Allowance		300,000.00	8,137,204.00	8,137,204.00	7,837,204.00+	8,500,000.00	8,000,000.00	
51001001/22021003 Publicity & Advertisements						250,000.00		250,240.00
51001001/22021004 Medical Expenses		157,500.00	56,423.00	56,423.00	101,077.00-	200,000.00	100,000.00	200,192.00
51001001/22021006 Postages and Courier Services						300,000.00		300,301.00
51001001/22021007 Welfare Packages	3,065,260.00	1,743,000.00	10,044,549.00	10,044,549.00	8,301,549.00+	1,800,000.00	1,000,000.00	1,801,800.00
51001001/22021009 Sporting Activities			169,281.00	169,281.00	169,281.00+	300,000.00	100,000.00	300,301.00
51001001/22021014 Annual Budget Expenses and Administration			141,081.00	141,081.00	141,081.00+	250,000.00	250,000.00	250,240.00
51001001/22021016 Servicom			84,657.00	84,657.00	84,657.00+	150,000.00	50,000.00	150,144.00
Sub-Total: Overhead	5,967,070.00	3,072,900.00	25,338,690.00	25,338,690.00	22,265,790.00+	28,250,000.00	14,500,000.00	19,769,696.00
Total Recurrent Expenditure	5,967,070.00	3,072,900.00	25,338,690.00	25,338,690.00	22,265,790.00+	28,250,000.00	14,500,000.00	19,769,696.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017	
	N	N	N	N	N	N	N	N	
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001	Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA	275,934,485.20		4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	1,800,000,000.00	1,800,000,000.00	1,801,800,445.00
15001001/13000002	National Programme for Food Security (NPFs) ADP			120,000,000.00	120,000,000.00	120,000,000.00-	100,000,000.00	100,000,000.00	100,100,024.00
15001001/13000003	CEEDS/GFN Project			700,000,000.00	700,000,000.00	700,000,000.00-	340,000,000.00	340,000,000.00	340,340,084.00
15001001/13000004	CBNRMP/NDDC/RUMED/IFAD			266,500,000.00	266,500,000.00	266,500,000.00-	372,455,000.00	372,000,000.00	372,827,556.00
15001001/13000005	Agric Trans Agenda/Agricultural Ext. Trans Agenda ATA/ETA						100,000,000.00	100,000,000.00	100,100,024.00
TOTAL		275,934,485.20		5,086,500,000.00	5,086,500,000.00	5,086,500,000.00-	2,712,455,000.00	2,712,000,000.00	2,715,168,133.00
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001	Federal Government Grant for UBE			1,082,337,160.00	1,082,337,160.00	1,082,337,160.00-	1,921,166,748.00	2,000,000,000.00	1,159,763,486.00
17001001/13000002	UNICEF Grant & UBE			6,000,000.00	6,000,000.00	92,260.00-	90,500,000.00	90,545,246.00	90,590,516.00
17001001/13000003	Other Grants/Aids			4,920,000.00		4,920,000.00+	28,532,700.00	28,546,962.00	28,561,236.00
17001001/13000000	Tertiary Education Trust Fund (TETFUND)						7,043,836,530.00	7,074,870,355.00	2,474,225,835.00
TOTAL				10,827,740.00	1,088,337,160.00	1,088,337,160.00	1,077,509,420.00-	9,084,035,978.00	9,193,962,563.00
DOMESTIC CAPITAL GRANTS									
54001001 - MINISTRY OF RURAL DEV. COOP & POVERTY REDUCTION									
54001001/13000001	Rural Access Mobility Project			2,500,000,000.00	2,500,000,000.00	2,500,000,000.00-	100,000,000.00	100,050,000.00	100,100,024.00
TOTAL				2,500,000,000.00	2,500,000,000.00	2,500,000,000.00-	100,000,000.00	100,050,000.00	100,100,024.00
TOTAL - DOMESTIC GRANTS		275,934,485.20	10,827,740.00	8,674,837,160.00	8,674,837,160.00	8,664,009,420.00-	11,896,490,978.00	12,006,012,563.00	6,568,409,230.00
FORIEGN GRANTS									
38001001 - ABIA STATE PLANNING COMMISSION									
38001001/13000001	Grants from Development Partner	372,698,400.00	660,212,030.00	8,300,000,000.00	9,300,000,000.00	8,639,787,970.00-	1,000,000,000.00	1,000,000,000.00	1,001,000,252.00
38001001/13000002	Agency for Community & Social Development World Bank Proj. IDA		33,000,000.00			33,000,000.00+	300,000,000.00	300,000,000.00	300,300,072.00
TOTAL		372,698,400.00	693,212,030.00	8,300,000,000.00	9,300,000,000.00	8,606,787,970.00-	1,300,000,000.00	1,300,000,000.00	1,301,300,324.00
FOREIGN GRANTS									
52103001 - OFFICE OF THE EXECUTIVE GOVERNOR									
11001001/13000001	State Agency for the Control of HIV & AIDS (SACA) World Bank	103,389,473.80		500,000,000.00	500,000,000.00	500,000,000.00-	600,000,000.00	500,000,000.00	600,600,145.00
TOTAL		103,389,473.80		500,000,000.00	500,000,000.00	500,000,000.00-	600,000,000.00	500,000,000.00	600,600,145.00
TOTAL FOREIGN GRANTS		476,087,873.80	693,212,030.00	8,800,000,000.00	9,800,000,000.00	9,106,787,970.00-	1,900,000,000.00	1,800,000,000.00	1,901,900,469.00
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101	Transfer from Consolidated Revenue Fund	8,066,831,959.87	5,202,662,499.06	24,816,079,670.00	24,816,079,670.00	19,613,417,170.94-	29,598,679,972.00		39,728,225,098.00
TOTAL		8,066,831,959.87	5,202,662,499.06	24,816,079,670.00	24,816,079,670.00	19,613,417,170.94-	29,598,679,972.00		39,728,225,098.00
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101	Loan from Commercial Banks	5,799,579,093.13	5,540,137,522.80	2,000,000,000.00	11,000,000,000.00	5,459,862,477.20-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
20007001/14030102	Overdraft/Other Loans		2,226,004,740.37			2,226,004,740.37+			
TOTAL		5,799,579,093.13	7,766,142,263.17	2,000,000,000.00	11,000,000,000.00	3,233,857,736.83-	2,000,000,000.00	3,001,000,000.00	2,002,000,504.00
OTHER CAPITAL RECEIPTS									
60001001 - MINISTRY OF LANDS AND SURVEY									
60001001/14020201	Plot Development Fees			100,000,000.00	100,000,000.00	100,000,000.00-	120,000,000.00	120,060,000.00	120,120,025.00
TOTAL				100,000,000.00	100,000,000.00	100,000,000.00-	120,000,000.00	120,060,000.00	120,120,025.00
TOTAL MISCELLANEOUS				100,000,000.00	100,000,000.00	100,000,000.00-	120,000,000.00	120,060,000.00	120,120,025.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
11001001 - Office of the Executive Governor								
11001001/23050104/02000001 Anniversary and Celebrations			189,000,000.00	189,000,000.00	189,000,000.00+		20,000,000.00	
11001001/23030105/04000002 Abia State Agency for the Control of AIDS (SACA)	103,389,473.80							
11001001/23030105/04000002 Expansion of Government House Clinic Umuahia			2,889,000.00	2,889,000.00	2,889,000.00+			
11001001/23010122/04000003 Purchase of Health/Medical Equipments for Govt House Clinic			730,670.00	730,670.00	730,670.00+	850,000.00	200,000,000.00	850,842.00
11001001/23020118/05000001 Construction of Car Wash/Mechanic Workshop			16,470,000.00	16,470,000.00	16,470,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
11001001/23030110/05000002 Rehabilitation of Government House Library			5,400,000.00	5,400,000.00	5,400,000.00+			
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House			4,050,000.00	4,050,000.00	4,050,000.00+		2,000,000.00	
11001001/23020118/09000003 Construction of Conveniences at Strategic Locations			4,536,008.00	4,536,008.00	4,536,008.00+	5,000,000.00	2,000,000.00	5,004,994.00
11001001/23010127/11000001 Purchase of ICT Equipment for Government Press Crew			1,282,500.00	1,282,500.00	1,282,500.00+	5,000,000.00	2,000,000.00	5,004,994.00
11001001/23010105/13000001 Acquisition of Capital Assets (Purch of Vehicle & Other Cap Asset)	740,977,913.42					5,000,000.00	2,000,000.00	5,004,994.00
11001001/23010124/13000002 Government Publicity		42,813,275.00			42,813,275.00-	3,400,000.00	2,000,000.00	3,403,408.00
11001001/23010105/13000003 Purchase of Motor Vehicles for Government House		79,685,001.03	291,000,000.00	291,000,000.00	211,314,998.97+	421,915,000.00	500,000,000.00	422,337,028.00
11001001/23010106/13000004 Purchase of Motor Vans for Government House			299,699,992.00	299,699,992.00	299,699,992.00+	300,000,000.00	200,000,000.00	300,300,072.00
11001001/23010107/13000005 Purchase of Trucks for Government House			103,859,180.00	103,859,180.00	103,859,180.00+	120,000,000.00	100,000,000.00	120,120,025.00
11001001/23010108/13000006 Purchase of Buses for Government House			458,270,600.00	458,270,600.00	458,270,600.00+	530,000,000.00	200,000,000.00	530,530,144.00
11001001/23010112/13000007 Purchase of Office Furniture		18,000,000.00	425,175,800.00	425,175,800.00	407,175,800.00+	488,000,000.00	100,000,000.00	488,488,116.00
11001001/23010119/13000008 Purchase of Power Generating Set for Govt House/Liaison Office		25,050,000.00	63,180,000.00	63,180,000.00	38,130,000.00+	70,000,000.00	20,000,000.00	70,070,024.00
11001001/23010128/13000009 Purchase of Security Equipments		129,400,000.00	54,000,000.00	254,000,000.00	124,600,000.00+	80,000,000.00	70,000,000.00	80,080,024.00
11001001/23050103/13000010 Monitoring and Evaluation of Projects in MDAs			3,240,000.00	3,240,000.00	3,240,000.00+	3,500,000.00	3,000,000.00	3,503,505.00
11001001/23010119/13000011 Provision of Sporting Facilities at new Governors Lodge			27,270,000.00	27,270,000.00	27,270,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
11001001/23010123/13000012 Purchase of Fire Fighting Equipment		8,200,000.00	120,816,370.00	120,816,370.00	112,616,370.00+	140,000,000.00	30,000,000.00	140,140,036.00
11001001/23030123/13000013 Rehabilitation of Traffic Light in Ogurube Layout			8,100,000.00	8,100,000.00	8,100,000.00+	220,000,000.00	24,000,000.00	220,220,060.00
11001001/23030123/13000014 Rehabilitation of Street Light in Government House		10,000,000.00	18,900,000.00	18,900,000.00	8,900,000.00+			
11001001/23020118/21000001 Abia State Oil Producing Development Commission (ASOPADEC)	1,546,900,241.30							
Sub Total	2,391,267,628.52	313,148,276.03	2,097,870,120.00	2,297,870,120.00	1,984,721,843.97+	2,427,665,000.00	1,500,000,000.00	2,430,093,296.00
11001002 - Office of the Deputy Governor								
11001002/23020113/01000001 Construction/Provision Cocoa Processing Factory			107,500,000.00	107,500,000.00	107,500,000.00+	100,000,000.00	70,000,000.00	100,100,024.00
11001002/23020113/01000002 Development Of Cocoa Production in Abia State			21,350,000.00	21,350,000.00	21,350,000.00+	7,000,000.00	10,000,000.00	7,007,010.00
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA	3,500,000.00		200,000,000.00	200,000,000.00	200,000,000.00+			
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot						100,000,000.00	100,000,000.00	100,100,024.00
11001002/23030121/13000001 Renovation of Office Complex						10,000,000.00	10,000,000.00	10,010,012.00
11001002/23010100/13000004 Acquisition of Capital Assets			30,000,000.00	30,000,000.00	30,000,000.00+			
11001001/23030121/13000008 Rehabilitation/Repair of Office Buildings			35,400,000.00	35,400,000.00	35,400,000.00+			
11001002/23020118/19000001 Construction/Provision of Inland Container Facility			335,000,000.00	335,000,000.00	335,000,000.00+			
Sub Total	3,500,000.00		729,250,000.00	729,250,000.00	729,250,000.00+	217,000,000.00	200,000,000.00	217,217,070.00
11008001 - Abia State Emergency Mgt Agency								
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
11008001/23010105/13000001 Purchase of Vehicles and Equipment			2,700,000.00	2,700,000.00	2,700,000.00+		1,000,000.00	
11008001/23020101/13000002 Construction of Modern Warehouse for Stockpiling of Relief Material			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
11008001/23010112/13000003 Office Equipment			540,000.00	540,000.00	540,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
Sub Total			14,040,000.00	14,040,000.00	14,040,000.00+	14,000,000.00	15,000,000.00	14,014,022.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016.	Proposed Budget 2017
	N	N	N	N	N	N	N	N
11013001 - Office of the SSG								
11013001/23010112/13000002 Purchase of Office Furniture							2,000,000.00	
11013001/23010112/13000003 Purchase of Office Equipment							2,000,000.00	5,004,994.00
11013001/23010117/13000005 Purchase and Installation of Lifts								3,603,602.00
11013001/23030121/13000006 Rehabilitation of Offices						3,600,000.00		
11013001/23010112/13000009 Acquisition of Capital Assets			135,003.00	135,003.00	135,003.00+			
Sub Total			80,997.00	80,997.00	80,997.00+	3,000,000.00	1,000,000.00	3,003,002.00
			216,000.00	216,000.00	216,000.00+	5,000,000.00	5,000,000.00	
						11,600,000.00	10,000,000.00	11,611,598.00
11016001 - Bureau of Economic Affairs								
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings								
Sub Total			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
110171001 - Executive Council Secretariat								
11017001/23010112/13000003 Purchase of Furniture and Equipment								
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
			1,350,000.00	1,350,000.00	1,350,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
11018001 - Bureau of Special Services								
11018001/23010128/13000001 Purch and Installation of Digitalized Radio Comm. Equip-3inNo								
11018001/23010105/13000002 Purchase of Digitalized Signal Radio Van								
Sub Total			8,910,000.00	8,910,000.00	8,910,000.00+			
						10,000,000.00	10,000,000.00	10,010,012.00
			8,910,000.00	8,910,000.00	8,910,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
11021002 - Abia State Liaison Office Abuja								
11021002/23040104/09000001 Industrial Pollution Preservation & control office complex/Gov lodge								
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			4,050,000.00	4,050,000.00	4,050,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
Sub Total			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
			8,100,000.00	8,100,000.00	8,100,000.00+	25,000,000.00	25,000,000.00	25,025,018.00
11033001 - Abia state Agency for The control of HIV/AIDS								
11033001/23010122/04000001 Purchase Of Office Furniture And Fittings								
11033001/23010115/04000002 Purchase of 4 Photocopying Machine			11,500,000.00	11,500,000.00	11,500,000.00+	4,000,000.00	4,000,000.00	4,004,008.00
11033001/23010119/04000003 Purchase of 1 Power Generating Set			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11033001/23050103/04000004 Monitoring and Evaluation			7,000,000.00	7,000,000.00	7,000,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
Sub Total			10,000,000.00	10,000,000.00	10,000,000.00+	14,000,000.00	16,000,000.00	14,013,998.00
			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	22,000,000.00	20,020,022.00
11035001 - Abia State Pension Board								
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment								
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11038001 - Christian Pilgrims Welfare Board								
11038001/23020119/13000001 Pilgrims Welfare Operations								
Sub Total			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
11101001 - Abia State oil Producing Area Dev Commission - AS								
11101001/23020105/03000001 Construction/Provision of Water Facilities								
11101001/23020107/03000002 Construction/Provision of Public Schools		1,926,956,073.00	200,000,000.00	200,000,000.00	1,726,956,073.00-	200,000,000.00	100,000,000.00	200,200,048.00
11101001/23020106/03000003 Construction/Provision of Hospitals/Health Centres			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,000,000.00	200,200,048.00
11101001/23020118/03000004 Construction/Provision of Skill Acquisition			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
11101001/23020118/03000005 Construction/Provision of Environmental Maintenance			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
Sub Total			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,000,000.00	200,200,048.00
			1,926,956,073.00	1,000,000,000.00	1,000,000,000.00	926,956,073.00-	1,000,000,000.00	800,000,000.00
								1,001,000,240.00

Schedule of Detailed Capital Expenditure by Organization - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
12003001 - Abia State House of Assembly								
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	16,000,000.00	40,000,000.00	327,000,000.00	327,000,000.00	287,000,000.00+	140,000,000.00	40,000,000.00	140,140,036.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	14,000,000.00	387,000,000.00	781,000,000.00	781,000,000.00	394,000,000.00+	170,000,000.00	100,000,000.00	170,170,048.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	213,200,000.00		272,900,000.00	272,900,000.00	272,900,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020127/13000004 Development Project/Acquisition of Capital Assets	32,500,000.00	40,000,000.00			40,000,000.00-	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020101/13000005 Installation of solar light to beef up security in ABHA			2,810,000.00	2,810,000.00	2,810,000.00+	6,000,000.00	6,000,000.00	6,006,002.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.			216,200,000.00	216,200,000.00	216,200,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc		5,070,000.00	5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23040102/13000008 Flood control and Landscaping in ABHA complex			113,500,000.00	113,500,000.00	113,500,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020101/13000009 Library Development and ICT for ABHA			45,000,000.00	45,000,000.00	45,000,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA		40,000,000.00				10,000,000.00	10,000,000.00	10,010,012.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	20,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence			28,100,000.00	28,100,000.00	28,100,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
12003001/23010122/13000013 Equipment for Medical Unit						3,000,000.00	3,000,000.00	3,003,002.00
12003001/23010119/13000014 Purchase of 1no 300KVA Gen Set for ABHA			4,050,000.00	4,050,000.00	4,050,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA	80,500,000.00		14,300,000.00	14,300,000.00	14,300,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly	100,000,000.00					50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'						10,000,000.00	10,000,000.00	10,010,012.00
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex	2,500,000.00		168,456,750.00	168,456,750.00	168,456,750.00+			
12003001/23020118/13000020 Renovation of Hon. Speaker's Lodge			5,400,000.00	5,400,000.00	5,400,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
12003001/23020101/13000021 Construction of Guest House for the ABHA			27,000,000.00	27,000,000.00	27,000,000.00+	27,000,000.00	27,000,000.00	27,027,011.00
12003001/23030110/13000022 Renovation of ABHA's Function and Library Building			27,000,000.00	27,000,000.00	27,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
12003001/23010112/13000023 Purchase of office furniture for ABHA			55,400,000.00	55,400,000.00	55,400,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Members			181,000,000.00	181,000,000.00	181,000,000.00+	280,000,000.00	144,000,000.00	280,280,072.00
12003001/23030105/13000025 Refurbishment of the ABHA clinic			25,400,000.00	25,400,000.00	25,400,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
Sub Total	478,700,000.00	512,070,000.00	2,347,616,750.00	2,347,616,750.00	1,835,546,750.00+	1,446,000,000.00	900,000,000.00	1,447,446,471.00
23001001 - Ministry of Information And Strategy								
23001001/23020118/02000001 Government Press (Relocation/Renovation)		16,400,000.00	14,750,000.00	14,750,000.00	1,650,000.00-	10,000,000.00	10,000,000.00	10,010,012.00
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipment			10,700,000.00	10,700,000.00	10,700,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
23001001/23010129/02000003 Procurement of Film Library Equipment			16,480,000.00	16,480,000.00	16,480,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23050103/02000005 Government Information Publications	61,640,000.00	62,300,000.00	27,000,000.00	27,000,000.00	35,300,000.00-	20,000,000.00	10,000,000.00	20,020,000.00
23001001/23020118/02000007 Broadcasting Corporation of Abia State (BCA)	4,142,000.00		1,492,000.00	1,492,000.00	1,492,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department		1,135,000.00	2,970,000.00	2,970,000.00	1,835,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23010101/02000010 Acquisition of Capital Assets		1,000,000.00	20,000,000.00	20,000,000.00	19,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment						10,000,000.00	5,000,000.00	10,010,012.00
23001001/23020102/02000012 Construction of Archival Complex		2,250,000.00	42,310,900.00	42,310,900.00	40,060,900.00+			
23001001/23050101/02000013 Social Media Network	10,000,000.00	32,000,000.00		20,000,000.00	12,000,000.00-			
23001001/23050101/02000014 Government Publicity	81,387,000.00	136,520,000.00	250,000,000.00	330,000,000.00	193,480,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
Sub Total	157,169,000.00	251,605,000.00	385,702,900.00	485,702,900.00	234,097,900.00+	330,000,000.00	150,000,000.00	330,330,132.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
23004001 - Broadcasting Corporation of Abia State								
23004001/23010129/11000001 Purchase of Broadcasting Equipment	32,180,000.00		492,750,000.00	492,750,000.00	492,750,000.00+	900,000,000.00	400,000,000.00	800,800,204.00
23004001/23010119/11000002 Purchase of 2 Generating Sets			16,200,000.00	16,200,000.00	16,200,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
23004001/23020119/11000003 Construction of Recreation Plaza			5,400,000.00	5,400,000.00	5,400,000.00+	100,000,000.00	100,000,000.00	200,200,048.00
Sub Total	32,180,000.00		514,350,000.00	514,350,000.00	514,350,000.00+	1,020,000,000.00	520,000,000.00	1,021,020,252.00
23055001 - Abia State Printing And Publishing Company								
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,890,000.00	1,890,000.00	1,890,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
23055001/23020101/02000002 Rehabilitation/Construction of Office Complex			5,400,000.00	5,400,000.00	5,400,000.00+	7,000,000.00	7,000,000.00	5,004,994.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			8,700,000.00	8,700,000.00	8,700,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	5,000,000.00	2,001,994.00
23055001/23010114/02000005 Procurement of Newsprint & Films			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
Sub Total			18,150,000.00	18,150,000.00	18,150,000.00+	23,000,000.00	23,000,000.00	18,017,986.00
25001001 - Office of The Head of service								
25001001/23020105/40000001 Construction/Provision of Drainage/Landscape Premises of HOS			540,000.00	540,000.00	540,000.00+			
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			8,100,000.00	8,100,000.00	8,100,000.00+	33,000,000.00	6,000,000.00	33,033,002.00
25001001/23020101/06000002 Construction/Provision of a New Office Complex for H.O.S			5,400,000.00	5,400,000.00	5,400,000.00+	22,000,000.00	20,000,000.00	22,022,005.00
25001001/23050102/11000001 Computerization of Database Management Information System			270,000.00	270,000.00	270,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
25001001/23010101/13000001 Acquisition of Capital Assets						3,000,000.00	2,000,000.00	3,003,002.00
Sub Total			14,310,000.00	14,310,000.00	14,310,000.00+	60,000,000.00	30,000,000.00	60,060,003.00
25005001 - Bureau of Training								
25001001/23010101/13000001 Acquisition of Capital Assets			3,240,000.00	3,240,000.00	3,240,000.00+	500,000.00	500,000.00	500,504.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			378,000.00	378,000.00	378,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
25005001/23010124/13000006 Purchase of white board(Korea) Teaching Aid			20,250.00	20,250.00	20,250.00+	500,000.00	500,000.00	500,504.00
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			290,250.00	290,250.00	290,250.00+			
Sub Total			3,928,500.00	3,928,500.00	3,928,500.00+	3,000,000.00	3,000,000.00	3,003,002.00
25005002 - Bureau of Common Services & Services Monitoring								
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
Sub Total			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
25005003 - Bureau of Service Welfare								
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			675,000.00	675,000.00	675,000.00+	200,000.00	200,000.00	200,192.00
25005003/23010122/04000002 Purchase of X-ray Machine for Civil Service Clinic			675,000.00	675,000.00	675,000.00+	1,200,000.00	1,200,000.00	1,201,200.00
25005003/23050101/13000001 Housing Loan for Abia State Civil Servants						10,000,000.00	5,000,000.00	
25005003/23010101/13000002 Acquisition of Capital Assets						600,000.00	600,000.00	600,600.00
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	12,000,000.00	7,000,000.00	2,001,992.00
25001001 - Bureau of Administration								
25005004/23010112/13000002 Purchase of Office furniture/Equipment			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
Sub Total			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
25005007 - Bureau of Establishment & Pension								
25005007/23050102/11000003 Computerization of Central Records			810,000.00	810,000.00	810,000.00+	1,200,000.00	4,000,000.00	1,201,200.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			540,000.00	540,000.00	540,000.00+	300,000.00	300,000.00	300,301.00
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	1,500,000.00	4,300,000.00	1,501,501.00
38001001 - Office of The Auditor General (State)								
40001001/23050102/13000001 Computerization of Audit System								
40001001/23040102/13000002 Water Drainage/Flood Control						30,000,000.00	10,000,000.00	30,030,012.00
40001001/23010101/13000003 Acquisition of Capital Assets						2,000,000.00	2,000,000.00	2,001,994.00
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia						4,000,000.00	4,000,000.00	4,004,008.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	1,000,000.00	3,003,002.00
40001001/23010108/13000006 Purchase of (3 in No) Buses			16,200,000.00	16,200,000.00	16,200,000.00+	19,000,000.00	10,000,000.00	19,019,004.00
40001001/23020101/13000013 Fencing of Auditor General's Office Aba			4,050,000.00	4,050,000.00	4,050,000.00+			
Sub Total			22,950,000.00	22,950,000.00	22,950,000.00+	3,500,000.00	3,000,000.00	3,503,505.00
47001001 - Civil Service commission								
47001001/23020105/03000001 Borehole								
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			1,500,000.00	1,500,000.00	1,500,000.00+			
39002001/23010101/13000004 Acquisition of Capital Assets						2,000,000.00	1,000,000.00	2,001,994.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos							300,000.00	
47001001/23010117/13000010 Purchase of Shredding Machines 8nos			500,000.00	500,000.00	500,000.00+		500,000.00	
47001001/23010118/13000011 Purchase of Scanning 5nos			80,000.00	80,000.00	80,000.00+		50,000.00	
47001001/23040102/13000015 Erosion and Flood Control			1,200,000.00	1,200,000.00	1,200,000.00+		150,000.00	
47001001/23010112/13000016 Purchase of Office Furniture & Fitting						1,000,000.00	1,000,000.00	1,001,008.00
Sub Total			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
40001001 - Abia State Independent Electoral Commission								
48001001/23010119/13000005 Purchase of 2 Power Generating Sets								
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	7,500,000.00	10,010,012.00
48001001/23010115/13000007 Purchase of Photocopying Machine			2,835,000.00	2,835,000.00	2,835,000.00+	3,000,000.00	2,000,000.00	3,003,002.00
Sub Total			4,320,000.00	4,320,000.00	4,320,000.00+	13,300,000.00	10,000,000.00	13,313,315.00
63001001 - Office of The Auditor General (LG)								
63001001/23010101/13000001 Acquisition of Capital Assets								
63001001/23010108/13000003 Purchase Of Buses			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	2,000,000.00	1,351,345.00
63001001/23010113/13000004 Purchase of Computers			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	17,000,000.00	20,020,000.00
63001001/23010119/13000005 Purchase of Powers Generating Set			810,000.00	810,000.00	810,000.00+	810,000.00		810,816.00
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	1,000,000.00	1,351,345.00
64001001 - Office of The Local government Service Commission								
64001001/23010108/13000003 Purchase of 18 Seater Bus								
64001001/23010112/13000006 Purchase of Office Furniture & Fittings			1,890,000.00	1,890,000.00	1,890,000.00+	15,000,000.00	12,000,000.00	12,012,004.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			1,890,000.00	1,890,000.00	1,890,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
64001001/23010119/13000008 Purchase of Generating Set						5,000,000.00		
Sub Total			3,780,000.00	3,780,000.00	3,780,000.00+	5,000,000.00	20,000,000.00	20,020,000.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
15001001 - Ministry of Agriculture								
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.				50,000,000.00	50,000,000.00+		120,000,000.00	
15001001/23050105/01000003 Raising of 1M genetically Improved General specie Oil Palm Seed		16,500,000.00	27,000,000.00	27,000,000.00	10,500,000.00+	20,000,000.00	50,000,000.00	20,020,000.00
15001001/23050105/01000004 Insurance of Micro Credit and 85 Farmers in the 17 LGAs		376,041,670.50			376,041,670.50-			
15001001/23050105/01000005 Slashing and Pruning of 160 Hectare of old Cashew Plantation							24,000,000.00	
15001001/23010127/01000007 Procurement of 2 No Agric Tractors			1,620,000.00	1,620,000.00	1,620,000.00+	3,000,000.00	220,000,000.00	2,001,994.00
15001001/23050105/01000009 S. M. U. (Raising of 500 000 Improved F3 Amazen Cocoa Seedling	3,630,000.00					5,000,000.00	20,000,000.00	5,004,994.00
15001001/23050103/01000010 Farmers Census Analysis & Production	3,000,000.00					3,000,000.00	14,000,000.00	3,003,002.00
15001001/23040101/01000014 Raising of 40 000 Indigenous Fruit Trees	5,955,000.00		540,000.00	540,000.00	540,000.00+	3,000,000.00	30,000,000.00	3,003,002.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation	15,839,500.00					6,000,000.00	70,000,000.00	
15001001/23050105/01000017 Community Based Plantain bunch Production Project						5,000,000.00	20,000,000.00	5,004,994.00
15001001/23050101/01000019 Provision of Requisite Drugs						10,000,000.00	30,000,000.00	10,010,012.00
15001001/23030112/01000020 Renovation and Stocking Tree Concrete Fish Pond							20,000,000.00	
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings				6,000,000.00	6,000,000.00+			
15001001/23050105/01000022 Procurement of Fertilizer for the State	30,597,875.00	348,661,872.96		4,400,000.00	344,261,872.96-			
15001001/23030112/01000026 Renovation of Agric Department	3,000,000.00							
15001001/23020113/01000027 Establishment of Ministerial Library						400,000.00	10,000,000.00	400,408.00
15001001/23010127/01000028 Acquisition of Capital Assets							30,000,000.00	
15001001/23050105/01000031 Raising of 15 000 Budded Citrus			540,000.00	540,000.00	540,000.00+	6,000,000.00	20,000,000.00	6,006,002.00
15001001/23050105/01000033 Community Based Rice Production Project		3,000,000.00			3,000,000.00-		100,000,000.00	
15001001/23050105/01000034 Community Based Cassava Project							30,000,000.00	
15001001/23050101/01000035 Establishment of Plantain/Banana Skill Acquisition Plantation						10,000,000.00		10,010,012.00
15001001/23050105/01000036 Cassava Roots Production (1700 Hectares)			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	10,000,000.00	3,003,002.00
15001001/23050101/01000040 Phase III Farmers Field School Programme for 20 Communities		12,000,000.00			12,000,000.00-		5,000,000.00	
15001001/23020114/01000042 Grading of Cashew Plantation Road (Mbala Isuochi)							2,000,000.00	
15001001/23040101/01000043 Replanting of the 30 Hectares of the old Plantation						3,000,000.00		3,003,002.00
15001001/23020113/01000046 Designation & Construction of Resting Ponds for Trade Cattle							45,000,000.00	
15001001/23050101/01000047 Printing of Anti-Rabies Vaccination (ARV) Certificates						1,600,000.00	10,000,000.00	1,601,608.00
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment						3,000,000.00	20,000,000.00	3,003,002.00
15001001/23020113/01000049 Construction of 1 Modern Abattoir at Aba North LGA			35,100,000.00	35,100,000.00	35,100,000.00+		100,000,000.00	
15001001/23020118/01000050 Establishment of 20 Stain Collection Centres	4,900,000.00							
15001001/23050101/01000051 Workshop/Trainings for Butcher/Players							50,000,000.00	
15001001/23010127/01000052 Purchase of Agric Equipment (Chemicals and Fumigants)-			270,000.00	270,000.00	270,000.00+	2,000,000.00	20,000,000.00	2,001,994.00
15001001/23050101/01000054 Agric Transform Agenda (Piggery, Sheep, Goat, Aquaculture, Poultry)			4,590,000.00	4,590,000.00	4,590,000.00+	10,000,000.00		10,010,012.00
15001001/23030112/01000056 Renovation and Stocking of Poultry Houses						2,000,000.00	2,000,000.00	2,001,994.00
15001001/23050105/01000060 Women Empowerment through Fish Processing & Marketing			810,000.00	810,000.00	810,000.00+	8,000,000.00	15,000,000.00	8,007,996.00
15001001/23050105/01000061 Production of Honey						3,000,000.00	20,000,000.00	3,003,002.00
15001001/23050101/01000062 Establishment of Modern Oil Mill							100,000,000.00	
15001001/23020113/01000063 Stocking of Snailery Poultry Through							1,000,000.00	
15001001/23020113/01000064 Youth Empowerment through Poultry Processing							40,000,000.00	
15001001/23020113/01000065 Establishment of Slaughter Farm							150,000,000.00	
15001001/23020113/01000066 Establishment of 100 Hectares of New Cocoa Plantation Area							150,000,000.00	
15001001/23010129/01000067 Purchase of 5 No Scaling Machine							2,000,000.00	
15001001/23010129/01000068 Procurement of Cocoa Pesticide Equipment							150,000,000.00	
15001001/23050101/01000069 Avian Influenza Control Check Point							30,000,000.00	
15001001/23050101/01000070 Establishment & Dev of Rice Processing Cluster							40,000,000.00	
15001001/23050101/01000071 Establishment 7 Dev of Palm/Oil Processing Cluster							30,000,000.00	
15001001/23050101/01000072 Allocation of Input - Under Cocoa Transformation Agenda to Abia				2,609,200.00	2,609,200.00+			
Sub Total	66,922,375.00	756,203,543.46	73,170,000.00	136,179,200.00	620,024,343.46-	107,000,000.00	1,800,000,000.00	100,100,032.00

Schedule of Detailed Capital Expenditure by Organization - Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
15102001 - Abia State Agricultural Development Programme (ADP)								
15102001/23020113/01000001 Construction/Provision of Agricultural Facilities	N	N	N	N	N	N	N	N
15026001/23020118/04000001 Construction & equipping of medical centre.			54,000,000.00	54,000,000.00	54,000,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
15026001/23020107/05000001 Building of Hostel and class room blocks							5,000,000.00	
15026001/23050101/13000004 Survey Equipment							30,000,000.00	
Sub Total			54,000,000.00	54,000,000.00	54,000,000.00+	60,000,000.00	60,000,000.00	60,060,012.00
20001001 - Ministry of Finance								
20001001/23020118/030000001 Establishment of South East CBN Entrepreneur Development Centre								
20001001/23020101/06000001 Construction of Office Blocks								
20001001/23010113/11000001 Purchase of Computers			27,000,000.00	27,000,000.00	27,000,000.00+		30,000,000.00	
20001001/23050101/13000001 Micro-Finance Loans Scheme		2,000,000.00	2,700,000.00	2,700,000.00	700,000.00+		20,000,000.00	
20001001/23020118/13000002 Abia State Pools Betting & Control Board			50,000,000.00	50,000,000.00	50,000,000.00+			
20001001/23020101/13000003 Debt Management Offices			4,000,000.00	4,000,000.00	4,000,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
20001001/23050101/13000004 Project Insurance Brokers			15,000,000.00	15,000,000.00	15,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
20001001/23050103/13000005 Revenue Bill Bond Expenses	1,540,000.00					15,000,000.00	10,000,000.00	15,015,006.00
20001001/23010101/13000006 Acquisition of Capital Assets								
20001001/23050103/13000007 Revenue Mobilization Expenses			8,000,000.00	8,000,000.00	8,000,000.00+		2,000,000.00	
20001001/23050103/13000008 Personnel Audit 1000 Reforce	602,351,539.99	510,438,425.85	500,000,000.00	800,000,000.00	289,561,574.15+	8,000,000.00	8,000,000.00	8,007,996.00
20001001/23050102/13000009 Centralized Payroll System						300,000,000.00	100,000,000.00	300,300,072.00
20001001/23010105/13000011 Purchase of Motor Vehicles	250,000,000.00		6,620,000.00	6,620,000.00	6,620,000.00+	2,000,000.00		2,001,994.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			1,000,000.00	1,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
20001001/23050101/13000013 Regulatory Assurance Service								
20001001/23050101/13000014 Production of Quarterly Journals				38,000,000.00	38,000,000.00+	400,000.00		400,408.00
Sub Total	853,891,539.99	512,438,425.85	614,320,000.00	952,320,000.00	439,881,574.15+	385,400,000.00	230,000,000.00	385,785,478.00
20007001 - Office of The Accountant General								
20007001/23010101/13000001 Acquisition of Capital Assets								
20007001/23020127/13000002 Computerization and System Development			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office			100,000,000.00	100,000,000.00	100,000,000.00+	3,000,000.00	3,000,000.00	1,001,008.00
20007001/23050107/13000005 Dev. of the New International Chart of Account & Budget Module	3,480,000.00		150,000,000.00	150,000,000.00	150,000,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
Sub Total	3,480,000.00		333,000,000.00	333,000,000.00	333,000,000.00+	44,000,000.00	30,000,000.00	42,042,040.00
20008001 - Board of Internal Revenue								
20008001/23010108/13000001 Purchase of Buses (15 hummer buses @ 3m each)								
20008001/23020127/13000005 Construction of ICT Infrastructure (Installation of VSAT)			4,050,000.00	4,050,000.00	4,050,000.00+			
20008001/23010105/13000006 Purchase of Vehicles Hilux jeep (10nos @ 5m each)			810,000.00	810,000.00	810,000.00+		10,000,000.00	
20008001/23010104/13000008 Purchase of Office Furniture and Fittings			5,400,000.00	5,400,000.00	5,400,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
20008001/23010104/13000009 Purchase of Motor Cycles 50nos @ 100 000 per motor cycle			16,200,000.00	16,200,000.00	16,200,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
20008001/23010117/13000010 Purchase of Shredding Machine (1no.)			540,000.00	540,000.00	540,000.00+	1,000,000.00	1,000,000.00	1,010,012.00
20008001/23030121/13000011 Rehabilitation/Repairs of Office Buildings			13,500.00	13,500.00	13,500.00+	1,500,000.00	1,000,000.00	1,501,501.00
Sub Total			10,800,000.00	10,800,000.00	10,800,000.00+	50,000.00	50,000.00	50,048.00
			37,813,500.00	37,813,500.00	37,813,500.00+	43,550,000.00	50,050,000.00	43,593,567.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
22001001 - Ministry of Commerce & Industry								
22001001/23020101/12000004 Renovation and Refurbishing of Zonal Offices						10,000,000.00	20,000,000.00	10,010,012.00
22001001/23020118/12000009 Construction of Produce Check Point in 7 Locations						6,000,000.00	15,000,000.00	6,006,002.00
22001001/23020118/12000010 Provision of Infrastructure of Aba Hotels Umuahia	30,000,000.00							
22001001/23020105/12000012 Revamping Aba Textile Mill PLC and Golden Guinea PLC Umuahia							660,000,000.00	
22001001/23030111/12000014 Establishment of One-Stop Shop			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	135,000,000.00	20,020,000.00
22001001/23030124/12000017 Development of Modern Electronics/Electrical Market at Aba							130,000,000.00	
22001001/23020101/12000018 Fund for Small Scale Industries (FUSSI)	15,850,000.00						100,000,000.00	
22001001/23020124/12000019 Construction of Markets @ Umuahia North			48,600,000.00	48,600,000.00	48,600,000.00+			
22001001/23030124/12000020 Resuscitation of Ailing Industries			12,150,000.00	12,150,000.00	12,150,000.00+			
22001001/23020118/12000021 Enhancement of Quality Control/Control of Smuggling			5,400,000.00	5,400,000.00	5,400,000.00+		10,000,000.00	
22001001/23030124/12000022 Rehabilitation of Infrastructure in State Own Market							150,000,000.00	
22001001/23050101/12000023 Trade fair & Exhibition							20,000,000.00	
22001001/23050101/12000024 Ohafia Industrial Cluster							100,000,000.00	
22001001/23050101/12000025 Dev of Umu-kalika Industrial Cluster							120,000,000.00	
22001001/23050101/12000026 Skill Acquisition Center Ofoeme							20,000,000.00	
22001001/23050101/12000027 Development of Ofoeme Industrial Cluster							20,000,000.00	
Sub Total	3,480,000.00		333,000,000.00	333,000,000.00	333,000,000.00+	44,000,000.00	30,000,000.00	42,042,040.00
28001001 - Ministry of Science And Technology								
28001001/23020118/05000001 Const/Prov. of Infrastructure (Estab. of 2NO. out Rubric Cluster)			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23010118/05000011 Purchase of Scanners for Training			10,000.00	10,000.00	10,000.00+	5,000,000.00		5,004,994.00
28001001/23010101/05000012 Purchase of Fixed Assets for ICT Centre			9,450,000.00	9,450,000.00	9,450,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23050103/09000001 Monitoring and Evaluation			1,620,000.00	1,620,000.00	1,620,000.00+			
28001001/23020127/11000001 Construction of ICT Infrastructure			2,700,000.00	2,700,000.00	2,700,000.00+			
28001001/23030127/11000002 Rehabilitation for Building for ICT			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23020124/12000001 Construction of 50 Hectares Tech Innovation Park		1,500,000.00	27,000,000.00	27,000,000.00	25,500,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23050101/12000002 Purchase of Printed Booklet of Abia Tech			2,160,000.00	2,160,000.00	2,160,000.00+			
28001001/23020118/13000006 Construction/Provision of Infrastructure/Constr. & Equipments			9,180,000.00	9,180,000.00	9,180,000.00+	10,000,000.00		10,010,012.00
Sub Total		1,500,000.00	65,620,000.00	65,620,000.00	64,120,000.00+	55,000,000.00	40,000,000.00	55,055,054.00
29001001 - Ministry of Transport								
29001001/23010123/02000001 Purchase of Fire Fighting Equipment			40,500,000.00	40,500,000.00	40,500,000.00+	30,000,000.00	12,080,000.00	30,030,012.00
29001001/23020118/02000002 Construction/Provision of Infrastructure			6,480,000.00	6,480,000.00	6,480,000.00+	4,000,000.00		4,004,008.00
29001001/23020122/02000004 Construction of Boundary Pillars/Rights of Ways			8,100,000.00	8,100,000.00	8,100,000.00+	30,000,000.00		30,030,012.00
29001001/23030121/02000005 Rehabilitation/Repairs of Office Buildings			540,000.00	540,000.00	540,000.00+	10,000,000.00		10,010,012.00
29001001/23010123/11000001 Purchase of Fighting Equipment			16,200,000.00	16,200,000.00	16,200,000.00+			
29001001/23010101/17000001 Abia State Transport Loan Scheme	1,000,000.00					50,000,000.00		
29001001/23020110/17000006 Installation of Fire Control Detection and Alarm Systems						30,000,000.00		30,030,012.00
29001001/23010106/17000008 Acquisition of 4Nos Tow Van							18,960,000.00	
29001001/23010112/17000010 Procurement of Office Furniture/Equipment							18,960,000.00	
Sub Total	1,000,000.00		71,820,000.00	71,820,000.00	71,820,000.00+	154,000,000.00	50,000,000.00	104,104,056.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
29007001 - Abia State Passenger Integrated Manifest Scheme								
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			2,700,000.00	2,700,000.00	2,700,000.00+	3,500,000.00	4,500,000.00	
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			1,350,000.00	1,350,000.00	1,350,000.00+	4,500,000.00	4,500,000.00	
29007001/23010108/13000003 Purchase of Mitsubishi Buses			702,000.00	702,000.00	702,000.00+			
29007001/23020101/13000004 Construction of Office Building			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00	11,000,000.00	
29007001/23020114/13000005 Constr. of Rd Mapping/Right Ways in the Capital City & Other			2,700,000.00	2,700,000.00	2,700,000.00+			
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			270,000.00	270,000.00	270,000.00+			
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			810,000.00	810,000.00	810,000.00+			
29053001 - Abia Transport Corporation (Abia Line Net)								
29053001/23010108/13000001 Purchase of Buses			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	
29053001/23010105/13000002 Purchase of Motor Spare Parts			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	
Sub Total			50,000,000.00	50,000,000.00	50,000,000.00+		150,000,000.00	
32001001 - Ministry of Petroleum And Solid Minerals Dev.								
32001001/23020111/13000001 Construction/Provision of Library & Laboratory Equipments			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
32001001/23020111/14000009 Establishment of the Ministry's Reference Library						5,000,000.00	30,000,000.00	5,004,994.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)						10,000,000.00		10,010,012.00
32001001/23020118/14000011 Establishment of Mining Sites Oil Fields & Petroleum Sale Outlet	782,000.00						10,000,000.00	
32001001/23020118/14000012 Monitoring of Petrol Stations and Planning Sites	960,000.00							
32001001/23050101/21000001 Recovery of Oil & Gas Infrastructure			1,350,000.00	1,350,000.00	1,350,000.00+	2,000,000.00		2,001,994.00
32001001/23010100/21000003 Geological Survey/Production of Geological Map for the State						10,000,000.00		10,010,012.00
32001001/23020118/21000008 Establishment of Cement Industry							40,000,000.00	
Sub Total	1,742,000.00		4,050,000.00	4,050,000.00	4,050,000.00+	37,000,000.00	80,000,000.00	37,037,024.00
33005001 - Metallurgical Complex								
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	14,000,000.00	50,050,024.00
Sub Total			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	14,000,000.00	50,050,024.00
34001001 - Ministry of Works								
34001001/23020114/17000001 Construction of Greater Aba Drainage System			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,000,000.00	150,150,048.00
34001001/23020114/17000008 Construction of Access Roads to Glass Industry/Fuss Factory Rd			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road	100,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00+	200,000,000.00	500,000,000.00	100,100,024.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road						50,000,000.00		100,100,024.00
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road						50,000,000.00		100,100,024.00
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road	3,000,000.00					50,000,000.00		100,100,024.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road						100,000,000.00		
34001001/23020114/17000021 Construction of Igbere Unuhu-Ezechi Unuokwe Road		4,751,842.30	100,000,000.00	100,000,000.00	95,248,157.70+	100,000,000.00	200,000,000.00	200,200,048.00
34001001/23020114/17000022 Construction of Ugwu-Nkpa Amaebuato Road			72,900,000.00	72,900,000.00	72,900,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/PortHarcourt Express Way			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	400,000,000.00	100,100,024.00
34001001/23020114/17000027 Construction of Ntigha-Mbawsi-Umuala Road			100,000,000.00	100,000,000.00	100,000,000.00+	40,000,000.00		100,100,024.00
34001001/23020114/17000030 Construction of Nunya-Isuikwuato Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000031 Construction of Uturu Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+			

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000032 Const of Ariam Usaka Ikwuano Ring Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000033 Constr. of Amaoba-Nnono-Ndoro-Oboro Road with spur to Ikputu						100,000,000.00		100,100,024.00
34001001/23020114/17000035 Construction of Ohanze-Ntighazu Abala-Ibeme Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			100,000,000.00	100,000,000.00	100,000,000.00+			
34001001/23020114/17000038 Construct of Abiriba Junction Etitiama Nkporo Road (9.0km)			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000039 Construction of Unity Garden/Osisioma Ring Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		200,200,048.00
34001001/23020114/17000040 Construction of Umugo-Ugwanagbo Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000041 Construction of Aba-Abayi Ncholoro-Ohanku Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000042 Construction of Nkata-Ameke Road			5,400,000.00	5,400,000.00	5,400,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000044 Construction of Umuofia-Umuana-Lodo Ahiaeke Road			8,000,000.00	8,000,000.00	8,000,000.00+		100,000,000.00	
34001001/23020114/17000045 Construction of Umuahia-World Bank-Low Cost-Agbama Road			12,000,000.00	12,000,000.00	12,000,000.00+	60,000,000.00		
34001001/23020114/17000047 Construction of Eyiukwu/Afara Road			67,500,000.00	67,500,000.00	67,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000048 Construction of Ahii-Isiama Afara Road						50,000,000.00		100,100,024.00
34001001/23020114/17000053 Construction of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt (6.0km)	100,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00+	50,000,000.00	600,000,000.00	
34001001/23020114/17000054 Construction of Agbo-Ameke Road			40,500,000.00	40,500,000.00	40,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000055 Construction of Umuezeagu-Mbom-Umueze Road			27,000,000.00	27,000,000.00	27,000,000.00+	30,000,000.00		30,030,012.00
34001001/23020114/17000056 Construction of Umuajiji Isieke - Ukome Road			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000057 Construction of Amavum/Ekporoneeyi-Nkaunta Road			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000060 Construction of Nkata-Alike Umukabia Road			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00		20,020,000.00
34001001/23020114/17000061 Construction of Amaogwugwu-Umukabia-Umuekwule Road	100,000,000.00		73,000,000.00	73,000,000.00	73,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000064 Construction of Afaraukwu Road		8,000,000.00			8,000,000.00-			
34001001/23020114/17000065 Construction of Umuokwu-Ubaha-Umuhi Road			67,500,000.00	67,500,000.00	67,500,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000068 Construction of Ugwunchara Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000069 Reconstruction/Dualisation of Umuahia Ubakala Road			500,000,000.00	500,000,000.00	500,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000071 Construction of Umuopara Ring Road		150,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00-	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000072 Construction of Eke Eziana - Obulo Osisankita - Umuada Road			67,500,000.00	67,500,000.00	67,500,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000073 Reconstruction of Obikabia Umuola Road			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00		40,040,012.00
34001001/23020114/17000074 Grassing/Vegetation & Kerbing Ctrl on the Median of Enugu/PH	1,000,000.00							
34001001/23020114/17000076 Construction of Udide-Agbo Road			4,000,000.00	4,000,000.00	4,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000077 Construction of Umuakanu-Umueze-Umuagu Road						50,000,000.00	50,000,000.00	100,100,024.00
34001001/23020114/17000078 Construction of Umuimo - Arongwa Junction Road						50,000,000.00		
34001001/23020114/17000079 Ahiakwu Olokoru - Amizi - NRCRI Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000080 Construction of Mkpakorobe-Ohuru-Ohanku Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000081 Construction of Uturu Ring Road						100,000,000.00		100,100,024.00
34001001/23020114/17000084 Construction of Amaeke-Akanu-Amekpu Item Road			94,500,000.00	94,500,000.00	94,500,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000085 Construction of Federal Girls College-Umuezeala-Umulem-Umunt			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000086 Construction of Presbyterian Church Road Ehimi	50,000,000.00		108,000,000.00	108,000,000.00	108,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000087 Construction of Ossa-Isingwu Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000089 Construction of Nkwoagu-Umuaku Road			67,500,000.00	67,500,000.00	67,500,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000090 Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000091 Maintenance/Rehabilitation of State Roads	50,000,000.00	50,000,000.00			50,000,000.00-			
34001001/23020114/17000092 Construction of Umukabia Umulekpula-Ekeokwara Road			11,000,000.00	11,000,000.00	11,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000093 Construction of Okpara Road Umuahia			121,000,000.00	121,000,000.00	121,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000095 Construction of Ebem-Isuigwu-Ndi Oji Road			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
34001001/23020114/17000096								
34001001/23020114/17000097			81,000,000.00	81,000,000.00	81,000,000.00+	70,000,000.00		70,070,024.00
34001001/23020114/17000100			150,000,000.00	150,000,000.00	150,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000101			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000102			140,000,000.00	140,000,000.00	140,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000103			70,000,000.00	70,000,000.00	70,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000104			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000105			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000106			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000107			54,000,000.00	54,000,000.00	54,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000110			24,000,000.00	24,000,000.00	24,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000111	100,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00		30,030,012.00
34001001/23020114/17000112			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000114			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000115			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000116	100,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000117			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000118			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000120			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000121			121,500,000.00	121,500,000.00	121,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000122			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000123			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000124			81,000,000.00	81,000,000.00	81,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000125			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00		20,020,000.00
34001001/23020114/17000126	100,000,000.00							
34001001/23020114/17000129			400,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00		200,200,048.00
34001001/23020114/17000132	20,000,000.00							
34001001/23020114/17000133			108,000,000.00	108,000,000.00	108,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000134						100,000,000.00		
34001001/23020114/17000135			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000136			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000140			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000141			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000142			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000143			300,000,000.00	300,000,000.00	300,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000144						100,000,000.00		
34001001/23020114/17000145			200,000,000.00	200,000,000.00	200,000,000.00+			
34001001/23020114/17000146			100,000,000.00	100,000,000.00	100,000,000.00+			100,100,024.00
34001001/23020114/17000147			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000148			400,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00	200,000,000.00	100,100,024.00
34001001/23020114/17000151			108,000,000.00	108,000,000.00	108,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000153	100,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000154			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00		80,080,024.00
34001001/23020114/17000155			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00		40,040,012.00
			27,000,000.00	27,000,000.00	27,000,000.00+	60,000,000.00		60,061.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
34001001/23020114/17000157 Construction of Okpu-Umuobo Road	N	N	N	N	N	N	N	N
34001001/23020114/17000158 Construction of Onuaku Okpokoro Road Uturu			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00		20,020,000.00
34001001/23020114/17000159 Construction of Umuobe New Abattoir Road			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000162 Construction of Expansion of Imo Ndikpa (Narrow Bridge)			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000163 Construction of Mbawsi-Umuezekwe-Umudeche Urunka Junction Road			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000164 Reconstruction/Dualization of Brass/Faulks Road			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000167 Rehabilitation of Ndioji-Abam-Arochukwu Phase II (29KM)	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000168 Construction of Ehuama Isukwuato Road								
34001001/23020114/17000169 Construction of Arochukwu/Ohafia Road		30,000,000.00	100,000,000.00	100,000,000.00	70,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000170 Construction of Uzuakoli - Ozuitem Road	100,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00+			100,100,024.00
34001001/23020114/17000171 Construction of Umueze-Umuakamu-Emende Ibeku Road			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00		200,200,048.00
34001001/23020114/17000172 Construction of Ihie Umufia - St. Vincent De-Paul Road			94,500,000.00	94,500,000.00	94,500,000.00+	80,000,000.00		80,080,024.00
34001001/23020114/17000173 Dualization of Entrance Road/Single Road into Industrial Market	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000174 Rehabilitation of World Bank Housing-Estate Roads			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000179 Construction of Geometric Access Road						100,000,000.00		100,100,024.00
34001001/23020114/17000180 Reconstruction of Ekeakpara Road from Osisioma Junction			200,000,000.00	200,000,000.00	200,000,000.00+			
34001001/23020114/17000182 Construction of Omme Bypass		65,000,000.00	450,000,000.00	450,000,000.00	385,000,000.00+	100,000,000.00		200,200,048.00
34001001/23030113/17000183 Rehabilitation of M.C.C. Road			80,000,000.00	80,000,000.00	80,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000185 Construction of Umuojima Road						100,000,000.00		100,100,024.00
34001001/23020114/17000186 Construction of Amauhie-Umuokehi Afugiri Umuogwu Okpuala Road						100,000,000.00		100,100,024.00
34001001/23020114/17000187 Dualization of Ubakala Road	150,000,000.00					100,000,000.00		100,100,024.00
34001001/23030113/17000189 Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road								
34001001/23020114/17000191 Construction of Ngwa Ohanku Road						100,000,000.00	300,000,000.00	200,200,048.00
34001001/23020114/17000192 Construction of Port-Harcourt Road		15,000,000.00	50,000,000.00	50,000,000.00	35,000,000.00+			
34001001/23030113/17000193 Rehabilitation of Azikwe Road						100,000,000.00		100,100,024.00
34001001/23030113/17000198 Rehabilitation of Ama-Ogbonna-ACCM Headquarters			60,000,000.00	60,000,000.00	60,000,000.00+			
34001001/23030113/17000201 Rehabilitation of Ehi Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23030113/17000202 Rehabilitation of Prisons to Azikiwe Road						10,000,000.00		10,010,012.00
34001001/23030113/17000203 Rehabilitation of Police to Azikiwe Road						50,000,000.00		50,050,024.00
34001001/23030113/17000204 Rehabilitation of Nwala by Faulks Road Brass by Aba-Owerri Rd		5,000,000.00			5,000,000.00-	60,000,000.00		60,060,012.00
34001001/23030113/17000205 Rehabilitation of Ehre Road						70,000,000.00		70,070,024.00
34001001/23030113/17000206 Rehabilitation of Umuola Road						100,000,000.00		100,100,024.00
34001001/23030113/17000207 Rehabilitation of Ikot-Ekpene Road to Opobo Junction								60,060,012.00
34001001/23030113/17000208 Rehabilitation of Golf Course to Aba Govt House Lodge Road						60,000,000.00		60,060,012.00
34001001/23030113/17000209 Reconstruction/Rehabilitation of Various Completely Failed Rd		645,303,526.00	5,500,000,000.00	5,500,000,000.00	4,854,696,474.00+	60,000,000.00		60,060,012.00
34001001/23030113/17000210 Abia State Maintenance Agency (ABROMA)	97,400,000.00					100,000,000.00	4,000,000,000.00	983,536,432.00
34001001/23020114/17000212 Construction of Access Road to NNPC Depot								
34001001/23020114/17000213 Construction of Oyeador Rd (Nigerian Breweries Road) Aba			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00		40,040,012.00
34001001/23020114/17000214 Construction of German Floor Ubom Road Umuahia			70,000,000.00	70,000,000.00	70,000,000.00+			
34001001/23020114/17000216 Construction of Roads Within Isuikwuato Township						50,000,000.00		
34001001/23020114/17000217 Construction of Asaga-Ndiokereke Road		45,000,000.00	67,500,000.00	67,500,000.00	22,500,000.00+	70,000,000.00		70,070,024.00
34001001/23020114/17000218 Construction of Abiriba-Ndiebe-NDI Oji Abam Road (11.5Km)			54,000,000.00	54,000,000.00	54,000,000.00+			
34001001/23020114/17000219 Construction of Amangwu Eerei Road			121,500,000.00	121,500,000.00	121,500,000.00+	120,000,000.00		120,120,025.00
34001001/23020114/17000220 Construction of Army Barracks Ohafia (10.0km)			7,000,000.00	7,000,000.00	7,000,000.00+	10,000,000.00		10,010,012.00
			200,000,000.00	200,000,000.00	200,000,000.00+			

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000221			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000222			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000223		5,000,000.00	108,000,000.00	108,000,000.00	103,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000224			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000225			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000226			200,000,000.00	200,000,000.00	200,000,000.00+	50,000,000.00		130,130,036.00
34001001/23020114/17000227			40,000,000.00	40,000,000.00	40,000,000.00+			
34001001/23020114/17000228			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000229			40,500,000.00	40,500,000.00	40,500,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000230			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00		20,020,000.00
34001001/23020114/17000231			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000232			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000233			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000234			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000235			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00		30,030,012.00
34001001/23020114/17000236			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000237			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00		80,080,024.00
34001001/23020114/17000238			200,000,000.00	200,000,000.00	200,000,000.00+	140,000,000.00		200,200,048.00
34001001/23020114/17000239			67,500,000.00	67,500,000.00	67,500,000.00+	70,000,000.00		70,070,024.00
34001001/23020114/17000240			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000241			10,000,000.00	10,000,000.00	10,000,000.00+			
34001001/23020114/17000242			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000243			6,750,000.00	6,750,000.00	6,750,000.00+	10,000,000.00		10,010,012.00
34001001/23020114/17000245			108,000,000.00	108,000,000.00	108,000,000.00+			
34001001/23020114/17000246			114,000,000.00	114,000,000.00	114,000,000.00+	30,000,000.00		100,100,024.00
34001001/23020114/17000247			48,100,000.00	48,100,000.00	48,100,000.00+	40,000,000.00		40,040,012.00
34001001/23020114/17000248			30,400,000.00	30,400,000.00	30,400,000.00+	30,000,000.00		30,030,012.00
34001001/23020114/17000249						50,000,000.00		
34001001/23020114/17000250						50,000,000.00		
34001001/23020114/17000251						100,000,000.00		
34001001/23020114/17000252						100,000,000.00		
34001001/23020114/17000253						50,000,000.00		
34001001/23020114/17000254						50,000,000.00		
34001001/23020114/17000255						50,000,000.00		
34001001/23020114/17000256						50,000,000.00		
34001001/23020114/17000257						50,000,000.00		
34001001/23020114/17000258							200,000,000.00	
34001001/23020114/17000259							200,000,000.00	
34001001/23020114/17000260							200,000,000.00	
34001001/23020115/17000261							300,000,000.00	
34001001/23020114/17000262							100,000,000.00	
34001001/23020114/17000263							300,000,000.00	
34001001/23020117/18000001			474,280,000.00	474,280,000.00	474,280,000.00+	480,000,000.00	400,000,000.00	480,480,120.00
Sub Total	1,371,400,000.00	1,023,055,368.30	20,441,330,000.00	20,441,330,000.00	19,418,274,631.70+	12,500,000,000.00	9,650,000,000.00	13,956,439,732.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
34004001 - Abia State Road Maintenance Agency - ABROMA								
34004001/23030113/17000001 Roads Rehabilitation and Maintenance								
Sub Total		15,000,000.00	3,200,000,000.00	3,200,000,000.00	3,185,000,000.00+	3,291,507,070.00	800,000,000.00	3,294,799,399.00
		15,000,000.00	3,200,000,000.00	3,200,000,000.00	3,185,000,000.00+	3,291,507,070.00	800,000,000.00	3,294,799,399.00
36001001 - Ministry of Culture And Tourism								
36001001/23030124/02000006 Abia State Tourism Board								
36001001/23020119/12000001 Development of Long Juju - Arochukwu								
36001001/23020119/12000002 Construction/Development of Azumini Blue River			5,400,000.00	5,400,000.00	5,400,000.00+	4,000,000.00	4,000,000.00	
36001001/23020119/12000003 Ugwu Abia Cultural Festival			13,500,000.00	13,500,000.00	13,500,000.00+	5,000,000.00	10,000,000.00	4,004,008.00
36001001/23020119/12000004 Construction of Cultural Complex						10,000,000.00	10,000,000.00	5,004,994.00
36001001/23020119/12000007 Construction of Tourism Resort Amakama						20,000,000.00		10,010,012.00
36001001/23020119/12000008 Construction/Development of Abia State Museum & Monuments			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00		20,020,000.00
Sub Total			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00		1,001,008.00
			47,250,000.00	47,250,000.00	47,250,000.00+	50,000,000.00	24,000,000.00	10,010,012.00
36004001 - Abia State Council for Arts & Culture								
36004001/23010129/02000001 Purchase of Modern Band								
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			540,000.00	540,000.00	540,000.00+			
36004001/23050104/02000004 Cultural Festivals			3,510,000.00	3,510,000.00	3,510,000.00+	2,000,000.00		2,001,994.00
Sub Total			8,100,000.00	8,100,000.00	8,100,000.00+		2,000,000.00	
			12,150,000.00	12,150,000.00	12,150,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001 - Abia State Planning Commission								
38001001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)								
38001001/23010129/13000001 Acquisition of Capital Assets	22,000,000.00					30,000,000.00	30,000,000.00	30,030,012.00
38001001/23050101/13000002 UNFPA Government Counterpart Cash Contribution		5,946,000.00	6,750,000.00	6,750,000.00	804,000.00+	20,000,000.00	15,500,000.00	20,020,000.00
38001001/23050101/13000003 UNICEF Assisted Programme GCCC Funding		10,827,740.00	10,000,000.00	10,000,000.00	827,740.00-	30,000,000.00	30,000,000.00	30,030,012.00
38001001/23050101/13000004 Poverty Reduction Counterpart Fund			75,000,000.00	75,000,000.00	75,000,000.00+	47,700,000.00	50,000,000.00	47,747,718.00
38001001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State	10,000,000.00	612,000,000.00	300,000,000.00	300,000,000.00	312,000,000.00-	100,000,000.00	50,000,000.00	100,100,024.00
38001001/23050101/13000007 IFAD FGN Community Based National Resource Mgt. Programme		33,000,000.00				300,000,000.00	1,000,000,000.00	300,300,072.00
38001001/23050101/13000008 Counterpart Fund for NDDC /FGN /IFAD			12,000,000.00	12,000,000.00	12,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
38001001/23050101/13000009 Counterpart Fund for FADAMA 111 /IDA Projects	275,934,485.20		30,000,000.00	130,000,000.00	130,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
38001001/23050101/13000011 Purchase of Agricultural Equipment for RUMED/IFAD						100,000,000.00	200,000,000.00	100,100,024.00
38001001/23020104/13000012 Counterpart Fund for World Bank P.I.U. (Estate Development							10,000,000.00	
38001001/23050101/13000013 Tuberculosis & Leprosy Control Programme						20,000,000.00	20,000,000.00	20,020,000.00
38001001/23050101/13000014 IVERTECTIN (DT)						3,000,000.00	3,000,000.00	3,003,002.00
38001001/23020118/13000015 Government Counterpart Cash Contribution for CSDP							500,000.00	
38001001/23050101/13000016 Computerization of Budget & Accounts Dept. Planning Comm.	8,000,000.00						30,000,000.00	
38001001/23050101/13000018 Design & Construction of Office Building		47,050,000.00	30,000,000.00	30,000,000.00	17,050,000.00-	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23050101/13000019 UNITAR			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
38001001/23050101/13000020 UNDP Counterpart Cash Contribution			13,500,000.00	13,500,000.00	13,500,000.00+	13,000,000.00	150,000,000.00	13,013,001.00
38001001/23050101/13000021 Consultancy Services	211,192,510.52	29,840,000.00	13,500,000.00	13,500,000.00	16,340,000.00-	13,000,000.00	10,000,000.00	13,013,001.00
38001001/23050101/13000022 Establishment of Abia State Data Bank			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	30,000,000.00	15,015,006.00
38001001/23050102/13000023 Installation of Internet Infrastructure						20,000,000.00	10,000,000.00	20,020,000.00
38001001/23010113/13000024 Purchase of Computers	31,079,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
38001001/23050103/13000025 Survey of Infrastructure Facilities in Abia State						2,000,000.00	30,000,000.00	2,001,994.00
38001001/23050101/13000026 Community Economic Empowerment			2,500,000.00	20,000,000.00	17,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00

Schedule of Detailed Capital Expenditure by Organization - Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
38001001/23050105/13000027								
38001001/23050101/13000028								
38001001/23040105/13000029								
38001001/23050103/13000030								
38001001/23050101/13000031								
38001001/23050104/13000032								
38001001/23050101/13000033								
38001001/23050101/13000034								
38001001/23050101/13000035								
38001001/23050105/13000036								
38001001/23050101/13000037								
38001001/23050101/13000038								
38001001/23010132/13000039								
38001001/23050101/13000040								
38001001/23040105/13000042								
38001001/23050101/13000043								
38001001/23050101/13000044								
38001001/23050103/13000046								
38001001/23050103/13000047								
38001001/23050101/13000048								
38001001/23050103/13000049								
38001001/23040105/13000050								
38001001/23020114/13000051								
38001001/23050104/13000052								
38001001/23050101/13000053								
38001001/23050102/13000055								
38001001/23050101/13000056								
38001001/23050105/13000057								
38001001/23020111/13000058								
38001001/23050103/13000059								
38001001/23010112/13000061								
38001001/23050101/13000062								
38001001/23040104/13000064								
38001001/23020127/13000065								
38001001/23020127/13000066								
38001001/23020127/13000067								
38001001/23050105/13000069								
38001001/23050105/13000070								
38001001/23050105/13000071								
38001001/23020106/13000072								
38001001/23050101/13000073								
38001001/23020105/13000074								
38001001/23050103/13000075								
38001001/23020118/13000076								

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
38001001/23030121/13000077								
38001001/23050101/13000078								
38001001/23020113/13000079			7,699,988.00	7,699,988.00	7,699,988.00+	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23050101/13000080			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001/23050101/13000081			13,500,000.00	13,500,000.00	13,500,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
38001001/23020127/13000082			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23010114/13000083			2,430,000.00	2,430,000.00	2,430,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001/23050101/13000084			143,450,000.00	143,450,000.00	143,450,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
38001001/23050101/13000085			270,000.00	270,000.00	270,000.00+	300,000.00	30,000,000.00	300,301.00
38001001/23050101/13000086		3,600,520.00	140,000,000.00	140,000,000.00	140,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
38001001/23050101/13000087					3,600,520.00-	60,000,000.00	60,000,000.00	60,060,012.00
Sub Total						80,000,000.00	80,000,000.00	80,080,024.00
	5,959,482,111.15	4,051,626,104.35	2,123,710,000.00	6,747,540,000.00	2,695,913,895.65+	2,500,000,000.00	1,000,000,000.00	
38004001 - Abia State Bureau of Statistics						6,737,000,000.00	4,421,700,000.00	4,250,247,031.00
38004001/23050101/13000001								
38004001/23010113/13000002								
38004001/23050101/13000003			3,500,000.00	3,500,000.00	3,500,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
38004001/23010112/13000004			500,000.00	500,000.00	500,000.00+	10,000,000.00		10,010,012.00
Sub Total							17,000,000.00	
			4,000,000.00	4,000,000.00	4,000,000.00+	40,000,000.00	44,000,000.00	40,040,024.00
38005001 - Abia State Community & Social Dev Agency								
38005001/23050101/03000001								
Sub Total			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
52001001 - Ministry of Public & Water Resources								
52001001/23010133/10000001								
52001001/23020105/10000003								
52001001/23030104/10000004								
52001001/23020104/10000005								
52001001/23020105/10000006								
52001001/23010133/10000007								
52001001/23030104/10000008								
52001001/23020105/10000010								
52001001/23030104/10000013								
52001001/23020105/10000014								
52001001/23010129/10000015								
52001001/23030103/14000001								
52001001/23010119/14000002								
52001001/23020103/14000003								
52001001/23020123/14000004								
52001001/23020103/14000005								
52001001/23030123/14000006								
Sub Total			28,000,000.00	16,981,000.00	297,000,000.00	337,000,000.00	320,019,000.00+	550,550,157.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
52102001 - Abia State Water Board								
52102001/23020105/10000001 Procurement of various of 4nos 60hp Submerge Pumps cable etc	₦	₦	₦	₦	₦	₦	₦	₦
52102001/23020105/10000002 Procurement of 1no 30hp submerge pump Cables etc and 160KVA			13,500,000.00	13,500,000.00	13,500,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)			13,500,000.00	13,500,000.00	13,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)			81,000,000.00	81,000,000.00	81,000,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent			16,300,000.00	16,300,000.00	16,300,000.00+	-20,000,000.00	20,000,000.00	20,020,000.00
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			67,500,000.00	67,500,000.00	67,500,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
52102001/23030104/10000009 Rehabilitation of Umuopara Water Scheme			47,900,000.00	47,900,000.00	47,900,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
Sub Total			288,300,000.00	288,300,000.00	288,300,000.00+	210,000,000.00	200,000,000.00	210,210,072.00
52103001 - Abia State Rural Water Sanitation AGENCY								
52103001/23050101/05000001 Research & Development								
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			3,375,004.00	3,375,004.00	3,375,004.00+	4,000,000.00	4,000,000.00	4,004,008.00
52103001/23020105/10000001 Construction/Provision of Water Facilities			3,645,006.00	3,645,006.00	3,645,006.00+	15,000,000.00	10,000,000.00	15,015,006.00
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			9,450,000.00	9,450,000.00	9,450,000.00+	15,000,000.00	10,000,000.00	15,015,006.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			6,480,000.00	6,480,000.00	6,480,000.00+		6,000,000.00	
52103001/23020105/10000004 Construction/Provision of Water Facilities			5,400,000.00	5,400,000.00	5,400,000.00+	6,000,000.00		
52103001/23010106/10000005 Purchase of Vans & Trucks			8,100,000.00	8,100,000.00	8,100,000.00+			6,006,002.00
52103001/23050103/10000006 Monitoring & Evaluation			2,565,000.00	2,565,000.00	2,565,000.00+			
52103001/23050101/13000001 Research & Development			540,000.00	540,000.00	540,000.00+			
Sub Total			42,255,010.00	42,255,010.00	42,255,010.00+	40,000,000.00	30,000,000.00	40,040,022.00
53001001 - Ministry of Housing								
53001001/23020106/04000001 Construction Abia State University Teaching Hospital	20,000,000.00		13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23030105/04000002 Renovation of Uzuakoli G/Hospital		2,650,000.00	8,100,000.00	8,100,000.00	5,450,000.00+			
53001001/23030103/04000003 Rehabilitation/Repairs - Housing			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	209,310,008.00	9,464,773.00			9,464,773.00-			
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	70,185,000.00	272,714,669.54			272,714,669.54-	200,000,000.00	200,000,000.00	200,200,048.00
53001001/23030101/06000009 Rehabilitation of Enugu Lodge						30,000,000.00		30,030,012.00
53001001/23020102/06000016 Completion of Deputy Governor's Lodge	4,500,000.00					100,000,000.00		100,100,024.00
53001001/23020102/06000018 Construction of Ultra Modern Government House Complex	150,000,000.00	82,000,000.00			82,000,000.00-	606,265,680.00	670,000,000.00	612,878,104.00
53001001/23020106/06000019 Construction of Medical Complex - ABSUTH Aba						150,000,000.00		150,150,048.00
53001001/23020106/06000021 Constr. of Abia State Diagnostic & Specialist Hosp Annex Ama	45,000,000.00	40,000,000.00			40,000,000.00-			
53001001/23050101/06000024 External Works		2,000,000.00			2,000,000.00-			
53001001/23030101/06000025 Remodeling of Old State Secretariat Complex Umuahia	8,608,694.80							
53001001/23020118/06000026 Provision of Infrastructure at Isi Eke Housing Estate						10,000,000.00		10,010,012.00
53001001/23030101/06000027 Renovation of Abia State Liaison Office/Lodge Lagos						150,000,000.00		150,150,048.00
53001001/23020107/06000028 Construction of Public Buildings (in 3 Senatorial Zones)	48,471,321.83							
53001001/23020101/06000030 Construction of Office Block for BCA	38,942,000.00							
53001001/23030121/06000034 Renovation High Court Buildings Aba & Umuahia	65,000,000.00							
53001001/23010101/06000035 Land Acquisition and Allocation for Housing			2,700,000.00	2,700,000.00	2,700,000.00+	100,000,000.00		100,100,024.00
53001001/23010101/06000036 Development of Office Permanent Site			3,240,000.00	3,240,000.00	3,240,000.00+		40,000,000.00	

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
53001001/23010133/06000037								
53001001/23050104/06000038			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23020116/06000039			5,400,000.00	5,400,000.00	5,400,000.00+			
53001001/23020101/06000040			810,000.00	810,000.00	810,000.00+			
53001001/23020104/06000041		100,000,000.00	440,000,000.00	440,000,000.00	340,000,000.00+			
53001001/23020104/06000042	700,000,000.00		82,687,900.00	82,687,900.00	82,687,900.00+			
53001001/23020118/06000043			13,500,000.00	13,500,000.00	13,500,000.00+	100,000,000.00		100,100,024.00
53001001/23020101/06000044			27,000,000.00	27,000,000.00	27,000,000.00+	2,000,000.00		2,001,994.00
53001001/23020118/06000045	100,000,000.00	82,000,000.00	27,000,000.00	27,000,000.00	55,000,000.00-			
53001001/23030103/06000046			13,500,000.00	13,500,000.00	13,500,000.00+	200,000,000.00		200,200,048.00
53001001/23020104/06000047			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23020104/06000048			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020119/06000049			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23030103/06000050	100,000,000.00	232,000,000.00	54,000,000.00	54,000,000.00	178,000,000.00-	6,000,000.00	350,000,000.00	6,006,002.00
53001001/23020104/06000051		4,000,000.00	27,000,000.00	27,000,000.00	23,000,000.00+		180,000,000.00	
53001001/23020106/06000052		90,000,000.00	27,000,000.00	27,000,000.00	63,000,000.00-	100,000,000.00		100,100,024.00
53001001/23020104/06000053			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020104/06000054			8,100,000.00	8,100,000.00	8,100,000.00+			
53001001/23020104/06000055			56,160,000.00	56,160,000.00	56,160,000.00+			
53001001/23020111/06000056		20,000,000.00	8,640,000.00	8,640,000.00	11,360,000.00-			
53001001/23030105/06000057			81,000,000.00	81,000,000.00	81,000,000.00+			
53001001/23020102/06000058			6,750,000.00	6,750,000.00	6,750,000.00+	30,000,000.00		30,030,012.00
53001001/23020101/06000059			8,100,000.00	8,100,000.00	8,100,000.00+			
53001001/23020119/06000060			16,200,000.00	16,200,000.00	16,200,000.00+	30,000,000.00	60,000,000.00	30,030,012.00
53001001/23020119/06000061			13,500,000.00	13,500,000.00	13,500,000.00+	30,000,000.00		30,030,012.00
53001001/23020119/06000062			1,350,000.00	1,350,000.00	1,350,000.00+			
53001001/23020107/06000063			16,200,000.00	16,200,000.00	16,200,000.00+			
53001001/23020104/06000064			5,400,000.00	5,400,000.00	5,400,000.00+			
53001001/23020111/06000065			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020118/06000066			5,400,000.00	5,400,000.00	5,400,000.00+			
53001001/23020118/09000001						6,000,000.00		
53001001/23020104/09000002			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020101/13000001		10,500,000.00	13,500,000.00	13,500,000.00	3,000,000.00+	20,000,000.00		20,020,000.00
53001001/23030109/13000002		11,305,570.00	13,500,000.00	13,500,000.00	2,194,430.00+			
53001001/23030118/13000003						100,000,000.00		100,100,024.00
Sub Total	1,560,017,024.63	958,635,012.54	1,074,837,900.00	1,074,837,900.00	116,202,887.46+	2,020,265,680.00	1,500,000,000.00	2,022,286,496.00
53056001 - Umuahia Capital Development Authority (UCDA)								
53056001/23020101/05000001								
53056001/23010107/06000001			7,938,000.00	7,938,000.00	7,938,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
53056001/23010107/06000002			12,960,000.00	12,960,000.00	12,960,000.00+	30,000,000.00	10,000,000.00	10,010,012.00
53056001/23010108/06000003			8,812,800.00	8,812,800.00	8,812,800.00+		30,000,000.00	15,015,006.00
Sub Total			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
			31,060,800.00	31,060,800.00	31,060,800.00+	60,000,000.00	70,000,000.00	55,055,030.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
54001001 - Rural Dev Cooperative & Poverty Reduction	N	N	N	N	N	N	N	N
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project							20,000,000.00	
54001001/23050101/03000004 Poverty Reductn Welfare Scheme (Empowerment of loss of Income						10,000,000.00	10,000,000.00	10,010,012.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)						87,000,000.00	30,000,000.00	87,087,023.00
54001001/23050101/03000019 Research and Development						3,000,000.00	2,000,000.00	3,003,002.00
54001001/23030101/06000001 Rehabilitation/Repairs of Housing			2,700,000.00	2,700,000.00	2,700,000.00+			
54001001/23030102/06000002 Rehabilitation/Repairs of Electricity			5,400,000.00	5,400,000.00	5,400,000.00+	5,000,000.00		5,004,994.00
54001001/23030104/06000003 Rehabilitation/Repairs of Water Facilities			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00		5,004,994.00
54001001/23010112/09000001 Purchase Of Office Furniture And Fittings			8,100,000.00	8,100,000.00	8,100,000.00+		6,000,000.00	
54001001/23020103/14000001 Construction/Provision of Electricity			13,500,000.00	13,500,000.00	13,500,000.00+	2,000,000.00		2,001,994.00
54001001/23030113/17000001 Rehabilitation/Repairs of Road			5,400,000.00	5,400,000.00	5,400,000.00+		2,000,000.00	
54001001/23020114/17000002 Construction/Provision of Roads			2,700,000.00	2,700,000.00	2,700,000.00+			
Sub Total			270,000,000.00	270,000,000.00	270,000,000.00+	100,000,000.00	30,000,000.00	100,100,024.00
			310,500,000.00	310,500,000.00	310,500,000.00+	212,000,000.00	100,000,000.00	212,212,043.00
60001001 - Ministry of Lands And Survey								
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments								
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees	10,000,000.00	4,000,000.00					50,000,000.00	
60001001/23020118/06000004 Parcellation/Implementation of Layouts	2,049,200.00				4,000,000.00-			
60001001/23020104/06000006 Abia State Estate Development Agency								
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba						52,000,000.00	52,000,000.00	52,052,016.00
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions	2,000,000.00	15,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	40,000,000.00	50,050,024.00
60001001/23010101/06000012 Land Acquisition at Okpu Umuobo Osisioma			40,000,000.00	40,000,000.00	25,000,000.00+	20,000,000.00	15,000,000.00	20,020,000.00
60001001/23010101/06000013 Land Acquisition at Umuasua Isiukwuato			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	50,000,000.00	10,010,012.00
60001001/23010101/06000014 Land Acquisition at Nsirimo/Abam/Amuzo Umuahia South			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	40,000,000.00	10,010,012.00
60001001/23010101/06000018 Surveying of Lands Okpu Umuobo (Osisioma)			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	30,000,000.00	10,010,012.00
60001001/23010101/06000019 Surveying of Lands Umuasua Isiukwuato			20,000,000.00	20,000,000.00	20,000,000.00+	38,000,000.00	10,000,000.00	38,038,007.00
60001001/23010101/06000020 Surveying of Lands Nsirimo Umuahia South			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	40,000,000.00	10,010,012.00
60001001/23010101/06000021 Surveying of Lands Umuobe Ovom Obingwa			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
60001001/23010101/06000022 Surveying of Lands Erote Umuahia North			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	30,000,000.00	10,010,012.00
60001001/23010101/06000023 Surveying of Land for Abia State Airport			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
60001001/23010133/06000024 Purchase of Surveying Equipments			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
60001001/23010113/06000025 Purchase of Computers/Accessories			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
60001001/23010101/06000027 Acquisition of Land at Amato Osisioma Ngwa			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00		15,015,006.00
60001001/23010101/06000028 Acquisition of Land at Ekeoba Umuahia North			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000029 Acquisition of Lands at Umuahia South			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
60001001/23010101/06000030 Acquisition of Land at Mbaisii Obingwa			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000031 Acquisition of Land at Umuana Ihie Ndume Umuahia			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000032 Acquisition of Land at Obegu Ugwunagbo			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000033 Acquisition of Land at Okpu Umuobo Osisioma			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000034 Surveying of Lands at Amato Osisioma Ngwa						10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
Sub Total	14,049,200.00	29,000,000.00	700,000,000.00	700,000,000.00	671,000,000.00+	700,000,000.00	700,000,000.00	700,700,323.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
62001001 - Ministry of Physical Planning & Urban Renewal								
62001001/23010107/06000002 Procurement of 6Nos Trucks	₦	₦	₦	₦	₦	₦	₦	₦
62001001/23020118/06000006 UCDA			27,000,000.00	27,000,000.00	27,000,000.00+			
62001001/23050101/06000009 Layout Implementation							20,000,000.00	
62001001/23020104/06000020 Master Plan for Aba Umuhia & Ohafia	61,500,000.00							
62001001/23050101/06000023 Research and Development (Master Plan for Development)		66,390,642.36	27,000,000.00	27,000,000.00	39,390,642.36-	200,000,000.00	200,000,000.00	200,200,048.00
62001001/23020104/06000024 Provision of Orderly Development (Aba North)			13,500,000.00	13,500,000.00	13,500,000.00+	70,000,000.00	30,000,000.00	70,070,024.00
62001001/23020104/06000025 Provision of Orderly Development (Umuhia North)			5,400,000.00	5,400,000.00	5,400,000.00+	80,000,000.00		80,080,024.00
Sub Total	61,500,000.00	66,390,642.36	72,900,000.00	72,900,000.00	6,509,357.64	350,000,000.00	250,000,000.00	350,350,096.00
62001002 - Open Spaces Development Commission								
62001002/23040101/09000001 Tree Planting/Establishment of Horticultural Garden			675,000.00	675,000.00	675,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
62001002/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,000,000.00	2,502,498.00
62001002/23020118/13000001 Construction of Nursery Structure			1,080,000.00	1,080,000.00	1,080,000.00+	3,000,000.00	3,500,000.00	500,500,120.00
62001002/23010127/13000002 Purchase of Shredding Machine			162,000.00	162,000.00	162,000.00+	500,000.00	500,000.00	500,504.00
Sub Total			2,997,000.00	2,997,000.00	2,997,000.00+	7,000,000.00	7,000,000.00	504,504,130.00
18011001 - Judicial Service Commission								
18011001/23020101/06000001 Construction & Provision of Office Building			2,700,000.00	2,700,000.00	2,700,000.00+			
18011001/23010108/06000002 Purchase of Buses			1,890,000.00	1,890,000.00	1,890,000.00+	4,000,000.00		
18011001/23010119/06000003 Purchase of Generating Set						2,000,000.00	2,000,000.00	2,001,994.00
Sub Total			4,590,000.00	4,590,000.00	4,590,000.00+	6,000,000.00	2,000,000.00	2,001,994.00
26001001 - Ministry of Justice								
26001001/23020111/13000001 Fitting and Fixtures for the Law Library								
26001001/23010125/13000002 Purchase of Law Books & Library Equipment			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
26001001/23010125/13000003 Acquisition of Capital Assets			4,050,000.00	4,050,000.00	4,050,000.00+	75,000,000.00	10,000,000.00	5,004,994.00
26001001/23020101/13000005 Construction of Public Prosecution Building						10,000,000.00	10,000,000.00	3,003,002.00
26001001/23020101/13000006 Construction of Permanent Law Library Building			13,500,000.00	13,500,000.00	13,500,000.00+		20,000,000.00	
26001001/23010112/13000008 Furnishing of New Office Buildings						200,000,000.00	10,000,000.00	7,007,010.00
26001001/23020105/13000009 Water Borehole &			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
Sub Total			25,650,000.00	25,650,000.00	25,650,000.00+	300,000,000.00	63,000,000.00	30,029,988.00
26002001 - Abia State Law Review & Reform Comm.								
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)								
26002001/23050101/13000002 Research into the customary practices of our people and public			2,700,000.00	2,700,000.00	2,700,000.00+	8,000,000.00	2,000,000.00	3,003,002.00
26002001/23050101/13000003 Research Review and publishing of Laws of Abia State 2006-2			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			5,400,000.00	5,400,000.00	5,400,000.00+		4,000,000.00	5,004,994.00
26002001/23010115/13000005 Purchase of Photocopier						500,000.00		
26002001/23010119/13000006 Purchase of a Generating Set			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State						1,000,000.00		1,001,008.00
Sub Total			3,240,000.00	3,240,000.00	3,240,000.00+	12,500,000.00	3,000,000.00	2,001,994.00
26003001 - Legal Aid Council			14,850,000.00	14,850,000.00	14,850,000.00+			14,014,000.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
26051001 - High Court								
26051001/23010101/13000001 Purchase of Library Books and Equipment @ Aba South	N	N	N	N	N	N	N	N
26051001/23010125/13000002 Purchase of Library Books and Equipment @ Umuahia North			6,750,000.00	6,750,000.00	6,750,000.00+	11,000,000.00	8,000,000.00	11,010,997.00
26051001/23010125/13000003 Purchase of Library Books and Equipment at Osisioma			6,750,000.00	6,750,000.00	6,750,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23020101/06000001 Construction/Provision of Office Buildings at Aba North			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00		12,012,004.00
26051001/23020101/06000002 Construction/Provision of Office Buildings at Osisioma			10,800,000.00	10,800,000.00	10,800,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23020101/06000003 Construction/Provision of Office Buildings at Bende (Uzuakoli)			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00		30,030,012.00
26051001/23020101/06000004 Construction/Provision of Office Buildings at Isialangwa South			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwia East			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwia West			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23030121/06000008 Construction/Provision of Office Buildings at Ohafia			10,800,000.00	10,800,000.00	10,800,000.00+			
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			10,800,000.00	10,800,000.00	10,800,000.00+			
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South			1,080,000.00	1,080,000.00	1,080,000.00+			
26051001/23030121/06000011 Rehabilitation/Repairs of Office Building at Osisioma			1,080,000.00	1,080,000.00	1,080,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23010129/11000001 Purchase of Industrial Equipment (Photo Lab Equipment)			1,350,000.00	1,350,000.00	1,350,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23000000/13011002 Purchase of Industrial Equipment (Video Digital Camera 2 Unit)			540,000.00	540,000.00	540,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23010129/11000003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)			405,006.00	405,006.00	405,006.00+	2,000,000.00	2,000,000.00	2,001,994.00
26051001/23010129/11000004 Purch of Industrial Equip (Midgets - Mini Records 5 Units)			107,990.00	107,990.00	107,990.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23010129/11000005 Purchase of Industrial Equipment (Digital Photo Camera)			40,504.00	40,504.00	40,504.00+	10,000,000.00		10,010,012.00
26051001/23010114/11000006 Purchase of Computer Printers at Osisioma			162,000.00	162,000.00	162,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23010114/11000007 Purchase of Computer Printers at Aba North			270,000.00	270,000.00	270,000.00+			
26051001/23010129/11000008 Purchase of Computer Printers at Ohafia			270,000.00	270,000.00	270,000.00+			
26051001/23010129/11000009 Purchase of Computer Printers at Ikwuano			270,000.00	270,000.00	270,000.00+			
26051001/23010119/13000001 Purchase of Gen Set/KVA and Office Equipment			270,000.00	270,000.00	270,000.00+			
26051001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende								
26051001/23010118/13000004 Purchase of (1 in NO) Digital Video Camera						2,500,000.00		2,502,498.00
26051001/23020104/13000005 Construction of Court Hall at Aba High Court						40,000,000.00	10,000,000.00	40,040,012.00
26051001/23010125/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia						434,330.00		434,762.00
26051001/23010125/13000012 Purchase of Law Books/Law Reports at Library Complex						20,000,000.00	10,000,000.00	20,020,000.00
26051001/23010125/13000013 Purchase of Law Books/Law Reports at Library Complex High Co						30,000,000.00	10,000,000.00	30,030,012.00
26005001/23010112/13000014 Purchase of Office Furniture and Fittings at Isiala Ngwa South						25,000,000.00	20,000,000.00	25,025,006.00
26005001/23010112/13000015 Purchase of Office Furniture and Fittings at Arochuku			810,000.00	810,000.00	810,000.00+	28,000,000.00		28,028,007.00
26005001/23010112/13000016 Purchase of Office Furniture and Fittings at Umuahia North			810,000.00	810,000.00	810,000.00+	10,000,000.00		10,010,012.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00		10,010,012.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa			5,400,000.00	5,400,000.00	5,400,000.00+			10,010,012.00
26005001/23010112/13000019 Purchase of Office Furniture and Fittings at Isiala Ngwa North			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
Sub Total			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
			131,665,500.00	131,665,500.00	131,665,500.00+	500,934,330.00	300,000,000.00	501,435,448.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
26052001 - Customary Court of Appeal								
26052001/23020101/11000001 Fencing of Customary Court of Appeal H/Qtrs			10,800,000.00	10,800,000.00	10,800,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
26052001/23020101/11000002 Construction of New Customary Court Building			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26052001/23010101/13000003 Renovation of Customary Court/Office Building	1,500,000.00		5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
26052001/23010112/11000004 Furnishing of Customary Court Building		5,000,000.00	5,400,000.00	5,400,000.00	400,000.00+	8,000,000.00	5,000,000.00	8,007,996.00
26052001/23010121/11000005 Residential Furniture for (Judges Quarters)			5,400,000.00	5,400,000.00	5,400,000.00+	5,000,000.00	4,000,000.00	5,004,994.00
26052001/23010121/11000006 Accommodations of Two Newly Appointed Judges			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26052001/23010124/11000007 Purchase of Equipment(Public Address System)			135,000.00	135,000.00	135,000.00+			
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia						5,000,000.00	5,000,000.00	5,004,994.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal							10,000,000.00	10,010,012.00
26052001/23010101/13000003 Acquisition of Capital Assets	6,000,000.00					10,000,000.00	5,000,000.00	5,004,994.00
26052001/23030121/13000004 Renovation of Customary Court Registry Isuikwuato						3,000,000.00	1,000,000.00	3,003,002.00
26052001/23010119/13000005 Purchase of 102 KV Lister Plant						20,000,000.00	10,000,000.00	20,020,000.00
26052001/23010112/13000006 Furnishing of the Headquarter of Customary Court Headquarter						12,000,000.00	50,000,000.00	12,012,004.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters	1,500,000.00					20,000,000.00	10,000,000.00	20,020,000.00
26052001/23010105/13000008 Provision of (56in No) Vehicles for chairmen and Senior Inspectors						100,000,000.00	20,000,000.00	100,100,024.00
26052001/23020105/13000009 Provision of Vehicles for 5 Judges and the Chief Registrar						20,000,000.00	30,000,000.00	20,020,000.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges						20,000,000.00	10,000,000.00	20,020,000.00
26052001/23020112/13000011 Furnishing of the Judges Quarters						20,000,000.00	20,000,000.00	20,020,000.00
26052001/23030103/13000012 Renovation of Customary Courts in the 17 LGAs of Abia State						40,000,000.00	40,000,000.00	40,040,012.00
26052001/23020101/13000013 Construction of New Customary Courts						40,000,000.00	40,000,000.00	40,040,012.00
Sub Total	9,000,000.00	5,000,000.00	59,535,000.00	59,535,000.00	54,535,000.00+	348,000,000.00	290,000,000.00	348,348,092.00
13001001 - Ministry of Youth Development								
13001001/23050101/08000001 Abia Youth Job Creation Project	15,000,000.00							
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant	3,000,000.00					10,000,000.00	6,000,000.00	5,004,994.00
13001001/23010105/08000003 Furnishing of New NYSC Building	8,263,800.00					10,000,000.00	10,000,000.00	10,010,012.00
13001001/23020118/08000004 Purchase of Furniture			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
13001001/23020118/08000005 Construction/Provision of Infrastructure		4,300,000.00	27,000,000.00	27,000,000.00	22,700,000.00+	4,000,000.00		4,004,008.00
13001001/230050101/08000006 Research and Development			2,700,000.00	2,700,000.00	2,700,000.00+		4,000,000.00	
Sub Total	26,263,800.00	4,300,000.00	31,050,000.00	31,050,000.00	26,750,000.00+	29,000,000.00	25,000,000.00	24,024,008.00
14001001 - Ministry of Women Affairs & Social Dev								
14001001/23020118/02000001 Construction/Provision of State Social/Children Home			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
14001001/23020119/02000002 Recreational Center for the Elderly Persons			4,050,000.00	4,050,000.00	4,050,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
14001001/23020119/02000003 Family Park Complex Expansion	26,330,000.00							
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00		5,004,994.00
14001001/23020114/07000007 Construction of a half way home			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
14001001/23020119/07000008 Construction of a Rehabilitation Center						5,000,000.00	5,000,000.00	5,004,994.00
14001001/23050101/08000005 Special Project Activities	25,185,300.00	15,000,000.00	30,000,000.00	70,000,000.00	55,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
Sub Total	51,515,300.00	15,000,000.00	44,800,000.00	84,800,000.00	69,800,000.00+	65,000,000.00	40,000,000.00	65,064,994.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17001001 - Ministry of Education								
17001001/23030106/05000002 Establishment of Education Resource Center						200,000,000.00	165,000,000.00	200,200,048.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material							120,000,000.00	
17001001/23030106/05000005 Construction of 13 no. Classroom Blocks in 6 Model Schools							100,000,000.00	
17001001/23010113/05000006 Completion of Constr. of School of Deaf & Dumb @ Ntalakwu							100,000,000.00	
17001001/23020101/05000008 Provision of Office Equipment							600,000,000.00	
17001001/23010125/05000009 Purchase of Library Books Equipment			21,600,000.00	21,600,000.00	21,600,000.00+		70,000,000.00	
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment			10,800,000.00	10,800,000.00	10,800,000.00+	150,000,000.00		150,150,048.00
17001001/23050101/05000011 Constr./Provision of Public Schools		50,000,000.00	45,900,000.00	45,900,000.00	4,100,000.00-			
17001001/23010105/05000012 Purchase of Office Furniture & Fitting			44,550,000.00	44,550,000.00	44,550,000.00+			
17001001/23020118/05000013 Purchase of Computers			270,000.00	270,000.00	270,000.00+			
17001001/23030106/05000014 Purchase of Vehicles			1,350,000.00	1,350,000.00	1,350,000.00+			
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State						250,000,000.00	300,000,000.00	200,200,048.00
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation						100,000,000.00	250,000,000.00	100,100,024.00
17001001/23010124/05000017 EMIS database Equipment						20,000,000.00		20,020,000.00
17001001/23030106/05000018 Scholarship Aid and Bursary Award						300,000,000.00	400,000,000.00	300,300,072.00
17001001/23010112/05000019 Construction of Abia State Scholarship Board Secretariat							120,000,000.00	
17001001/23010113/05000020 Purchase of Office Equipment						10,000,000.00	15,000,000.00	10,010,012.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec School in 17LG						10,000,000.00	110,000,000.00	10,010,012.00
17001001/23030121/05000022 Construction/Equipment of French Language Centre						10,000,000.00		10,010,012.00
17001001/23050101/05000023 Development of Abia State Education Seater Plan							30,000,000.00	
17001001/23050101/05000024 Abia State School Mapping Secondary Section							20,000,000.00	
17001001/23050101/05000025 Procurement of 5000 Unit of Modern Standard							200,000,000.00	
17001001/23050101/05000026 Renovation Equipment of 19 Tech School in the State							400,000,000.00	
17001001/23050101/05000027 Conversion of 9 Comprehensive Sec School in the State							200,000,000.00	
17001001/23050101/05000028 Strengthening of Six Additional Tech School							200,000,000.00	
17001001/23050101/13000002 EMIS Data Base Equipment							100,000,000.00	
Sub Total		50,000,000.00	124,470,000.00	124,470,000.00	74,470,000.00+	1,050,000,000.00	3,500,000,000.00	1,001,000,276.00
17003001 - ASUBEB								
17003001/23020118/05000001 Construction of 3-Seater Desks/Benches for Sec Schs(160 per LGA			15,390,000.00	15,390,000.00	15,390,000.00+		6,000,000.00	
17003001/23020118/05000002 Construct of Pupils Desks & Benches(200 per LGEA 3 300 NOS)			14,256,002.00	14,256,002.00	14,256,002.00+	2,000,000.00	5,000,000.00	2,001,994.00
17003001/23020118/03000003 Construction of Teachers tables & chairs 50 per LGEA (425 Nos)			3,442,497.00	3,442,497.00	3,442,497.00+	3,000,000.00		3,003,002.00
17003001/23020118/05000004 Construction of Kindergarten round tables & chairs 50per LGEA (425 No.			1,836,002.00	1,836,002.00	1,836,002.00+	2,000,000.00		2,001,994.00
17003001/23030106/05000005 Renovation/Reconstruction of dilapidated Pry Sch. (17 LGEA)			54,810,000.00	54,810,000.00	54,810,000.00+		4,000,000.00	
17003001/23010112/05000007 Procurement of Office Furniture & Equipment AC's Steel Cabinet etc			810,000.00	810,000.00	810,000.00+	2,000,000.00		2,001,994.00
17003001/23010113/05000008 Procurement of Computers and Accessories for ASUBEB (114 Nos			5,540,400.00	5,540,400.00	5,540,400.00+		4,000,000.00	
17003001/23050103/05000009 Annual Coordination of School Census in the 17 LGEA			593,999.00	593,999.00	593,999.00+			
17003001/23050103/05000010 Annual coordination of School Census in the 17 LGEA						1,000,000.00		
Sub Total			96,678,900.00	96,678,900.00	96,678,900.00+	10,000,000.00	19,000,000.00	9,008,984.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
17008001 - Abia State Library Board								
17008001/23020111/02000002 Construction Of Abia State Library Board			25,650,000.00	25,650,000.00	25,650,000.00+		5,000,000.00	
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00		5,004,994.00
17008001/23010105/02000004 Purchase of Motor Vehicles			3,510,000.00	3,510,000.00	3,510,000.00+			
17008001/23010106/02000005 Purchase Of Vans			1,215,000.00	1,215,000.00	1,215,000.00+			
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			27,000,000.00	27,000,000.00	27,000,000.00+	40,000,000.00	30,000,000.00	40,040,012.00
17008001/23010113/02000007 Purchase of Computers			2,700,000.00	2,700,000.00	2,700,000.00+			
17008001/23010114/02000008 Purchase Of Computer Printers			540,000.00	540,000.00	540,000.00+			
17008001/23010115/02000009 Purchase Of Photocopy Machines			810,000.00	810,000.00	810,000.00+	1,500,000.00	2,000,000.00	1,501,501.00
17008001/23010118/02000010 Purchase Of Scanners			405,000.00	405,000.00	405,000.00+		1,500,000.00	
17008001/23010119/02000011 Purchase of Power Generating Sets			540,000.00	540,000.00	540,000.00+	800,000.00		800,792.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			61,695,000.00	61,695,000.00	61,695,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17008001/23010129/02000013 Purchase Of Printing Equipment			3,375,000.00	3,375,000.00	3,375,000.00+	4,000,000.00	5,000,000.00	4,004,008.00
17008001/23020101/02000014 Construction/Provision Of Office Buildings			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00		10,010,012.00
17008001/23020111/02000015 Construction/Provision of Libraries (Zonal Offices)			17,550,000.00	17,550,000.00	17,550,000.00+	10,000,000.00	5,000,000.00	
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries			2,700,000.00	2,700,000.00	2,700,000.00+			
Sub Total			158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	70,000,000.00	81,381,319.00
17018001 - Abia state Polytechnics Aba								
17018001/23010101/05000001 Land Acquisition Cost			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	5,000,000.00	1,351,345.00
17018001/23020118/05000002 Site Development Cost			13,500,000.00	13,500,000.00	13,500,000.00+	13,500,000.00	25,000,000.00	13,513,505.00
17018001/23020107/05000003 Construction/Provision of School Buildings			54,000,000.00	54,000,000.00	54,000,000.00+	54,000,000.00	60,000,000.00	54,054,010.00
17018001/23020102/05000004 Students Hostel			81,000,000.00	81,000,000.00	81,000,000.00+	81,000,000.00	80,000,000.00	81,081,021.00
17018001/23010124/05000005 Purchase of Teaching/learning Aid Equipment			1,620,000.00	1,620,000.00	1,620,000.00+	1,000,000.00	5,000,000.00	1,001,008.00
17018001/23010112/05000006 Purchase of Office furniture & Equipment			675,000.00	675,000.00	675,000.00+	810,010.00	2,000,000.00	810,826.00
17018001/23010124/05000007 Purchase of Classroom Furniture & Equipment			945,000.00	945,000.00	945,000.00+	1,818,000.00	4,000,000.00	1,819,819.00
17018001/23010126/05000008 Purchase of Sports Equipment			405,000.00	405,000.00	405,000.00+	486,000.00	4,000,000.00	486,480.00
17018001/23010125/05000009 Purchase of Library Books & Journals			1,080,000.00	1,080,000.00	1,080,000.00+	1,296,000.00	5,000,000.00	1,297,296.00
17018001/23030113/17000001 Road Reconstruction			2,700,000.00	2,700,000.00	2,700,000.00+	3,240,000.00	10,000,000.00	3,243,242.00
Sub Total			157,275,000.00	157,275,000.00	157,275,000.00+	158,500,010.00	200,000,000.00	158,658,552.00
17019001 - Abia state College of Edu. (Tech.) Arochuku								
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			4,050,000.00	4,050,000.00	4,050,000.00+		20,000,000.00	
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			21,330,000.00	21,330,000.00	21,330,000.00+	20,000,000.00	30,000,000.00	20,020,000.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			3,240,000.00	3,240,000.00	3,240,000.00+	2,000,000.00	5,000,000.00	2,001,994.00
17019001/23020118/05000003 Construction of Resource Centre (Counseling 2 floor classroom block)			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00	10,000,000.00	12,012,004.00
17019001/23020101/05000004 Construction of Administrative Bloc(Provost Registry & Bursary)			6,750,000.00	6,750,000.00	6,750,000.00+	12,000,000.00	10,000,000.00	12,012,004.00
17019001/23020102/05000005 Construction of Provost lodge/Guest House			5,400,000.00	5,400,000.00	5,400,000.00+		10,000,000.00	
17019001/23020118/05000007 Construction of Staff/Student Canteen Construction of large hostel			14,850,000.00	14,850,000.00	14,850,000.00+	30,000,000.00	50,000,000.00	30,030,012.00
17019001/23010111/05000008 Construction of Library Building			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00	20,000,000.00	12,012,004.00
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			5,832,000.00	5,832,000.00	5,832,000.00+		10,000,000.00	
17019001/23030110/05000011 Rehab. of Library Complex Old tech workshops/Labs (chem/physics)			6,750,000.00	6,750,000.00	6,750,000.00+		10,000,000.00	
17019001/23010105/13000001 Purchase of Official Vehicles			6,750,000.00	6,750,000.00	6,750,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
17019001/23010121/13000002 Purchase of Home Equipment			1,620,000.00	1,620,000.00	1,620,000.00+		5,000,000.00	
Sub Total			98,172,000.00	98,172,000.00	98,172,000.00+	98,000,000.00	200,000,000.00	98,098,030.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
17021001 - Abia State University Uturu								
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	400,000,000.00	300,300,072.00
Sub Total			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	400,000,000.00	300,300,072.00
17051001 - Secondary Education Mgt Board (SEMB)								
17051001/23030106/05000001 Rehabilitation Of Public Schools			22,950,000.00	22,950,000.00	22,950,000.00+	23,000,000.00	28,000,000.00	23,023,002.00
17051001/23020127/11000001 Construction Of ICT Infrastructures			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	2,000,000.00	1,001,008.00
Sub Total			24,300,000.00	24,300,000.00	24,300,000.00+	24,000,000.00	30,000,000.00	24,024,010.00
17056001 - Abia State Scholarship Board								
17056001/23010113/05000003 Purchase of office equipment							20,000,000.00	
17056001/23010112/05000004 Purchase of office furniture							10,000,000.00	
Sub Total							30,000,000.00	
21001001 - Ministry of Health								
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals						200,000,000.00		200,200,048.00
21001001/23020106/04000003 Constr. of Class Room Blocks at School of Midwifery & Nursing	4,000,000.00					100,000,000.00	650,000,000.00	100,100,024.00
21001001/23050101/04000004 Immunization Programme Exercise	2,000,000.00	33,154,800.00	6,750,000.00	6,750,000.00	26,404,800.00-	30,000,000.00		30,030,012.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and spray)		14,368,500.00			14,368,500.00-	30,000,000.00	225,000,000.00	30,030,012.00
21001001/23010102/04000006 Procurement of Equipments		3,500,000.00	8,100,000.00	8,100,000.00	4,600,000.00+		500,000,000.00	
21001001/23030105/04000007 Rehabilitation of Leprosy Ward						30,000,000.00		30,030,012.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery	10,000,000.00							
21001001/23030121/04000011 Abia State University Teaching Hosp. (Constr. of theatre M block)						130,000,000.00		130,130,036.00
21001001/23030122/04000014 Abia Specialist Hospital & Diagnostic Centre Umuahia	20,043,000.00							
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)						30,000,000.00	160,000,000.00	30,030,012.00
21001001/23010102/04000018 Development of Cancer Awareness Centre							175,000,000.00	
21001001/23010122/04000020 Purchase of Health Equipment			5,940,000.00	5,940,000.00	5,940,000.00+			
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van						50,000,000.00	600,000,000.00	50,050,024.00
21001001/23020106/04000027 Abia State Primary Health Development Agency	58,498,400.00							
21001001/23020106/04000028 Construction of Laboratory			10,800,000.00	10,800,000.00	10,800,000.00+			
21001001/23020106/04000029 Construction of Hospital Health Centres - Osioma		7,325,000.00	108,000,000.00	108,000,000.00	100,675,000.00+			
21001001/23020106/04000030 Purchase of 2no Hilux Van - Arochukwu			2,700,000.00	2,700,000.00	2,700,000.00+			
21001001/23010105/04000031 Purchase of 2no Motor Vehicles			2,700,000.00	2,700,000.00	2,700,000.00+		60,000,000.00	
21001001/23020104/04000032 Construction and Provision of Housing			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23030105/04000033 Rehabilitation/Repairs of Hospital Health Centre - Ohafia			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23020106/04000034 Construction/Provision of Hospitals Health Centres - Umu South			16,200,000.00	16,200,000.00	16,200,000.00+			
21001001/23010122/04000035 Drugs and Medical Supplies			540,000.00	540,000.00	540,000.00+	200,000,000.00	400,000,000.00	200,200,048.00
21001001/23020106/04000036 Construction/Provision of Hospitals Health Centres - Isiukwuato			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23020106/04000039 Establishment of Blood Bank						200,000,000.00		200,200,048.00
21001001/23020106/04000040 Establishment OF NTD Centre at Aba						20,000,000.00	30,000,000.00	20,020,000.00
21001001/23020104/04000041 Construction of 3Bedroom Doctors Quarters						60,000,000.00		50,050,024.00
21001001/23020106/04000042 Establishment of Emergence Response (6No.)						50,000,000.00		50,050,024.00
21001001/23020106/04000043 Establishment of Isolation Ward						80,000,000.00	400,000,000.00	80,080,024.00
21001001/2320106/04000044 Abia State MTN Mobile Clinic						10,000,000.00		10,010,012.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000045 Establishment of Central Medical Library						20,000,000.00	90,000,000.00	20,020,000.00
21001001/23030105/04000105 Rehabilitation/Repairs - hospitals/health Centres - Bende			13,500,000.00	13,500,000.00	13,500,000.00+			
21001001/23020106/04000047 Establishment of Public Health Care Laboratory							360,000,000.00	
21001001/23030105/04000048 Renovation of Central Medical Store							50,000,000.00	
Sub Total	94,541,400.00	58,348,300.00	256,230,000.00	256,230,000.00	197,881,700.00+	1,240,000,000.00	3,700,000,000.00	1,231,230,360.00
21002001 - Abia State Health Insurance Agency								
21002001/23010108/04000001 Purchase of 1No. 18 Seater Air-condition Bus			4,050,000.00	4,050,000.00	4,050,000.00+	4,000,000.00		4,004,008.00
21002001/23010106/04000002 Purchase of 1No. 4x4 WD pick-up Truck			2,700,000.00	2,700,000.00	2,700,000.00+	4,000,000.00		4,004,008.00
21002001/23010113/04000003 Computer Software Acquisition			9,450,000.00	9,450,000.00	9,450,000.00+			
21002001/23010112/04000004 Purchase Of Office Furniture And Fittings			540,000.00	540,000.00	540,000.00+	1,000,000.00		1,001,008.00
21002001/23010115/04000005 Purchase of Digital Photocopying Machines			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00		500,504.00
21002001/23010113/04000006 Purchase of 20Nos Laptop Computers including Software Installation			540,000.00	540,000.00	540,000.00+	500,000.00		500,504.00
21002001/23010122/04000007 Contribution to NHIS (Equipping of Hospitals)			643,220,950.00	643,220,950.00	643,220,950.00+	60,000,000.00	50,000,000.00	60,060,012.00
Sub Total			661,850,950.00	661,850,950.00	661,850,950.00+	70,500,000.00	50,000,000.00	70,070,044.00
21026002 - Abia State Primary Health Care Dev. Agency								
21003001/23010122/04000001 Purch. & Distribution of essential drugs injection Materials etc			13,500,000.00	13,500,000.00	13,500,000.00+	35,000,000.00	100,000,000.00	60,060,012.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21003001/23010122/04000003 Routine Integrated Mgt of Childhood Illness						3,000,000.00	100,000,000.00	
21003001/23010122/04000004 Developmental Implementation of Sustainability plan for Inte						10,000,000.00		
21003001/23010122/04000005 Dev and roll out of Young People Health Service Strategy Plan						4,000,000.00	50,000,000.00	
21003001/23010122/04000006 Printing of Health Service Data tools						8,000,000.00	10,000,000.00	
21003001/23010106/04000007 Purchase of Inno 4 Hilux Van							20,000,000.00	
21003001/23010112/04000008 Purchase & Maintenance of Chain Equipment in 291 WHC							30,000,000.00	
21003001/23020106/04000009 Construction of New Cold Room & Maint of Veh. in Cold Room							30,000,000.00	
Sub Total	3,500,000.00		729,250,000.00	729,250,000.00	729,250,000.00+	217,000,000.00	200,000,000.00	217,217,070.00
21026001 - Abia State University Teaching Hospital Aba								
21026001/23010113/04000001 Purchase of Computers			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21026001/23010119/04000002 Purchase of Power Generating Set			21,600,000.00	21,600,000.00	21,600,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21026001/23010122/04000003 Purchase of Health/Medical Equipment			39,150,000.00	39,150,000.00	39,150,000.00+	140,000,000.00	200,000,000.00	140,140,036.00
21026001/23010105/04000004 Purchase of Motor Vehicles			6,102,000.00	6,102,000.00	6,102,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21026001/23010112/04000005 Purchase of Furniture.						10,000,000.00	10,000,000.00	10,010,012.00
Sub Total			72,252,000.00	72,252,000.00	72,252,000.00+	200,000,000.00	260,000,000.00	200,200,060.00
21026002 - Abia State College of Health Science & Mgt. Tech. Aba								
21026002/23020111/05000015 Construction/Provision of Libraries			810,000.00	810,000.00	810,000.00+		30,000,000.00	
21026002/23010106/05000001 Purchase of Van (No 5) @ N7m per Van			3,780,000.00	3,780,000.00	3,780,000.00+	14,000,000.00	14,000,000.00	4,004,008.00
21026002/23010108/05000002 Purchase of Buses (No 8) @ N5m per Bus			5,400,000.00	5,400,000.00	5,400,000.00+	8,000,000.00	10,000,000.00	5,004,994.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			10,800,000.00	10,800,000.00	10,800,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
21026002/23010113/05000004 Purchase of Computers (No 100) @ N150 000 each			675,000.00	675,000.00	675,000.00+	100,000.00	15,000,000.00	100,096.00
21026002/23010114/05000005 Purchase of Computers Printers (No 50)			243,000.00	243,000.00	243,000.00+	200,000.00	5,000,000.00	200,192.00
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			405,000.00	405,000.00	405,000.00+	100,000.00	2,000,000.00	100,096.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
21026002/23010119/05000007								
21026002/23010120/05000008			540,000.00	540,000.00	540,000.00+	500,000.00	5,000,000.00	500,504.00
21026002/23010122/05000009			540,000.00	540,000.00	540,000.00+	100,000.00	1,000,000.00	100,096.00
21026002/23010124/05000011			4,050,000.00	4,050,000.00	4,050,000.00+	13,000,000.00	5,000,000.00	13,013,001.00
21026002/23010125/05000012			1,350,000.00	1,350,000.00	1,350,000.00+	500,000.00	1,000,000.00	500,504.00
21026002/23010128/05000013			540,000.00	540,000.00	540,000.00+	500,000.00	1,000,000.00	500,504.00
21026002/23020101/05000014			405,000.00	405,000.00	405,000.00+	2,000,000.00	1,000,000.00	2,001,994.00
21026002/23020127/05000016			27,000,000.00	27,000,000.00	27,000,000.00+	21,000,000.00	35,000,000.00	21,021,008.00
21026002/23030102/05000017			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	3,000,000.00	2,001,994.00
21026002/23040102/05000018			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
21026002/23020101/05000019			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	2,000,000.00	10,010,012.00
21026002/23020101/05000020				175,000,000.00	175,000,000.00+			
21026002/23010123/09000001				30,000,000.00	30,000,000.00+			
Sub Total			540,000.00	540,000.00	540,000.00+		5,000,000.00	
			61,938,000.00	266,938,000.00+	266,938,000.00+	83,000,000.00	151,000,000.00	70,070,023.00
21027010 - Abia State Specialist Hospital & Diagnostic Centre								
21027010/23020106/04000001								
21027010/23010122/04000002			16,200,000.00	16,200,000.00	16,200,000.00+	36,000,000.00	36,000,000.00	36,036,003.00
21027010/23020127/04000003			5,400,000.00	5,400,000.00	5,400,000.00+	24,000,000.00	24,000,000.00	24,024,009.00
21027010/23010122/04000004			4,320,000.00	4,320,000.00	4,320,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21027010/23010106/04000005			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
21027010/23010106/04000006			11,070,000.00	11,070,000.00	11,070,000.00+	2,000,000.00	6,000,000.00	2,001,994.00
21027010/23010122/04000007			8,100,000.00	8,100,000.00	8,100,000.00+	4,000,000.00		4,004,008.00
21027010/23010122/04000008			10,800,000.00	10,800,000.00	10,800,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
21027010/23010122/04000009			22,410,000.00	22,410,000.00	22,410,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21027010/23010122/04000010			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21027010/23010122/0100011			9,000,000.00	9,000,000.00	9,000,000.00+		9,000,000.00	
Sub Total						49,000,000.00	40,000,000.00	49,049,016.00
			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00
52001001 - Abia State Hospitals mgt. Board								
52001001/23010133/10000001								
52001001/23020105/10000003	3,000,000.00	2,000,000.00	13,500,000.00	13,500,000.00	11,500,000.00+			
52001001/23030104/10000004			2,700,000.00	2,700,000.00	2,700,000.00+		20,000,000.00	
52001001/23020104/10000005			8,100,000.00	8,100,000.00	8,100,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52001001/23020105/10000006			27,000,000.00	27,000,000.00	27,000,000.00+	50,000,000.00		50,050,024.00
52001001/23010133/10000007			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00		20,020,000.00
52001001/23030104/10000008			27,000,000.00	27,000,000.00	27,000,000.00+			
52001001/23020105/10000010						7,000,000.00		7,007,010.00
52001001/23030104/10000013						200,000,000.00	40,000,000.00	200,200,048.00
52001001/23020105/10000014				40,000,000.00	40,000,000.00+		20,000,000.00	
52001001/23010129/10000015			600,000.00				30,000,000.00	
52001001/23030103/14000001					600,000.00-	120,000,000.00		120,120,025.00
52001001/23010119/14000002	25,000,000.00	9,000,000.00	81,000,000.00	81,000,000.00	72,000,000.00+		100,000,000.00	
52001001/23020103/14000003			54,000,000.00	54,000,000.00	54,000,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
52001001/23020123/14000004							60,000,000.00	
52001001/23020103/14000005		5,381,000.00	54,000,000.00	54,000,000.00	48,619,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
52001001/23030123/14000006						50,000,000.00	20,000,000.00	50,050,024.00
Sub Total	28,000,000.00	16,981,000.00	297,000,000.00	337,000,000.00	320,019,000.00+	550,000,000.00	400,000,000.00	550,550,157.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
35001001 - Ministry of Environment								
35001001/23040102/09000001 Flood Control/Disilting Works General	30,626,825.00	24,000,000.00	13,500,000.00	63,500,000.00	39,500,000.00+	5,000,000.00	10,000,000.00	5,004,994.00
35001001/23040101/09000002 Forest Development Protection Regeneration & Afforestation	75,000,000.00	3,000,000.00	1,890,000.00	1,890,000.00	1,110,000.00-	10,000,000.00	20,000,000.00	10,010,012.00
35001001/23050105/09000003 Urban Beautification and Green Belts	1,960,000.00					2,000,000.00	5,000,000.00	2,001,994.00
35001001/23040102/09000004 Erosion Control (Gully Erosion in the State) Works Generally	46,399,999.70	1,977,083,209.75			1,977,083,209.75-	10,000,000.00	75,000,000.00	10,010,012.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer and Fumigation			1,350,000.00	1,350,000.00	1,350,000.00+	2,000,000.00	5,000,000.00	2,001,994.00
35001001/23040103/09000016 Abia State Zoological Garden (Zoo)		3,000,000.00	4,050,000.00	4,050,000.00	8,000,000.00+	8,000,000.00	10,000,000.00	10,010,012.00
35001001/23040101/09000017 Re-Establishment of Forest Boundaries			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	2,000,000.00	2,001,994.00
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	3,000,000.00	5,004,994.00
35001001/23040102/09000021 Abia State University Gully Erosion			8,100,000.00	57,100,000.00	57,100,000.00+	25,000,000.00	30,000,000.00	25,025,006.00
35001001/23040102/09000022 Amafor Isingwu Gully Erosion			18,900,000.00	18,900,000.00	18,900,000.00+	110,000,000.00	100,000,000.00	110,110,036.00
35001001/23040102/09000023 Nkporo Nguzu Gully Erosion Ohafia			2,700,000.00	2,700,000.00	2,700,000.00+			
35001001/23040102/09000024 Umudim Ngodo Isuochi Gully Erosion			40,500,000.00	40,500,000.00	40,500,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)		6,000,000.00	216,000,000.00	216,000,000.00	210,000,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
35001001/23040102/09000026 Ugwuegbu Gully Erosion Ikwuano (Ekwelu Village Agumba Comm.			40,500,000.00	40,500,000.00	40,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
35001001/23040102/09000027 Isuikwuato L.G.A Amuta Amokwe Amiyi Uhu Gully Spot 1st & 2n						20,000,000.00		20,020,000.00
35001001/23040102/09000028 Amaofue Igbera Gully Site Erosion						20,000,000.00		20,020,000.00
Sub Total	153,986,824.70	2,013,083,209.75	353,840,000.00	452,840,000.00	1,560,243,209.75-	351,000,000.00	400,000,000.00	351,351,084.00
35016001 - Abia State Environ Protection Agency								
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machine	705,170,000.00	6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+			
35016001/23040102/09000003 Desiting of Aba and Umuahia Metropolis	319,900,000.00	339,633,000.00			339,633,000.00-	200,000,000.00	100,000,000.00	200,200,048.00
35016001/23040104/09000004 Evac of Refuse/Waste from d Collection Outlets & its Mgt @ Umu		76,178,000.00	500,000,000.00	500,000,000.00	423,822,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
35016001/23040104/09000005 Evac of Refuse/Waste from d Collection Outlets & its Mgt @ Aba South	11,900,000.00	178,900,000.00	500,000,000.00	500,000,000.00	321,100,000.00+	150,000,000.00	50,000,000.00	150,150,048.00
35016001/23040104/09000006 Evac of Refuse/Waste from d collection outlets& its Mgt @ Ohafia		40,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00-	124,000,000.00	30,000,000.00	124,124,033.00
35016001/23040104/09000007 Evac of Refuse/Waste from d collection outlets & its Mgt @ Isuikwuato			2,160,000.00	2,160,000.00	2,160,000.00+		50,000,000.00	
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies		207,000,000.00	108,000,000.00	108,000,000.00	99,000,000.00-	150,000,000.00	30,000,000.00	150,150,048.00
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment		14,250,000.00	250,000,000.00	250,000,000.00	235,750,000.00+	56,000,000.00	20,000,000.00	56,056,015.00
35016001/23010105/09000010 Purchase of Operational Vehicles			41,740,000.00	41,740,000.00	41,740,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
35016001/23050104/09000011 Organiz. of World Envir Day Celebrtn & Conduct of Envir Awareness Campaign			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	50,000,000.00	10,010,012.00
35016001/23040104/23040104 Establishment of Refuse dump Site and Land Fill at Aba & Umuahia	138,839,000.00	107,917,000.00	160,000,000.00	160,000,000.00	52,083,000.00+	50,000,000.00		50,050,024.00
Sub Total	1,175,809,000.00	969,878,000.00	1,600,000,000.00	1,600,000,000.00	630,122,000.00+	850,000,000.00	440,000,000.00	850,850,264.00
39001001 - Ministry of Sports								
39001001/23030112/06000001 Acquisition of Sports Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	15,000,000.00	20,020,000.00
39001001/23020104/06000002 Construction/Provision of Housing for Eyinba Football Club			10,800,000.00	10,800,000.00	10,800,000.00+			
39001001/23020101/08000001 Construction of Standard @ the State Capital Umuahia			22,550,000.00	22,550,000.00	22,550,000.00+	75,000,000.00	50,000,000.00	75,075,018.00
39001001/23020112/08000003 Upgrading & Installation of Flood Light @ Enyimba Stadium			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
39001001/23020101/08000005 Construction of Office Block for Sports Council						10,000,000.00	10,000,000.00	10,010,012.00
39001001/23050101/08000006 International Competitions CAF CAP AAF etc						50,000,000.00	50,000,000.00	50,050,024.00
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council							15,000,000.00	
39001001/23050101/08000008 National Sports Festival			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	30,000,000.00	20,020,002.00
39001001/23030111/08000009 Regrassing of Umuahia Township Stadium						10,000,000.00	10,000,000.00	10,010,012.00
39001001/23020103/08000015 Constr. & Install. of Electric Score Board @ Umuahia T/Stadium			70,000,000.00	70,000,000.00	70,000,000.00+		20,000,000.00	
39001001/23030111/08000016 Regrassing of Pitch/Drainage at Enyimba Stadium			2,450,000.00	2,450,000.00	2,450,000.00+	5,000,000.00	10,000,000.00	5,004,994.00

Schedule of Detailed Capital Expenditure by Organization – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
39001001/23020101/08000017 Construction of Office Block @ Enyimba Stadium	N	N	N	N	N	N	N	N
39001001/23050104/13000004 Anniversaries/Celebration General			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	20,020,000.00
Sub Total			6,750,000.00	6,750,000.00	6,750,000.00+			
			287,550,000.00	287,550,000.00	287,550,000.00+	220,000,000.00	250,000,000.00	220,220,074.00
51001001 - Ministry of Local Gov't & Chieftaincy Affairs								
51001001/23020101/13000001 Furnishing of the JAAC/NDI-EZE Secretariat								
51001001/23010105/13000002 Purchase of Project Vehicles (HILUX) (3 in No)							3,000,000.00	
51001001/23010101/13000007 Secretariat Complex for MLGCA JAAC NdiEze LGSC GG/ASUBEB			2,700,000.00	2,700,000.00	2,700,000.00+			
51001001/23020127/13000008 Dev. of Mgt Inform Sys Data Bank for the LGA's & Communities			2,700,000.00	2,700,000.00	2,700,000.00+			
51001001/23020101/13000009 Capacity Building Programme for Service Department						28,000,000.00		28,028,007.00
51001001/23010112/13000011 Purchase of Office Furniture & Fittings			5,400,000.00	5,400,000.00	5,400,000.00+		25,000,000.00	
51001001/23010120/13000012 Purchase of Canteen/Kitchen Equipment			4,050,000.00	4,050,000.00	4,050,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
51001001/23020103/13000013 Construction/Provision of Electricity			2,160,000.00	2,160,000.00	2,160,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
51001001/23020103/13000014 Construction of ICT Infrastructure			2,700,000.00	2,700,000.00	2,700,000.00+			
51001001/23050101/13000015 Research & Development			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
Sub Total			4,050,000.00	4,050,000.00	4,050,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
			26,460,000.00	26,460,000.00	26,460,000.00+	40,000,000.00	40,000,000.00	40,039,993.00

PART TWO

SCHEDULE OF CAPITAL EXPENDITURE (PROGRAMME/PROJECT BY ORGANIZATION)

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
OFFICE OF THE EXECUTIVE GOVERNOR								
02 - Societal Reorientation								
04 - Improvement to Human Health			189,000,000.00	189,000,000.00	189,000,000.00+			
05 - Enhancing Skills and Knowledge	103,389,473.80		3,619,670.00	3,619,670.00	3,619,670.00+		20,000,000.00	
09 - Environmental Improvement			21,870,000.00	21,870,000.00	21,870,000.00+	850,000.00	200,000,000.00	850,842.00
11 - Information Communication & Technology			8,586,008.00	8,586,008.00	8,586,008.00+	10,000,000.00	5,000,000.00	10,010,012.00
13 - Reform of Government & Governance			1,282,500.00	1,282,500.00	1,282,500.00+	5,000,000.00	4,000,000.00	5,004,994.00
21 - Oil and Gas Infrastructure	740,977,913.42	313,148,276.03	1,873,511,942.00	1,873,511,942.00	1,873,511,942.00+	5,000,000.00	2,000,000.00	5,004,994.00
Total	1,546,900,241.30	313,148,276.03	2,097,870,120.00	2,297,870,120.00	1,984,721,843.97+	2,406,815,000.00	1,269,000,000.00	2,409,222,454.00
OFFICE OF THE DEPUTY GOVERNOR								
01 - Economic Empowerment through Agriculture								
12 - Growing the Private Sector	3,500,000.00		328,850,000.00	328,850,000.00	328,850,000.00+			
13 - Reform of Government & Governance						107,000,000.00	80,000,000.00	107,107,034.00
19 - Sea Ports			65,400,000.00	65,400,000.00	65,400,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
Total	3,500,000.00		729,250,000.00	729,250,000.00	729,250,000.00+	217,000,000.00	200,000,000.00	217,217,070.00
ABIA STATE EMERGENCY MANAGEMENT AGENCY								
03 - Poverty Alleviation								
13 - Reform of Government & Governance			8,100,000.00	8,100,000.00	8,100,000.00+			
Total			5,940,000.00	5,940,000.00	5,940,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
OFFICE OF THE SSG								
13 - Reform of Government & Governance			14,040,000.00	14,040,000.00	14,040,000.00+	4,000,000.00	5,000,000.00	4,004,010.00
Total			216,000.00	216,000.00	216,000.00+	14,000,000.00	15,000,000.00	14,014,022.00
BUREAU OF ECONOMIC AFFAIRS								
13 - Reform of Government & Governance			216,000.00	216,000.00	216,000.00+	11,600,000.00	10,000,000.00	11,611,598.00
Total			216,000.00	216,000.00	216,000.00+	11,600,000.00	10,000,000.00	11,611,598.00
BUREAU OF ECONOMIC AFFAIRS								
13 - Reform of Government & Governance			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
Total			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
EXCO SECRETARIAT								
13 - Reform of Government & Governance			1,350,000.00	1,350,000.00	1,350,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
Total			1,350,000.00	1,350,000.00	1,350,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
BUREAU OF SPECIAL SERVICES								
13 - Reform of Government & Governance			8,910,000.00	8,910,000.00	8,910,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
Total			23,510,000.00	23,510,000.00	23,510,000.00+	23,510,000.00	20,000,000.00	23,533,506.00
BUREAU OF POLITICAL AFFAIRS								
13 - Reform of Government & Governance								
Total							10,000,000.00	
							10,000,000.00	

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
ABIA STATE LIAISON OFFICE ABUJA								
09 - Environmental Improvement								
13 - Reform of Government & Governance			4,050,000.00	4,050,000.00	4,050,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
Total			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
			8,100,000.00	8,100,000.00	8,100,000.00+	25,000,000.00	25,000,000.00	25,025,018.00
STATE AGENCY FOR THE CONTROL OF AIDS								
04 - Improvement to Human Health								
Total			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	22,000,000.00	20,020,022.00
			30,000,000.00	30,000,000.00	30,000,000.00+	20,000,000.00	22,000,000.00	20,020,022.00
ABIA STATE PENSION BOARD								
13 - Reform of Government & Governance								
Total			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
CHRISTIAN PILGRIMS WELFARE BOARD								
13 - Reform of Government & Governance								
Total			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
ASOPADEC								
03 - Poverty Alleviation								
Total		1,926,956,073.00	1,000,000,000.00	1,000,000,000.00	926,956,073.00-	1,000,000,000.00	800,000,000.00	1,001,000,240.00
		1,926,956,073.00	1,000,000,000.00	1,000,000,000.00	926,956,073.00-	1,000,000,000.00	800,000,000.00	1,001,000,240.00
ABIA STATE HOUSE OF ASSEMBLY								
13 - Reform of Government & Governance	478,700,000.00	512,070,000.00	2,347,616,750.00	2,347,616,750.00	1,835,546,750.00+	1,446,000,000.00	900,000,000.00	1,447,446,471.00
Total	478,700,000.00	512,070,000.00	2,347,616,750.00	2,347,616,750.00	1,835,546,750.00+	1,446,000,000.00	900,000,000.00	1,447,446,471.00
MINISTRY OF INFORMATION AND STRATEGY								
02 - Societal Reorientation	157,169,000.00	251,605,000.00	385,702,900.00	485,702,900.00	234,097,900.00+	330,000,000.00	150,000,000.00	330,330,132.00
Total	157,169,000.00	251,605,000.00	385,702,900.00	485,702,900.00	234,097,900.00+	330,000,000.00	150,000,000.00	330,330,132.00
BROADCASTING CORPORATION OF ABIA STATE								
03 - Poverty Alleviation	32,180,000.00		514,350,000.00	514,350,000.00	514,350,000.00+	1,020,000,000.00	520,000,000.00	1,021,020,252.00
Total	32,180,000.00		514,350,000.00	514,350,000.00	514,350,000.00+	1,020,000,000.00	520,000,000.00	1,021,020,252.00
GOVERNMENT PRINTING AND PUBLISHING COMPANY								
02 - Societal Reorientation								
Total			18,150,000.00	18,150,000.00	18,150,000.00+	23,000,000.00	23,000,000.00	18,017,986.00
			18,150,000.00	18,150,000.00	18,150,000.00+	23,000,000.00	23,000,000.00	18,017,986.00
OFFICE OF THE HEAD OF SERVICE								
01 - Economic Empowerment through Agriculture								
02 - Societal Reorientation		540,000.00	540,000.00	540,000.00				
03 - Poverty Alleviation			13,500,000.00	13,500,000.00	13,500,000.00+	55,000,000.00	26,000,000.00	55,055,007.00
Total			270,000.00	270,000.00	270,000.00+	5,000,000.00	4,000,000.00	5,004,996.00
			14,310,000.00	14,310,000.00	14,310,000.00+	60,000,000.00	30,000,000.00	60,060,003.00
BUREAU OF TRAINING								
13 - Reform of Government & Governance								
Total			3,928,500.00	3,928,500.00	3,928,500.00+	3,000,000.00	3,000,000.00	3,003,002.00
			3,928,500.00	3,928,500.00	3,928,500.00+	3,000,000.00	3,000,000.00	3,003,002.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
BUREAU OF COMMON SERVICE AND TRAINING								
13 - Reform of Government & Governance			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
Total			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
BUREAU OF SERVICE WELFARE								
04 - Improvement to Human Health			1,350,000.00	1,350,000.00	1,350,000.00+	1,400,000.00	1,400,000.00	1,401,392.00
13 - Reform of Government & Governance						10,600,000.00	5,600,000.00	600,600.00
Total			1,350,000.00	1,350,000.00	1,350,000.00+	12,000,000.00	7,000,000.00	2,001,992.00
BUREAU OF ADMINISTRATION								
13 - Reform of Government & Governance			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
Total			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
BUREAU OF ESTABLISHMENT AND PENSION								
11 - Information Communication & Technology			810,000.00	810,000.00	810,000.00+	1,200,000.00	4,000,000.00	1,201,200.00
13 - Reform of Government & Governance			540,000.00	540,000.00	540,000.00+	300,000.00	300,000.00	300,301.00
Total			1,350,000.00	1,350,000.00	1,350,000.00+	1,500,000.00	4,300,000.00	1,501,501.00
OFFICE OF THE AUDITOR GENERAL (STATE)								
13 - Reform of Government & Governance			22,950,000.00	22,950,000.00	22,950,000.00+	61,500,000.00	30,000,000.00	61,561,525.00
Total			22,950,000.00	22,950,000.00	22,950,000.00+	61,500,000.00	30,000,000.00	61,561,525.00
CIVIL SERVICE COMMISSION								
03 - Poverty Alleviation			1,500,000.00	1,500,000.00	1,500,000.00+			
13 - Reform of Government & Governance			2,780,000.00	2,780,000.00	2,780,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
Total			4,280,000.00	4,280,000.00	4,280,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
ABIA STATE INDEPENDENT ELECTORAL COMMISSION								
13 - Reform of Government & Governance			4,320,000.00	4,320,000.00	4,320,000.00+	13,300,000.00	10,000,000.00	13,313,315.00
Total			4,320,000.00	4,320,000.00	4,320,000.00+	13,300,000.00	10,000,000.00	13,313,315.00
AUDITOR GENERAL - LOCAL GOVERNMENT								
13 - Reform of Government & Governance			23,510,000.00	23,510,000.00	23,510,000.00+	23,510,000.00	20,000,000.00	23,533,506.00
Total			23,510,000.00	23,510,000.00	23,510,000.00+	23,510,000.00	20,000,000.00	23,533,506.00
LOCAL GOVERNMENT SERVICE COMMISSION								
13 - Reform of Government & Governance			3,780,000.00	3,780,000.00	3,780,000.00+	33,000,000.00	20,000,000.00	20,020,000.00
Total			3,780,000.00	3,780,000.00	3,780,000.00+	33,000,000.00	20,000,000.00	20,020,000.00
MINISTRY OF Agriculture								
01 - Economic Empowerment through Agriculture	66,922,375.00	756,203,543.46	73,170,000.00	136,179,200.00	620,024,343.46-	107,000,000.00	1,800,000,000.00	100,100,032.00
Total	66,922,375.00	756,203,543.46	73,170,000.00	136,179,200.00	620,024,343.46-	107,000,000.00	1,800,000,000.00	100,100,032.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (AADP)	N	N	N	N	N	N	N	N
01 - Economic Empowerment through Agriculture								
04 - Improvement to Human Health			54,000,000.00	54,000,000.00	54,000,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
05 - Enhancing Skills and Knowledge							5,000,000.00	
13 - Reform of Government & Governance							30,000,000.00	
Total			54,000,000.00	54,000,000.00	54,000,000.00+	60,000,000.00	60,000,000.00	60,060,012.00
MINISTRY OF FINANCE								
03 - Poverty Alleviation								
06 - Housing & Urban Development							30,000,000.00	
11 - Information Communication & Technology		2,000,000.00	27,000,000.00	27,000,000.00	27,000,000.00+		20,000,000.00	
13 - Reform of Government & Governance	853,891,539.99	510,438,425.85	2,700,000.00	2,700,000.00	700,000.00+			
Total	853,891,539.99	512,438,425.85	584,620,000.00	922,620,000.00	412,181,574.15+	385,400,000.00	180,000,000.00	385,785,478.00
OFFICE OF THE ACCOUNTANT GENERAL								
13 - Reform of Government & Governance	3,480,000.00		333,000,000.00	333,000,000.00	333,000,000.00+	44,000,000.00	30,000,000.00	42,042,040.00
Total	3,480,000.00		333,000,000.00	333,000,000.00	333,000,000.00+	44,000,000.00	30,000,000.00	42,042,040.00
BOARD OF INTERNAL REVENUE								
13 - Reform of Government & Governance								
Total			37,813,500.00	37,813,500.00	37,813,500.00+	43,550,000.00	50,050,000.00	43,593,567.00
MINISTRY OF COMMERCE AND INDUSTRY								
03 - Poverty Alleviation	45,850,000.00							
Total	45,850,000.00		116,150,000.00	116,150,000.00	116,150,000.00+	36,000,000.00	1,500,000,000.00	36,036,014.00
MINISTRY OF SCIENCE & TECHNOLOGY								
05 - Enhancing Skills and Knowledge								
09 - Environmental Improvement			14,860,000.00	14,860,000.00	14,860,000.00+	25,000,000.00	20,000,000.00	25,025,018.00
11 - Information Communication & Technology			1,620,000.00	1,620,000.00	1,620,000.00+			
12 - Growing the Private Sector			10,800,000.00	10,800,000.00	10,800,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
13 - Reform of Government & Governance		1,500,000.00	29,160,000.00	29,160,000.00	27,660,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
Total		1,500,000.00	65,620,000.00	65,620,000.00	64,120,000.00+	55,000,000.00	40,000,000.00	55,055,054.00
MINISTRY OF TRANSPORT								
02 - Societal Reorientation								
11 - Information Communication & Technology			55,620,000.00	55,620,000.00	55,620,000.00+	74,000,000.00	12,080,000.00	74,074,044.00
17 - Road	1,000,000.00		16,200,000.00	16,200,000.00	16,200,000.00+			
Total	1,000,000.00		71,820,000.00	71,820,000.00	71,820,000.00+	80,000,000.00	37,920,000.00	30,030,012.00
STATE PASSENGER INTEGRATED MANIFEST								
13 - Reform of Government & Governance								
Total			11,232,000.00	11,232,000.00	11,232,000.00+	18,000,000.00	20,000,000.00	104,104,056.00
			11,232,000.00	11,232,000.00	11,232,000.00+	18,000,000.00	20,000,000.00	

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
ABIA TRANSPORT CORPORATION								
13 - Reform of Government & Governance			50,000,000.00	50,000,000.00	50,000,000.00+		150,000,000.00	
Total			50,000,000.00	50,000,000.00	50,000,000.00+		150,000,000.00	
MINISTRY OF PETROLEUM & SOLID MINERAL								
13 - Reform of Government & Governance								
14 - Power	1,742,000.00		2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
21 - Oil and Gas Infrastructure			1,350,000.00	1,350,000.00	1,350,000.00+	15,000,000.00	40,000,000.00	15,015,006.00
Total	1,742,000.00		4,050,000.00	4,050,000.00	4,050,000.00+	37,000,000.00	80,000,000.00	37,037,024.00
METALLURGICAL COMPLEX								
03 - Poverty Alleviation			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	14,000,000.00	50,050,024.00
Total			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	14,000,000.00	50,050,024.00
MINISTRY OF WORKS								
17 - Road	1,371,400,000.00	1,023,055,368.30	19,967,050,000.00	19,967,050,000.00	18,943,994,631.70+	12,020,000,000.00	9,250,000,000.00	13,475,959,612.00
18 - Airways			474,280,000.00	474,280,000.00	474,280,000.00+	480,000,000.00	400,000,000.00	480,480,120.00
Total	1,371,400,000.00	1,023,055,368.30	20,441,330,000.00	20,441,330,000.00	19,418,274,631.70+	12,500,000,000.00	9,650,000,000.00	13,956,439,732.00
ABIA STATE ROAD MAINTENANCE AGENCY								
17 - Road		15,000,000.00	3,200,000,000.00	3,200,000,000.00	3,185,000,000.00+	3,291,507,070.00	800,000,000.00	3,294,799,399.00
Total		15,000,000.00	3,200,000,000.00	3,200,000,000.00	3,185,000,000.00+	3,291,507,070.00	800,000,000.00	3,294,799,399.00
MINISTRY OF CULTURE AND TOURISM								
02 - Societal Reorientation							4,000,000.00	
12 - Growing the Private Sector			47,250,000.00	47,250,000.00	47,250,000.00+	50,000,000.00	20,000,000.00	50,050,034.00
Total			47,250,000.00	47,250,000.00	47,250,000.00+	50,000,000.00	24,000,000.00	50,050,034.00
ABIA STATE COUNCIL FOR ARTS & CULTURE								
02 - Societal Reorientation			12,150,000.00	12,150,000.00	12,150,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
Total			12,150,000.00	12,150,000.00	12,150,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
ABIA STATE PLANNING COMMISSION								
01 - Economic Empowerment through Agriculture						30,000,000.00	30,000,000.00	30,030,012.00
03 - Poverty Alleviation	5,959,482,111.15	4,051,626,104.35	2,123,710,000.00	6,747,540,000.00	2,695,913,895.65+	6,707,000,000.00	4,391,700,000.00	4,220,217,019.00
Total	5,959,482,111.15	4,051,626,104.35	2,123,710,000.00	6,747,540,000.00	2,695,913,895.65+	6,737,000,000.00	4,421,700,000.00	4,250,247,031.00
ABIA STATE BUREAU OF STATISTICS								
13 - Reform of Government & Governance			4,000,000.00	4,000,000.00	4,000,000.00+	40,000,000.00	44,000,000.00	40,040,024.00
Total			4,000,000.00	4,000,000.00	4,000,000.00+	40,000,000.00	44,000,000.00	40,040,024.00
AGENCY FOR COMM. & SOCIAL DEVELOPMENT								
03 - Poverty Alleviation			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
Total			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
MINISTRY OF PUBLIC UTILITY & WATER RESOURCES								
10 - Water Resources & Rural Development	3,000,000.00	2,600,000.00	105,300,000.00	145,300,000.00	142,700,000.00+	417,000,000.00	130,000,000.00	417,417,107.00
14 - Power	25,000,000.00	14,381,000.00	191,700,000.00	191,700,000.00	177,319,000.00+	133,000,000.00	270,000,000.00	133,133,050.00
Total	28,000,000.00	16,981,000.00	297,000,000.00	337,000,000.00	320,019,000.00+	550,000,000.00	400,000,000.00	550,550,157.00
ABIA STATE WATER BOARD								
10 - Water Resources & Rural Development			288,300,000.00	288,300,000.00	288,300,000.00+	210,000,000.00	200,000,000.00	210,210,072.00
Total			288,300,000.00	288,300,000.00	288,300,000.00+	210,000,000.00	200,000,000.00	210,210,072.00
AB-RUWATSA								
05 - Enhancing Skills and Knowledge			3,375,004.00	3,375,004.00	3,375,004.00+	4,000,000.00	4,000,000.00	4,004,008.00
09 - Environmental Improvement			3,645,006.00	3,645,006.00	3,645,006.00+	15,000,000.00	10,000,000.00	15,015,006.00
10 - Water Resources & Rural Development			32,535,000.00	32,535,000.00	32,535,000.00+	21,000,000.00	16,000,000.00	21,021,008.00
13 - Reform of Government & Governance			2,700,000.00	2,700,000.00	2,700,000.00+			
Total			42,255,010.00	42,255,010.00	42,255,010.00+	40,000,000.00	30,000,000.00	40,040,022.00
MINISTRY OF HOUSING								
04 - Improvement to Human Health	20,000,000.00	2,650,000.00	24,300,000.00	24,300,000.00	21,650,000.00+			
06 - Housing & Urban Development	1,540,017,024.63	944,679,442.54	1,037,037,900.00	1,037,037,900.00	92,358,457.46+	1,870,265,680.00	1,500,000,000.00	1,872,136,448.00
13 - Reform of Government & Governance	11,305,570.00	13,500,000.00	13,500,000.00	2,194,430.00	150,000,000.00+		150,150,048.00	
Total	1,560,017,024.63	958,635,012.54	1,074,837,900.00	1,074,837,900.00	116,202,887.46+	2,020,265,680.00	1,500,000,000.00	2,022,286,496.00
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY								
05 - Enhancing Skills and Knowledge			7,938,000.00	7,938,000.00	7,938,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
06 - Housing & Urban Development			23,122,800.00	23,122,800.00	23,122,800.00+	40,000,000.00	60,000,000.00	35,035,030.00
Total			31,060,800.00	31,060,800.00	31,060,800.00+	60,000,000.00	70,000,000.00	55,055,030.00
RURAL DEV. COOPERATIVE & POVERTY REDUCTION								
03 - Poverty Alleviation			2,700,000.00	2,700,000.00	2,700,000.00+	100,000,000.00	62,000,000.00	100,100,037.00
06 - Housing & Urban Development			16,200,000.00	16,200,000.00	16,200,000.00+	10,000,000.00	6,000,000.00	10,009,988.00
09 - Environmental Improvement			13,500,000.00	13,500,000.00	13,500,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
14 - Power			5,400,000.00	5,400,000.00	5,400,000.00+			
17 - Road			272,700,000.00	272,700,000.00	272,700,000.00+	100,000,000.00	30,000,000.00	100,100,024.00
Total			310,500,000.00	310,500,000.00	310,500,000.00+	212,000,000.00	100,000,000.00	212,212,043.00
MINISTRY OF LANDS AND SURVEY								
06 - Housing & Urban Development	14,049,200.00	29,000,000.00	700,000,000.00	700,000,000.00	671,000,000.00+	700,000,000.00	700,000,000.00	700,700,323.00
Total	14,049,200.00	29,000,000.00	700,000,000.00	700,000,000.00	671,000,000.00+	700,000,000.00	700,000,000.00	700,700,323.00
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL								
06 - Housing & Urban Development	61,500,000.00	66,390,642.36	72,900,000.00	72,900,000.00	6,509,357.64+	350,000,000.00	250,000,000.00	350,350,096.00
Total	61,500,000.00	66,390,642.36	72,900,000.00	72,900,000.00	6,509,357.64+	350,000,000.00	250,000,000.00	350,350,096.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
OPEN SPACES DEVELOPMENT COMMISSION								
09 - Environmental Improvement			1,755,000.00	1,755,000.00	1,755,000.00+	3,500,000.00	3,000,000.00	3,503,506.00
13 - Reform of Government & Governance			1,242,000.00	1,242,000.00	1,242,000.00+	3,500,000.00	4,000,000.00	501,000,624.00
Total			2,997,000.00	2,997,000.00	2,997,000.00+	7,000,000.00	7,000,000.00	504,504,130.00
JUDICIAL SERVICE COMMISSION								
06 - Housing & Urban Development			4,590,000.00	4,590,000.00	4,590,000.00+	6,000,000.00	2,000,000.00	2,001,994.00
Total			4,590,000.00	4,590,000.00	4,590,000.00+	6,000,000.00	2,000,000.00	2,001,994.00
MINISTRY OF JUSTICE								
13 - Reform of Government & Governance			25,650,000.00	25,650,000.00	25,650,000.00+	300,000,000.00	63,000,000.00	30,029,988.00
Total			25,650,000.00	25,650,000.00	25,650,000.00+	300,000,000.00	63,000,000.00	30,029,988.00
ABIA LAW REVIEW AND REFORM COMM.								
13 - Reform of Government & Governance			14,850,000.00	14,850,000.00	14,850,000.00+	12,500,000.00	12,000,000.00	14,014,000.00
Total			14,850,000.00	14,850,000.00	14,850,000.00+	12,500,000.00	12,000,000.00	14,014,000.00
LAW AND JUSTICE - HIGH COURT								
05 - Enhancing Skills and Knowledge			20,250,000.00	20,250,000.00	20,250,000.00+	53,000,000.00	38,000,000.00	53,053,013.00
06 - Housing & Urban Development			91,260,000.00	91,260,000.00	91,260,000.00+	190,000,000.00	160,000,000.00	190,190,060.00
11 - Information Communication & Technology			2,335,500.00	2,335,500.00	2,335,500.00+	62,000,000.00	52,000,000.00	62,062,018.00
13 - Reform of Government & Governance			17,820,000.00	17,820,000.00	17,820,000.00+	195,934,330.00	50,000,000.00	196,130,357.00
Total			131,665,500.00	131,665,500.00	131,665,500.00+	500,934,330.00	300,000,000.00	501,435,448.00
CUSTOMARY COURT OF APPEAL								
11 - Information Communication & Technology	1,500,000.00	5,000,000.00	59,535,000.00	59,535,000.00	54,535,000.00+	53,000,000.00	39,000,000.00	53,053,038.00
13 - Reform of Government & Governance	7,500,000.00					295,000,000.00	251,000,000.00	295,295,054.00
Total	9,000,000.00	5,000,000.00	59,535,000.00	59,535,000.00	54,535,000.00+	348,000,000.00	290,000,000.00	348,348,092.00
MINISTRY OF YOUTH DEVELOPMENT								
08 - Youth	26,263,800.00	4,300,000.00	31,050,000.00	31,050,000.00	26,750,000.00+	29,000,000.00	25,000,000.00	24,024,008.00
Total	26,263,800.00	4,300,000.00	31,050,000.00	31,050,000.00	26,750,000.00+	29,000,000.00	25,000,000.00	24,024,008.00
MINISTRY OF WOMEN AFFAIRS								
02 - Societal Reorientation	26,330,000.00		8,100,000.00	8,100,000.00	8,100,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
07 - Gender			6,700,000.00	6,700,000.00	6,700,000.00+	15,000,000.00	10,000,000.00	15,014,982.00
08 - Youth	25,185,300.00	15,000,000.00	30,000,000.00	70,000,000.00	55,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
Total	51,515,300.00	15,000,000.00	44,800,000.00	84,800,000.00	69,800,000.00+	65,000,000.00	40,000,000.00	65,064,994.00
MINISTRY OF EDUCATION								
05 - Enhancing Skills and Knowledge		50,000,000.00	124,470,000.00	124,470,000.00	74,470,000.00+	1,050,000,000.00	3,400,000,000.00	1,001,000,276.00
13 - Reform of Government & Governance							100,000,000.00	
Total		50,000,000.00	124,470,000.00	124,470,000.00	74,470,000.00+	1,050,000,000.00	3,500,000,000.00	1,001,000,276.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
ABIA STATE LIBRARY BOARD								
02 - Societal Reorientation			158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	70,000,000.00	81,381,319.00
Total			158,490,000.00	158,490,000.00	158,490,000.00+	91,300,000.00	70,000,000.00	81,381,319.00
ABIA STATE POLYTECHNIC								
05 - Enhancing Skills and Knowledge			154,575,000.00	154,575,000.00	154,575,000.00+	155,260,010.00	190,000,000.00	155,415,310.00
17 - Road			2,700,000.00	2,700,000.00	2,700,000.00+	3,240,000.00	10,000,000.00	3,243,242.00
Total			157,275,000.00	157,275,000.00	157,275,000.00+	158,500,010.00	200,000,000.00	158,658,552.00
ABIA STATE COLLEGE OF EDUCATION TECH.								
04 - Improvement to Human Health			4,050,000.00	4,050,000.00	4,050,000.00+		20,000,000.00	
05 - Enhancing Skills and Knowledge			85,752,000.00	85,752,000.00	85,752,000.00+	88,000,000.00	155,000,000.00	88,088,018.00
13 - Reform of Government & Governance			8,370,000.00	8,370,000.00	8,370,000.00+	10,000,000.00	25,000,000.00	10,010,012.00
Total			98,172,000.00	98,172,000.00	98,172,000.00+	98,000,000.00	200,000,000.00	98,098,030.00
ABIA STATE UNIVERSITY								
09 - Environmental Improvement			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	400,000,000.00	300,300,072.00
Total			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	400,000,000.00	300,300,072.00
SECONDARY EDUCATION MANAGEMENT BOARD								
05 - Enhancing Skills and Knowledge			22,950,000.00	22,950,000.00	22,950,000.00+	23,000,000.00	28,000,000.00	23,023,002.00
11 - Information Communication & Technology			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	2,000,000.00	1,001,008.00
Total			24,300,000.00	24,300,000.00	24,300,000.00+	24,000,000.00	30,000,000.00	24,024,010.00
SCHOLARSHIP BOARD								
05 - Enhancing Skills and Knowledge							30,000,000.00	
Total							30,000,000.00	
MINISTRY OF Health								
04 - Improvement to Human Health	94,541,400.00	58,348,300.00	256,230,000.00	256,230,000.00	197,881,700.00+	1,240,000,000.00	3,700,000,000.00	1,231,230,360.00
Total	94,541,400.00	58,348,300.00	256,230,000.00	256,230,000.00	197,881,700.00+	1,240,000,000.00	3,700,000,000.00	1,231,230,360.00
ABIA STATE HEALTH INSURANCE AGENCY								
04 - Improvement to Human Health			661,850,950.00	661,850,950.00	661,850,950.00+	70,500,000.00	50,000,000.00	70,070,044.00
Total			661,850,950.00	661,850,950.00	661,850,950.00+	70,500,000.00	50,000,000.00	70,070,044.00
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY.								
04 - Improvement to Human Health			18,900,000.00	18,900,000.00	18,900,000.00+	70,000,000.00	350,000,000.00	70,070,024.00
Total			18,900,000.00	18,900,000.00	18,900,000.00+	70,000,000.00	350,000,000.00	70,070,024.00
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA								
04 - Improvement to Human Health			72,252,000.00	72,252,000.00	72,252,000.00+	200,000,000.00	260,000,000.00	200,200,060.00
Total			72,252,000.00	72,252,000.00	72,252,000.00+	200,000,000.00	260,000,000.00	200,200,060.00

Schedule of Capital Expenditure (Programme/Project by Organization) – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
COLLEGE OF HEALTH SCIENCE & MGT TECHNOLOGY - ABA								
04 - Improvement to Human Health			810,000.00	810,000.00	810,000.00+		30,000,000.00	
05 - Enhancing Skills and Knowledge			60,588,000.00	265,588,000.00	265,588,000.00+	83,000,000.00	116,000,000.00	70,070,023.00
09 - Environmental Improvement			540,000.00	540,000.00	540,000.00+		5,000,000.00	
Total			61,938,000.00	266,938,000.00	266,938,000.00+	83,000,000.00	151,000,000.00	70,070,023.00
ABIA STATE SPECIALIST HOSPITAL & DIAGNOSTIC CENTER								
04 - Improvement to Human Health			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00
Total			106,200,000.00	106,200,000.00	106,200,000.00+	200,000,000.00	200,000,000.00	200,200,072.00
ABIA STATE HOSPITAL MANAGEMENT BOARD								
04 - Improvement to Human Health			810,000.00	810,000.00	810,000.00+		30,000,000.00	
05 - Enhancing Skills and Knowledge			60,588,000.00	265,588,000.00	265,588,000.00+	83,000,000.00	116,000,000.00	70,070,023.00
09 - Environmental Improvement			540,000.00	540,000.00	540,000.00+		5,000,000.00	
Total			61,938,000.00	266,938,000.00	266,938,000.00+	83,000,000.00	151,000,000.00	70,070,023.00
MINISTRY OF ENVIRONMENT								
09 - Environmental Improvement	153,986,824.70	2,013,083,209.75	353,840,000.00	452,840,000.00	1,560,243,209.75-	351,000,000.00	400,000,000.00	351,351,084.00
Total	153,986,824.70	2,013,083,209.75	353,840,000.00	452,840,000.00	1,560,243,209.75-	351,000,000.00	400,000,000.00	351,351,084.00
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY								
09 - Environmental Improvement	1,036,970,000.00	861,961,000.00	1,440,000,000.00	1,440,000,000.00	578,039,000.00+	800,000,000.00	440,000,000.00	800,800,240.00
Total	1,036,970,000.00	861,961,000.00	1,440,000,000.00	1,440,000,000.00	578,039,000.00+	800,000,000.00	440,000,000.00	800,800,240.00
MINISTRY OF SPORTS								
06 - Housing & Urban Development								
08 - Youth			40,800,000.00	40,800,000.00	40,800,000.00+	20,000,000.00	15,000,000.00	20,020,000.00
13 - Reform of Government & Governance			240,000,000.00	240,000,000.00	240,000,000.00+	200,000,000.00	235,000,000.00	200,200,074.00
Total			6,750,000.00	6,750,000.00	6,750,000.00+			
			287,550,000.00	287,550,000.00	287,550,000.00+	220,000,000.00	250,000,000.00	220,220,074.00
MINISTRY OF LOCAL GOV'T & CHIEFTAINCY AFFAIRS								
13 - Reform of Government & Governance			26,460,000.00	26,460,000.00	26,460,000.00+	40,000,000.00	40,000,000.00	40,039,993.00
Total			26,460,000.00	26,460,000.00	26,460,000.00+	40,000,000.00	40,000,000.00	40,039,993.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION

	Note	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
Abia North Senatorial Zone									
Arochuku									
Bende	1	681,700,000.00	512,070,000.00	3,237,296,750.00	3,237,296,750.00	2,725,226,750.00+	1,976,000,000.00	2,198,000,000.00	2,176,174,679.00
Isiukwa ato	2	100,000,000.00	7,401,842.30	860,280,000.00	860,280,000.00	852,878,157.70+	840,000,000.00	646,000,000.00	896,896,218.00
Umunneochi	3	853,891,539.99	1,013,480,096.35	1,486,885,003.00	1,874,885,003.00	861,404,906.65+	2,478,500,000.00	3,026,500,000.00	1,984,483,020.00
Ohafia	4	111,263,800.00		595,935,004.00	595,935,004.00	595,935,004.00+	601,500,000.00	254,000,000.00	702,201,726.00
Sub-Total	5	1,746,855,339.99	1,537,951,938.65	7,210,556,757.00	7,598,556,757.00	6,060,604,818.35+	6,634,000,000.00	6,427,800,000.00	6,294,289,764.00
Abia Central Senatorial Zone									
Ikwuano									
Isiala ngwa North	6			761,700,000.00	761,700,000.00	761,700,000.00+			
Isiala ngwa South	7	66,922,375.00	380,161,872.96	746,240,000.00	756,640,000.00	376,478,127.04+	870,000,000.00	400,000,000.00	870,870,240.00
Osisioma	8	9,000,000.00	5,000,000.00	457,240,500.00	457,240,500.00	452,240,500.00+	709,000,000.00	753,000,000.00	863,863,224.00
Umuhia North	9		65,000,000.00	2,297,445,950.00	2,297,445,950.00	2,232,445,950.00+	945,934,330.00	442,000,000.00	946,880,551.00
Umuhia South	10	10,951,589,247.70	11,322,113,981.67	27,506,453,623.00	32,776,892,823.00	21,454,778,841.33+	1,369,150,010.00	190,000,000.00	1,359,949,037.00
Sub-Total	11	12,574,411,864.00	11,922,275,854.63	31,869,080,073.00	37,189,919,273.00	25,267,643,418.37+	28,589,032,090.00	28,641,750,000.00	30,181,685,419.00
Abia South Senatorial Zone									
Aba North									
Aba South	12	120,000,000.00	69,991,162.36	657,170,000.00	657,170,000.00	587,178,837.64+			
Obingwa	13	100,000,000.00	20,000,000.00	1,708,310,000.00	1,708,310,000.00	1,688,310,000.00+	3,774,000,000.00	2,064,000,000.00	1,275,274,370.00
Ukwa South	14			522,500,000.00	522,500,000.00	522,500,000.00+	1,241,000,000.00	308,000,000.00	1,352,351,369.00
Ugwunagbo	15			208,000,000.00	208,000,000.00	208,000,000.00+	520,000,000.00	40,000,000.00	520,520,144.00
Ukwa West	16			110,000,000.00	110,000,000.00	110,000,000.00+	145,000,000.00		195,195,042.00
Total	17	220,000,000.00	89,991,162.36	3,311,280,000.00	3,311,280,000.00	3,221,288,837.64+	5,980,000,000.00	2,722,000,000.00	3,743,741,033.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 1 - Arochukwu								
11014001/23010101/13000001 Acquisition of Fixed Assets							7,000,000.00	
11014001/23000000/13000002 Purchase of Office Furniture							3,000,000.00	
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	16,000,000.00	40,000,000.00	327,000,000.00	327,000,000.00	287,000,000.00+	140,000,000.00	40,000,000.00	140,140,036.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	14,000,000.00	387,000,000.00	781,000,000.00	781,000,000.00	394,000,000.00+	170,000,000.00	100,000,000.00	170,170,048.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	213,200,000.00		272,900,000.00	272,900,000.00	272,900,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	32,500,000.00	40,000,000.00			40,000,000.00-	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.			216,200,000.00	216,200,000.00	216,200,000.00+	200,000,000.00	50,000,000.00	200,200,048.00
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc		5,070,000.00	5,400,000.00	5,400,000.00	330,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23040102/13000008 Flood control and Landscaping in ABHA complex			113,500,000.00	113,500,000.00	113,500,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020101/13000009 Library Development and ICT for ABHA		40,000,000.00	45,000,000.00	45,000,000.00	5,000,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	20,000,000.00					60,000,000.00	60,000,000.00	60,060,012.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence			28,100,000.00	28,100,000.00	28,100,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
12003001/23010122/13000013 Equipment for Medical Unit						3,000,000.00	3,000,000.00	3,003,002.00
12003001/23010119/13000014 Purchase of 1no 300KVA Gen Set for ABHA			4,050,000.00	4,050,000.00	4,050,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA	80,500,000.00		14,300,000.00	14,300,000.00	14,300,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly	100,000,000.00					50,000,000.00	50,000,000.00	50,050,024.00
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'						10,000,000.00	10,000,000.00	10,010,012.00
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex	2,500,000.00		168,456,750.00	168,456,750.00	168,456,750.00+			
12003001/23030118/13000020 Renovation of Hon. Speaker's Lodge			5,400,000.00	5,400,000.00	5,400,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
12003001/23020101/13000021 Construction of Guest House for the ABHA			27,000,000.00	27,000,000.00	27,000,000.00+	27,000,000.00	27,000,000.00	27,027,011.00
12003001/23030110/13000022 Renovation of ABHA's Function and Library Building			27,000,000.00	27,000,000.00	27,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Members			181,000,000.00	181,000,000.00	181,000,000.00+	280,000,000.00	144,000,000.00	280,280,072.00
12003001/23030105/13000025 Refurbishment of the ABHA clinic			25,400,000.00	25,400,000.00	25,400,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
15026001/23020118/04000001 Construction & equipping of medical centre.						5,000,000.00		
15026001/23020107/05000001 Building of Hostel and class room blocks							30,000,000.00	
15026001/23050101/13000004 Survey Equipment							5,000,000.00	
20007001/23010101/13000001 Acquisition of Capital Assets			3,000,000.00	3,000,000.00	3,000,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
20007001/23020127/13000002 Computerization and System Development			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			100,000,000.00	100,000,000.00	100,000,000.00+	3,000,000.00	3,000,000.00	1,001,008.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office			150,000,000.00	150,000,000.00	150,000,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road	100,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00+	200,000,000.00	500,000,000.00	100,100,024.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road						50,000,000.00		100,100,024.00
34001001/23020114/17000015 Construction of Ihechiowa - Amuji Ihechiowa Bye-Pass Road						50,000,000.00		100,100,024.00
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road	3,000,000.00					50,000,000.00		100,100,024.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000167 Rehabilitation of Ndiuji-Abam-Arochukwu Phase II (29KM)	100,000,000.00							
34001001/23020114/17000169 Construction of Arochukwu/Ohafia Road			200,000,000.00	200,000,000.00	200,000,000.00+			100,100,024.00
36001001/23020119/12000001 Development of Long Juju - Arochukwu			5,400,000.00	5,400,000.00	5,400,000.00+	4,000,000.00	10,000,000.00	4,004,008.00
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			4,050,000.00	4,050,000.00	4,050,000.00+		20,000,000.00	
17019001/23010124/05000001 Purchase Of Teaching/Learning Aid Equipment			21,330,000.00	21,330,000.00	21,330,000.00+	20,000,000.00	30,000,000.00	20,020,000.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			3,240,000.00	3,240,000.00	3,240,000.00+	2,000,000.00	5,000,000.00	2,001,994.00
17019001/23020118/05000003 Constr. of Resource Centre (Counseling centre 2 floor classroom block)			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00	10,000,000.00	12,012,004.00
17019001/23020101/05000004 Construction of Administrative Bloc(Provost Registry & Bursary			6,750,000.00	6,750,000.00	6,750,000.00+	12,000,000.00	10,000,000.00	12,012,004.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
17019001/23020102/05000005 Construction of Provost lodge/Guest House			5,400,000.00	5,400,000.00	5,400,000.00+		10,000,000.00	
17019001/23020118/05000007 Construction of Staff/Student Canteen, Large hostel			14,850,000.00	14,850,000.00	14,850,000.00+	30,000,000.00	50,000,000.00	30,030,012.00
17019001/23010111/05000008 Construction of Library Building			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00	20,000,000.00	12,012,004.00
17019001/23010105/13000001 Purchase of Official Vehicles			6,750,000.00	6,750,000.00	6,750,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
17019001/23010121/13000002 Purchase of Home Equipment			1,620,000.00	1,620,000.00	1,620,000.00+		5,000,000.00	
21003001/23010122/04000001 Purch. & Distribution of essential drugs inject materials etc			13,500,000.00	13,500,000.00	13,500,000.00+	35,000,000.00	100,000,000.00	60,060,012.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21003001/23010122/04000003 Routine Integrated Mgt of Childhood Illness						3,000,000.00	100,000,000.00	
21003001/23010122/04000004 Developmental Implementation of Sustainability plan for Inte						10,000,000.00		
21003001/23010122/04000005 Dev and roll out of Young People Health Service Strategy Plan						4,000,000.00	50,000,000.00	
21003001/23010122/04000006 Printing of Health Service Data tools						8,000,000.00	10,000,000.00	
Total	681,700,000.00	512,070,000.00	3,237,296,750.00	3,237,296,750.00	2,725,226,750.00+	1,976,000,000.00	2,198,000,000.00	2,176,174,679.00
Note 2 - Bende								
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road						100,000,000.00		
34001001/23020114/17000021 Construction of Igbere Unuhu-Ezechi Unuokwe Road		4,751,842.30	100,000,000.00	100,000,000.00	95,248,157.70+	100,000,000.00	200,000,000.00	200,200,048.00
34001001/23020114/17000022 Construction of Ugwu-Nkpa Amaegbuato Road			72,900,000.00	72,900,000.00	72,900,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/PortHarcourt Express Way			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	400,000,000.00	100,100,024.00
34001001/23020114/17000084 Construction of Amaeke-Akanu-Amekpu Item Road			94,500,000.00	94,500,000.00	94,500,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000085 Construction of Federal Girls College-Umuzeala-Umulem-Umnt			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000170 Construction of Uzuakoli - Ozuitem Road	100,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00		200,200,048.00
36001001/23020119/12000008 Construction/Development of Abia State Museum & Monuments			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00		10,010,012.00
52103001/23020105/10000004 Construction/Provision of Water Facilities			8,100,000.00	8,100,000.00	8,100,000.00+			6,006,002.00
53001001/23030105/04000002 Renovation of Uzuakoli G/Hospital		2,650,000.00	8,100,000.00	8,100,000.00	5,450,000.00+			
53001001/23020119/06000062 Construction of Abia state Cultural Centre			16,200,000.00	16,200,000.00	16,200,000.00+			
53001001/23020107/06000063 Completion of Abia State Civil Service Academy			5,400,000.00	5,400,000.00	5,400,000.00+			
54001001/23030101/06000001 Rehabilitation/Repairs of Housing			5,400,000.00	5,400,000.00	5,400,000.00+			
54001001/23030102/06000002 Rehabilitation/Repairs of Electricity			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00		5,004,994.00
54001001/23030104/06000003 Rehabilitation/Repairs of Water Facilities			8,100,000.00	8,100,000.00	8,100,000.00+	5,000,000.00		5,004,994.00
26051001/23010101/06000003 Construction/Provision of Office Buildings at Bende (Uzuakoli)			10,800,000.00	10,800,000.00	10,800,000.00+		6,000,000.00	
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			1,080,000.00	1,080,000.00	1,080,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende								
Total	100,000,000.00	7,401,842.30	860,280,000.00	860,280,000.00	852,878,157.70+	840,000,000.00	646,000,000.00	896,896,218.00
Note 3 - Isikwu ato								
11001002/23030121/13000001 Renovation of Office Complex								
11013001/23010112/13000002 Purchase of Office Furniture						10,000,000.00	10,000,000.00	10,010,012.00
11013001/23010112/13000003 Purchase of Office Equipment							2,000,000.00	
11013001/23010117/13000005 Purchase and Installation of Lifts						3,600,000.00	2,000,000.00	5,004,994.00
11013001/23030121/13000006 Rehabilitation of Offices								3,603,602.00
25001001/23010101/13000001 Acquisition of Capital Assets			135,003.00	135,003.00	135,003.00+	3,000,000.00	1,000,000.00	3,003,002.00
25001001/23010101/13000001 Acquisition of Capital Assets						3,000,000.00	2,000,000.00	3,003,002.00
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.			3,240,000.00	3,240,000.00	3,240,000.00+	500,000.00	500,000.00	500,504.00
15001001/23050105/01000004 Insurance of Micro Credit and 85 Farmers in the 17 LGAs		376,041,670.50			50,000,000.00	50,000,000.00+	120,000,000.00	
					376,041,670.50-			

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
15001001/23050105/01000005 Slashing and Pruning of 160 Hectare of old Cashew Plantation								
15001001/23010127/01000007 Procurement of 2 No Agric Tractors							24,000,000.00	
20001001/23020101/06000001 Construction of Office Blocks			1,620,000.00	1,620,000.00	1,620,000.00+	3,000,000.00		2,001,994.00
20001001/23010113/11000001 Purchase of Computers			27,000,000.00	27,000,000.00	27,000,000.00+		20,000,000.00	
20001001/23050101/13000001 Micro-Finance Loans Scheme		2,000,000.00	2,700,000.00	2,700,000.00	700,000.00+			
20001001/23020118/13000002 Abia State Pools Betting & Control Board			50,000,000.00	50,000,000.00	50,000,000.00+	30,000,000.00	30,800,000.00	30,030,012.00
20001001/23020101/13000003 Debt Management Offices			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
20001001/23050101/13000004 Project Insurance Brokers			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	10,000,000.00	15,015,006.00
20001001/23050103/13000005 Revenue Bill Bond Expenses	1,540,000.00							
20001001/23010101/13000006 Acquisition of Capital Assets							2,000,000.00	
20001001/23050103/13000007 Revenue Mobilization Expenses	602,351,539.59	510,438,425.85	8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce			500,000,000.00	800,000,000.00	289,561,574.15+	300,000,000.00	100,000,000.00	300,300,072.00
20001001/23050102/13000009 Centralized Payroll System	250,000,000.00					2,000,000.00		2,001,994.00
20001001/23010105/13000011 Purchase of Motor Vehicles			6,620,000.00	6,620,000.00	6,620,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			1,000,000.00	1,000,000.00	1,000,000.00+			
20001001/23050101/13000013 Regulatory Assurance Service						400,000.00		400,408.00
20001001/23050101/13000014 Production of Quarterly Journals				38,000,000.00	38,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
34001001/23020114/17000031 Construction of Uturu Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
34001001/23020114/17000081 Construction of Uturu Ring Road								
34001001/23020114/17000141 Construction of Amaokw Amajyi Eluama Road (30km)						100,000,000.00		100,100,024.00
34001001/23020114/17000142 Construction of Helipad/Access Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000158 Construction of Onuaku Okpokoro Road Uturu			300,000,000.00	300,000,000.00	300,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000168 Construction of Eluama Isukwuato Road			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000216 Construction of Roads Within Isuikwuato Township		30,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000251 Construction of Awa/Obiagu Ukome Road		45,000,000.00	67,500,000.00	67,500,000.00	22,500,000.00+	70,000,000.00		70,070,024.00
34001001/23020114/17000252 Construction of Amuda-Achara Ngada Road						100,000,000.00		
34001001/23020114/17000253 Construction of Ok[polo Ugwuaga-Amagu Mbara Ukwu Ring Road						100,000,000.00		
34001001/23020114/17000254 Construction of Imo- Onuaga Bridge						50,000,000.00		
34001001/23020114/17000255 Construction of Umudim/Ngodo Isuochi-Umuaku Road						50,000,000.00		
34001001/23020114/17000256 Construction of Umuogele-Umuocha-Umuaka Road						50,000,000.00		
34001001/23020114/17000257 Construction of Umuako-Amueke-Ngodo Road						50,000,000.00		
53001001/23020104/06000053 Construction of Hostel Block for ABSU						50,000,000.00		
60001001/23010101/06000013 Land Acquisition at Umuasua Isuikwuato			8,100,000.00	8,100,000.00	8,100,000.00+			
60001001/23010101/06000019 Surveying of Lands Umuasua Isuikwuato			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	40,000,000.00	10,010,012.00
17001001/23030106/05000002 Estab. of Education Resource Center			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	40,000,000.00	10,010,012.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material						200,000,000.00	165,000,000.00	200,200,048.00
17001001/23030106/05000005 Construction of 1 3 no. C/room Blocks in 6 Model Schools							120,000,000.00	
17001001/23010113/05000006 Completion of Constr. of School of Deaf & Dumb @ Ntalakwu							100,000,000.00	
17001001/23020101/05000008 Provision of Office Equipment							100,000,000.00	
17001001/23010125/05000009 Purchase of Library Books Equipment							600,000,000.00	
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment			21,600,000.00	21,600,000.00	21,600,000.00+		70,000,000.00	
17001001/23050101/05000011 Constr./Provision of Public Schools			10,800,000.00	10,800,000.00	10,800,000.00+	150,000,000.00		150,150,048.00
17001001/23010105/05000012 Purchase of Office Furniture & Fitting		50,000,000.00	45,900,000.00	45,900,000.00	4,100,000.00-			
17001001/23020118/05000013 Purchase of Computers			44,550,000.00	44,550,000.00	44,550,000.00+			
			270,000.00	270,000.00	270,000.00+			

Schedule of Capital Expenditure by Geo Location – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
17001001/23030106/05000014 Purchase of Vehicles	N	N						
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State			1,350,000.00	1,350,000.00	1,350,000.00+			
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation								
17001001/23010124/05000017 EMIS database Equipment						250,000,000.00	300,000,000.00	200,200,048.00
17001001/23030106/05000018 Scholarship Aid and Bursary Award						100,000,000.00	250,000,000.00	100,100,024.00
17001001/23010112/05000019 Construction of Abia State Scholarship Board Secretariat						20,000,000.00		20,020,000.00
17001001/23010113/05000020 Purchase of Office Equipment						300,000,000.00	400,000,000.00	300,300,072.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch. in 17LG							120,000,000.00	
17001001/23030121/05000022 Construction/Equipment of French Language Centre						10,000,000.00	15,000,000.00	10,010,012.00
39001001/23030112/06000001 Acquisition of Sports Equipment						10,000,000.00	110,000,000.00	10,010,012.00
Total	853,891,539.99	1,013,480,096.35	30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
Note 4 - Umunneochi			1,486,885,003.00	1,874,885,003.00	861,404,906.65+	2,478,500,000.00	3,026,500,000.00	1,984,483,020.00
11018001/23010128/13000001 Purchase and Installation of Digitalized Radio Comm. Equip-3inNo								
11018001/23010105/13000002 Purchase of Digitalized Signal Radio Van			8,910,000.00	8,910,000.00	8,910,000.00+			
34001001/23020114/17000072 Construction of Eke Eziana - Obulo Osisankita - Umuada Road								
34001001/23020114/17000087 Construction of Ossa-Isingwu Road			67,500,000.00	67,500,000.00	67,500,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
34001001/23020114/17000089 Construction of Nkwoagu-Umuaku Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000106 Construction of Mbala - Umuaku Road			67,500,000.00	67,500,000.00	67,500,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000107 Construction of Lokpa Ukwu Road Umucheze			54,000,000.00	54,000,000.00	54,000,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000110 Construction of Amuda-Lokpanta Road			24,000,000.00	24,000,000.00	24,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000162 Construction of Expansion of Imo Ndikpa (Narrow Bridge)	100,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
52103001/23050101/05000001 Research & Development			60,000,000.00	60,000,000.00	60,000,000.00+	30,000,000.00		30,030,012.00
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi			3,375,004.00	3,375,004.00	3,375,004.00+	60,000,000.00		60,060,012.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant	3,000,000.00		10,800,000.00	10,800,000.00	10,800,000.00+	4,000,000.00	4,000,000.00	4,004,008.00
13001001/23010105/08000003 Furnishing of New NYSC Building	8,263,800.00					30,000,000.00	30,000,000.00	30,030,012.00
13001001/23020118/08000004 Purchase of Furniture						10,000,000.00	10,000,000.00	10,010,012.00
17018001/23020118/05000002 Site Development Cost			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
17018001/23020107/05000003 Construction/Provision of School Buildings			13,500,000.00	13,500,000.00	13,500,000.00+	4,000,000.00		4,004,008.00
17018001/23020102/05000004 Students Hostel			54,000,000.00	54,000,000.00	54,000,000.00+	13,500,000.00	25,000,000.00	13,513,505.00
17056001/23010113/05000003 Purchase of office equipment			81,000,000.00	81,000,000.00	81,000,000.00+	54,000,000.00	60,000,000.00	54,054,010.00
17056001/23010112/05000004 Purchase of office furniture						81,000,000.00	80,000,000.00	81,081,021.00
Total	111,263,800.00		595,935,004.00	595,935,004.00	595,935,004.00+	601,500,000.00	254,000,000.00	702,201,726.00
Note 5 - Ohafia								
47001001/23020105/13000002 Drilling of Borehole and the Reticulation								
39002001/23010101/13000004 Acquisition of Capital Assets								
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road						2,000,000.00	1,000,000.00	2,001,994.00
34001001/23020114/17000038 Construct of Abiriba Junction Etitiama Nkporo Road (9.0km)			100,000,000.00	100,000,000.00	100,000,000.00+		300,000.00	
34001001/23020114/17000095 Construction of Ebem-Isuigwu-Ndi Oji Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000120 Reconstruction of Oba Omaghuzo Amaogudu Road Abiriba			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000133 Construction of Asaga-Ndi-Orieke Road			121,500,000.00	121,500,000.00	121,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000143 Construction/Rehabilitation of Roads in Army Barracks						100,000,000.00		
34001001/23020114/17000217 Construction of Asaga-Ndiokereke Road						100,000,000.00		
Total			54,000,000.00	54,000,000.00	54,000,000.00+	100,000,000.00		

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
34001001/23020114/17000218			121,500,000.00	121,500,000.00	121,500,000.00+	120,000,000.00		120,120,025.00
34001001/23020114/17000219			7,000,000.00	7,000,000.00	7,000,000.00+	10,000,000.00		10,010,012.00
34001001/23020114/17000220			200,000,000.00	200,000,000.00	200,000,000.00+			
34001001/23020114/17000223		5,000,000.00	108,000,000.00	108,000,000.00	103,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000245			108,000,000.00	108,000,000.00	108,000,000.00+			
18011001/23020101/06000001			2,700,000.00	2,700,000.00	2,700,000.00+			
18011001/23010108/06000002			1,890,000.00	1,890,000.00	1,890,000.00+	4,000,000.00		
18011001/23010119/06000003						2,000,000.00	2,000,000.00	2,001,994.00
26051001/23020101/06000008			10,800,000.00	10,800,000.00	10,800,000.00+			
26051001/23010114/11000008			270,000.00	270,000.00	270,000.00+			
Total		5,000,000.00	1,030,160,000.00	1,030,160,000.00	1,025,160,000.00+	738,000,000.00	303,300,000.00	534,534,121.00
Note 6 - Ikwuano								
34001001/23020114/17000032			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000033						100,000,000.00		100,100,024.00
34001001/23020114/17000057			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000242			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000243			6,750,000.00	6,750,000.00	6,750,000.00+	10,000,000.00		10,010,012.00
34001001/23020114/17000248			30,400,000.00	30,400,000.00	30,400,000.00+	30,000,000.00		30,030,012.00
34001001/23020117/18000001			474,280,000.00	474,280,000.00	474,280,000.00+	480,000,000.00	400,000,000.00	480,480,120.00
26051001/23010129/11000009			270,000.00	270,000.00	270,000.00+			
Total			761,700,000.00	761,700,000.00	761,700,000.00+	870,000,000.00	400,000,000.00	870,870,240.00
Note 7 - Isiala ngwa North								
15001001/23050105/01000003		16,500,000.00	27,000,000.00	27,000,000.00	10,500,000.00+	20,000,000.00	50,000,000.00	20,020,000.00
15001001/23050105/01000009						5,000,000.00	20,000,000.00	5,004,994.00
15001001/23050103/01000010	3,630,000.00					3,000,000.00	14,000,000.00	3,003,002.00
15001001/23040101/01000014	3,000,000.00					3,000,000.00	30,000,000.00	3,003,002.00
15001001/23050105/01000016	5,955,000.00		540,000.00	540,000.00	540,000.00+	6,000,000.00	70,000,000.00	
15001001/23050105/01000017	15,839,500.00					5,000,000.00	20,000,000.00	5,004,994.00
15001001/23050101/01000019						10,000,000.00	30,000,000.00	10,010,012.00
15001001/23030112/01000020							20,000,000.00	
15001001/23010127/01000021								
15001001/23050105/01000022				6,000,000.00	6,000,000.00+			
15001001/23030112/01000026	30,597,875.00	348,661,872.96		4,400,000.00	344,261,872.96-			
15001001/23020113/01000027	3,000,000.00							
15001001/23010127/01000028						400,000.00	10,000,000.00	400,408.00
15001001/23050105/01000031							30,000,000.00	
15001001/23050105/01000033			540,000.00	540,000.00	540,000.00+	6,000,000.00	20,000,000.00	6,006,002.00
15001001/23050105/01000034		3,000,000.00				3,000,000.00-	100,000,000.00	
15001001/23050101/01000035							30,000,000.00	
15001001/23050105/01000036						10,000,000.00		10,010,012.00
15001001/23050101/01000040			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	10,000,000.00	3,003,002.00
15001001/23020114/01000042		12,000,000.00			12,000,000.00-		5,000,000.00	
							2,000,000.00	

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
15001001/23040101/01000043								
15001001/23020113/01000046						3,000,000.00		3,003,002.00
15001001/23050101/01000047							45,000,000.00	
15001001/23020113/01000048						1,600,000.00	10,000,000.00	1,601,608.00
15001001/23020113/01000049						3,000,000.00	20,000,000.00	3,003,002.00
15001001/23020118/01000050	4,900,000.00		35,100,000.00	35,100,000.00	35,100,000.00+		100,000,000.00-	
15001001/23050101/01000051								
15001001/23010127/01000052							50,000,000.00	
15001001/23050101/01000054			270,000.00	270,000.00	270,000.00+	2,000,000.00	20,000,000.00	2,001,994.00
15001001/23030112/01000056			4,590,000.00	4,590,000.00	4,590,000.00+	10,000,000.00		10,010,012.00
15001001/23050105/01000060						2,000,000.00	2,000,000.00	2,001,994.00
15001001/23050105/01000061			810,000.00	810,000.00	810,000.00+	8,000,000.00	15,000,000.00	8,007,996.00
34001001/23020114/17000027						3,000,000.00	20,000,000.00	3,003,002.00
34001001/23020114/17000030			100,000,000.00	100,000,000.00	100,000,000.00+	40,000,000.00		100,100,024.00
34001001/23020114/17000117			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00+		100,100,024.00
34001001/23020114/17000144			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000145			200,000,000.00	200,000,000.00	200,000,000.00+			100,100,024.00
34001001/23020114/17000163			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
52103001/23020105/10000001			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
52103001/23050103/10000006			9,450,000.00	9,450,000.00	9,450,000.00+	15,000,000.00	10,000,000.00	15,015,006.00
52103001/23050101/13000001			540,000.00	540,000.00	540,000.00+			
21001001/23020106/04000039			2,700,000.00	2,700,000.00	2,700,000.00+			
Total	66,922,375.00	380,161,872.96	746,240,000.00	756,640,000.00	376,478,127.04+	709,000,000.00	753,000,000.00	863,863,224.00
Note 8 - Isiala ngwa South								
34001001/23020114/17000101								
34001001/23020114/17000232			140,000,000.00	140,000,000.00	140,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000233			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000234			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
26051001/23020101/06000004			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
26051001/23020101/06000006			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
26051001/23030121/06000010			10,800,000.00	10,800,000.00	10,800,000.00+			
26051001/23030121/06000012			1,080,000.00	1,080,000.00	1,080,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23010129/11000001			1,350,000.00	1,350,000.00	1,350,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23000000/13011002			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
26051001/23010129/11000003			405,006.00	405,006.00	405,006.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23010129/11000004			107,990.00	107,990.00	107,990.00+	10,000,000.00		10,010,012.00
26051001/23010129/11000005			40,504.00	40,504.00	40,504.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23010119/13000001			162,000.00	162,000.00	162,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
26051001/23010118/13000004						2,500,000.00		2,502,498.00
26051001/23020104/13000005						434,330.00		434,762.00
26051001/23020102/13000008						20,000,000.00	10,000,000.00	20,020,000.00
26051001/23010125/13000012						30,000,000.00	10,000,000.00	30,030,012.00
26051001/23010125/13000013						25,000,000.00	20,000,000.00	25,025,006.00
						28,000,000.00		28,028,007.00

Schedule of Capital Expenditure by Geo Location - Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
26005001/23010112/13000014								
26005001/23010112/13000015			810,000.00	810,000.00	810,000.00+	10,000,000.00		
26005001/23010112/13000016			810,000.00	810,000.00	810,000.00+	10,000,000.00		
26005001/23010112/13000018			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00		10,010,012.00
26005001/23010112/13000019			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
26052001/23020101/11000001			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
26052001/23020101/11000002			10,800,000.00	10,800,000.00	10,800,000.00+	10,000,000.00		10,010,012.00
26052001/23010101/13000003			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
26052001/23010112/11000004	1,500,000.00		5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26052001/23010121/11000005		5,000,000.00	5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
26052001/23010121/11000006			5,400,000.00	5,400,000.00	400,000.00+	8,000,000.00	5,000,000.00	10,010,012.00
26052001/23010124/11000007			5,400,000.00	5,400,000.00	5,400,000.00+	5,000,000.00	4,000,000.00	8,007,996.00
26052001/23020101/13000001			135,000.00	135,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	5,004,994.00
26052001/23030121/13000002					135,000.00+			10,010,012.00
26052001/23010101/13000003						5,000,000.00	5,000,000.00	
26052001/23030121/13000004	6,000,000.00					10,000,000.00	10,000,000.00	5,004,994.00
26052001/23010119/13000005						5,000,000.00	5,000,000.00	10,010,012.00
26052001/23010112/13000006						3,000,000.00	1,000,000.00	5,004,994.00
26052001/23010108/13000007						20,000,000.00	10,000,000.00	3,003,002.00
26052001/23010105/13000008	1,500,000.00					100,000,000.00	20,000,000.00	20,020,000.00
26052001/23020105/13000009						12,000,000.00	50,000,000.00	100,100,024.00
26052001/23020104/13000010						20,000,000.00	30,000,000.00	12,012,004.00
26052001/23020112/13000011						20,000,000.00	10,000,000.00	20,020,000.00
26052001/23030103/13000012						20,000,000.00	20,000,000.00	20,020,000.00
26052001/23020101/13000013						40,000,000.00	40,000,000.00	40,040,012.00
Total	9,000,000.00	5,000,000.00	457,240,500.00	457,240,500.00	452,240,500.00+	945,934,330.00	442,000,000.00	946,880,551.00
Note 9 - Osisioma								
34001001/23020114/17000039								
34001001/23020114/17000078			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		200,200,048.00
34001001/23020114/17000090						50,000,000.00		
34001001/23020114/17000100			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000122			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000134			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000155			67,500,000.00	67,500,000.00	67,500,000.00+	60,000,000.00		60,060,012.00
34001001/23020114/17000179			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00		60,061.00
34001001/23020114/17000180			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00		20,020,000.00
34001001/23020114/17000182			200,000,000.00	200,000,000.00	200,000,000.00+			
34001001/23030113/17000183		65,000,000.00	450,000,000.00	450,000,000.00	385,000,000.00+	100,000,000.00		200,200,048.00
34001001/23020114/17000185			80,000,000.00	80,000,000.00	80,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000186						100,000,000.00		100,100,024.00
34001001/23020114/17000235						100,000,000.00		
34001001/23020114/17000236			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00		100,100,024.00
			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00		30,030,012.00
								50,050,024.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000237								
60001001/23010101/06000012			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00		80,080,024.00
60001001/23010101/06000018			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	50,000,000.00	10,010,012.00
60001001/23010101/06000027			20,000,000.00	20,000,000.00	20,000,000.00+	38,000,000.00	10,000,000.00	38,038,007.00
60001001/23010101/06000033			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000034			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23010125/13000003			6,750,000.00	6,750,000.00	6,750,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
26051001/23020101/06000002			10,800,000.00	10,800,000.00	10,800,000.00+	12,000,000.00		12,012,004.00
26051001/23030121/06000011			1,350,000.00	1,350,000.00	1,350,000.00+	30,000,000.00		30,030,012.00
26051001/23010114/11000006			270,000.00	270,000.00	270,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17018001/23010124/05000005			1,620,000.00	1,620,000.00	1,620,000.00+			
17018001/23010112/05000006			675,000.00	675,000.00	675,000.00+	1,000,000.00	5,000,000.00	1,001,008.00
17018001/23010124/05000007			945,000.00	945,000.00	945,000.00+	810,010.00	2,000,000.00	810,826.00
17018001/23010126/05000008			405,000.00	405,000.00	405,000.00+	1,818,000.00	4,000,000.00	1,819,819.00
17018001/23010125/05000009			1,080,000.00	1,080,000.00	1,080,000.00+	486,000.00	4,000,000.00	486,480.00
17018001/23030113/17000001			2,700,000.00	2,700,000.00	2,700,000.00+	1,296,000.00	5,000,000.00	1,297,296.00
21002001/23010108/04000001			4,050,000.00	4,050,000.00	4,050,000.00+	3,240,000.00	10,000,000.00	3,243,242.00
21002001/23010106/04000002			2,700,000.00	2,700,000.00	2,700,000.00+	4,000,000.00		4,004,008.00
21002001/23010113/04000003			9,450,000.00	9,450,000.00	9,450,000.00+	4,000,000.00		4,004,008.00
21002001/23010112/04000004			540,000.00	540,000.00	540,000.00+			
21002001/23010115/04000005			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00		1,001,008.00
21002001/23010113/04000006			540,000.00	540,000.00	540,000.00+	1,000,000.00		500,504.00
21002001/23010122/04000007			643,220,950.00	643,220,950.00	643,220,950.00+	500,000.00		500,504.00
Total		65,000,000.00	2,297,445,950.00	2,297,445,950.00	2,232,445,950.00+	60,000,000.00	50,000,000.00	60,060,012.00
						1,369,150,010.00	190,000,000.00	1,359,949,037.00
Note 10 - Umuahia North								
11001001/23050104/02000001								
11001001/23050101/04000001	103,389,473.80		189,000,000.00	189,000,000.00	189,000,000.00+		20,000,000.00	
11001001/23030105/04000002			2,889,000.00	2,889,000.00	2,889,000.00+			
11001001/23010122/04000003			730,670.00	730,670.00	730,670.00+	850,000.00	200,000,000.00	850,842.00
11001001/23020118/05000001			16,470,000.00	16,470,000.00	16,470,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
11001001/23030110/05000002			5,400,000.00	5,400,000.00	5,400,000.00+			
11001001/23020118/09000002			4,050,000.00	4,050,000.00	4,050,000.00+		2,000,000.00	
11001001/23020127/11000001			4,536,008.00	4,536,008.00	4,536,008.00+	5,000,000.00	2,000,000.00	5,004,994.00
11001001/23010105/13000001	740,977,913.42		1,282,500.00	1,282,500.00	1,282,500.00+	5,000,000.00	2,000,000.00	5,004,994.00
11001001/23010124/13000002		42,813,275.00			42,813,275.00-	3,400,000.00	2,000,000.00	3,403,408.00
11001001/23010105/13000003		79,685,001.03	291,000,000.00	291,000,000.00	211,314,998.97+	421,915,000.00	500,000,000.00	422,337,028.00
11001001/23010106/13000004			299,699,992.00	299,699,992.00	299,699,992.00+	300,000,000.00	200,000,000.00	300,300,072.00
11001001/23010107/13000005			103,859,180.00	103,859,180.00	103,859,180.00+	120,000,000.00	100,000,000.00	120,120,025.00
11001001/23010108/13000006			458,270,600.00	458,270,600.00	458,270,600.00+	530,000,000.00	200,000,000.00	530,530,144.00
11001001/23010112/13000007		18,000,000.00	425,175,800.00	425,175,800.00	407,175,800.00+	488,000,000.00	100,000,000.00	488,488,116.00
11001001/23010119/13000008		25,050,000.00	63,180,000.00	63,180,000.00	38,130,000.00+	70,000,000.00	20,000,000.00	70,070,024.00
11001001/23010128/13000009		129,400,000.00	54,000,000.00	254,000,000.00	124,600,000.00+	80,000,000.00	70,000,000.00	80,080,024.00

Schedule of Capital Expenditure by Geo Location - Cont'd.

Abia State Government of Nigeria

Note 10 - Umuahia North Cont'd	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
11001001/23050103/13000010								
11001001/23010119/13000011								
11001001/23010123/13000012			3,240,000.00	3,240,000.00	3,240,000.00+	3,500,000.00	3,000,000.00	3,503,505.00
11001001/23030123/13000013			27,270,000.00	27,270,000.00	27,270,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
11001001/23030123/13000014		8,200,000.00	120,816,370.00	120,816,370.00	112,616,370.00+	140,000,000.00	30,000,000.00	140,140,036.00
11001002/23020113/01000001			8,100,000.00	8,100,000.00	8,100,000.00+	220,000,000.00	24,000,000.00	220,220,060.00
11001002/23020113/01000002		10,000,000.00	18,900,000.00	18,900,000.00	8,900,000.00+			
11001002/23020118/01000003			107,500,000.00	107,500,000.00	107,500,000.00+	100,000,000.00	70,000,000.00	100,100,024.00
11001002/23020118/12000001	3,500,000.00		21,350,000.00	21,350,000.00	21,350,000.00+	7,000,000.00	10,000,000.00	7,007,010.00
11001002/23010100/13000004			200,000,000.00	200,000,000.00	200,000,000.00+			
11001001/23030121/13000008						100,000,000.00	100,000,000.00	100,100,024.00
11001002/23020118/19000001			30,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	
11008001/23050101/03000001			35,400,000.00	35,400,000.00	35,400,000.00+			
11008001/23010105/13000001			335,000,000.00	335,000,000.00	335,000,000.00+			
11008001/23020101/13000002			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
11008001/23010112/13000003			2,700,000.00	2,700,000.00	2,700,000.00+		1,000,000.00	
11013001/23010112/13000009			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
11016001/23010112/13000002			540,000.00	540,000.00	540,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11017001/23010112/13000003			80,997.00	80,997.00	80,997.00+	5,000,000.00	5,000,000.00	
11021002/23040104/09000001			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
11021002/23030101/13000001			1,350,000.00	1,350,000.00	1,350,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
11033001/23010122/04000001			4,050,000.00	4,050,000.00	4,050,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
11033001/23010115/04000002			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
11033001/23010119/04000003			11,500,000.00	11,500,000.00	11,500,000.00+	4,000,000.00	4,000,000.00	4,004,008.00
11033001/23050103/04000004			1,500,000.00	1,500,000.00	1,500,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11035001/23010112/13000001			7,000,000.00	7,000,000.00	7,000,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11038001/23020119/13000001			10,000,000.00	10,000,000.00	10,000,000.00+	14,000,000.00	16,000,000.00	14,013,998.00
11101001/23020105/03000001			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
11101001/23020107/03000002		1,926,956,073.00	100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	10,000,000.00	50,050,024.00
11101001/23020106/03000003			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	100,000,000.00	200,200,048.00
11101001/23020118/03000004			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	200,000,000.00	200,200,048.00
11101001/23020118/03000005			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
12003001/23020127/13000005			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
12003001/23010114/13000010			200,000,000.00	200,000,000.00	200,000,000.00+	200,000,000.00	200,000,000.00	200,200,048.00
12003001/23010112/13000023			2,810,000.00	2,810,000.00	2,810,000.00+	6,000,000.00	6,000,000.00	6,006,002.00
23001001/23020118/02000001			45,000,000.00	45,000,000.00	45,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
23001001/23010129/02000002			55,400,000.00	55,400,000.00	55,400,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
23001001/23010129/02000003		16,400,000.00	14,750,000.00	14,750,000.00	1,650,000.00-	10,000,000.00	10,000,000.00	10,010,012.00
23001001/23050103/02000005			10,700,000.00	10,700,000.00	10,700,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
23001001/23010129/02000006	61,640,000.00	62,300,000.00	16,480,000.00	16,480,000.00	16,480,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23020118/02000007			27,000,000.00	27,000,000.00	35,300,000.00-	20,000,000.00	10,000,000.00	20,020,000.00
23001001/23010129/02000009	4,142,000.00		1,492,000.00	1,492,000.00	1,492,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23010101/02000010		1,135,000.00	2,970,000.00	2,970,000.00	1,835,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
23001001/23010129/02000011		1,000,000.00	20,000,000.00	20,000,000.00	19,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
						10,000,000.00	5,000,000.00	10,010,012.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 10 - Umuahia North Cont'd								
23001001/23020102/02000012 Construction of Archival Complex		2,250,000.00	42,310,900.00	42,310,900.00	40,060,900.00+			
23001001/23050101/02000013 Social Media Network	10,000,000.00	32,000,000.00		20,000,000.00	12,000,000.00-	30,000,000.00	30,000,000.00	30,030,012.00
23001001/23050101/02000014 Government Publicity	81,387,000.00	136,520,000.00	250,000,000.00	330,000,000.00	193,480,000.00+	200,000,000.00	50,000,000.00	200,200,048.00
23004001/23010129/11000001 Purchase of Broadcasting Equipment	32,180,000.00		492,750,000.00	492,750,000.00	492,750,000.00+	900,000,000.00	400,000,000.00	800,800,204.00
23004001/23010119/11000002 Purchase of 2 Generating Sets			16,200,000.00	16,200,000.00	16,200,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
23004001/23020119/11000003 Construction of Recreation Plaza			5,400,000.00	5,400,000.00	5,400,000.00+	100,000,000.00	100,000,000.00	200,200,048.00
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,890,000.00	1,890,000.00	1,890,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
23055001/23020101/02000002 Rehabilitation/Construction of Office Complex			5,400,000.00	5,400,000.00	5,400,000.00+	7,000,000.00	7,000,000.00	5,004,994.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			8,700,000.00	8,700,000.00	8,700,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	5,000,000.00	2,001,994.00
23055001/23010114/02000005 Procurement of Newsprint & Films			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
25001001/23020105/40000001 Construction/Provision of Drainage/Landscape Premises of HOS			540,000.00	540,000.00	540,000.00+			
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			8,100,000.00	8,100,000.00	8,100,000.00+	33,000,000.00	6,000,000.00	33,033,002.00
25001001/23020101/06000002 Construction/Provision of a New Office Complex for H.O.S			5,400,000.00	5,400,000.00	5,400,000.00+	22,000,000.00	20,000,000.00	22,022,005.00
25001001/23050102/11000001 Computerization of Database Management Information System			270,000.00	270,000.00	270,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			378,000.00	378,000.00	378,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
25005001/23010124/13000006 Purchase of white board(Korea) Teaching Aid			20,250.00	20,250.00	20,250.00+	500,000.00	500,000.00	500,504.00
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			290,250.00	290,250.00	290,250.00+			
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			405,000.00	405,000.00	405,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			675,000.00	675,000.00	675,000.00+	200,000.00	200,000.00	200,192.00
25005003/23010122/04000002 Purchase of X-ray Machine for Civil Service Clinic			675,000.00	675,000.00	675,000.00+	1,200,000.00	1,200,000.00	1,201,200.00
25005003/23050101/13000001 Housing Loan for Abia State Civil Servants						10,000,000.00	5,000,000.00	
25005003/23010101/13000002 Acquisition of Capital Assets						600,000.00	600,000.00	600,600.00
25005004/23010112/13000002 Purchase of Office furniture/Equipment			540,000.00	540,000.00	540,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
25005007/23050102/11000003 Computerization of Central Records			810,000.00	810,000.00	810,000.00+	1,200,000.00	4,000,000.00	1,201,200.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			540,000.00	540,000.00	540,000.00+	300,000.00	300,000.00	300,301.00
40001001/23050102/13000001 Computerization of Audit System						30,000,000.00	10,000,000.00	30,030,012.00
40001001/23040102/13000002 Water Drainage/Flood Control						2,000,000.00	2,000,000.00	2,001,994.00
40001001/23010101/13000003 Acquisition of Capital Assets						4,000,000.00	4,000,000.00	4,004,008.00
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	1,000,000.00	3,003,002.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			16,200,000.00	16,200,000.00	16,200,000.00+	19,000,000.00	10,000,000.00	19,019,004.00
40001001/23010108/13000006 Purchase of (3 in No) Buses			4,050,000.00	4,050,000.00	4,050,000.00+			
40001001/23020101/13000013 Fencing of Auditor General's Office Aba						3,500,000.00	3,000,000.00	3,503,505.00
47001001/23020105/03000001 Borehole			1,500,000.00	1,500,000.00	1,500,000.00+			
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			500,000.00	500,000.00	500,000.00+		500,000.00	
47001001/23010117/13000010 Purchase of Shredding Machines 8nos			80,000.00	80,000.00	80,000.00+		50,000.00	
47001001/23010118/13000011 Purchase of Scanning 5nos			1,200,000.00	1,200,000.00	1,200,000.00+		150,000.00	
47001001/23040102/13000015 Erosion and Flood Control						1,000,000.00	1,000,000.00	1,001,008.00
47001001/23010112/13000016 Purchase of Office Furniture & Fitting			1,000,000.00	1,000,000.00	1,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	7,500,000.00	10,010,012.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			2,835,000.00	2,835,000.00	2,835,000.00+	3,000,000.00	2,000,000.00	3,003,002.00
48001001/23010115/13000007 Purchase of Photocopying Machine			135,000.00	135,000.00	135,000.00+	300,000.00	500,000.00	300,301.00
63001001/23010101/13000001 Acquisition of Capital Assets			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	2,000,000.00	1,351,345.00
63001001/23010108/13000003 Purchase Of Buses			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	17,000,000.00	20,020,000.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	Proposed
Note 10 - Umuahia North Cont'd		2013	2014	2014	Budget 2014	2014	Budget 2015	Budget 2016	Budget 2017
		N	N	N	N	N	N	N	N
63001001/23010113/13000004	Purchase of Computers			810,000.00	810,000.00	810,000.00+	810,000.00		810,816.00
63001001/23010119/13000005	Purchase of Powers Generating Set			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	1,000,000.00	1,351,345.00
64001001/23010108/13000003	Purchase of 18 Seater Bus			1,890,000.00	1,890,000.00	1,890,000.00+	15,000,000.00	12,000,000.00	12,012,004.00
64001001/23010112/13000006	Purchase of Office Furniture & Fittings			1,890,000.00	1,890,000.00	1,890,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
64001001/23010113/13000007	Acquisition of Computer and Accessories/Installation						5,000,000.00		
64001001/23010119/13000008	Purchase of Generating Set								
15001001/23050101/01000062	Establishment of Modern Oil Mill						5,000,000.00		
15001001/23020113/01000063	Stocking of Snailary Poultry Through							100,000,000.00	
15001001/23020113/01000064	Youth Empowerment through Poultry Processing							1,000,000.00	
15001001/23020113/01000065	Establishment of Slaughter Farm							40,000,000.00	
15001001/23020113/01000066	Establishment of 100 Hectares of New Cocoa Plantation Area							150,000,000.00	
15001001/23010129/01000067	Purchase of 5 No Scaling Machine							150,000,000.00	
15001001/23010129/01000068	Procurement of Cocoa Pesticide Equipment							2,000,000.00	
15001001/23050101/01000069	Avian Influenza Control Check Point							150,000,000.00	
15001001/23050101/01000070	Establishment & Dev of Rice Processing Cluster							30,000,000.00	
15001001/23050101/01000071	Establishment 7 Dev of Palm/Oil Processing Cluster							40,000,000.00	
15001001/23050101/01000072	Allocation of Input - Under Cocoa Transformation Agenda to Abia							30,000,000.00	
15102001/23020113/01000001	Construction/Provision of Agricultural Facilities				2,609,200.00	2,609,200.00+			
20001001/23020118/03000001	Establishment of South East CBN Entrepreneur Development Centre			54,000,000.00	54,000,000.00	54,000,000.00+	60,000,000.00	20,000,000.00	60,060,012.00
20007001/23050107/13000005	Dev. of the New International Chart of Account & Budget Module	3,480,000.00						30,000,000.00	
20008001/23010108/13000001	Purchase of Buses (15 hummer buses @ 3m each)			50,000,000.00	50,000,000.00	50,000,000.00+	10,000,000.00	6,000,000.00	10,010,012.00
20008001/23020127/13000005	Construction of ICT Infrastructure (Installation of VSAT)			4,050,000.00	4,050,000.00	4,050,000.00+		10,000,000.00	
20008001/23010105/13000006	Purchase of Vehicles Hilux jeep (10nos @ 5m each)			810,000.00	810,000.00	810,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
20008001/23010112/13000008	Purchase of Office Furniture and Fittings			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
20008001/23010104/13000009	Purchase of Motor Cycles 50nos @ 100 000 per motor cycle			16,200,000.00	16,200,000.00	16,200,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
20008001/23010117/13000010	Purchase of Shredding Machine (1no.)			540,000.00	540,000.00	540,000.00+	1,500,000.00	1,000,000.00	1,501,501.00
20008001/23030121/13000011	Rehabilitation/Repairs of Office Buildings			13,500.00	13,500.00	13,500.00+	50,000.00	50,000.00	50,048.00
22001001/23020101/12000004	Renovation and Refurbishing of Zonal Offices			10,800,000.00	10,800,000.00	10,800,000.00+	20,000,000.00	17,000,000.00	20,020,000.00
22001001/23020118/12000009	Construction of Produce Check Point in 7 Locations						10,000,000.00	20,000,000.00	10,010,012.00
22001001/23020118/12000010	Provision of Infrastructure of Aba Hotels Umuahia						6,000,000.00	15,000,000.00	6,006,002.00
22001001/23020105/12000012	Revamping Aba Textile Mill PLC and Golden Guinea PLC Umuahia	30,000,000.00							
22001001/23030111/12000014	Establishment of One-Stop Shop							660,000,000.00	
22001001/23030124/12000017	Development of Modern Electronics/Electrical Market at Aba			50,000,000.00	50,000,000.00	50,000,000.00+	20,000,000.00	135,000,000.00	20,020,000.00
22001001/23020101/12000018	Fund for Small Scale Industries (FUSSI)							130,000,000.00	
22001001/23020124/12000019	Construction of Markets @ Umuahia North	15,850,000.00						100,000,000.00	
22001001/23030124/12000020	Resuscitation of Ailing Industries			48,600,000.00	48,600,000.00	48,600,000.00+			
22001001/23020118/12000021	Enhancement of Quality Control/Control of Smuggling			12,150,000.00	12,150,000.00	12,150,000.00+			
22001001/23030124/12000022	Rehabilitation of Infrastructure in State Own Market			5,400,000.00	5,400,000.00	5,400,000.00+		10,000,000.00	
22001001/23050101/12000023	Trade fair & Exhibition							150,000,000.00	
22001001/23050101/12000024	Ohafia Industrial Cluster							20,000,000.00	
22001001/23050101/12000025	Dev of Umu-kalika Industrial Cluster							100,000,000.00	
22001001/23050101/12000026	Skill Acquisition Center Ofoeme							120,000,000.00	
22001001/23050101/12000027	Development of Ofoeme Industrial Cluster							20,000,000.00	
28001001/23020118/05000001	Const/Prov. of Infrastr (Estab. of 2No. out Rubric Cluster)			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 10 - Umuahia North Cont'd								
28001001/23010118/05000011 Purchase of Scanners for Training			10,000.00	10,000.00	10,000.00+	5,000,000.00		5,004,994.00
28001001/23010101/05000012 Purchase of Fixed Assets for ICT Centre			9,450,000.00	9,450,000.00	9,450,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23050103/09000001 Monitoring and Evaluation			1,620,000.00	1,620,000.00	1,620,000.00+			
28001001/23020127/11000001 Construction of ICT Infrastructure			2,700,000.00	2,700,000.00	2,700,000.00+			
28001001/23030127/11000002 Rehabilitation for Building for ICT			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23020124/12000001 Construction of 50 Hectares Tech Innovation Park		1,500,000.00	27,000,000.00	27,000,000.00	25,500,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
28001001/23050101/12000002 Purchase of Printed Booklet of Abia Tech			2,160,000.00	2,160,000.00	2,160,000.00+			
28001001/23020118/13000006 Construction/Provision of Infrastructure/Construction & Equipments			9,180,000.00	9,180,000.00	9,180,000.00+	10,000,000.00		10,010,012.00
29001001/23010123/02000001 Purchase of Fire Fighting Equipment			40,500,000.00	40,500,000.00	40,500,000.00+	30,000,000.00	12,080,000.00	30,030,012.00
29001001/23020118/02000002 Construction/Provision of Infrastructure			6,480,000.00	6,480,000.00	6,480,000.00+	4,000,000.00		4,004,008.00
29001001/23020122/02000004 Construction of Boundary Pillars/Rights of Ways			8,100,000.00	8,100,000.00	8,100,000.00+	30,000,000.00		30,030,012.00
29001001/23030121/02000005 Rehabilitation/Repairs of Office Buildings			540,000.00	540,000.00	540,000.00+	10,000,000.00		10,010,012.00
29001001/23010123/11000001 Purchase of Fighting Equipment			16,200,000.00	16,200,000.00	16,200,000.00+			
29001001/23010101/17000001 Abia State Transport Loan Scheme	1,000,000.00					50,000,000.00		
29001001/23020110/17000006 Installation of Fire Control Detection and Alarm Systems						30,000,000.00		30,030,012.00
29001001/23010106/17000008 Acquisition of 4Nos Tow Van							18,960,000.00	
29001001/23010112/17000010 Procurement of Office Furniture/Equipment							18,960,000.00	
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			2,700,000.00	2,700,000.00	2,700,000.00+	3,500,000.00	4,500,000.00	
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			1,350,000.00	1,350,000.00	1,350,000.00+	4,500,000.00	4,500,000.00	
29007001/23010108/13000003 Purchase of Mitsubishi Buses			702,000.00	702,000.00	702,000.00+			
29007001/23020101/13000004 Construction of Office Building			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00	11,000,000.00	
29007001/23020114/13000005 Constr. of Rd Mapping/Right Ways in the Capital City & Other			2,700,000.00	2,700,000.00	2,700,000.00+			
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			270,000.00	270,000.00	270,000.00+			
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			810,000.00	810,000.00	810,000.00+			
29053001/23010108/13000001 Purchase of Buses			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	
29053001/23010105/13000002 Purchase of Motor Spare Parts			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	
32001001/23020111/13000001 Construction/Provision of Library & Laboratory Equipments			2,700,000.00	2,700,000.00	2,700,000.00+	10,000,000.00		10,010,012.00
32001001/23020111/14000009 Establishment of the Ministry's Reference Library						5,000,000.00	30,000,000.00	5,004,994.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)						10,000,000.00		10,010,012.00
32001001/23020118/14000011 Establishment of Mining Sites Oil Fields & Petroleum Sale Outlet	782,000.00						10,000,000.00	
32001001/23020118/14000012 Monitoring of Petrol Stations and Planning Sites	960,000.00							
32001001/23050101/21000001 Recovery of Oil & Gas Infrastructure			1,350,000.00	1,350,000.00	1,350,000.00+	2,000,000.00		2,001,994.00
32001001/23010100/21000003 Geological Survey/Production of Geological Map for the State						10,000,000.00		10,010,012.00
32001001/23020118/21000008 Establishment of Cement Industry							40,000,000.00	
34001001/23020114/17000041 Construction of Aba-Abayi Ncholoro-Ohanku Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000042 Construction of Nkata-Ameke Road			5,400,000.00	5,400,000.00	5,400,000.00+	50,000,000.00		100,100,024.00
34001001/23020114/17000044 Construction of Umuofia-Umuana-Lodo Ahiaeke Road			8,000,000.00	8,000,000.00	8,000,000.00+		100,000,000.00	
34001001/23020114/17000045 Construction of Umuahia-World Bank-Low Cost-Agbama Road			12,000,000.00	12,000,000.00	12,000,000.00+	60,000,000.00		
34001001/23020114/17000047 Construction of Enyiukwu/Afara Road			67,500,000.00	67,500,000.00	67,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000048 Construction of Ahii-Isiama Afara Road						50,000,000.00		100,100,024.00
34001001/23020114/17000053 Constr. of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt (6.0k	100,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00+	50,000,000.00	600,000,000.00	
34001001/23020114/17000054 Construction of Agbo-Ameke Road			40,500,000.00	40,500,000.00	40,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000055 Construction of Umuezeagu-Mbom-Umueze Road			27,000,000.00	27,000,000.00	27,000,000.00+	30,000,000.00		30,030,012.00
34001001/23020114/17000056 Construction of Umuajiji Isieke - Ukome Road			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00

Schedule of Capital Expenditure by Geo Location - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
34001001/23020114/17000231 Construction of Umulem Akwununu-Ohuhu Nsulu Road (5.0km)			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000240 Construction/Dualization of Roads in Industrial Areas			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000241 Construction of German Floor-Mbom-Agbo-Umuzeze Road Junction			10,000,000.00	10,000,000.00	10,000,000.00+			
34001001/23020114/17000246 Construction of Ajata Isieke road (km)			114,000,000.00	114,000,000.00	114,000,000.00+	30,000,000.00		100,100,024.00
34001001/23020114/17000247 Construction of CBN/Ministry of Sports Road			48,100,000.00	48,100,000.00	48,100,000.00+	40,000,000.00		40,040,012.00
34001001/23020114/17000249 Ubani Ibeku Umeakum Ohuhu Road						50,000,000.00		
34001001/23020114/17000258 Construction of Bridges & Flyover in Abia State							200,000,000.00	
34001001/23020114/17000259 Construction of Agbama Housing Estate Ring Road							200,000,000.00	
34001001/23020114/17000260 Destiling of Drainages & Tunnels in Aba							200,000,000.00	
34001001/23020115/17000261 Destiling of Some Drainages & Dredging of River in Aba							300,000,000.00	
34001001/23020114/17000262 Construction of Umuaro-umuokoro Ngbokounya-Umuokegwu Rd							100,000,000.00	
34001001/23020114/17000263 Construction of Uzuakoli High Way Rd - Umuagu							300,000,000.00	
34004001/23030113/17000001 Roads Rehabilitation and Maintenance		15,000,000.00	3,200,000,000.00	3,200,000,000.00	3,185,000,000.00+	3,291,507,070.00	800,000,000.00	3,294,799,399.00
36001001/23030124/02000006 Abia State Tourism Board							4,000,000.00	
36001001/23020119/12000003 Ugwu Abia Cultural Festival							10,000,000.00	10,010,012.00
36001001/23020119/12000004 Construction of Cultural Complex						20,000,000.00		20,020,000.00
36001001/23020119/12000007 Construction of Tourism Resort Amakama			1,350,000.00	1,350,000.00	1,350,000.00+	1,000,000.00		1,001,008.00
36004001/23010129/02000001 Purchase of Modern Band			540,000.00	540,000.00	540,000.00+	2,000,000.00		2,001,994.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			3,510,000.00	3,510,000.00	3,510,000.00+			
36004001/23050104/02000004 Cultural Festivals			8,100,000.00	8,100,000.00	8,100,000.00+		2,000,000.00	
38001001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)							30,000,000.00	30,030,012.00
38001001/23010129/13000001 Acquisition of Capital Assets	22,000,000.00					20,000,000.00	15,500,000.00	20,020,000.00
38001001/23050101/13000002 UNFPA Government Counterpart Cash Contribution		5,946,000.00	6,750,000.00	6,750,000.00	804,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
38001001/23050101/13000003 UNICEF Assisted Programme GCCC Funding		10,827,740.00	10,000,000.00	10,000,000.00	827,740.00-	47,700,000.00	50,000,000.00	47,747,718.00
38001001/23050101/13000004 Poverty Reduction Counterpart Fund			75,000,000.00	75,000,000.00	75,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
38001001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State	10,000,000.00	612,000,000.00	300,000,000.00	300,000,000.00	312,000,000.00-	300,000,000.00	1,000,000,000.00	300,300,072.00
38001001/23050101/13000007 IFAD FGN Community Based National Resource Mgt. Programme		33,000,000.00			33,000,000.00-	30,000,000.00	20,000,000.00	30,030,012.00
38001001/23050101/13000008 Counterpart Fund for NDDC /FGN /IFAD			12,000,000.00	12,000,000.00	12,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
38001001/23050101/13000009 Counterpart Fund for FADAMA 111 /IDA Projects	275,934,485.20		30,000,000.00	130,000,000.00	130,000,000.00+	100,000,000.00	200,000,000.00	100,100,024.00
38001001/23050101/13000011 Purchase of Agricultural Equipment for RUMED/IFAD							10,000,000.00	
38001001/23020104/13000012 Counterpart Fund for World Bank P.I.U. (Estate Development)						20,000,000.00	20,000,000.00	20,020,000.00
38001001/23050101/13000013 Tuberculosis & Leprosy Control Programme						3,000,000.00	3,000,000.00	3,003,002.00
38001001/23050101/13000014 IVERTECTIN (DT)							500,000.00	
38001001/23020118/13000015 Government Counterpart Cash Contribution for CSDP							30,000,000.00	
38001001/23050101/13000016 Computerization of Budget & Accounts Dept. Planning Comm.	8,000,000.00							
38001001/23050101/13000018 Design & Construction of Office Building		47,050,000.00	30,000,000.00	30,000,000.00	17,050,000.00-	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23050101/13000019 UNTAR			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
38001001/23050101/13000020 UNDP Counterpart Cash Contribution			13,500,000.00	13,500,000.00	13,500,000.00+	13,000,000.00	150,000,000.00	13,013,001.00
38001001/23050101/13000021 Consultancy Services	211,192,510.52	29,840,000.00	13,500,000.00	13,500,000.00	16,340,000.00-	13,000,000.00	10,000,000.00	13,013,001.00
38001001/23050101/13000022 Establishment of Abia State Data Bank			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	30,000,000.00	15,015,006.00
38001001/23050102/13000023 Installation of Internet Infrastructure						20,000,000.00	10,000,000.00	20,020,000.00
38001001/23010113/13000024 Purchase of Computers	31,079,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
38001001/23050103/13000025 Survey of Infrastructure Facilities in Abia State						2,000,000.00	30,000,000.00	2,001,994.00
38001001/23050101/13000026 Community Economic Empowerment		2,500,000.00	20,000,000.00	20,000,000.00	17,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00

Schedule of Capital Expenditure by Geo Location - Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Note 10 - Umuahia North Cont'd								
38001001/23050105/13000027 CN/BNRMP/RTEP/HSDP III/FADAMA								
38001001/23050101/13000028 Abia State GCCC to Policy Reform	12,000,000.00					100,000,000.00	20,000,000.00	100,100,024.00
38001001/23040105/13000029 World Bank Nigeria Erosion and Water shed Mgt Project	550,264,827.79		20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
38001001/23050103/13000030 Nat. Emergency Mgt Agency Assisted Activity on Disaster Area	315,000,000.00		6,750,000.00	6,750,000.00	6,750,000.00+	8,000,000.00	8,000,000.00	8,007,996.00
38001001/23050101/13000031 W/Bank State Youth Empowerment Social Support Operation-YESSO						50,000,000.00	20,000,000.00	50,050,024.00
38001001/23050104/13000032 World Breast Feeding Day			675,006.00	675,006.00	675,006.00+	800,000.00	1,000,000.00	800,792.00
38001001/23050101/13000033 SURE-P Programme		8,142,210.00			8,142,210.00-	600,000.00	600,000.00	600,600.00
38001001/23050101/13000034 CBN-SME Micro-Credit Fund (CBN/FGN)	4,191,321,287.64	3,260,542,134.35	1,000,000,000.00	5,000,000,000.00	1,739,457,865.65+	2,500,000,000.00	1,000,000,000.00	2,502,500,624.00
38001001/23050101/13000035 United Kingdom Department for International Dev.(UK-DFID)			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	20,020,000.00
38001001/23050105/13000036 JICA			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001/23050101/13000037 Canadian International Development Agency CIDA						5,000,000.00	2,000,000.00	3,004,994.00
38001001/23050101/13000038 French International Development Agency FIDA			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	2,000,000.00	3,003,002.00
38001001/23010132/13000039 Purch. & Installation of Security Equipment (CCTV and Intercom)			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	2,000,000.00	3,003,002.00
38001001/23050101/13000040 KOICA			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00		10,010,012.00
38001001/23040105/13000042 Exten. of the Reticulation of the Borehole to the Old Building						5,000,000.00		5,004,994.00
38001001/23050101/13000043 Generation of Financial Data						4,000,000.00	1,000,000.00	4,004,008.00
38001001/23050101/13000044 Prep. & Print of Vision 20:20:20 2nd Implementation 2014-2017	308,190,000.00					2,000,000.00	1,500,000.00	2,001,994.00
38001001/23050103/13000046 Printing of Estimates	7,000,000.00					10,000,000.00	5,000,000.00	10,010,012.00
38001001/23050103/13000047 State Budget Monitoring & Control Committee						15,000,000.00	15,000,000.00	15,015,006.00
38001001/23050101/13000048 Abia State Primary Health Development Agency			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00		5,004,994.00
38001001/23050103/13000049 Survey of SMI in Umuahia and Aba						50,000,000.00	50,000,000.00	50,050,024.00
38001001/23040105/13000050 Power Consumer Survey (Water)						5,000,000.00	2,000,000.00	5,004,994.00
38001001/23020114/13000051 Rural Access & Mobility Project (RAMP)			30,000,000.00	30,000,000.00	30,000,000.00+	10,000,000.00		10,010,012.00
38001001/23050104/13000052 Community Based Social Programme				523,830,000.00	523,830,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
38001001/23050101/13000053 United Nations Industrial Development Organisation UNIDO (CFC)			10,000,000.00	10,000,000.00	10,000,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050102/13000055 Counterpart Contrib. to Compu. of Abia State Gross Dom. Prod.		29,377,500.00				5,000,000.00	2,000,000.00	5,004,994.00
38001001/23050101/13000056 Prep. & Publ. of Various State Policy Doc. & 3yrs Strategic Plan Doc				29,377,500.00-		5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050105/13000057 Purch of Veh. for State Monitoring & Evaluation of MDG's Proj.V2020			1,080,000.00	1,080,000.00	1,080,000.00+	10,000,000.00	5,000,000.00	10,010,012.00
38001001/23020111/13000058 Construction & Equipping of ASPC Library			25,000,000.00	25,000,000.00	25,000,000.00+			
38001001/23050103/13000059 DFID - IGR Enhancement Program in Abia State						5,000,000.00	10,000,000.00	5,004,994.00
38001001/23010112/13000061 Purch. of (10 in No.) Fridges for Directors & Deputy Directors						2,000,000.00	5,000,000.00	2,001,994.00
38001001/23050101/13000062 Conduct of State Economic Summit						5,000,000.00	2,000,000.00	5,004,994.00
38001001/23040104/13000064 Geological Survey of Solid Mineral Deposit in Abia State			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
38001001/23020127/13000065 Establishment of ICT Repair & Maintenance Workshop						10,000,000.00	10,000,000.00	10,010,012.00
38001001/23020127/13000066 Establishment of (2 in one) Internet Hotspots			675,006.00	675,006.00	675,006.00+	1,000,000.00	1,000,000.00	1,001,008.00
38001001/23020127/13000067 Computerization of Central Record of Bureau of Estab & Pension	5,500,000.00					5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050105/13000069 Root & Tuber Expansion Programme (RTEP)						5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050105/13000070 National Programme on Food Security (NPFSS)			6,750,000.00	6,750,000.00	6,750,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050105/13000071 ADP - Agric Transformation Agenda (ATA)			6,750,000.00	6,750,000.00	6,750,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
38001001/23020106/13000072 Counterpart Fund MDG Projects - Local Government	12,000,000.00					21,000,000.00	20,000,000.00	30,030,012.00
38001001/23050101/13000073 Research & Analysis of Abia State Gross Domestic Product		8,800,000.00	35,000,000.00	35,000,000.00	26,200,000.00+	300,000.00	300,000.00	300,301.00
38001001/23020105/13000074 Provision of Water Facilities in ASPC						5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050103/13000075 Monitoring & Evaluation			270,000.00	270,000.00	270,000.00+	300,000.00	300,000.00	300,301.00
38001001/23020118/13000076 Fund for Rural Access & Mobility Project (RAMP)			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
			2,700,000.00	2,700,000.00	2,700,000.00+			

Schedule of Capital Expenditure by Geo Location – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
38001001/23030121/13000077 Rehabilitation of ASPC Office Building			7,699,988.00	7,699,988.00	7,699,988.00+	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23050101/13000078 Japan International Development Agency			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001/23020113/13000079 Construction & Provision of Agric. Facilities (ATA AETA)			13,500,000.00	13,500,000.00	13,500,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
38001001/23050101/13000080 Consultancy for Geological Survey of Solid Mineral Deposit in Abia			27,000,000.00	27,000,000.00	27,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
38001001/23020127/13000082 Consultancy Programme for SACA			2,430,000.00	2,430,000.00	- 2,430,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
38001001/23010114/13000083 Constr. & Linking ASPC to the Data Base @ AG's Office			143,450,000.00	143,450,000.00	143,450,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
38001001/23050101/13000084 Purchase of Printers (300)			270,000.00	270,000.00	270,000.00+	300,000.00	300,000.00	300,301.00
38004001/23050101/13000001 NEWMAP			140,000,000.00	140,000,000.00	140,000,000.00+	100,000,000.00	50,000,000.00	100,100,024.00
38004001/23010113/13000002 Research & Development			3,500,000.00	3,500,000.00	3,500,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
38004001/23050101/13000003 Purchase of Computers			500,000.00	500,000.00	500,000.00+	10,000,000.00		10,010,012.00
38004001/23010112/13000004 Prod of Statistical Book & Conduct of Social Econ Survey							17,000,000.00	
38005001/23050101/03000001 Purchase of Office Furniture							7,000,000.00	
52001001/23010133/10000001 Government Counterpart Contribution			300,000,000.00	300,000,000.00	300,000,000.00+	300,000,000.00	200,000,000.00	300,300,072.00
52001001/23020105/10000003 Procurement of Drilling Rig and Accessories	3,000,000.00	2,000,000.00	13,500,000.00	13,500,000.00	11,500,000.00+		20,000,000.00	
52001001/23030104/10000004 Provision of Water at Amuba Housing Estate			2,700,000.00	2,700,000.00	2,700,000.00+			
52001001/23020104/10000005 Procurement of Equipment & Capacity Building			8,100,000.00	8,100,000.00	8,100,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52001001/23020105/10000006 Prov. of Water Scheme to various Housing Estate Govt Establishment			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52001001/23010133/10000007 Prov. of Water Scheme to various Housing Estate in the State			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00		50,050,024.00
52001001/23030104/10000008 Procurement of Drilling Rig & Accessories			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00		20,020,000.00
52001001/23020105/10000010 Rehabilitation of Umuahia Old Water Scheme						7,000,000.00		7,007,010.00
52001001/23020105/10000014 Constr. of New Water Scheme for Rural & Urban Development						200,000,000.00	40,000,000.00	200,200,048.00
52001001/23010129/10000015 Prov. of Water Scheme to various Housing Estate Govt Establishment			600,000.00		600,000.00-	120,000,000.00	30,000,000.00	
52001001/23030103/14000001 Procurement of Equipment/Maintenance of Water Scheme in 21 LGA			81,000,000.00	81,000,000.00	72,000,000.00+		100,000,000.00	
52001001/23010119/14000002 Construction/Provision of Electricity	25,000,000.00	9,000,000.00	54,000,000.00	54,000,000.00	54,000,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
52001001/23020103/14000003 Purchase of Power Generating Set Transformers							60,000,000.00	
52001001/23020103/14000004 Extension & improv. of Elect to Institution & State Secretariat			54,000,000.00	54,000,000.00	54,000,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
52001001/23020123/14000004 Construction of Traffic/Street Light			5,381,000.00	5,381,000.00	5,381,000.00+		60,000,000.00	
52001001/23030123/14000006 Purch. of Hiab Crane Veh./Electricity Equip & Testing Instrument			54,000,000.00	54,000,000.00	48,619,000.00+	40,000,000.00	40,000,000.00	40,040,012.00
52102001/23020105/10000001 Rehabilitation/Repairs of Street Light			2,700,000.00	2,700,000.00	2,700,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
52102001/23020105/10000002 Procur. of various of 4nos 60hp Submersible Pumps cable etc			13,500,000.00	13,500,000.00	13,500,000.00+	3,000,000.00	10,000,000.00	3,003,002.00
52102001/23010119/10000003 Procur. of 1no 30hp submersible pump Cables etc and 160KVA			27,000,000.00	27,000,000.00	27,000,000.00+	20,000,000.00	20,000,000.00	20,010,012.00
52102001/23020105/10000004 Procurement of Generating Set (for various scheme)			13,500,000.00	13,500,000.00	13,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52102001/23030104/10000005 Provision of Diesel & Lubricant (various water scheme)			81,000,000.00	81,000,000.00	81,000,000.00+	50,000,000.00	50,000,000.00	50,050,024.00
52102001/23020105/10000006 Maintenance of Pipelines (various water scheme)			16,300,000.00	16,300,000.00	16,300,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
52102001/23020118/10000007 Water Treatment Chemical and Reagent			67,500,000.00	67,500,000.00	67,500,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
52102001/23030104/10000008 Reticulation of World Bank Commissioner's Qtrs Ehimiri			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
52102001/23030104/10000009 Rehabilitation of 22 Water Schemes			47,900,000.00	47,900,000.00	47,900,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
52103001/23020118/09000001 Rehabilitation of Umuopara Water Scheme			13,500,000.00	13,500,000.00	13,500,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
52103001/23010133/10000002 Construction/Provision of Toilet Infrastructure			3,645,006.00	3,645,006.00	3,645,006.00+	15,000,000.00	10,000,000.00	15,015,006.00
52103001/23010106/10000003 Purchase of Surveying Equipment ETC			6,480,000.00	6,480,000.00	6,480,000.00+		6,000,000.00	
52103001/23030104/10000005 Rehabilitation/Repairs of Water Facilities			5,400,000.00	5,400,000.00	5,400,000.00+			
52103001/23010106/10000005 Purchase of Vans & Trucks			2,565,000.00	2,565,000.00	2,565,000.00+			
53001001/23030103/04000003 Rehabilitation/Repairs - Housing			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	209,310,008.00	9,464,773.00			9,464,773.00-			

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	70,185,000.00	272,714,669.54			272,714,669.54-	200,000,000.00	200,000,000.00	200,200,048.00
53001001/23020101/06000005 Construction of Auditorium Complex at ABSUTH Aba						30,000,000.00		30,030,012.00
53001001/23030101/06000009 Rehabilitation of Enugu Lodge						100,000,000.00		100,100,024.00
53001001/23020102/06000016 Completion of Deputy Governor's Lodge	4,500,000.00							
53001001/23020102/06000018 Construction of Ultra Modern Government House Complex	150,000,000.00	82,000,000.00			82,000,000.00-	606,265,680.00-	670,000,000.00	612,878,104.00
53001001/23020106/06000019 Construction of Medical Complex - ABSUTH Aba						150,000,000.00		150,150,048.00
53001001/23020106/06000021 Constr. of Abia State Diagnostic & Specialist Hosp Annex Ama	45,000,000.00	40,000,000.00			40,000,000.00-			
53001001/23050101/06000024 External Works		2,000,000.00			2,000,000.00-			
53001001/23030101/06000025 Remodeling of Old State Secretariat Complex Umuahia	8,608,694.80							
53001001/23020118/06000026 Provision of Infrastructure at Isi Eke Housing Estate						10,000,000.00		10,010,012.00
53001001/23030101/06000027 Renovation of Abia State Liaison Office/Lodge Lagos						150,000,000.00		150,150,048.00
53001001/23020107/06000028 Construction of Public Buildings (in 3 Senatorial Zones)	48,471,321.83							
53001001/23020101/06000030 Construction of Office Block for BCA	38,942,000.00							
53001001/23030121/06000034 Renovation High Court Buildings Aba & Umuahia	65,000,000.00					100,000,000.00		100,100,024.00
53001001/23010101/06000035 Land Acquisition and Allocation for Housing			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23010101/06000036 Development of Office Permanent Site			3,240,000.00	3,240,000.00	3,240,000.00+		40,000,000.00	
53001001/23010133/06000037 Survey and Mapping			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23050104/06000038 Opening of Roads			5,400,000.00	5,400,000.00	5,400,000.00+			
53001001/23020116/06000039 Construction of Culverts in the Estates Sites			810,000.00	810,000.00	810,000.00+			
53001001/23020101/06000040 Construction of state Government Lodge and Office Complex		100,000,000.00	440,000,000.00	440,000,000.00	340,000,000.00+			
53001001/23020104/06000041 Construction of International Conference Centre (ICC)	700,000,000.00		82,687,900.00	82,687,900.00	82,687,900.00+			
53001001/23020104/06000042 External Work at Isieke Housing Estate			13,500,000.00	13,500,000.00	13,500,000.00+	100,000,000.00		100,100,024.00
53001001/23020118/06000043 External Work at the International Conference Centre (ICC)			27,000,000.00	27,000,000.00	27,000,000.00+	2,000,000.00		2,001,994.00
53001001/23020101/06000044 Construction of New Abia Secretariat Complex	100,000,000.00	82,000,000.00	27,000,000.00	27,000,000.00	55,000,000.00-			
53001001/23020118/06000045 External Work at Abia State Secretariat Complex			13,500,000.00	13,500,000.00	13,500,000.00+	200,000,000.00		200,200,048.00
53001001/23030103/06000046 Renovation of Abia Liaison Office/Lodge Okuta Lagos			2,700,000.00	2,700,000.00	2,700,000.00+			
53001001/23020104/06000047 Remodeling of Abia State Liaison Office Victoria Island/Lagos			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020104/06000048 Renovation of Abia state Govt Lodge Enugu			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020119/06000049 Interior work at the International Conference Centre (ICC)	100,000,000.00	232,000,000.00	54,000,000.00	54,000,000.00	178,000,000.00-	6,000,000.00	350,000,000.00	6,006,002.00
53001001/23030103/06000050 Maintenance of Public Building Victoria Island		4,000,000.00	27,000,000.00	27,000,000.00	23,000,000.00+		180,000,000.00	
53001001/23020104/06000051 Construction of Public Building		90,000,000.00	27,000,000.00	27,000,000.00	63,000,000.00-	100,000,000.00		100,100,024.00
53001001/23020104/06000055 Completion of Commissioners Quarters Umuahia		20,000,000.00	8,640,000.00	8,640,000.00	11,360,000.00-			
53001001/23020111/06000056 Construction of Abia State Library Board H/Q			81,000,000.00	81,000,000.00	81,000,000.00+			
53001001/23030105/06000057 Renovation of School of Psychiatric Nursing at G/Hospital			6,750,000.00	6,750,000.00	6,750,000.00+	30,000,000.00		30,030,012.00
53001001/23020102/06000058 Construction (Building & Fencing) @ Mission Hill Umuahia			8,100,000.00	8,100,000.00	8,100,000.00+			
53001001/23020101/06000059 Construction of Office Complex for ABSEIC Staff			16,200,000.00	16,200,000.00	16,200,000.00+	30,000,000.00	60,000,000.00	30,030,012.00
53001001/23020119/06000060 Construction of fence Admin Block For NPF			13,500,000.00	13,500,000.00	13,500,000.00+	30,000,000.00		30,030,012.00
53001001/23020119/06000061 Construction of Office Secretariat for Abia Vigilante			1,350,000.00	1,350,000.00	1,350,000.00+			
53001001/23020111/06000065 Construction of Clinic & Mini Library New Govt House Building			5,400,000.00	5,400,000.00	5,400,000.00+			
53001001/23020118/06000066 Construction of NUJ Conference Centre						6,000,000.00		
53001001/23020118/09000001 Provision of Infrastructure at Isieke H/Estate			13,500,000.00	13,500,000.00	13,500,000.00+			
53001001/23020104/09000002 External Works at Amuba Housing Estate		10,500,000.00	13,500,000.00	13,500,000.00	3,000,000.00+	20,000,000.00		20,020,000.00
53001001/23020101/13000001 Construction/Provision of Office building Complex		11,305,570.00	13,500,000.00	13,500,000.00	2,194,430.00+			
53001001/23030109/13000002 Renovation of Fire Service Station						100,000,000.00		100,100,024.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 10 - Umuahia North Cont'd								
53001001/23030118/13000003 Const. of Clinic Lib @ New Govt House						50,000,000.00		50,050,024.00
53056001/23020101/05000001 Umuahia Capital Dev Authority Office Complex			7,938,000.00	7,938,000.00	7,938,000.00+	20,000,000.00	10,000,000.00	20,020,000.00
53056001/23010107/06000001 Purchase of Truck (Bull Dozer& Pay loader) Earth Moving Equip			12,960,000.00	12,960,000.00	12,960,000.00+	30,000,000.00	10,000,000.00	10,010,012.00
53056001/23010107/06000002 Purchase of Truck (Pay Loader)Moving Equipment			8,812,800.00	8,812,800.00	8,812,800.00+		30,000,000.00	15,015,006.00
53056001/23010108/06000003 Purchase of (Hilux) Moving Equipment			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project							20,000,000.00	
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empower of loss of Income						10,000,000.00	10,000,000.00	10,010,012.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)						87,000,000.00	30,000,000.00	87,087,023.00
54001001/23050101/03000019 Research and Development			2,700,000.00	2,700,000.00	2,700,000.00+	3,000,000.00	2,000,000.00	3,003,002.00
54001001/23010112/09000001 Purchase Of Office Furniture And Fittings			13,500,000.00	13,500,000.00	13,500,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
54001001/23020103/14000001 Construction/Provision of Electricity			5,400,000.00	5,400,000.00	5,400,000.00+			
54001001/23030113/17000001 Rehabilitation/Repairs of Road			2,700,000.00	2,700,000.00	2,700,000.00+			
54001001/23020114/17000002 Construction/Provision of Roads			270,000,000.00	270,000,000.00	270,000,000.00+	100,000,000.00	30,000,000.00	100,100,024.00
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments							50,000,000.00	
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees	10,000,000.00	4,000,000.00			4,000,000.00-			
60001001/23020118/06000004 Parcellation/Implementation of Layouts	2,049,200.00							
60001001/23020104/06000006 Abia State Estate Development Agency						52,000,000.00	52,000,000.00	52,052,016.00
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00	40,000,000.00	50,050,024.00
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions	2,000,000.00	15,000,000.00	40,000,000.00	40,000,000.00	25,000,000.00+	20,000,000.00	15,000,000.00	20,020,000.00
60001001/23010101/06000014 Land Acquisition at Nsirimo/Abam/Amuzu Umuahia South			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	30,000,000.00	10,010,012.00
60001001/23010101/06000020 Surveying of Lands Nsirimo Umuahia South			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	20,000,000.00	10,010,012.00
60001001/23010101/06000022 Surveying of Lands Erote Umuahia North			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
60001001/23010101/06000023 Surveying of Land for Abia State Airport			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
60001001/23010133/06000024 Purchase of Surveying Equipments			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	20,000,000.00	50,050,024.00
60001001/23010113/06000025 Purchase of Computers/Accessories			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00		15,015,006.00
60001001/23010101/06000028 Acquisition of Land at Ekeoba Umuahia North			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
60001001/23010101/06000029 Acquisition of Lands at Umuahia South			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000031 Acquisition of Land at Umuahia Ihie Ndume Umuahia			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South		10,000,000.00	300,000,000.00	300,000,000.00	290,000,000.00+	300,000,000.00	183,000,000.00	300,300,072.00
62001001/23010107/06000002 Procurement of 6Nos Trucks			27,000,000.00	27,000,000.00	27,000,000.00+			
62001001/23020118/06000006 UCDA							20,000,000.00	
62001001/23050101/06000009 Layout Implementation	61,500,000.00							
62001001/23020104/06000020 Master Plan for Aba Umuahia & Ohafia						200,000,000.00	200,000,000.00	200,200,048.00
62001001/23020104/06000025 Provision of Orderly Development (Umuahia North)			5,400,000.00	5,400,000.00	5,400,000.00+	80,000,000.00		80,080,024.00
62001002/23040101/09000001 Tree Planting/Establishment of Horticultural Garden			675,000.00	675,000.00	675,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
62001002/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,080,000.00	1,080,000.00	1,080,000.00+	2,500,000.00	2,000,000.00	2,502,498.00
62001002/23020118/13000001 Construction of Nursery Structure			1,080,000.00	1,080,000.00	1,080,000.00+	3,000,000.00	3,500,000.00	500,500,120.00
62001002/23010127/13000002 Purchase of Shredding Machine			162,000.00	162,000.00	162,000.00+	500,000.00	500,000.00	500,504.00
26001001/23020111/13000001 Fitting and Fixtures for the Law Library			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00
26001001/23010125/13000002 Purchase of Law Books & Library Equipment			4,050,000.00	4,050,000.00	4,050,000.00+	75,000,000.00	10,000,000.00	5,004,994.00
26001001/23010125/13000003 Acquisition of Capital Assets						10,000,000.00	10,000,000.00	3,003,002.00
26001001/23020101/13000005 Construction of Public Prosecution Building			13,500,000.00	13,500,000.00	13,500,000.00+		20,000,000.00	
26001001/23020101/13000006 Construction of Permanent Law Library Building						200,000,000.00	10,000,000.00	7,007,010.00
26001001/23010112/13000008 Furnishing of New Office Buildings			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	5,000,000.00	5,004,994.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

Abia State Government of Nigeria

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
26001001/23020105/13000009 Water Borehole								
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)			2,700,000.00	2,700,000.00	2,700,000.00+	5,000,000.00	3,000,000.00	5,004,994.00
26002001/23050101/13000002 Research into the customary practices of our people and publ			2,700,000.00	2,700,000.00	2,700,000.00+	8,000,000.00	2,000,000.00	3,003,002.00
26002001/23050101/13000003 Research Review and publishing of Laws of Abia State 2006-2			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			5,400,000.00	5,400,000.00	5,400,000.00+		4,000,000.00	5,004,994.00
26002001/23010115/13000005 Purchase of Photocopier						500,000.00		
26002001/23010119/13000006 Purchase of a Generating Set			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State						1,000,000.00		
26051001/23010125/13000002 Purchase of Library Books and Equipment @ Umuahia North			3,240,000.00	3,240,000.00	3,240,000.00+		3,000,000.00	1,001,008.00
13001001/23050101/08000001 Abia Youth Job Creation Project			6,750,000.00	6,750,000.00	6,750,000.00+		30,000,000.00	30,030,012.00
13001001/23020118/08000005 Construction/Provision of Infrastructure	15,000,000.00					30,000,000.00	30,000,000.00	30,030,012.00
13001001/23050101/08000006 Research and Development		4,300,000.00	27,000,000.00	27,000,000.00	22,700,000.00+	10,000,000.00	6,000,000.00	5,004,994.00
14001001/23020118/02000001 Construction/Provision of State Social/Children Home			2,700,000.00	2,700,000.00	2,700,000.00+		4,000,000.00	
14001001/23020119/02000002 Recreational Center for the Elderly Persons			4,050,000.00	4,050,000.00	4,050,000.00+			
14001001/23020119/02000003 Family Park Complex Expansion			4,050,000.00	4,050,000.00	4,050,000.00+	15,000,000.00	5,000,000.00	15,015,006.00
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba	26,330,000.00					5,000,000.00	5,000,000.00	5,004,994.00
14001001/23020114/07000007 Construction of a half way home			2,700,000.00	2,700,000.00	2,700,000.00+			
14001001/23020119/07000008 Construction of a Rehabilitation Center			4,000,000.00	4,000,000.00	4,000,000.00+	5,000,000.00		5,004,994.00
14001001/23050101/08000005 Special Project Activities						5,000,000.00	5,000,000.00	5,004,994.00
17001001/23050101/05000023 Development of Abia State Education Seater Plan	25,185,300.00	15,000,000.00	30,000,000.00	70,000,000.00	55,000,000.00+	30,000,000.00	20,000,000.00	30,030,012.00
17001001/23050101/05000024 Abia State Sch. Mapping Secondary Section							30,000,000.00	
17001001/23050101/05000025 Procurement of 5000 Unit of Modern Standard							200,000,000.00	
17001001/23050101/05000026 Renovation Equipment of 19 Tech Sch. in the State							200,000,000.00	
17001001/23050101/05000027 Conversion of 9 Comprehensive Sec Sch. in the State							400,000,000.00	
17001001/23050101/05000028 Strengthening of Six Additional Tech Sch.							200,000,000.00	
17001001/23050101/13000002 EMIS Data Base Equipment							200,000,000.00	
17003001/23020118/05000001 Constr. of 3-Seater Desks/Benches for Sec Schs(160 per LGA							100,000,000.00	
17003001/23020118/05000002 Constr. of Pupils Desks & Benches(200 per LGEA 3 300 NOS)			15,390,000.00	15,390,000.00	15,390,000.00+		6,000,000.00	
17003001/23020118/03000003 Constr. of Teachers tables & chairs 50 per LGEA (425 Nos)			14,256,002.00	14,256,002.00	14,256,002.00+	2,000,000.00	5,000,000.00	2,001,994.00
17003001/23020118/05000004 Constr. of Kindergarten round tables & chairs 50per-LGEA (425 No)			3,442,497.00	3,442,497.00	3,442,497.00+	3,000,000.00		3,003,002.00
17003001/23030106/05000005 Renov./Reconstr. of dilapidated Primary Sch. (17 LGEA)			1,836,002.00	1,836,002.00	1,836,002.00+	2,000,000.00		2,001,994.00
17003001/23010112/05000007 Procurement of Office furniture & equipment AC's steel cabinet etc			54,810,000.00	54,810,000.00	54,810,000.00+		4,000,000.00	
17003001/23010113/05000008 Procurement of Computers and Accessories for ASUBEB (114 Nos)			810,000.00	810,000.00	810,000.00+			
17003001/23050103/05000009 Annual Coordination of School Census in the 17 LGEA			5,540,400.00	5,540,400.00	5,540,400.00+	2,000,000.00		2,001,994.00
17003001/23050103/05000010 Annual coordination of School Census in the 17 LGEA			593,999.00	593,999.00	593,999.00+		4,000,000.00	
17008001/23020111/02000002 Construction Of Abia State Library Board								
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board			25,650,000.00	25,650,000.00	25,650,000.00+	1,000,000.00		
17008001/23010105/02000004 Purchase of Motor Vehicles			2,700,000.00	2,700,000.00	2,700,000.00+		5,000,000.00	
17008001/23010106/02000005 Purchase Of Vans			3,510,000.00	3,510,000.00	3,510,000.00+	5,000,000.00		5,004,994.00
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			1,215,000.00	1,215,000.00	1,215,000.00+			
17008001/23010113/02000007 Purchase of Computers			27,000,000.00	27,000,000.00	27,000,000.00+			
17008001/23010114/02000008 Purchase Of Computer Printers			2,700,000.00	2,700,000.00	2,700,000.00+	40,000,000.00	30,000,000.00	40,040,012.00
17008001/23010115/02000009 Purchase Of Photocopy Machines			540,000.00	540,000.00	540,000.00+			
17008001/23010118/02000010 Purchase Of Scanners			810,000.00	810,000.00	810,000.00+			
			405,000.00	405,000.00	405,000.00+	1,500,000.00	2,000,000.00	1,501,501.00
							1,500,000.00	

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
17008001/23010119/02000011 Purchase of Power Generating Sets			540,000.00	540,000.00	540,000.00+	800,000.00	1,500,000.00	800,792.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			61,695,000.00	61,695,000.00	61,695,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17008001/23010129/02000013 Purchase Of Printing Equipment			3,375,000.00	3,375,000.00	3,375,000.00+	4,000,000.00	5,000,000.00	4,004,008.00
17008001/23020101/02000014 Construction/Provision Of Office Buildings			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00		10,010,012.00
17008001/23020111/02000015 Construction/Provision of Libraries (Zonal Offices)			17,550,000.00	17,550,000.00	17,550,000.00+	10,000,000.00	5,000,000.00	
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries			2,700,000.00	2,700,000.00	2,700,000.00+			
17018001/23010101/05000001 Land Acquisition Cost			1,350,000.00	1,350,000.00	1,350,000.00+	1,350,000.00	5,000,000.00	1,351,345.00
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			5,832,000.00	5,832,000.00	5,832,000.00+		10,000,000.00	
17019001/23030110/05000011 Rehab. of Library Complex Old tech workshops/Labs (chem/physics)			6,750,000.00	6,750,000.00	6,750,000.00+		10,000,000.00	
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			200,000,000.00	200,000,000.00	200,000,000.00+	300,000,000.00	400,000,000.00	300,300,072.00
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals						200,000,000.00		200,200,048.00
21001001/23020106/04000003 Constr. of Class Room Blocks at School of Midwifery & Nursing	4,000,000.00					100,000,000.00	650,000,000.00	100,100,024.00
21001001/23050101/04000004 Immunization Programme Exercise	2,000,000.00	33,154,800.00	6,750,000.00	6,750,000.00	26,404,800.00-	30,000,000.00		30,030,012.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and spray)		14,368,500.00			14,368,500.00-	30,000,000.00	225,000,000.00	30,030,012.00
21001001/23010102/04000006 Procurement of Equipments		3,500,000.00	8,100,000.00	8,100,000.00	4,600,000.00+		500,000,000.00	
21001001/23030105/04000007 Rehabilitation of Leprosy Ward						30,000,000.00		30,030,012.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery	10,000,000.00							
21001001/23030121/04000011 Abia State University Teaching Hosp. (Constr. of theatre M block)						130,000,000.00		130,130,036.00
21001001/23030122/04000014 Abia Specialist Hospital & Diagnostic Centre Umuahia	20,043,000.00							
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)						30,000,000.00	160,000,000.00	30,030,012.00
21001001/23010102/04000018 Development of Cancer Awareness Centre							175,000,000.00	
21001001/23010122/04000020 Purchase of Health Equipment			5,940,000.00	5,940,000.00	5,940,000.00+			
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van						50,000,000.00	600,000,000.00	50,050,024.00
21001001/23020106/04000027 Abia State Primary Health Development Agency	58,498,400.00							
21001001/23020106/04000028 Construction of Laboratory			10,800,000.00	10,800,000.00	10,800,000.00+			
21001001/23020106/04000029 Construction of Hospital Health Centres - Osioma		7,325,000.00	108,000,000.00	108,000,000.00	100,675,000.00+			
21001001/23020106/04000030 Purchase of 2no Hilux Van - Arochuku			2,700,000.00	2,700,000.00	2,700,000.00+			
21001001/23010105/04000031 Purchase of 2no Motor Vehicles			2,700,000.00	2,700,000.00	2,700,000.00+		60,000,000.00	
21001001/23020104/04000032 Construction and Provision of Housing			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23030105/04000033 Rehabilitation/Repairs of Hospital Health Centre - Ohafia			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23020106/04000034 Construction/Provision of Hospitals Health Centres - Umuahia South			16,200,000.00	16,200,000.00	16,200,000.00+			
21001001/23010122/04000035 Drugs and Medical Supplies			540,000.00	540,000.00	540,000.00+	200,000,000.00	400,000,000.00	200,200,048.00
21001001/23020106/04000036 Construction/Provision of Hospitals Health Centres - Isiuwu			27,000,000.00	27,000,000.00	27,000,000.00+			
21001001/23030105/04000105 Rehabilitation/Repairs - hospitals/health Centres - Bende			13,500,000.00	13,500,000.00	13,500,000.00+			
21001001/23020106/04000047 Establishment of Public Health Care Laboratory							360,000,000.00	
21001001/23030105/04000048 Renovation of Central Medical Store							50,000,000.00	
21003001/23010106/04000007 Purchase of inno 4 Hilux Van							20,000,000.00	
21003001/23010112/04000008 Purchase & Maintenance of Chian Equipment in 291 WHC							30,000,000.00	
21003001/23020106/04000009 Construction of New Cold Room & Maint of Veh. in Cold Room							30,000,000.00	
21026001/23010113/04000001 Purchase of Computers			5,400,000.00	5,400,000.00	5,400,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21026001/23010119/04000002 Purchase of Power Generating Set			21,600,000.00	21,600,000.00	21,600,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21026001/23010122/04000003 Purchase of Health/Medical Equipment			39,150,000.00	39,150,000.00	39,150,000.00+	140,000,000.00	200,000,000.00	140,140,036.00
21026001/23010105/04000004 Purchase of Motor Vehicles			6,102,000.00	6,102,000.00	6,102,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21026002/23020111/05000015 Construction/Provision of Libraries			810,000.00	810,000.00	810,000.00+		30,000,000.00	

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	₦	₦	₦	₦	₦	₦	₦	₦
Note 10 - Umuahia North Cont'd								
21026002/23010106/05000001 Purchase of Van (No 5) @ N7m per Van								
21026002/23010108/05000002 Purchase of Buses (No 8) @ N5m per Bus			3,780,000.00	3,780,000.00	3,780,000.00+	14,000,000.00	14,000,000.00	4,004,008.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			5,400,000.00	5,400,000.00	5,400,000.00+	8,000,000.00	10,000,000.00	5,004,994.00
21026002/23010113/05000004 Purchase of Computers (No 100) @ N150 000 each			10,800,000.00	10,800,000.00	10,800,000.00+	10,000,000.00	15,000,000.00	10,010,012.00
21026002/23010114/05000005 Purchase of Computers Printers (No 50)			675,000.00	675,000.00	675,000.00+	100,000.00	15,000,000.00	100,096.00
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			243,000.00	243,000.00	243,000.00+	200,000.00	5,000,000.00	200,192.00
21026002/23010119/05000007 Purchase of Power Generating Set			405,000.00	405,000.00	405,000.00+	100,000.00	2,000,000.00	100,096.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			540,000.00	540,000.00	540,000.00+	500,000.00	5,000,000.00	500,504.00
21026002/23010122/05000009 Purchase of Health/Medical Equipment			540,000.00	540,000.00	540,000.00+	100,000.00	1,000,000.00	100,096.00
21026002/23010124/05000011 Purchase Of Teaching/Learning Aid Equipment			4,050,000.00	4,050,000.00	4,050,000.00+	13,000,000.00	5,000,000.00	13,013,001.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			1,350,000.00	1,350,000.00	1,350,000.00+	500,000.00	1,000,000.00	500,504.00
21026002/23010128/05000013 Purchase of Security Equipment			540,000.00	540,000.00	540,000.00+	500,000.00	1,000,000.00	500,504.00
21026002/23020101/05000014 Construction/Provision of Office Building			405,000.00	405,000.00	405,000.00+	2,000,000.00	1,000,000.00	2,001,994.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			27,000,000.00	27,000,000.00	27,000,000.00+	21,000,000.00	35,000,000.00	21,021,008.00
21026002/23030102/05000017 Rehabilitation/Repair of Electricity			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	3,000,000.00	2,001,994.00
21026002/23040102/05000018 Erosion and Flood Control			810,000.00	810,000.00	810,000.00+	1,000,000.00	1,000,000.00	1,001,008.00
21026002/23020101/05000019 Construction of College Administration Community Building			1,350,000.00	1,350,000.00	1,350,000.00+	10,000,000.00	2,000,000.00	10,010,012.00
21026002/23020101/05000020 Construction of Council Chambers Building				175,000,000.00	175,000,000.00+			
21026002/23010123/09000001 Purchase of Fire Fighting Equipment				30,000,000.00	30,000,000.00+			
21027010/23020106/04000001 Establishment of Intensive Care Unit			540,600.00	540,000.00	540,000.00+		5,000,000.00	
21027010/23010122/04000002 Purchase of 1No. Gastro Endoscope			16,200,000.00	16,200,000.00	16,200,000.00+	36,000,000.00	36,000,000.00	36,036,003.00
21027010/23020127/04000003 Purchase and Installation of Vsat satellite			5,400,000.00	5,400,000.00	5,400,000.00+	24,000,000.00	24,000,000.00	24,024,009.00
21027010/23010122/04000004 Equipping accident and emergency department			4,320,000.00	4,320,000.00	4,320,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21027010/23010106/04000005 Purchase of 2Nos Ambulance Van			10,800,000.00	10,800,000.00	10,800,000.00+	30,000,000.00	30,000,000.00	30,030,012.00
21027010/23010106/04000006 Purchase of 2Nos Ambulance Van			11,070,000.00	11,070,000.00	11,070,000.00+	2,000,000.00	6,000,000.00	2,001,994.00
21027010/23010122/04000007 Purchase of Health and Medical Equipment			8,100,000.00	8,100,000.00	8,100,000.00+	4,000,000.00		4,004,008.00
21027010/23010122/04000008 Purchase of Eye Centre Equipment			10,800,000.00	10,800,000.00	10,800,000.00+	15,000,000.00	15,000,000.00	15,015,006.00
21027010/23010122/04000009 Equipping of 100Nos Bedded wards at Amachara Hospital			22,410,000.00	22,410,000.00	22,410,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
21027010/23010122/04000010 Construction of Building (Consultant Quarters at Amachara Hosp			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
21027010/23010122/01000011 Provision of Precision R&I for Radiographic Unit			9,000,000.00	9,000,000.00	9,000,000.00+		9,000,000.00	
21102001/23010122/04000001 Purchase of X-ray Machines						49,000,000.00	40,000,000.00	49,049,016.00
21102001/23010115/04000002 Purchase of Photocopy Machine			5,724,000.00	5,724,000.00	5,724,000.00+	5,500,000.00	5,000,000.00	5,505,498.00
35001001/23040102/09000001 Flood Control/Disilting Works General			270,000.00	270,000.00	270,000.00+	500,000.00	5,000,000.00	500,504.00
35001001/23040101/09000002 Forest Development Protection Regeneration & Afforestation	30,626,825.00	24,000,000.00	13,500,000.00	63,500,000.00	39,500,000.00+	5,000,000.00	10,000,000.00	5,004,994.00
35001001/23050105/09000003 Urban Beautification and Green Belts	75,000,000.00	3,000,000.00	1,890,000.00	1,890,000.00	1,110,000.00-	10,000,000.00	20,000,000.00	10,010,012.00
35001001/23040102/09000004 Erosion Control (Gully Erosion in the State) Works Generally	1,960,000.00					2,000,000.00	5,000,000.00	2,001,994.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer and Fumigation	46,399,999.70	1,977,083,209.75			1,977,083,209.75-	10,000,000.00	75,000,000.00	10,010,012.00
35001001/23040103/09000016 Abia State Zoological Garden (Zoo)		3,000,000.00	1,350,000.00	1,350,000.00	1,350,000.00+	2,000,000.00	5,000,000.00	2,001,994.00
35001001/23040101/09000017 Re-Establishment of Forest Boundaries			4,050,000.00	4,050,000.00	1,050,000.00+	8,000,000.00	10,000,000.00	10,010,012.00
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			5,000,000.00	5,000,000.00	5,000,000.00+	4,000,000.00	2,000,000.00	2,001,994.00
35001001/23040102/09000021 Abia State University Gully Erosion			1,350,000.00	1,350,000.00	1,350,000.00+	5,000,000.00	3,000,000.00	5,004,994.00
35001001/23040102/09000022 Amafor Isingwu Gully Erosion			8,100,000.00	57,100,000.00	57,100,000.00+	25,000,000.00	30,000,000.00	25,025,006.00
35001001/23040102/09000023 Nkporo Nguzu Gully Erosion Ohafia			18,900,000.00	18,900,000.00	18,900,000.00+	110,000,000.00	100,000,000.00	110,110,036.00
35001001/23040102/09000024 Umudim Ngodo Isuochi Gully Erosion			2,700,000.00	2,700,000.00	2,700,000.00+			
			40,500,000.00	40,500,000.00	40,500,000.00+	10,000,000.00	20,000,000.00	10,010,012.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

	Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
	N	N	N	N	N	N	N	N
Note 10 - Umuahia North Cont'd								
35001001/23040102/09000025		6,000,000.00	216,000,000.00	216,000,000.00	210,000,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
35001001/23040102/09000026			40,500,000.00	40,500,000.00	40,500,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
35001001/23040102/09000027						20,000,000.00		20,020,000.00
35001001/23040102/09000028						20,000,000.00		20,020,000.00
35016001/23010112/09000002	705,170,000.00	6,090,000.00	10,000,000.00	10,000,000.00	4,000,000.00+			
35016001/23040102/09000003	319,900,000.00	339,633,000.00			339,633,000.00-	200,000,000.00	100,000,000.00	200,200,048.00
35016001/23040104/09000004		76,178,000.00	500,000,000.00	500,000,000.00	423,822,000.00+	100,000,000.00	100,000,000.00	100,100,024.00
35016001/23040104/09000005	11,900,000.00	178,900,000.00	500,000,000.00	500,000,000.00	321,100,000.00+	150,000,000.00	50,000,000.00	150,150,048.00
35016001/23040104/09000006		40,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00-	124,000,000.00	30,000,000.00	124,124,033.00
35016001/23040104/09000007			2,160,000.00	2,160,000.00	2,160,000.00+		50,000,000.00	
35016001/23040104/09000008		207,000,000.00	108,000,000.00	108,000,000.00	99,000,000.00-	150,000,000.00	30,000,000.00	150,150,048.00
35016001/23010107/09000009		14,250,000.00	250,000,000.00	250,000,000.00	235,750,000.00+	56,000,000.00	20,000,000.00	56,056,015.00
35016001/23010105/09000010			41,740,000.00	41,740,000.00	41,740,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
35016001/23050104/09000011			8,100,000.00	8,100,000.00	8,100,000.00+	10,000,000.00	50,000,000.00	10,010,012.00
35016001/23040104/23040104	138,839,000.00	107,917,000.00	160,000,000.00	160,000,000.00	52,083,000.00+	50,000,000.00		50,050,024.00
39001001/23020101/08000001			22,550,000.00	22,550,000.00	22,550,000.00+	75,000,000.00	50,000,000.00	75,075,018.00
39001001/23020112/08000003			100,000,000.00	100,000,000.00	100,000,000.00+	10,000,000.00	10,000,000.00	10,010,012.00
39001001/23020101/08000005						10,000,000.00	10,000,000.00	10,010,012.00
39001001/23050101/08000006						50,000,000.00	50,000,000.00	50,050,024.00
39001001/23020112/08000007							15,000,000.00	
39001001/23050101/08000008			25,000,000.00	25,000,000.00	25,000,000.00+	20,000,000.00	30,000,000.00	20,020,002.00
39001001/23030111/08000009						10,000,000.00	10,000,000.00	10,010,012.00
39001001/23020103/08000015			70,000,000.00	70,000,000.00	70,000,000.00+		20,000,000.00	
39001001/23030111/08000016			2,450,000.00	2,450,000.00	2,450,000.00+	5,000,000.00	10,000,000.00	5,004,994.00
39001001/23020101/08000017			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	30,000,000.00	20,020,000.00
39001001/23050104/13000004			6,750,000.00	6,750,000.00	6,750,000.00+			
51001001/23020101/13000001							3,000,000.00	
51001001/23010105/13000002			2,700,000.00	2,700,000.00	2,700,000.00+			
51001001/23010101/13000007			2,700,000.00	2,700,000.00	2,700,000.00+	28,000,000.00		28,028,007.00
51001001/23020127/13000008							25,000,000.00	
51001001/23020101/13000009			5,400,000.00	5,400,000.00	5,400,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
51001001/23010112/13000011			4,050,000.00	4,050,000.00	4,050,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
51001001/23010120/13000012			2,160,000.00	2,160,000.00	2,160,000.00+			
51001001/23020103/13000013			2,700,000.00	2,700,000.00	2,700,000.00+	2,000,000.00	2,000,000.00	2,001,994.00
51001001/23020103/13000014			2,700,000.00	2,700,000.00	2,700,000.00+	2,500,000.00	2,500,000.00	2,502,498.00
51001001/23050101/13000015			4,050,000.00	4,050,000.00	4,050,000.00+	3,000,000.00	3,000,000.00	3,003,002.00
Total	10,951,589,247.70	11,322,113,981.67	27,506,453,623.00	32,776,892,823.00	21,454,778,841.33+	24,594,947,750.00	26,536,750,000.00	26,040,022,343.00
Note 11 - Umuahia South								
11001001/23020118/21000001	1,546,900,241.30							
34001001/23020114/17000071		150,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00-	100,000,000.00	300,000,000.00	100,100,024.00
52001001/23030104/10000013				40,000,000.00	40,000,000.00+		20,000,000.00	
Total	1,546,900,241.30	150,000,000.00	100,000,000.00	140,000,000.00	10,000,000.00-	100,000,000.00	320,000,000.00	100,100,024.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

Abia State Government of Nigeria

		Actual 2013	Actual 2014	Budget 2014	Revised Budget 2014	Variance 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
		₦	₦	₦	₦	₦	₦	₦	₦
Note 12 - Aba North									
22005001/23050101/03000001	Design & Prod. of Equip./Machines for Small Scale Industries								
34001001/23020114/17000008	Construction of Access Roads to Glass Industry/Fuss Factory Rd			50,000,000.00	50,000,000.00	50,000,000.00+	50,000,000.00	14,000,000.00	50,050,024.00
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		100,100,024.00
34001001/23020114/17000125	Constr. of Metal Pedestrian Cross @the Entrance of Abia Poly			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	300,000,000.00	100,100,024.00
34001001/23020114/17000146	Construction of Azuka Road & Its	100,000,000.00							
34001001/23020114/17000153	Construction of Ama Ogbonna Osusu Road Aba			60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		
34001001/23020114/17000154	Construction of Umuojima Road by Police Station			80,000,000.00	80,000,000.00	80,000,000.00+	80,000,000.00		60,060,012.00
34001001/23030113/17000204	Rehabilitation of Nwala by Faulks Road Brass by Aba-Owerri Rd			40,000,000.00	40,000,000.00	40,000,000.00+	40,000,000.00		80,080,024.00
34001001/23030113/17000205	Rehabilitation of Ehene Road						70,000,000.00		40,040,012.00
34001001/23030113/17000206	Rehabilitation of Umuola Road						100,000,000.00		70,070,024.00
34001001/23030113/17000207	Rehabilitation of Ikot-Ekpen Road to Opobo Junction								100,100,024.00
34001001/23030113/17000208	Rehabilitation of Golf Course to Aba Govt House Lodge Road								60,060,012.00
34001001/23020114/17000250	Const. of Eke-Eziama-Mbara Okpaka- Ebelebe Road						60,000,000.00		60,060,012.00
38001001/23050101/13000085	NHIS/MDG/MCH/Counterpart Contr.						60,000,000.00		60,060,012.00
38001001/23050101/13000086	Health Insurance Scheme Quarterly Contribution		3,600,520.00				50,000,000.00		
38001001/23050101/13000087	Counterpart Funding for CGS ASUBEB Project					3,600,520.00-	60,000,000.00	60,000,000.00	60,060,012.00
53001001/23020106/04000001	Construction Abia State University/Hospital						80,000,000.00	80,000,000.00	80,080,024.00
53001001/23020106/06000052	Construction of Abia State University Teaching Hospital	20,000,000.00		13,500,000.00	13,500,000.00	13,500,000.00+	2,500,000,000.00	1,000,000,000.00	
53001001/23020104/06000064	Construction of Sch. Of Nursing & Midwifery Aba			13,500,000.00	13,500,000.00	13,500,000.00+			
62001001/23050101/06000023	Research and Development (Master Plan for Development)			13,500,000.00	13,500,000.00	13,500,000.00+			
62001001/23020104/06000024	Provision of Orderly Development (Aba North)		66,390,642.36	27,000,000.00	27,000,000.00	39,390,642.36-			
26051001/23020101/06000001	Construction/Provision of Office Buildings at Aba North			13,500,000.00	13,500,000.00	13,500,000.00+			
26051001/23010114/17000007	Purchase of Computer Printers at Aba North			10,800,000.00	10,800,000.00	10,800,000.00+	70,000,000.00	30,000,000.00	70,070,024.00
17051001/23030106/05000001	Rehabilitation Of Public Schools			270,000.00	270,000.00	270,000.00+	20,000,000.00	20,000,000.00	20,020,000.00
17051001/23020127/17000001	Construction Of ICT Infrastructures			22,950,000.00	22,950,000.00	22,950,000.00+	270,000.00		
21001001/23020106/04000040	Establishment OF NTD Centre at Aba			1,350,000.00	1,350,000.00	1,350,000.00+	23,000,000.00	28,000,000.00	23,023,002.00
21001001/23020104/04000041	Construction of 3Bedroom Doctors Quarters						1,000,000.00	2,000,000.00	1,001,008.00
21001001/23020106/04000042	Establishment of Emergence Response (6No.)						20,000,000.00	30,000,000.00	20,020,000.00
21001001/23020106/04000043	Establishment of Isolation Ward						60,000,000.00		50,050,024.00
21001001/2320106/04000044	Abia State MTN Mobile Clinic						50,000,000.00		50,050,024.00
21001001/23020106/04000045	Establishment of Central Medical Library						80,000,000.00	400,000,000.00	80,080,024.00
21026001/23010112/04000005	Purchase of Furniture.						10,000,000.00		10,010,012.00
39001001/23020104/06000002	Construction/Prevision of Housing for Eyinba Football Club						20,000,000.00	90,000,000.00	20,020,000.00
Total		120,000,000.00	69,991,162.36	657,170,000.00	657,170,000.00	587,178,837.64+	3,774,000,000.00	2,064,000,000.00	1,275,274,370.00
Note 13 - Aba South									
34001001/23020114/17000001	Construction of Greater Aba Drainage System								
34001001/23020114/17000104	Construction of Internal Roads @ Abia Poly Perm Site Aba			200,000,000.00	200,000,000.00	200,000,000.00+	100,000,000.00	100,000,000.00	150,150,048.00
34001001/23020114/17000105	Construction of Obikabia Road Junction-Umuola Ikot Ekpen Rd			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		50,050,024.00
34001001/23020114/17000118	Construction of Samek Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000147	Construction of Ohanku Road Aba			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
34001001/23020114/17000148	Construction of Omuma Road - Aba			400,000,000.00	400,000,000.00	400,000,000.00+	100,000,000.00	200,000,000.00	100,100,024.00
34001001/23020114/17000151	Construction of Ngwa Road by New Market Aba			108,000,000.00	108,000,000.00	108,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000164	Reconstruction/Dualization of Brass/Faulks Road	100,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00+	60,000,000.00		60,060,012.00
				100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00

Schedule of Capital Expenditure by Geo Location – Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Actual 2014 N	Budget 2014 N	Revised Budget 2014 N	Variance 2014 N	Proposed Budget 2015 N	Proposed Budget 2016 N	Proposed Budget 2017 N
34001001/23020114/17000191 Construction of Ngwa Ohanku Road								
34001001/23020114/17000192 Construction of Port-Harcourt Road		15,000,000.00	50,000,000.00	50,000,000.00	35,000,000.00+			
34001001/23030113/17000193 Rehabilitation of Azikwe Road								
34001001/23030113/17000198 Rehabilitation of Ama-Ogbonna-ACCM Headquarters			60,000,000.00	60,000,000.00	60,000,000.00+	100,000,000.00		100,100,024.00
34001001/23030113/17000201 Rehabilitation of Ehi Road			100,000,000.00	100,000,000.00	100,000,000.00+			
34001001/23030113/17000202 Rehabilitation of Prisons to Azikiwe Road						10,000,000.00		100,100,024.00
34001001/23030113/17000203 Rehabilitation of Police to Azikiwe Road						50,000,000.00		18,010,012.00
34001001/23020114/17000238 Construction of Item Road Aba (3.2km)		5,000,000.00						50,050,024.00
34001001/23020114/17000239 Construction of Aja Road Aba (2.2km)			200,000,000.00	200,000,000.00	200,000,000.00+	60,000,000.00		60,060,012.00
53001001/23020104/06000054 Construction of High Court Aba			67,500,000.00	67,500,000.00	67,500,000.00+	140,000,000.00		200,200,048.00
26051001/23010101/13000001 Purchase of Library Books and Equipment @ Aba South			56,160,000.00	56,160,000.00	56,160,000.00+	70,000,000.00		70,070,024.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South			6,750,000.00	6,750,000.00	6,750,000.00+			
Total	100,000,000.00	20,000,000.00	1,708,310,000.00	1,708,310,000.00	1,688,310,000.00+	1,241,000,000.00	308,000,000.00	1,352,351,369.00
Note 14 - Obingwa								
34001001/23020114/17000035 Construction of Ohanze-Ntighazu Abala-Iberne Road								
34001001/23020114/17000121 Construction of Umuaro-Ntigha-Umuuanunu-Umunkiri Ekwereazu Rd			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000132 Construction of Mgboko- Itmkpa Road			94,500,000.00	94,500,000.00	94,500,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000140 Construction of Umuivoma-Ndiokata-Owo Elu Road			108,000,000.00	108,000,000.00	108,000,000.00+	100,000,000.00		100,100,024.00
34001001/23020114/17000159 Construction of Umuobe New Abattoir Road			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
60001001/23010101/06000021 Surveying of Lands Umuobe Ovom Obingwa			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00		100,100,024.00
60001001/23010101/06000030 Acquisition of Land at Mbaisii Obingwa			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	30,000,000.00	10,010,012.00
Total			522,500,000.00	522,500,000.00	522,500,000.00+	520,000,000.00	40,000,000.00	520,520,144.00
Note 15 - Ukwa South								
34001001/23020114/17000080 Construction of Mkpombe-Ohuru-Ohanku Road								
34001001/23020114/17000135 Construction of Owo-Asa-Obegu Road			100,000,000.00	100,000,000.00	100,000,000.00+	50,000,000.00		100,100,024.00
36001001/23020119/12000002 Construction/Development of Azumini Blue River			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
Total			208,000,000.00	208,000,000.00	208,000,000.00+	145,000,000.00		195,195,042.00
Note 16 - Ugunagbo								
34001001/23020114/17000040 Construction of Umugo-Ugunagbo Road								
60001001/23010101/06000032 Acquisition of Land at Obegu Ugunagbo			100,000,000.00	100,000,000.00	100,000,000.00+	100,000,000.00		100,100,024.00
Total			110,000,000.00	110,000,000.00	110,000,000.00+	110,000,000.00	10,000,000.00	110,110,036.00
Note 17 - Ukwa West								
34001001/23020114/17000136 Construction of Owo-Asa-Umuidienwe Road								
34001001/23030113/17000189 Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road			94,500,000.00	94,500,000.00	94,500,000.00+	90,000,000.00		90,090,024.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwa West						100,000,000.00	300,000,000.00	200,200,048.00
Total			105,300,000.00	105,300,000.00	105,300,000.00+	190,000,000.00	300,000,000.00	290,290,072.00