

ABIA STATE GOVERNMENT OF NIGERIA

Report



OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS

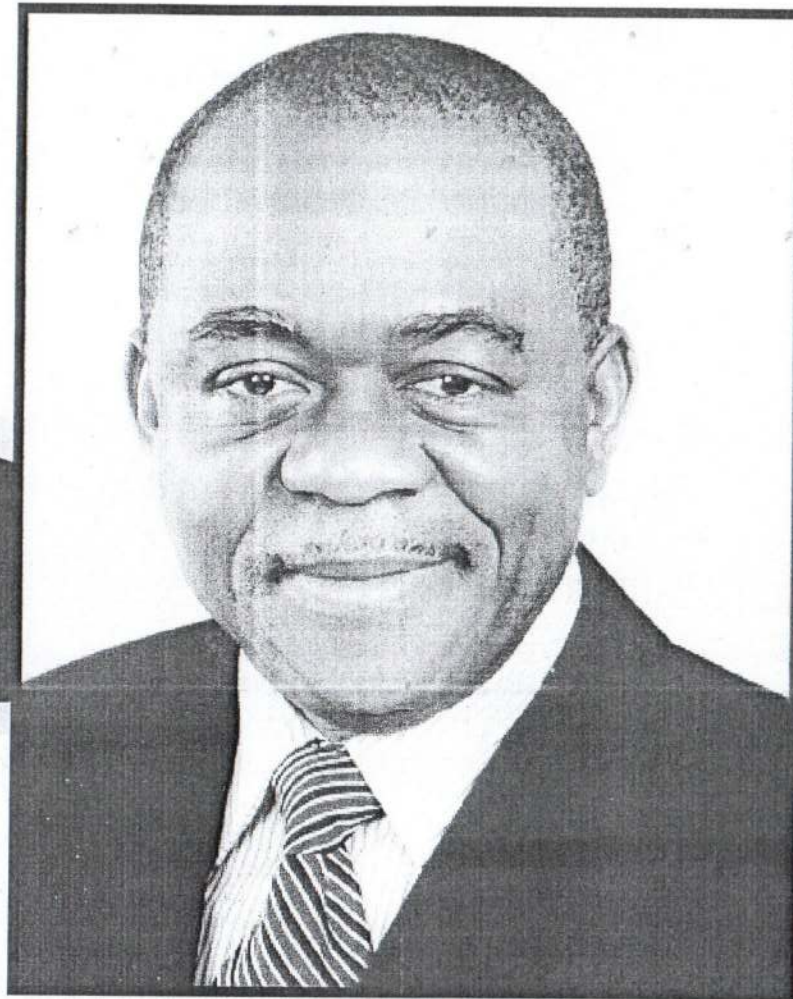
FOR THE YEAR ENDED
31ST DECEMBER, 2013

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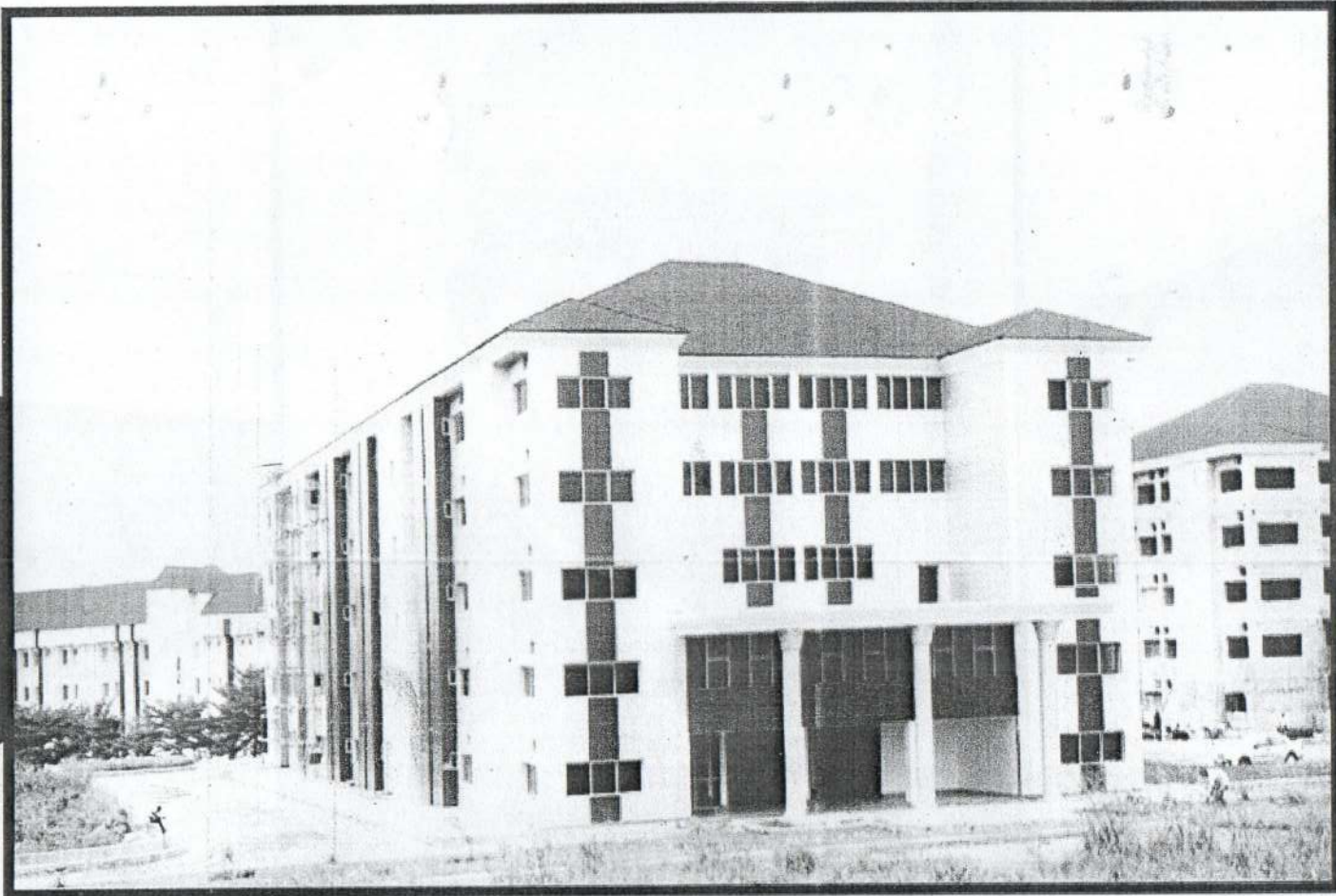
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PROFILE

- 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 DEV.
ABIA STATE
- COMPUTER CONSULTANTS** : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE)
No. 5B Kukawa Avenue
Kaduna - Nigeria
Mobile Phone: 0803-327-8803, 08034912489, 08028433755
E-mail: mold@skannet.com; mold_computers@yahoo.com



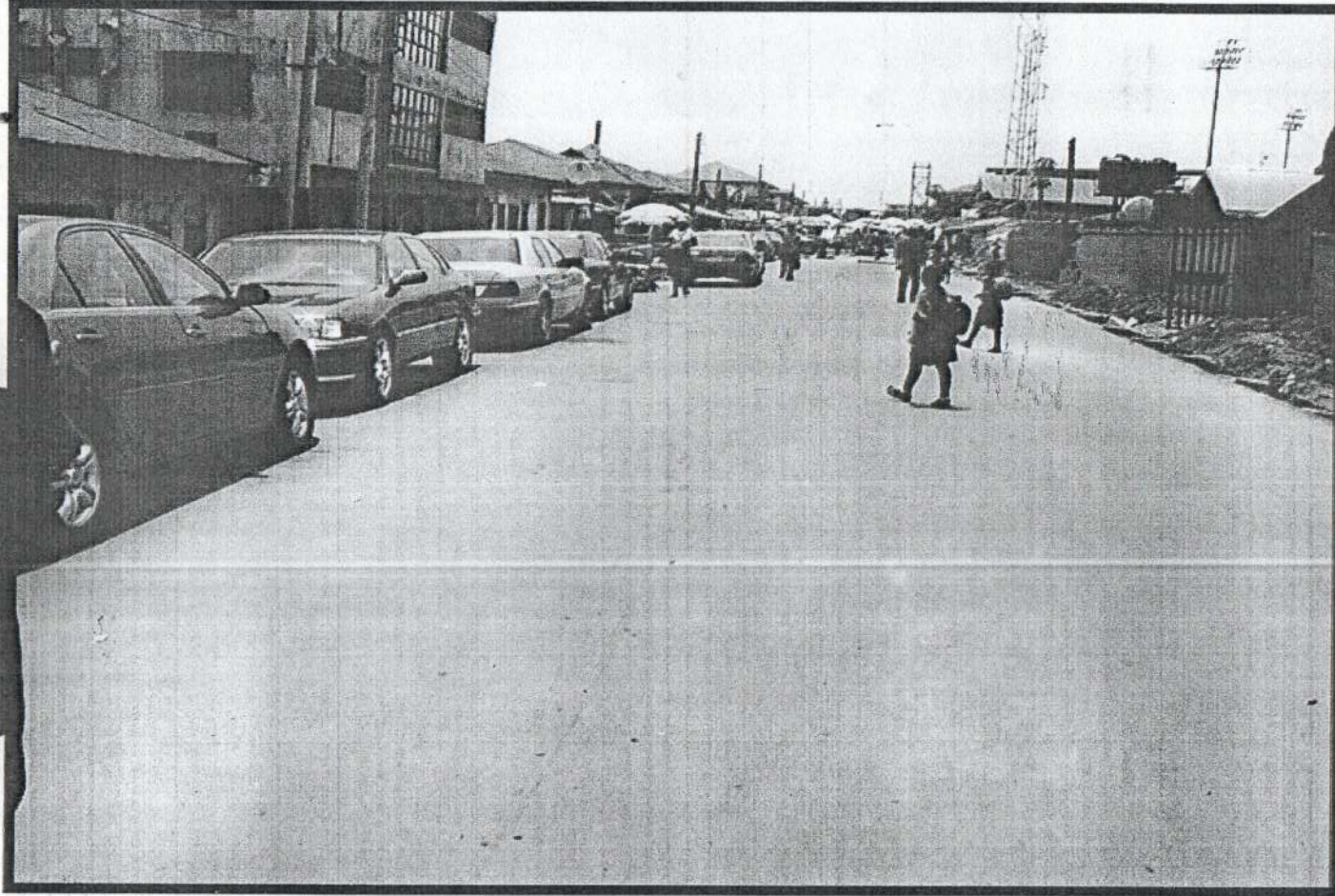
His Excellency
THEODORE AHAMEFULE ORJI
Executive Governor
Abia State



The New Secretariat Complex Umuhia



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



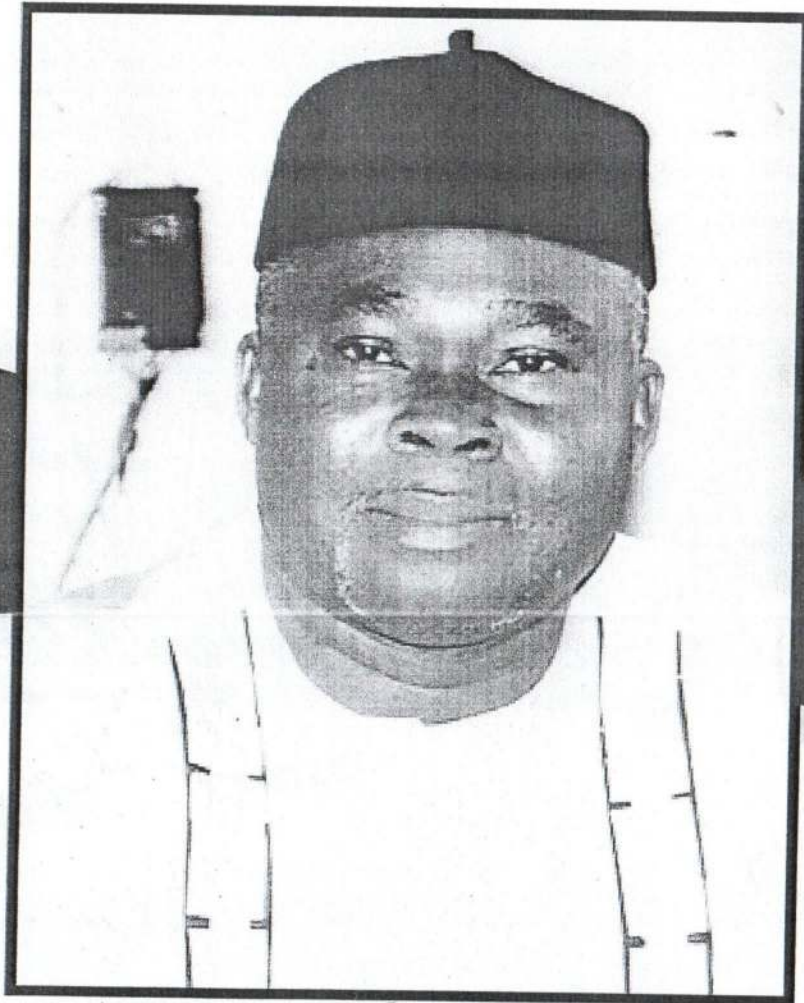
Reconstruction of Danfodio Road Aba



DAME CHIMECHEFULAM IFEYINWA NWOKO
Permanent Secretary
Ministry of Finance
Abia State



Construction of Diagnostic Centre Umuahia



SIR. GABRAEL C. ONYENDILEFU
Accountant - General
Abia State



Building Complex at Abia State High Court

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2013 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:

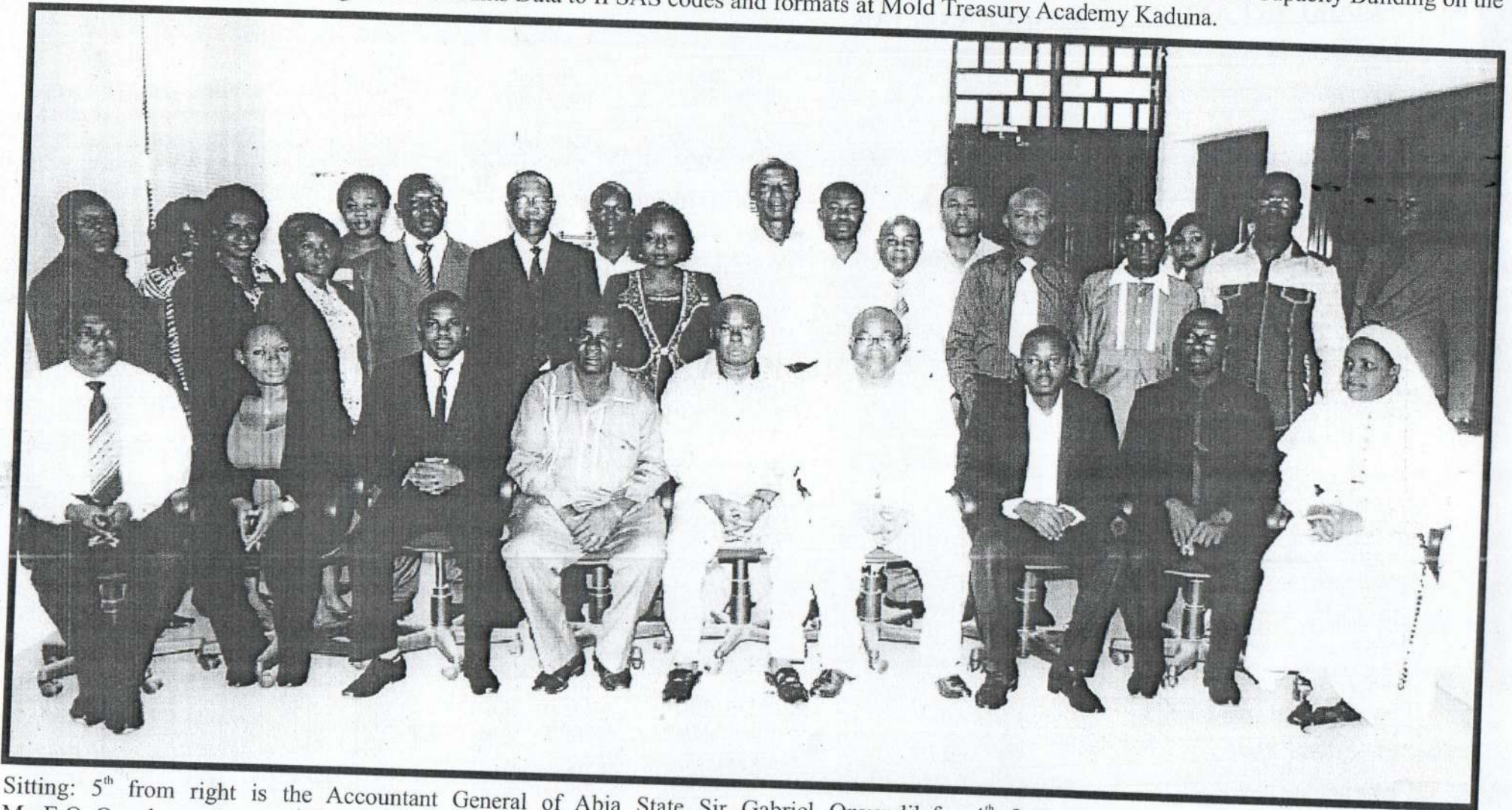
- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the 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)

Abia State Government has commenced the implementation of the International Public Sector Accounting Standards (IPSAS) with the development of new set of Budget Classification Codes and Chart of Accounts (BC & CoA) as approved by the Federal Executive Council (FEC) in 2010.

During the year, accounting and budget data were converted to International Public Sector Accounting Standards (IPSAS) Codes and Formats using the newly developed Budget Classification and Chart of Accounts which is in line with the national guideline issued by Federation Accounts Allocation Committee (FAAC) Technical Sub-Committee on the Roadmap for the adoption and implementation of IPSAS in the three tiers of government in Nigeria. Henceforth, the Chart of Accounts (CoA) would be used for budgeting and accounting of revenue, expenditure, assets and liabilities of the State Government to ensure that actual can be compared with budget. The new Budget Classification & CoA will enhance efficiency, accountability and transparency in budgeting, accounting and financial reporting by the State Government.

Participants from Abia State Accounts Production Department and Abia State Planning Commission during the Hands-on Capacity Building on the Conversion of Abia State Budget and Accounts Data to IPSAS codes and formats at Mold Treasury Academy Kaduna.



Sitting: 5th from right is the Accountant General of Abia State Sir Gabriel Onyendilefu, 4th from right is the CEO of Mold Computers Mr. E.O. Onyekwere FCA, 4th from left is the Director Accounts Production Department Mr. Ibeh Michael Iro and 2nd from right is the Director Budget Abia State Planning Commission Pastor Wilson Alamba.

3.0 ABIA STATE 2013 FISCAL ACCOUNTS

3.1 BUDGET SIZE AND PERFORMANCE ANALYSIS

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
RECEIPTS:						
Statutory Allocation	57,641,677,572.96	78,003,453,439.00	101,436,141,859.00	56.83%+	43,794,464,286.04-	45,766,984,087.22
VAT	7,863,975,825.85	5,000,000,000.00	5,000,000,000.00	157.28%+	2,863,975,825.85+	7,028,477,804.82
SURE-P	3,275,611,426.72		3,516,580,990.00	93.15%+	240,969,563.28-	1,681,704,938.83
IGR	12,512,103,711.09	26,808,655,410.00	26,808,655,410.00	46.67%+	14,296,551,698.91-	11,141,467,399.38
BTL Receipts	359,536,538.64				359,536,538.64+	2,871,374,776.09
Transfer from CDF						3,148,710,870.72
Sub Total	81,652,905,075.26	109,812,108,849.00	136,761,378,259.00	59.70%+	55,108,473,183.74-	71,638,719,877.06
Transfer from CRF	8,066,831,959.87	45,123,132,580.00	45,123,132,580.00	17.88%+	37,056,300,620.13-	
Other Capital Receipts	6,551,601,452.13	16,204,450,730.00	16,204,450,730.00	40.43%+	9,652,849,277.87-	17,846,737,581.78
Total Receipts	96,271,338,487.26	171,139,692,159.00	198,088,961,569.00	48.60%+	101,817,623,081.74-	89,485,457,458.84
Less: Recurrent Expenditure:						
Personnel Costs	23,284,044,435.81	43,875,052,730.00	45,303,817,800.00	51.40%+	22,019,773,364.19+	20,640,348,479.82
Pension & Gratuities	4,112,702,764.36	5,939,200,000.00	5,939,200,000.00	69.25%+	1,826,497,235.64+	3,274,985,297.20
Overhead Costs	28,619,377,813.60	30,219,742,300.00	36,272,192,300.00	78.90%+	7,652,814,486.40+	28,962,773,261.49
Salary of Statutory Office Holders	110,996,950.69		30,000,000.00	369.99%+	80,996,950.69-	48,917,889.48
BTL Payments	1,069,995,386.26				1,069,995,386.26-	2,215,389,372.22
Public Debt Charges	14,220,118,678.31	4,500,000,000.00	6,500,000,000.00	218.77%+	7,720,118,678.31-	16,496,305,576.85
Transfer to Capital Dev Fund	8,066,831,959.87	5,000,000,000.00	5,000,000,000.00	161.34%+	3,066,831,959.87-	
Sub-Total: Recurrent Expenditure	79,484,067,988.90	89,533,995,030.00	99,045,210,100.00	80.25%+	19,561,142,111.10+	71,638,719,877.06
Capital Expenditure:						
Administrative Sector	3,062,816,628.52	15,938,177,000.00	16,900,912,830.00	18.12%+	13,838,096,201.48+	1,991,283,706.41
Economic Sector	9,967,334,250.77	44,020,320,340.00	81,171,203,670.00	12.28%+	91,138,537,920.77-	9,493,781,895.30
Law and Justice Sector	9,000,000.00	635,645,000.00	635,645,000.00	1.42%+	626,645,000.00+	705,460,000.00
Social Services Sector	1,502,116,324.70	6,953,200,000.00	6,953,200,000.00	21.60%+	5,451,083,675.30+	2,555,176,650.26
Transfer to CRF						3,148,710,870.72
Sub-Total: Capital Exp.	14,541,267,203.99	67,547,342,340.00	56,681,445,840.00	25.65%+	71,222,713,043.99-	17,894,413,122.69
Budget Size -Total Expenditure	94,025,335,192.89	157,081,337,370.00	42,363,764,260.00	221.95%+	51,661,570,932.89-	89,533,132,999.75
Budget Surplus/(Deficit)	2,246,003,294.37	14,058,354,789.00	155,725,197,309.00	1.44%+	153,479,194,014.63-	(47,675,540.91)
Opening Cash and Bank Balance	181,614,938.00	14,058,354,789.00	155,725,197,309.00	0.12%+	155,906,812,247.00-	229,290,478.91
Closing Cash and Bank Balance	2,427,618,232.37				2,427,618,232.37+	181,614,938.00
REPRESENTED BY:						
Central Accounts & MDAs Bank Balances	2,427,618,232.37				2,427,618,232.37-	181,614,938.00

4.0 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 2013 Financial Statements:

4.1 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.

4.2 ASSETS AND LIABILITIES

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

4.3 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.

4.4 INVESTMENTS

The State Government Shares held under the Ministry of Finance Incorporated (MOFI) are stated at cost as at December 2013.

4.5 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.

4.6 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.

4.7 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.

4.8 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.

4.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

4.10 FOREIGN CURRENCY


Transactions in foreign currencies are stated at their naira value as at 31st December, 2013.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements have been prepared by the Accountant General of Abia State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements complied with 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, 2013 and its operations for the year ended on that date.

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



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


B.C. Mgbaramuko
Auditor-General
Abia State.

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2013 N	Actual 2012 N
Cash Flow From Operating Activities			
Receipts:			
Statutory Allocation		60,917,288,999.68	47,448,689,026.05
Value Added Tax Allocation		7,863,975,825.85	7,028,477,804.82
Independent Revenue	1	12,512,103,711.09	11,141,467,399.38
Total Receipts		81,293,368,536.62	65,618,634,230.25
Payments			
Personnel Costs (Including Salaries on CRF Charges)	4	23,395,041,386.50	20,689,266,369.30
Overhead Costs	5	28,619,377,813.60	28,962,773,261.49
Consolidated Revenue Fund Charges	6	5,331,951,092.43	4,996,372,488.15
Total Payments		57,346,370,292.53	54,648,412,118.94
Net Cash Flow from Operating Activities		23,946,998,244.09	10,970,222,111.31
Cash Flow From Investment Activities			
Capital Expenditure - Administrative Sector		3,062,816,628.52	1,991,283,706.41
Capital Expenditure - Economic Sector		9,967,334,250.77	9,493,781,895.30
Capital Expenditure - Law and Justice		9,000,000.00	705,460,000.00
Capital Expenditure - Social Service Sector		1,502,116,324.70	2,555,176,650.26
Capital Expenditure Funded from Aids and Grants			
Net Cash Flow from Investment Activities	7	14,541,267,203.99	14,745,702,251.97
Cash Flow from Financing Activities			
Proceeds from Aids and Grants	8a	752,022,359.00	1,585,071,073.49
Proceeds from Internal Loans	8b	5,799,579,093.13	16,261,666,508.29
Repayment of External Loans	9a	(159,994,086.02)	(172,822,165.66)
Repayment of Internal Loans	9b	(12,840,876,264.22)	(14,602,096,220.24)
Net Cash Flow From Financing Activities		(6,449,268,898.11)	3,071,819,195.88
Movement in Other Cash Equivalents Accounts			
BTL Receipt		359,536,538.64	2,871,374,776.09
BTL Payments		(1,069,995,386.26)	(2,215,389,372.22)
Net Cash Flow from Other Cash Equivalents		(710,458,847.62)	655,985,403.87
Net Surplus/(Deficit) for the Year		2,246,003,294.37	(47,675,540.91)
Opening Cash Balance		181,614,938.00	229,290,478.91
Closing Cash Balance	10	2,427,618,232.37	181,614,938.00

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2013	Actual 2012
Liquid Assets		N	N
Treasuries and Banks	10	2,427,618,232.37	181,614,938.00
Sub Total		2,427,618,232.37	181,614,938.00
Investments and Other Assets			
Investments	11	354,289,727.26	361,097,016.76
Sub Total		354,289,727.26	361,097,016.76
Total Assets		2,781,907,959.63	542,711,954.76
Public Funds			
Consolidated Revenue Fund	13	2,168,837,086.36	0.00
Capital Development Fund	14	258,781,146.01	181,614,938.00
Sub Total		2,427,618,232.37	181,614,938.00
Liabilities			
Internal Loans	15	8,279,580,626.18	13,024,322,641.92
External Loans	16	5,197,532,647.84	5,494,424,392.62
Sub Total: Liabilities		13,477,113,274.02	18,518,747,034.54
Less:			
Liability Over Assets	17	13,122,823,546.76	18,157,650,017.78
Other Funds		354,289,727.26	361,097,016.76
Total Public Fund		2,781,907,959.63	542,711,954.76

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Add: Revenue							
Statutory Allocation	22	57,641,677,572.96	78,003,453,439.00	101,436,141,859.00	56.83%+	43,794,464,286.04-	45,766,984,087.22
Value Added Tax Allocation		7,863,975,825.85	5,000,000,000.00	5,000,000,000.00	157.28%+	2,863,975,825.85+	7,028,477,804.82
SURE-P		3,275,611,426.72		3,516,580,990.00	93.15%+	240,969,563.28-	1,681,704,938.83
Sub Total: Statutory Allocation		68,781,264,825.53	83,003,453,439.00	109,952,722,849.00	62.56%+	41,171,458,023.47-	54,477,166,830.87
Direct Taxes	23	5,132,052,183.44	9,590,000,000.00	9,590,000,000.00	53.51%+	4,457,947,816.56-	4,507,241,098.25
Licenses	24	62,095,371.00	126,150,000.00	126,150,000.00	49.22%+	64,054,629.00-	463,849,314.99
Fees	25	5,606,748,750.43	13,190,864,608.00	13,190,864,608.00	42.5%+	7,584,115,857.57-	5,168,693,645.07
Fines	26	87,232,744.99	1,976,284,000.00	1,976,284,000.00	4.41%+	1,889,051,255.01-	250,767,241.87
Sales	27	715,482,927.18	177,963,500.00	177,963,500.00	402.04%+	537,519,427.18+	269,073,379.06
Earnings	28	327,973,137.24	1,452,423,302.00	1,452,423,302.00	22.58%+	1,124,450,164.76-	183,060,947.59
Rent of Government Property	29	18,622,285.00	157,820,000.00	157,820,000.00	11.8%+	139,197,715.00-	
Rent on Government Building	30	16,932,614.10	47,000,000.00	47,000,000.00	36.03%+	30,067,385.90-	19,485,172.30
Repayments	31	2,204,430.17	50,000.00	50,000.00	4408.86%+	2,154,430.17+	
Investment Income	32	65,028.18	90,000,000.00	90,000,000.00	0.07%+	89,934,971.82-	23,795,458.39
Interest Earned	33	392,103,003.13				392,103,003.13+	
Miscellaneous	35	150,591,236.23	100,000.00	100,000.00	150591.24%+	150,491,236.23+	255,501,141.86
Sub Total: Independent Revenue (c)		12,512,103,711.09	26,808,655,410.00	26,808,655,410.00	46.67%+	14,296,551,698.91-	11,141,467,399.38
BTL Receipts (d)	36	359,536,538.64				359,536,538.64+	2,871,374,776.09
Total Funds Available (a+b+c+d)		81,652,905,075.26	109,812,108,849.00	136,761,378,259.00	59.7%+	55,108,473,183.74-	68,490,009,006.34
Less: Recurrent Payments							
Personnel Cost	37	23,395,041,386.50	43,875,052,730.00	45,333,817,800.00	51.61%+	21,938,776,413.50+	20,689,266,369.30
Govt. Contrib. to Pension & Other Social Benefits	38	4,112,702,764.36	5,939,200,000.00	5,939,200,000.00	69.25%+	1,826,497,235.64+	3,274,985,297.20
Overhead Charges	39	28,619,377,813.60	30,219,742,300.00	36,272,192,300.00	78.9%+	7,652,814,486.40+	28,962,773,261.49
Consolidated Revenue Fund Charges	40	1,219,248,328.07	4,500,000,000.00	6,500,000,000.00	18.76%+	5,280,751,671.93+	1,721,387,190.95
BTL Payments	41	1,069,995,386.26				1,069,995,386.26-	2,215,389,372.22
Sub Total: Recurrent Expenditure		58,416,365,678.79	84,533,995,030.00	94,045,210,100.00	62.12%+	35,628,844,421.21+	56,863,801,491.16
Repayment of External Loans		159,994,086.02				159,994,086.02-	172,822,165.66
Repayment of Internal Loans		12,840,876,264.22				12,840,876,264.22-	14,602,096,220.24
Sub Total: Loans Repayment		13,000,870,350.24				13,000,870,350.24-	14,774,918,385.90
Total Recurrent Payments		71,417,236,029.03	84,533,995,030.00	94,045,210,100.00	75.94%+	22,627,974,070.97+	71,638,719,877.06
Operating Balance		10,235,669,046.23	25,278,113,819.00	42,716,168,159.00	23.96%+	32,480,499,112.77-	(3,148,710,870.72)
Appropriation and Transfers:							
Transfer to Capital Development Fund	42	8,066,831,959.87	5,000,000,000.00	5,000,000,000.00	161.34%+	3,066,831,959.87-	
Transfer from Capital Development Fund							3,148,710,870.72
Sub Total: Transfers		8,066,831,959.87	5,000,000,000.00	5,000,000,000.00	161.34%+	3,066,831,959.87-	3,148,710,870.72
Closing Balance		2,168,837,086.36	20,278,113,819.00	37,716,168,159.00	5.75%+	35,547,331,072.64-	0.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
Opening Balance							
Add Revenue:		181,614,938.00	181,614,938.00	181,614,938.00	100%+	N	N
Transfer from Consolidated Revenue Fund							229,290,478.91
Aids and Grants		8,066,831,959.87	45,123,132,580.00	45,123,132,580.00	17.88%+	37,056,300,620.13-	
Internal Loans		752,022,359.00	16,124,450,730.00	16,124,450,730.00	4.66%+	15,372,428,371.00-	1,585,071,073.49
Other Capital Receipts		5,799,579,093.13	80,000,000.00	80,000,000.00		5,799,579,093.13+	16,261,666,508.29
Sub Total: Capital Receipts		14,618,433,412.00	61,327,583,310.00	61,327,583,310.00	23.84%+	80,000,000.00-	
Total Capital Revenue Available		14,800,048,350.00	61,509,198,248.00	61,509,198,248.00	24.06%+	46,709,149,898.00-	17,846,737,581.78
Less: Capital Expenditure							
General Public Services	51	7,760,597,079.36	17,091,472,600.00	20,244,441,590.00	38.33%+	12,483,844,510.64+	2,835,459,441.53
Public Order and Safety	53	9,000,000.00	635,645,000.00	635,645,000.00	1.42%+	626,645,000.00+	705,460,000.00
Economic Affairs	54	4,327,598,101.50	28,719,052,740.00	37,082,882,740.00	11.67%+	32,755,284,638.50+	6,704,904,026.77
Environmental Protection	55	1,329,795,824.70	1,910,000,000.00	2,872,735,830.00	46.29%+	1,542,940,005.30+	1,362,090,206.50
Housing and Community Amenities	56	818,566,224.63	11,745,472,000.00	12,027,472,000.00	6.81%+	11,208,905,775.37+	1,758,160,271.00
Health	57	217,930,873.80	1,758,200,000.00	1,758,200,000.00	12.4%+	1,540,269,126.20+	806,241,362.41
Recreation Culture and Religion	58		1,656,500,000.00	1,656,500,000.00		1,656,500,000.00+	41,000,000.00
Education	59		2,590,000,000.00	2,590,000,000.00		2,590,000,000.00+	380,906,943.76
Social Protection	60	77,779,100.00	1,436,000,000.00	1,436,000,000.00	5.42%+	1,358,220,900.00+	151,480,000.00
Transfer to CRF							
Total Capital Expenditure by Main Functions		14,541,267,203.99	67,542,342,340.00	80,303,877,160.00	18.11%+	65,762,609,956.01+	3,148,710,870.72
Closing Balance		258,781,146.01	(6,033,144,092.00)	(18,794,678,912.00)	1.38%-	19,053,460,058.01+	181,614,938.00

NOTES TO CASH FLOW STATEMENT

	Actual 2013	Actual 2012
	N	N
Note 1 - Independent Revenue		
Taxes		
Licenses	5,132,052,183.44	4,507,241,098.25
Fees	62,095,371.00	463,849,314.99
Fines	5,606,748,750.43	5,168,693,645.07
Sales	87,232,744.99	250,767,241.87
Earnings	715,482,927.18	269,073,379.06
Rent on Government Property	327,973,137.24	183,060,947.59
Rent on Lands Other General	18,622,285.00	
Repayments General	16,932,614.10	19,485,172.30
Investments General	2,204,430.17	
Interest	65,028.18	23,795,458.39
Miscellaneous	392,103,003.13	
Total	150,591,236.23	255,501,141.86
	12,512,103,711.09	11,141,467,399.38
Note 4 - Personnel Cost		
Government House		
Deputy Governor's Office	395,414,207.47	401,793,809.24
State Emergency Management Agency (SEMA)	52,627,763.01	116,596,138.48
Office of the Secretary to the State Govt.		1,800,000.00
Bureau of Political Affairs	49,945,624.53	58,499,920.02
Bureau of Economic Affairs	14,729,120.32	21,473,697.97
Exco Secretariat	16,610,900.52	24,146,223.28
Bureau of Special Services	10,723,417.42	16,199,669.48
Abia State Liaison Office Lagos	26,639,698.43	33,323,270.03
Abia State Liaison Office - Abuja	26,922,773.80	36,625,811.23
Abia State Agency for the Control of AIDS	35,267,678.25	121,593,248.92
Abia State Pension Board	5,091,548.52	4,544,257.19
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC	3,109,621.73	300,000.00
Abia State House of Assembly		12,335,983.00
Ministry of Information and Strategy	527,028,312.86	566,305,028.16
Broadcasting Corporation of Abia State	156,029,973.79	212,998,859.99
Abia Printing & Publishing Company	361,750,481.60	260,000,000.00
Office of the Head of Civil Service	112,500,000.00	46,612,289.11
Bureau of Training	20,099,240.54	36,182,892.93
Bureau of Common Services & Service Monitoring	34,437,261.97	59,607,189.51
Bureau of Service Welfare	33,320,541.80	39,160,167.40
Bureau of Administration	52,978,159.45	68,391,385.46
	57,643,510.60	54,041,625.55

	Actual	Actual
	2013	2012
	₦	₦
Computer Training School	52,500.00	
Bureau of Establishment and Pensions	43,440,875.13	64,298,819.88
Office of the Auditor General (State)	45,396,823.50	70,898,283.12
Civil Service Commission	87,768,680.73	126,447,340.28
Abia State Independence Electoral Commission	189,603,480.74	229,584,574.12
Office of the Auditor General - Local Government	37,680,030.64	57,569,103.15
Local Government Service Commission	14,756,383.25	16,165,804.23
Ministry of Agriculture	447,716,279.60	518,019,500.14
Abia State Agric Development Programme (AADP)	350,724,740.23	261,424,891.75
Abia Golden Chicken Ogwe	2,500,000.00	2,250,000.00
Small Holders Oil Palm	3,000,000.00	2,100,000.00
Ministry of Finance	165,609,474.57	186,724,869.14
Office of the Accountant General	137,720,976.13	219,049,995.80
Board of Internal Revenue	252,777,017.04	360,713,369.72
Ministry of Commerce & Industry	161,250,820.08	199,129,983.45
Ministry of Science & Technology	71,041,894.54	97,501,678.11
Ministry of Transport	84,522,847.77	126,680,244.12
Ministry of Petroleum and Solid Minerals	56,649,395.63	76,907,912.78
Metallurgical Complex	25,395,093.36	19,411,629.04
Ministry of Works	129,863,061.62	147,062,600.09
Ministry of Culture and Tourism	45,738,629.28	61,798,362.56
Abia State Council for Arts and Culture	45,861,400.92	37,585,781.52
Tourism Board	10,483,516.80	8,663,857.90
Abia State Planning Commission	130,264,323.36	152,758,221.40
Min. of Public Utility and Water Resources	109,511,927.80	149,703,937.99
Abia State Water Board	124,196,262.80	197,114,608.00
AB- RUWATSA	18,310,050.19	13,639,822.52
Ministry of Housing	121,742,153.23	127,723,385.96
Umuahia Capital Development Authority -UCDA	43,042,258.01	42,467,778.84
Abia State Housing & Prop Dev. Corporation	49,343,932.00	57,803,244.10
Min. of Poverty Reduction Co-op. & Rural Dev.	117,420,287.28	166,439,365.00
Ministry of Lands and Survey	135,025,369.99	186,265,350.03
Abia State Estate Development Agency	6,167,991.50	900,254.31
Ministry of Physical Planning Urban Renewal	69,322,569.55	89,878,831.66
Open Spaces Agency	16,509,830.72	11,851,525.86
Judicial Service Commission	72,421,523.11	107,566,482.21
Ministry of Justice	427,699,729.72	421,197,035.70

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
Abia State Law Review and Reform Commission	25,820,604.81	6,476,367.18
Legal Aid Council	59,481,059.43	
Judiciary - High Court	741,328,946.65	894,661,209.88
Judiciary - Customary Court of Appeal	560,588,365.56	778,307,253.91
Ministry of Youth Development	79,956,126.11	105,438,286.52
Ministry of Women Affairs	100,219,181.89	164,424,783.44
Skill Acquisition Centre	1,200,000.00	
Ministry of Education	268,386,667.67	354,578,980.70
Abia State Universal Basic Education Board	1,365,196,000.00	270,674,410.43
Abia State Library Board	87,033,001.38	81,602,588.18
Abia State Polytechnic	325,000,000.00	300,000,000.00
Abia State College of Education (Technical)	472,000,000.00	247,000,000.00
Abia State University	1,004,000,000.00	1,500,000,000.00
Secondary Education Management Board (SEMB)	6,411,156,221.34	4,812,397,583.27
Ministry of Health	923,042,529.99	964,981,878.95
Abia State University Teaching Hospital Aba	2,100,000,000.00	1,180,000,000.00
Abia State College of Health Technology	55,000,000.00	50,000,000.00
Hospital Management Board	1,831,156,233.00	911,819,100.00
Abia Specialist Hosp & Diagnostic Centre Umuhia	135,624,433.50	137,185,098.55
Ministry of Environment	167,364,278.48	242,544,831.06
Abia State Environmental Protection Agency (ASEPA)	105,744,013.40	143,064,569.43
Ministry of Sports	66,267,014.22	69,297,975.64
Enyimba Football Club	257,580,000.00	228,180,000.00
Abia Warriors Football Club	130,335,569.40	120,000,000.00
Abia Comets	5,120,688.40	1,000,000.00
Abia State Sports Council	186,010,136.73	208,867,983.01
Youths Sports Federation of Nigeria (YSFON)	6,000,000.00	6,000,000.00
Ministry of Local Govt. & Chieftaincy Affairs	81,028,347.11	102,933,557.72
Total	23,395,041,386.50	20,689,266,369.30

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
Note 5 - Overhead Cost		
Government House	17,441,961,473.61	18,650,394,188.17
Deputy Governor's Office	628,753,935.00	598,915,300.00
State Emergency Management Agency (SEMA)	300,000.00	300,000.00
Office of the Secretary to the State Govt.	330,911,150.00	304,934,050.00
Bureau of Political Affairs	16,025,000.00	20,550,000.00
Bureau of Economic Affairs	1,675,000.00	7,470,835.00
Exco Secretariat	11,650,000.00	1,750,000.00
Bureau of Special Services	221,640,000.00	228,090,400.00
Abia State Liaison Office Lagos	13,571,184.55	22,647,810.00
Abia State Liaison Office - Abuja	61,264,980.57	62,290,650.00
Abia State Pension Board	498,000.00	179,600.00
Muslim Pilgrim Welfare Board	10,000,000.00	
Christian Pilgrim Welfare Board	407,331,920.00	
Abia State Infrastructural Dev. Board	124,279,249.79	138,056,707.87
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC	100,000.00	1,438,671,000.00
Abia State House of Assembly	1,011,722,000.00	1,007,110,031.00
Ministry of Information and Strategy	15,303,000.00	15,136,000.00
Broadcasting Corporation of Abia State	176,528,151.48	258,952,157.29
Government Printing Press		66,000.00
Abia Printing & Publishing Company	70,387,450.00	150,000.00
Office of the Head of Civil Service	12,920,300.00	22,415,385.00
Bureau of Training	12,650,000.00	6,157,500.00
Bureau of Common Services & Service Monitoring	1,450,000.00	10,480,000.00
Bureau of Service Welfare	4,399,100.00	4,900,000.00
Bureau of Administration	850,000.00	1,150,000.00
Computer Training School	300,000.00	
Bureau of Establishment and Pensions	5,500,000.00	4,483,304.40
Local Government Staff Pension Board	98,000.00	
Office of the Auditor General (State)	8,025,600.00	4,848,000.00
Civil Service Commission	3,520,000.00	2,200,000.00
Abia State Independence Electoral Commission	4,950,000.00	2,950,000.00
Office of the Auditor General - Local Government	1,750,000.00	1,650,000.00
Local Government Service Commission	1,800,000.00	1,350,000.00
Ministry of Agriculture	10,516,344.03	7,300,000.00
Abia State Agric Dev. Programme (AADP)	240,000.00	58,449,956.70
Abia Golden Chicken Ogwe	500,000.00	750,000.00
Small Holders Oil Palm	600,000.00	1,200,000.00

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
Ministry of Finance	38,817,913.18	1,893,563.28
Office of the Accountant General	2,488,643,853.77	816,387,808.92
Board of Internal Revenue	184,244,000.00	40,590,000.00
Abia State Gaming & Control Board	8,880,000.00	8,380,500.00
Ministry of Commerce & Industry	3,650,000.00	3,350,000.00
Ministry of Science & Technology	4,160,000.00	2,018,000.00
Ministry of Transport	1,927,500.00	7,096,250.00
Abia Transport Corporation (Abia Line Network)	286,854,009.00	
Ministry of Petroleum and Solid Minerals	1,800,000.00	8,320,000.00
Ministry of Works	2,250,000.00	8,933,000.00
Ministry of Culture and Tourism	7,300,000.00	900,000.00
Abia State Council for Arts and Culture	1,975,000.00	2,670,500.00
Tourism Board	300,000.00	
Abia State Planning Commission	6,400,000.00	50,829,755.21
Min. of Public Utility and Water Resources	69,548,408.09	57,692,625.00
Abia State Water Board	40,468,750.00	36,444,750.00
AB- RUWATSA	200,000.00	200,000.00
Ministry of Housing	2,250,000.00	7,556,000.00
Umuahia Capital Development Authority -UCDA	19,700,196.00	48,053,080.00
Min. of Poverty Reduction Co-op. & Rural Dev.	900,000.00	6,350,000.00
Ministry of Lands and Survey	1,550,000.00	4,396,640.00
Abia State Estate Development Agency	99,220,360.00	54,102,045.00
Ministry of Physical Planning Urban Renewal	1,350,000.00	450,000.00
Open Spaces Agency	588,900.00	905,800.00
Judicial Service Commission	4,000,000.00	1,700,000.00
Ministry of Justice	11,938,000.00	15,123,975.67
Abia State Law Review and Reform Commission	2,831,385.00	20,672,973.20
Judiciary - High Court	98,200,885.65	52,834,840.00
Judiciary - Customary Court of Appeal	22,335,000.00	18,307,000.00
Ministry of Youth Development	7,416,000.00	11,135,100.00
Ministry of Women Affairs	43,552,608.00	28,383,950.00
Skill Acquisition Centre		2,150,000.00
Ministry of Education	31,847,591.00	32,262,346.81
Abia State Universal Basic Education Board	8,100,650.00	2,560,000.00
Abia State Library Board	1,894,700.00	791,952.60
Abia State Polytechnic	1,600,074,102.00	1,517,952,999.13
Abia State College of Education (Technical)*	63,597,246.00	60,246,400.00

Notes to Cash Flow Statement – Cont'd.

	Actual 2013 N	Actual 2012 N
Abia State University	1,786,277,758.66	2,163,728,812.00
Secondary Education Management Board (SEMB)	47,503,187.78	21,033,991.89
Scholarship Board	4,629,500.00	
Examination Development Center	178,889,200.00	173,380,749.91
Ministry of Health	11,750,000.00	7,995,000.00
Abia State University Teaching Hospital Aba	256,686,349.00	165,787,206.00
Abia State College of Health Technology	293,920,374.04	146,613,390.00
Hospital Management Board	59,770,380.00	68,750,038.00
Abia Specialist Hosp & Diagnostic Centre Umuahia	39,726,809.00	30,178,520.00
Ministry of Environment	29,327,600.00	28,179,048.00
Abia State Environmental Protection Agency (ASEPA)	5,704,000.00	28,799,960.00
Ministry of Sports	13,966,000.00	23,807,210.00
Enyimba Football Club	78,400,000.00	284,780,000.00
Abia Warriors Football Club		3,000,000.00
Abia Comets	12,120,688.40	1,000,000.00
Abia State Sports Council	11,500,000.00	50,000.00
Youths Sports Federation of Nigeria (YSFON)	500,000.00	
Ministry of Local Govt. & Chieftaincy Affairs	5,967,070.00	1,885,732.00
Total	28,619,377,813.60	28,962,773,261.49
Note 6 - Consolidated Revenue Fund Charges		
Gratuity	64,205,467.00	102,440,490.00
Pension	4,048,497,297.36	3,172,544,807.20
Recurrent Debts Repayment	1,198,027,839.58	932,838,945.80
Contractors/Other Miscellaneous Debts Repayment	21,220,488.49	788,548,245.15
Total	5,331,951,092.43	4,996,372,488.15
Note 7 - Capital Expenditure		
Administrative Sector		
Office of the Executive Governor	2,391,267,628.52	984,801,908.41
Office of the Deputy Governor	3,500,000.00	10,000,000.00
Office of the Secretary to the State Govt.		298,430,500.00
Abia State House of Assembly	478,700,000.00	249,000,000.00
Ministry of Information and Strategy	189,349,000.00	409,045,600.00
Office of the Head of Civil Service		40,005,698.00
Total - Administrative Sector	3,062,816,628.52	1,991,283,706.41

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
Economic Sector		
Ministry of Agriculture	66,922,375.00	183,401,200.00
Ministry of Finance	853,891,539.99	436,864,234.26
Office of the Accountant General	3,480,000.00	11,500,000.00
Ministry of Commerce & Industry	45,850,000.00	1,249,800,000.00
Ministry of Transport	1,000,000.00	5,265,000.00
Ministry of Petroleum and Solid Minerals	1,742,000.00	4,075,000.00
Ministry of Works	1,371,400,000.00	4,308,538,598.96
Abia State Planning Commission	5,959,482,111.15	1,338,978,591.08
Min. of Public Utility and Water Resources	28,000,000.00	220,199,000.00
Abia State Water Board		5,000,000.00
Ministry of Housing	1,560,017,024.63	1,656,972,326.00
Ministry of Lands and Survey	14,049,200.00	73,187,945.00
Ministry of Physical Planning Urban Renewal	61,500,000.00	
Total - Economic Sector	9,967,334,250.77	9,493,781,895.30
Law and Justice Sector		
Judicial Service Commission		45,100,000.00
Ministry of Justice		20,660,000.00
Judiciary - High Court		639,700,000.00
Judiciary - Customary Court of Appeal	9,000,000.00	
Total - Law and Justice	9,000,000.00	705,460,000.00
Social Sector		
Ministry of Youth Development	26,263,800.00	69,860,000.00
Ministry of Women Affairs	51,515,300.00	81,620,000.00
Ministry of Education		380,906,943.76
Ministry of Health	94,541,400.00	619,699,500.00
Ministry of Environment	153,986,824.70	67,361,606.50
Abia State Environmental Protection Agency (ASEPA)	1,175,809,000.00	1,294,728,600.00
Ministry of Sports		41,000,000.00
Total - Social Sector	1,502,116,324.70	2,555,176,650.26
Total Capital Expenditure	14,541,267,203.99	17,894,413,122.69

	Actual 2013	Actual 2012
Note 8a - Proceeds from Aids and Grants		
Federal Govt. Grant/Conditional Grant Scheme & FADAMAIII/IDA	N	N
UNICEF Grant & UBE	275,934,485.20	290,579,627.81
Other Grant & UBE		39,265,221.00
Grants from Development Partner		379,328,400.00
Agency from Community & Social Development World Bank Proj. IDA	372,698,400.00	658,894,814.27
State Agency for the Control of HIV & AIDS (SACA) World Bank		30,461,148.00
Total	103,389,473.80	186,541,862.41
	752,022,359.00	1,585,071,073.49
Note 8b - Proceeds from Internal Loans		
Loan from Commercial Banks		
Overdraft/Other Loans	5,799,579,093.13	7,511,666,508.29
Total		8,750,000,000.00
	5,799,579,093.13	16,261,666,508.29
Note 8c - Proceeds from External Loans		
Note 8d - Proceeds from Other Capital Receipts		
Note 9a - Repayment of Internal Loans		
Domestic Loans Repayment		
Total	12,840,876,264.22	14,602,096,220.24
	12,840,876,264.22	14,602,096,220.24
Note 9b - Repayment of External Loans		
Foreign Loans Repayment		
Total	159,994,086.02	172,822,165.66
	159,994,086.02	172,822,165.66
Note 10a - Cash and Bank Balances		
GT Bank (VAT) - A/C - 5900956110		
Access Bank A/C 0028705965	54,313.42	45,740.91
UBA Plc A/C - 0060000349	109,928,442.68	81,583,577.95
Oceanic Bank A/C- 1301008677	(145,919,406.26)	(35,127,506.83)
Diamond Bank A/C - 0392130000298	19,747,028.83	14,169,034.67
GTB 5959648110 - IGR	5,017,933.31	5,017,933.31
Bank PHB - Salary A/C - 131100007157	203,045.80	(4,683,071.39)
Bank PHB - Special A/C III - 131100007168	272,884.94	272,884.94
Oceanic Bank - 0781301008916	4,509,783.31	4,509,783.31
First Bank of Nigeria - A/C 1281(7691)	394,370.38	394,370.38
First Bank of Nigeria - A/C 1274(7684)	23,131.24	23,131.24
	2,982,653,946.57	168,749.16

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
GTBank - A/C 5110	86,490,208.20	77,449,008.20
Skye Bank - A/C 475	563,891.02	564,391.02
Skye Bank - A/C 505	132,177.19	234,677.19
DIAMOND BANK (SPECIAL ACCOUNT) 0021415767	(57,261,488.07)	(220,901,471.23)
DIAMOND BANK (SALARY) 0021415743	(120,448,536.13)	202,321,037.57
DIAMOND BANK (FAAC) ACCOUNT 2150000048	(595,643,507.51)	(911,994,577.05)
UBA Bank (VAT) ACCOUNT 0053-005-00618	405,281,045.24	333,366.68
DIAMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)	27,952,501.57	11,541,565.01
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT	2,414,653.64	982,323.11
FIDELITY BANK - A/C 5030030596 ABSG IGR ACCOUNT	(687,236,081.25)	(696,332,099.88)
MAINSTREET BANK - A/C 7100012705(Abia State Salary Advance)	1,954,112.26	131,516,169.60
First City Monument Bank A/C 2000765014 (SURE-P)	224,828,644.44	93,018,269.62
First Bank - FAAC 2015277701	1,339.97	1,339.97
STERLING BANK ACCOUNT 0021959955	5,271,093.70	
STERLING BANK Account 0017759497	138,026.91	
STERLING BANK (Fund Recovery A/C) 0023041416	9,749,357.29	
Ecobank Domiciliary Account	153,224.91	153,224.91
Deposit Sterling Bank		1,000,000,000.00
Office of the Executive Governor	(7,750,250.00)	
Abia State Pension Board	5,533,425.00	
Board of Internal Revenue	(83,750.00)	
TPO - Umuahia	18,100,000.00	
ST Uzuakoli		(17,866,444.88)
SSG Ecological Account	45,529,500.00	45,529,500.00
Cash and Bank - Board of Internal Revenue - Revenue Account		336,040,278.62
TPO - Umuahia - Bank Keystone Bank	573,106.70	28,976,265.73
TPO Umuahia - Zenith Bank A/C 1012469360		1,643,102.57
TPO Umuahia - Enterprise bank (Salary A/C)	497,106.52	9,583,316.73
First City Monument Bank A/C 2219741018 (Salary A/C)	1,320,355.90	
FCMB (2219741025)	78,020,000.00	
ST Aba - Consolidated Cash Bank	42,734.44	42,734.44
ST Amaokwe Item - Consolidated Cash Bank	3,441.52	
ST - Arochukwu - Consolidated Cash Book	39,149.26	649,796.24
ST. Bende - Consolidated Cash Book	19,789.15	33,735.48
ST. Ikwuano - Consolidated Cash Book	33,987.02	6,551.19
ST Isiukwato - Consolidated Cash Book	27,537.80	473,116.73
ST. Isuochi - Consolidated Cash Book	22,407.10	79,278.70

	Actual 2013	Actual 2012
Note 8a - Proceeds from Aids and Grants	N	N
Federal Govt. Grant/Conditional Grant Scheme & FADAMAIII/IDA	275,934,485.20	290,579,627.81
UNICEF Grant & UBE		39,265,221.00
Other Grant & UBE		379,328,400.00
Grants from Development Partner		658,894,814.27
Agency from Community & Social Development World Bank Proj. IDA	372,698,400.00	30,461,148.00
State Agency for the Control of HIV & AIDS (SACA) World Bank		186,541,862.41
Total	103,389,473.80	1,585,071,073.49
	752,022,359.00	
Note 8b - Proceeds from Internal Loans		
Loan from Commercial Banks		
Overdraft/Other Loans	5,799,579,093.13	7,511,666,508.29
Total		8,750,000,000.00
	5,799,579,093.13	16,261,666,508.29
Note 8c - Proceeds from External Loans		
Note 8d - Proceeds from Other Capital Receipts		
Note 9a - Repayment of Internal Loans		
Domestic Loans Repayment		
Total	12,840,876,264.22	14,602,096,220.24
	12,840,876,264.22	14,602,096,220.24
Note 9b - Repayment of External Loans		
Foreign Loans Repayment		
Total	159,994,086.02	172,822,165.66
	159,994,086.02	172,822,165.66
Note 10a - Cash and Bank Balances		
GT Bank (VAT) - A/C - 5900956110		
Access Bank A/C 0028705965	54,313.42	45,740.91
UBA Plc A/C - 0060000349	109,928,442.68	81,583,577.95
Oceanic Bank A/C- 1301008677	(145,919,406.26)	(35,127,506.83)
Diamond Bank A/C - 0392130000298	19,747,028.83	14,169,034.67
GTB 5959648110 - IGR	5,017,933.31	5,017,933.31
Bank PHB - Salary A/C - 131100007157	203,045.80	(4,683,071.39)
Bank PHB - Special A/C III - 131100007168	272,884.94	272,884.94
Oceanic Bank - 0781301008916	4,509,783.31	4,509,783.31
First Bank of Nigeria - A/C 1281(7691)	394,370.38	394,370.38
First Bank of Nigeria - A/C 1274(7684)	23,131.24	23,131.24
	2,982,653,946.57	168,749.16

Notes to Cash Flow Statement – Cont'd.

	Actual	Actual
	2013	2012
	N	N
GTBank - A/C 5110	86,490,208.20	77,449,008.20
Skye Bank - A/C 475	563,891.02	564,391.02
Skye Bank - A/C 505	132,177.19	234,677.19
DIAMOND BANK (SPECIAL ACCOUNT) 0021415767	(57,261,488.07)	(220,901,471.23)
DIAMOND BANK (SALARY) 0021415743	(120,448,536.13)	202,321,037.57
DIAMOND BANK (FAAC) ACCOUNT 2150000048	(595,643,507.51)	(911,994,577.05)
UBA Bank (VAT) ACCOUNT 0053-005-00618	405,281,045.24	333,366.68
DIAMOND BANK A/C - 0024248740 (ABSG GOVT. PROJECT)	27,952,501.57	11,541,565.01
ACCESS - ACC8916 - MOTOR VEHICLE REFUND ACCOUNT	2,414,653.64	982,323.11
FIDELITY BANK - A/C 5030030596 ABSG IGR ACCOUNT	(687,236,081.25)	(696,332,099.88)
MAINSTREET BANK - A/C 7100012705 (Abia State Salary Advance)	1,954,112.26	131,516,169.60
First City Monument Bank A/C 2000765014 (SURE-P)	224,828,644.44	93,018,269.62
First Bank - FAAC 2015277701	1,339.97	1,339.97
STERLING BANK ACCOUNT 0021959955	5,271,093.70	
STERLING BANK Account 0017759497	138,026.91	
STERLING BANK (Fund Recovery A/C) 0023041416	9,749,357.29	
Ecobank Domiciliary Account	153,224.91	153,224.91
Deposit Sterling Bank		1,000,000,000.00
Office of the Executive Governor	(7,750,250.00)	
Abia State Pension Board	5,533,425.00	
Board of Internal Revenue	(83,750.00)	
TPO - Umuahia	18,100,000.00	
ST Uzuakoli		(17,866,444.88)
SSG Ecological Account	45,529,500.00	45,529,500.00
Cash and Bank - Board of Internal Revenue - Revenue Account		336,040,278.62
TPO - Umuahia - Bank Keystone Bank	573,106.70	28,976,265.73
TPO Umuahia - Zenith Bank A/C 1012469360		1,643,102.57
TPO Umuahia - Enterprise bank (Salary A/C)	497,106.52	9,583,316.73
First City Monument Bank A/C 2219741018 (Salary A/C)	1,320,355.90	
FCMB (2219741025)	78,020,000.00	
ST Aba - Consolidated Cash Bank	42,734.44	42,734.44
ST Amaokwe Item - Consolidated Cash Bank	3,441.52	
ST - Arochukwu - Consolidated Cash Book	39,149.26	649,796.24
ST. Bende - Consolidated Cash Book	19,789.15	33,735.48
ST. Ikwuano - Consolidated Cash Book	33,987.02	6,551.19
ST Isiukwato - Consolidated Cash Book	27,537.80	473,116.73
ST. Isuochi - Consolidated Cash Book	22,407.10	79,278.70

	Actual 2013	Actual 2012
ST. Nkwoegwu - Consolidated Cash Book	N	N
Sub Treasury - Amaekpu Ohafia - Consolidated Cash Book	3,022.18	3,917.14
ST Ohanze - Consolidated Cash Book	10,987.15	
ST. Okpuala - Consolidated Cash Book	10,145.87	
ST Osioma - Consolidated Cash Book	42,775.35	432,204.38
ST Ukwa - Consolidated Cash Book	1,003,796.85	682,054.26
ST Umuahia - Consolidated Cash Book	29,075.51	12,675.37
ST UMUAHIA - KEYSTONE BANK PLC A/C NO 1002819883		488,751.63
ST Uturu - Consolidated Cash Book	1,091,976.50	
ST Uzuakoli - Consolidated Cash Book	2,373.05	982.26
ST Igbere - Consolidated Cash Book	70,875.38	17,901,826.86
ST. Abuja Consolidated Cash Book	56,411.91	2,500.79
ST. Akanu Ohafia - Consolidated Cash Book	2,071,939.24	2,269,788.17
ST. Apumir Ubakala - Consolidated Cash Book	27,494.68	33,653.12
Total	42,680.69	233.46
	2,427,618,232.37	181,614,938.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2013	Actual 2012
	N	N
Note 10b - Treasuries and Banks		
Central Accounts Cash Books	2,281,226,137.60	(1,245,404,880.99)
Fixed/Call Deposits		1,000,000,000.00
MDAs Cash Book Balances	146,392,094.77	427,019,818.99
Total	2,427,618,232.37	181,614,938.00
Note 11 - Investments		
Emenite Company Limited	212,908,810.52	212,908,810.52
Ashaka Cement	64,300.00	64,300.00
Access Bank Plc	15,469,567.29	15,469,567.29
FCMB	312,495.00	312,495.00
First Inland Bank	1,360,000.00	1,360,000.00
ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00
GCM Ltd Onitsha		6,807,289.50
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	3,664,089.00	3,664,089.00
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 Comple Ltd Oji River	108,000.00	108,000.00
Nigerian Starch Mill	288,000.00	288,000.00
Aluminium Tech. Product	713,664.00	713,664.00
Ihechiowa Oil Palm	3,750,000.00	3,750,000.00
Lion of Africa Insurance Co. Plc	9,043.00	9,043.00
First Aluminium Co. Ltd	140,820.50	140,820.50
Niger Cat	40,800.00	40,800.00
Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
GLAXO (Evans Medical)	2,244,654.72	3,658,777.65
Imo Rubber Estate Ltd Nekede Owerre	1,920,000.00	1,920,000.00
Niger Construction Co. Ltd Lagos	1,020,000.00	1,020,000.00
Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
Eco Bank Trans - National	690,000.00	690,000.00
Sterling Bank	13,992.30	13,992.30

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

	Actual	Actual
	2013	2012
	₦	₦
Bank PHB	595,000.00	595,000.00
Oceanic Bank	755,200.00	755,200.00
NAL Bank Plc	8,441.00	8,441.00
Evans Medical Plc (Glazo)	1,414,122.93	
Total	354,289,727.26	361,097,016.76
Note 13 - Consolidated Revenue Fund		
Opening Balance	0.00	0.00
Add/(Less) Net Recurrent Surplus/(Deficit)	2,168,837,086.36	0.00
Closing Balance	2,168,837,086.36	0.00
Note 14 - Capital Development Fund		
Opening Balance	181,614,938.00	229,290,478.91
Add/(Less) Net Capital Surplus/(Deficit)	77,166,208.01	(47,675,540.91)
Closing Balance	258,781,146.01	181,614,938.00
Note 15 - Internal Loans		
Oceanic Bank/Ecobank	640,879,608.29	1,000,000,000.00
Access Bank (Intercontinental Bank)	1,036,615,399.07	1,217,377,977.57
Mainstreet Bank	100,000,000.00	300,000,000.00
UBA Loan	1,312,402,059.26	2,058,778,118.23
Diamond Bank	2,277,019,677.47	7,681,499,879.43
Fidelity Bank Loan	366,666,666.73	766,666,666.69
Diamond Bank	2,137,801,317.19	
Diamond Bank (Enyi)	66,666,666.67	
UBA Sinking Fund	124,990,000.00	
UBA	216,539,231.50	
Total	8,279,580,626.18	13,024,322,641.92

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

	Actual	Actual
	2013	2012
	₦	₦
Note 16 - External Loans	5,197,532,647.84	5,494,424,392.62
External Loans Details (\$)		
1st Education (Esiala)	\$4,888.59	\$9,777.05
Comm. Based Poverty Reduction	\$12,930,747.82	\$13,253,190.98
Health System Dev. Project II	\$1,946,563.14	\$2,081,092.02
HIV/AIDS	\$2,298,472.93	\$2,353,537.77
Oil Palm Belt Rural Dev. Project II	\$1,700,201.69	\$1,718,394.77
Health System Dev. Project IV	\$1,409,901.50	\$4,604,766.48
Comm. Based National Res. Mgt	\$628,261.55	\$685,183.78
Third National Fadama	\$7,419,714.64	\$6,086,986.93
Health System Dev. - Addition Fin.	\$3,575,815.34	\$3,568,849.27
2nd HIV/AIDS	\$2,265,556.14	\$1,549,491.49
Total	\$34,180,123.34	\$35,911,270.54
Note 17 - Liability Over Assets		
Opening Balance	18,157,650,017.78	16,303,440,815.93
Add/(Less): Net Movements:		
Investments	(6,807,289.50)	(202,192,510.52)
Internal Loans	(4,744,742, 015.74)	1,659,570,288.05
External Loans	(296,891,744.78)	396,831,424.32
Closing Balance	13,122,823,546.76	18,157,650,017.78

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
Note 22 - Statutory Allocation						
Statutory Allocation from Federation Accounts						
Excess Crude Allocation from FAAC	41,474,258,519.57	45,240,692,597.00	45,240,692,597.00	91.67%+	3,766,434,077.43-	30,673,098,843.82
Ecological Fund From FAAC		8,000,000,000.00	19,501,096,495.00		19,501,096,495.00-	3,004,983,795.05
Budget Augmentation		1,500,000,000.00	1,500,000,000.00		1,500,000,000.00-	300,000,000.00
NNPC Refunds	14,938,807,180.48	13,262,760,842.00	13,262,760,842.00	112.64%+	1,676,046,338.48+	3,853,989,294.48
13% Derivation	1,228,611,872.91				1,228,611,872.91+	3,823,871,468.38
Recovery from ISHIMIRI Oil Field		10,000,000,000.00	14,500,000,000.00		14,500,000,000.00-	4,111,040,685.49
Total	57,641,677,572.96	78,003,453,439.00	101,436,141,859.00	56.83%+	43,794,464,286.04-	45,766,984,087.22
Note 23 : Direct Taxes						
Board of Internal Revenue						
Abia State Gaming Commission	5,119,103,363.44	9,582,000,000.00	9,582,000,000.00	53.42%+	4,462,896,636.56-	4,501,977,598.25
Total	12,948,820.00	8,000,000.00	8,000,000.00	161.86%+	4,948,820.00+	5,263,500.00
Note 24 : Licenses						
Ministry of Information						
Board of Internal Revenue		500,000.00	500,000.00		500,000.00-	
Abia State Gaming and Control Board	57,073,225.00	115,120,000.00	115,120,000.00	49.58%+	58,046,775.00-	144,182,726.28
Ministry of Commerce and Industry	2,719,580.00	3,060,000.00	3,060,000.00	88.88%+	340,420.00-	317,967,481.61
Ministry of Science and Technology	26,500.00	50,000.00	50,000.00	53%+	23,500.00-	
Ministry of Petroleum and Solid Minerals		1,200,000.00	1,200,000.00		1,200,000.00-	
Abia State Water Board		3,000,000.00	3,000,000.00		3,000,000.00-	
Ministry of Lands and Survey	82,500.00				82,500.00+	
Ministry of Physical Planning and Urban Renewal	2,750.00	1,000,000.00	1,000,000.00	0.28%+	997,250.00-	1,573,357.10
College of Education Arochukwu	150,000.00				150,000.00+	
Ministry of Health	3,300.00				3,300.00+	
Ministry of Environment	2,966.00	1,900,000.00	1,900,000.00	0.16%+	1,897,034.00-	
Ministry of Local Govt. & Chieftaincy Affairs	2,023,550.00	300,000.00	300,000.00	674.52%+	1,723,550.00+	
Total	11,000.00	20,000.00	20,000.00	55%+	9,000.00-	125,750.00
	62,095,371.00	126,150,000.00	126,150,000.00	49.22%+	64,054,629.00-	463,849,314.99

Notes to Statement of Consolidated Revenue Fund - Contd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
Note 25 : Fees						
Office of the Governor	2,984,255.00	1,200,000.00	1,200,000.00	248.69%+	1,784,255.00+	519,000.00
Office of the Secretary to the State Government	949,235.00	1,850,000.00	1,850,000.00	51.31%+	900,765.00-	10,229,286.52
Bureau of Special Services	2,050.00				2,050.00+	
Abia State Pension Board	261,500.00	450,000.00	450,000.00	58.11%+	188,500.00-	179,600.00
Abia State Infrastructural Development Board	138,726,859.79				138,726,859.79+	
Abia State Oil Prod. Area Dev. Commission - ASOPADEC	100,000.00	10,000,000.00	10,000,000.00	1%+	9,900,000.00-	671,000.00
Abia State House of Assembly	51,500.00	10,000,000.00	10,000,000.00	0.52%+	9,948,500.00-	
Ministry of Information & Strategy	9,728.00	18,300,000.00	18,300,000.00	0.05%+	18,290,272.00-	54,900.00
Abia Printing & Publishing Company	1,687,450.00				1,687,450.00+	
Office of the Head of Service	264,000.00	18,200,000.00	18,200,000.00	1.45%+	17,936,000.00-	444,590.00
Bureau of Service Welfare	144,100.00				144,100.00+	
Local Government Pension Board	98,000.00	500,000.00	500,000.00	19.6%+	402,000.00-	
Office of the Auditor General (State)	3,154,800.00	1,000,000.00	1,000,000.00	315.48%+	2,154,800.00+	145,000.00
Civil Service Commission		100,000.00	100,000.00		100,000.00-	
Abia State Independent Electoral Commission	5,050.00	383,500,000.00	383,500,000.00	0%+	383,494,950.00-	
Office of the Auditor General (Local Government)		40,000,000.00	40,000,000.00		40,000,000.00-	
Local Government Service Commission	56,300.00	2,200,000.00	2,200,000.00	2.56%+	2,143,700.00-	
Ministry of Agriculture	4,571,696.00	141,220,000.00	141,220,000.00	3.24%+	136,648,304.00-	15,972,600.00
Ministry of Finance	4,192,419.49	25,100,000.00	25,100,000.00	16.7%+	20,907,580.51-	328,510.00
Office of the Accountant General	61,845,827.37	1,000,000,000.00	1,000,000,000.00	6.18%+	938,154,172.63-	
Board of Internal Revenue	487,623,333.06	66,150,000.00	66,150,000.00	737.15%+	421,473,333.06+	186,934,153.81
Ministry of Commerce & Industry	55,184,862.68	133,700,000.00	133,700,000.00	41.28%+	78,515,137.32-	36,360,360.00
Abia State Investment & Property Development Company		100,000,000.00	100,000,000.00		100,000,000.00-	54,102,045.00
Ministry of Science and Technology	327,843.17	18,600,000.00	18,600,000.00	1.76%+	18,272,156.83-	198,000.00
Ministry of Transport	15,699,100.00	181,000,000.00	181,000,000.00	8.67%+	165,300,900.00-	82,250.00
Abia Transport Corporation (Abia Line Network)	276,578,249.00	25,461,608.00	25,461,608.00	1086.26%+	251,116,641.00+	
Ministry of Petroleum & Solid minerals	9,849,372.84	90,500,000.00	90,500,000.00	10.88%+	80,650,627.16-	11,649,423.39
Ministry of Works	16,853,130.00	20,060,000.00	20,060,000.00	84.01%+	3,206,870.00-	11,278,000.00
Ministry of Culture and Tourism	7,000.00	15,650,000.00	15,650,000.00	0.04%+	15,643,000.00-	
Abia State Council for Arts & Culture	1,975,000.00				1,975,000.00+	
Abia State Planning Commission	1,884,500.00	4,670,000.00	4,670,000.00	40.35%+	2,785,500.00-	1,470,000.00
Ministry of Public Utilities & Water Resources	469,000.00	3,500,000.00	3,500,000.00	13.4%+	3,031,000.00-	123,000.00
Abia State Water Board	431,250.00	500,000,000.00	500,000,000.00	0.09%+	499,568,750.00-	15,314,102.99
Ministry of Housing	334,430.00	20,000,000.00	20,000,000.00	1.67%+	19,665,570.00-	147,621,606.15
Umuahia Capital Development Authority (UCDA)	19,700,196.00	151,500,000.00	151,500,000.00	13%+	131,799,804.00-	48,056,080.00
Min. of Poverty Reduction Co-operative & Rural Dev.	1,137,179.00	30,000,000.00	30,000,000.00	3.79%+	28,862,821.00-	1,470,430.00
Ministry of Lands and Survey	100,799,021.69	348,000,000.00	348,000,000.00	28.97%+	247,200,978.31-	76,265,919.00
Abia State Estate Development Agency	-99,220,360.00				99,220,360.00-	
Ministry of Physical Planning and Urban Renewal	28,733,100.00	1,118,000,000.00	1,118,000,000.00	2.57%+	1,089,266,900.00-	4,329,792.85

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Judicial Service Commission	1,022,600.00	1,000,000.00	1,000,000.00	102.26%+	22,600.00+	
Ministry of Justice	47,522,563.47	20,050,000.00	20,050,000.00	237.02%+	27,472,563.47+	20,399,266.39
Judiciary - High Court	111,813,333.00	75,000,000.00	75,000,000.00	149.08%+	36,813,333.00+	64,419,518.00
Judiciary - Customary Court of Appeal	9,063,350.17	13,000,000.00	13,000,000.00	69.72%+	3,936,649.83-	
Ministry of Youths Development	848,200.00	1,750,000.00	1,750,000.00	48.47%+	901,800.00-	503,000.00
Ministry of Women Affairs & Social Development	1,654,400.00	9,000,000.00	9,000,000.00	18.38%+	7,345,600.00-	196,000.00
Ministry of Education	77,566,311.22	167,050,000.00	167,050,000.00	46.43%+	89,483,688.78-	64,924,368.31
Universal Basic Education Board	7,090,000.00	4,860,000.00	4,860,000.00	145.88%+	2,230,000.00+	2,560,000.00
Abia State Library Board	1,174,360.00	102,171,000.00	102,171,000.00	1.15%+	100,996,640.00-	791,952.60
Abia State Polytechnic Aba	1,435,495,888.00	1,678,100,000.00	1,678,100,000.00	85.54%+	242,604,112.00-	1,517,952,999.13
Abia State College of Education (Technical) Arochukwu	62,396,446.00	82,765,000.00	82,765,000.00	75.39%+	20,368,554.00-	60,246,400.00
Abia State University	1,765,736,648.66	3,489,687,000.00	3,489,687,000.00	50.6%+	1,723,950,351.34-	2,163,728,812.00
Secondary Education Management Board (SEMB)	27,503,187.78	25,890,000.00	25,890,000.00	106.23%+	1,613,187.78+	21,033,991.89
Examination Development Center	187,930,400.00	697,120,000.00	697,120,000.00	26.96%+	509,189,600.00-	173,380,749.91
Ministry of Health	6,214,380.00	196,580,000.00	196,580,000.00	3.16%+	190,365,620.00-	6,628,580.00
Primary Health Care Development Mgt Agency		2,500,000.00	2,500,000.00		2,500,000.00-	
Abia State University Teaching Hospital	180,628,854.00	240,000,000.00	240,000,000.00	75.26%+	59,371,146.00-	165,787,206.00
Abia State College of Health Technology	249,260,724.04	226,190,000.00	226,190,000.00	110.2%+	23,070,724.04+	146,613,390.00
Abia Specialist Hospital and Diagnostic Centre	11,730,361.00	100,000,000.00	100,000,000.00	11.73%+	88,269,639.00-	30,178,520.00
Hospital Management Board	46,167,920.00	49,630,000.00	49,630,000.00	93.02%+	3,462,080.00-	68,750,038.00
Ministry of Environment	7,934,035.00	17,260,000.00	17,260,000.00	45.97%+	9,325,965.00-	2,216,300.00
Abia State Environment Protection Agency (ASEPA)	13,646,780.00	1,500,000,000.00	1,500,000,000.00	0.91%+	1,486,353,220.00-	28,799,960.00
Ministry of Sports	60,100.00	500,000.00	500,000.00	12.02%+	439,900.00-	
Ministry of Local Government & Chieftaincy Affairs	143,900.00	10,350,000.00	10,350,000.00	1.39%+	10,206,100.00-	5,782,943.13
Total	5,606,748,750.43	13,190,864,608.00	13,190,864,608.00	42.5%+	7,584,115,857.57-	5,168,693,645.07
Note 26: Fines						
Abia State Infrastructural Development Board	54,790.30	1,783,614,000.00	1,783,614,000.00	0%+	1,783,559,209.70-	138,056,707.87
Ministry of Agriculture		200,000.00	200,000.00		200,000.00-	
Board of Internal Revenue	59,477,550.00	150,000,000.00	150,000,000.00	39.65%+	90,522,450.00-	98,947,547.00
Ministry of Transport	12,872,050.00	500,000.00	500,000.00	2574.41%+	12,372,050.00+	1,872,000.00
Abia State Transport Corporation	231,600.00				231,600.00+	
Ministry of Petroleum & Solid Minerals	1,105,000.00	6,500,000.00	6,500,000.00	17%+	5,395,000.00-	1,614,000.00
Ministry of Works	1,448,000.00				1,448,000.00+	
Ministry of Lands and Survey	688,884.69				688,884.69+	
Judiciary - High Court	9,282,260.00	25,000,000.00	25,000,000.00	37.13%+	15,717,740.00+	1,345,300.00
Judiciary - Customary Court of Appeal	1,608,110.00	7,000,000.00	7,000,000.00	22.97%+	5,391,890.00+	8,827,687.00
Ministry of Education		2,000,000.00	2,000,000.00		2,000,000.00+	
Ministry of Environment	320,400.00	1,470,000.00	1,470,000.00	21.8%+	1,149,600.00+	104,000.00
Total	87,232,744.99	1,976,284,000.00	1,976,284,000.00	4.41%+	1,889,051,255.01	250,767,241.87

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Note 27: Sales						
Government House	1,587,500.00	3,550,000.00	3,550,000.00	44.72%+	1,962,500.00-	260,177.00
Deputy Governor's Office	11,800.00	3,000,000.00	3,000,000.00	0.39%+	2,988,200.00-	
Office of the SSG		25,000.00	25,000.00		25,000.00-	
Ministry of Information	33,000.00	20,000.00	20,000.00	165%+	13,000.00+	
Abia Printing and Publishing Company	20,000.00	15,156,000.00	15,156,000.00	0.13%+	15,136,000.00-	775,500.00
Office of the Head of Service	1,422,870.00	10,105,000.00	10,105,000.00	14.08%+	8,682,130.00-	
Bureau of Training	7,555,800.00	3,000,000.00	3,000,000.00	251.86%+	4,555,800.00+	
Bureau of Service Welfare	21,170.00				21,170.00+	
Local Government Service Commission	5,710.00	675,000.00	675,000.00	0.85%+	669,290.00-	10,500.00
Ministry of Agriculture		170,000.00	170,000.00		170,000.00-	6,000,000.00
Board of Internal Revenue	214,193,236.48	2,962,500.00	2,962,500.00	7230.15%+	211,230,736.48+	171,083,549.87
Abia State Gaming and Control Board		300,000.00	300,000.00		300,000.00-	9,775,275.45
Ministry of Transport	2,160,000.00	23,000,000.00	23,000,000.00	9.39%+	20,840,000.00-	2,300,000.00
Abia State Transport Corporation	5,035,610.00				5,035,610.00+	
Ministry of Works	2,800.00				2,800.00+	
Ministry of Culture and Tourism	165,850,637.70	2,450,000.00	2,450,000.00	6769.41%+	163,400,637.70+	1,961,000.00
Tourism Board		2,500,000.00	2,500,000.00		2,500,000.00-	
Abia State Planning Commission	534,870.00	100,000.00	100,000.00	534.87%+	434,870.00+	
Ministry of Housing		300,000.00	300,000.00		300,000.00-	
Ministry of Lands and Survey	6,000.00	1,000,000.00	1,000,000.00	0.6%+	994,000.00-	192,376.74
Ministry of Physical Planning & Urban Renewal		2,000,000.00	2,000,000.00		2,000,000.00-	
Judicial Service Commission	378,000.00				378,000.00+	900,000.00
Law Review Commission	2,631,385.00	2,500,000.00	2,500,000.00	105.26%+	131,385.00+	240,000.00
Ministry of Justice	1,518,385.00				1,518,385.00+	
Ministry of Education	28,000.00	700,000.00	700,000.00	4%+	672,000.00-	1,365,000.00
Abia State Universal Basic Education Board (ASUBEB)	1,010,650.00				1,010,650.00+	
Abia State polytechnic	128,232,320.00				128,232,320.00+	
Abia State College of Education (Technical) Arochukwu	1,203,000.00				1,203,000.00+	
Abia State University	18,376,410.00				18,376,410.00+	
Scholarship Board		4,000,000.00	4,000,000.00		4,000,000.00-	
Ministry of Health		100,000.00	100,000.00		100,000.00-	
Abia State University Teaching Hospital Aba	70,064,675.00				70,064,675.00+	
Abia State College of Health Technology	1,307,400.00				1,307,400.00+	
Abia Specialist Hospital and Diagnostic Centre	16,262,478.00				16,262,478.00+	
Hospital Management Board	25,536,630.00				25,536,630.00+	
Ministry of Environment	169,000.00	350,000.00	350,000.00	48.29%+	181,000.00-	
Ministry of Sports	68,700,000.00	100,000,000.00	100,000,000.00	68.7%+	31,300,000.00-	74,210,000.00
Total	715,482,927.18	177,963,500.00	177,963,500.00	402.04%+	537,519,427.18+	269,073,379.06

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
Note 28: Earnings						
Government House	92,814,608.91	200,000.00	200,000.00	46407.3%+	92,614,608.91+	12,370.00
Office of the Secretary to the State Government	166,136.85	200,000.00	200,000.00	83.07%+	33,863.15-	1,153,495.00
Ministry of Information & Strategy	75,990.00	1,550,000.00	1,550,000.00	4.9%+	1,474,010.00-	
Broadcasting Corporation of Abia State - Television	171,470,757.98	200,000,000.00	200,000,000.00	85.74%+	28,529,242.02-	169,056,327.29
Broadcasting Corporation of Abia State - Radio	4,757,393.50				4,757,393.50+	
Office of the Head of Service	5,000.00				5,000.00+	
Ministry of Agriculture	18,200.00	58,410,000.00	58,410,000.00	0.03%+	58,391,800.00-	7,026,000.00
Abia Agricultural Development Program (AADP)	240,000.00	10,000,000.00	10,000,000.00	2.4%+	9,760,000.00-	
Board of Internal Revenue	140,000.00	50,000.00	50,000.00	280%+	90,000.00+	289,138.50
Ministry of Commerce & Industry	4,251,200.00	16,200,000.00	16,200,000.00	26.24%+	11,948,800.00-	
Ministry of Science and Technology		350,000.00	350,000.00		350,000.00-	121,336.80
Abia State Passenger Integrated Manifest scheme		130,000,000.00	130,000,000.00		130,000,000.00-	
Transport Corporation (Abia Line Network)	5,008,550.00	729,043,302.00	729,043,302.00	0.69%+	724,034,752.00-	
Ministry of Petroleum & Solid Minerals	227,000.00				227,000.00+	2,599,880.00
Ministry of Works						297,600.00
Abia State Council For Arts & Culture		2,800,000.00	2,800,000.00		2,800,000.00-	
Tourism Board		4,050,000.00	4,050,000.00		4,050,000.00-	
Abia State Planning Commission		25,570,000.00	25,570,000.00		25,570,000.00-	
Min of Poverty Reduction Co-operative & Rural Dev		70,000,000.00	70,000,000.00		70,000,000.00-	
Ministry of Lands and Survey	6,505,750.00	1,000,000.00	1,000,000.00	650.58%+	5,505,750.00+	1,389,000.00
Open Spaces Commission	388,900.00	1,500,000.00	1,500,000.00	25.93%+	1,111,100.00-	905,800.00
Ministry of Women Affairs		1,000,000.00	1,000,000.00		1,000,000.00-	160,000.00
Abia State Library Board	720,340.00				720,340.00+	
Abia Polytechnic	35,117,040.00				35,117,040.00+	
Abia College of Education Technical	29,000.00				29,000.00+	
Abia State University	2,182,200.00				2,182,200.00+	
Abia State University Teaching Hospital	3,845,070.00				3,845,070.00+	
Ministry of Environment	10,000.00	1,000,000.00	1,000,000.00	1%+	990,000.00-	
Ministry of Sports		199,500,000.00	199,500,000.00		199,500,000.00-	
Abia Sports Council						
Total	327,973,137.24	1,452,423,302.00	1,452,423,302.00	22.58%+	1,124,450,164.76-	50,000.00
Note 29: Rent on Government Property						183,060,947.59
Ministry of Housing	18,622,285.00	157,820,000.00	157,820,000.00	11.8%+	139,197,715.00-	
Total	18,622,285.00	157,820,000.00	157,820,000.00	11.8%+	139,197,715.00-	

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

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
Note 30 : Rent on Government Lands						
Ministry of Lands and Survey	16,932,614.10	47,000,000.00	47,000,000.00	36.03%+	30,067,385.90-	19,485,172.30
Total	16,932,614.10	47,000,000.00	47,000,000.00	36.03%+	30,067,385.90-	19,485,172.30
Note 31 : Repayments						
Ministry of Finance	975,576.17				975,576.17+	
Ministry of Commerce and Industry		50,000.00	50,000.00		50,000.00-	
Abia Polytechnic	1,228,854.00				1,228,854.00+	
Total	2,204,430.17	50,000.00	50,000.00	4408.86%+	2,154,430.17+	
Note 32: Investment Income						
Ministry of Finance	65,028.18	90,000,000.00	90,000,000.00	0.07%+	89,934,971.82-	23,795,458.39
Total	65,028.18	90,000,000.00	90,000,000.00	0.07%+	89,934,971.82-	23,795,458.39
Note 33: Interest						
Ministry of Finance	392,103,003.13				392,103,003.13+	
Total	392,103,003.13				392,103,003.13+	
Note 34: Re-Imbursement						
Note 35: Miscellaneous						
Ministry of Finance	138,706,527.55	100,000.00	100,000.00	138706.53%+	138,606,527.55+	255,501,141.86
Office of the Accountant General	11,884,708.68				11,884,708.68+	
Total	150,591,236.23	100,000.00	100,000.00	150591.24%+	150,491,236.23+	255,501,141.86
Note 36: BTL Receipts						
Deposit	5,273,200.00				5,273,200.00+	
With Holding Taxes due to FIRS	163,536,114.44				163,536,114.44+	186,753,008.09
VAT to FIRS	163,305,445.94				163,305,445.94+	458,389,064.05
Union Deductions	26,945,230.60				26,945,230.60+	2,220,428,089.41
Loan Deduction for Salary Other Deduction for Payroll	476,547.66				476,547.66+	5,804,614.54
Total	359,536,538.64				359,536,538.64+	2,871,374,776.09

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Note 37: Personnel Costs						
Government House	395,414,207.47	595,928,830.00	875,928,830.00	45.14%+	480,514,622.53+	401,793,809.24
Deputy Governor's Office	52,627,763.01	65,202,930.00	70,702,930.00	74.44%+	18,075,166.99+	116,596,138.48
State Emergency Management Agency (SEMA)						1,800,000.00
Office of the Secretary to the State Govt.	49,945,624.53	59,767,440.00	59,767,440.00	83.57%+	9,821,815.47+	58,499,920.02
Bureau of Political Affairs	14,729,120.32	17,516,550.00	17,516,550.00	84.09%+	2,787,429.68+	21,473,697.97
Bureau of Economic Affairs	16,610,900.52	17,171,930.00	17,171,930.00	96.73%+	561,029.48+	24,146,223.28
Exco Secretariat	10,723,417.42	16,204,470.00	16,204,470.00	66.18%+	5,481,052.58+	16,199,669.48
Bureau of Special Services	26,639,698.43	26,452,145.00	26,452,145.00	100.71%+	187,553.43-	33,323,270.03
Abia State Liaison Office Lagos	26,922,773.80	31,814,180.00	31,814,180.00	84.63%+	4,891,406.20+	36,625,811.23
Abia State Liaison Office - Abuja	35,267,678.25	19,463,660.00	22,963,660.00	153.58%+	12,304,018.25-	121,593,248.92
Abia State Agency for the Control of AIDS	5,091,548.52	8,000,000.00	8,000,000.00	63.64%+	2,908,451.48+	4,544,257.19
Abia State Pension Board	3,109,621.73	3,600,000.00	3,600,000.00	86.38%+	490,378.27+	300,000.00
Abia State Infrastructural Dev. Board		80,000,000.00	80,000,000.00		80,000,000.00+	
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC		70,000,000.00	70,000,000.00		70,000,000.00+	12,335,983.00
Abia State House of Assembly	527,028,312.86	229,754,480.00	607,617,550.00	86.74%+	80,589,237.14+	566,305,028.16
Ministry of Information and Strategy	156,029,973.79	954,001,380.00	954,001,380.00	16.36%+	797,971,406.21+	212,998,859.99
Broadcasting Corporation of Abia State	361,750,481.60	720,000,000.00	720,000,000.00	50.24%+	358,249,518.40+	260,000,000.00
Abia Printing & Publishing Company	112,500,000.00	50,000,000.00	50,000,000.00	225%+	62,500,000.00-	46,612,289.11
Office of the Head of Civil Service	20,099,240.54	25,483,890.00	25,483,890.00	78.87%+	5,384,649.46+	36,182,892.93
Bureau of Training	34,437,261.97	35,291,220.00	35,291,220.00	97.58%+	853,958.03+	59,607,189.51
Bureau of Common Services & Service Monitoring	33,320,541.80	45,141,740.00	45,141,740.00	73.81%+	11,821,198.20+	39,160,167.40
Bureau of Service Welfare	52,978,159.45	37,346,590.00	37,346,590.00	141.86%+	15,631,569.45-	68,391,385.46
Bureau of Administration	57,643,510.60	61,233,400.00	61,233,400.00	94.14%+	3,589,889.40+	54,041,625.55
Computer Training School	52,500.00				52,500.00-	
Bureau of Establishment and Pensions	43,440,875.13	44,406,550.00	44,406,550.00	97.83%+	965,674.87+	64,298,819.88
Office of the Auditor General (State)	45,396,823.50	76,754,240.00	76,754,240.00	59.15%+	31,357,416.50+	70,898,283.12
Civil Service Commission	87,768,680.73	91,470,960.00	91,470,960.00	95.95%+	3,702,279.27+	126,447,340.28
Abia State Independence Electoral Commission	189,603,480.74	184,281,080.00	184,281,080.00	102.89%+	5,322,400.74-	229,584,574.12
Office of the Auditor General - Local Government	37,680,030.64	68,442,410.00	68,442,410.00	55.05%+	30,762,379.36+	57,569,103.15
Local Government Service Commission	14,756,383.25	5,587,190.00	5,587,190.00	264.11%+	9,169,193.25-	16,165,804.23
Ministry of Agriculture	447,716,279.60	710,006,450.00	710,006,450.00	63.06%+	262,290,170.40+	518,019,500.14
Abia State Agric Dev. Programme (AADP)	350,724,740.23	390,000,000.00	390,000,000.00	89.93%+	39,275,259.77+	261,424,891.75
Abia Golden Chicken Ogwe	2,500,000.00				2,500,000.00-	2,250,000.00
Small Holders Oil Palm	3,000,000.00				3,000,000.00-	2,100,000.00
Ministry of Finance	165,609,474.57	88,749,360.00	88,749,360.00	186.6%+	76,860,114.57-	186,724,869.14
Office of the Accountant General	137,720,976.13	190,230,510.00	190,230,510.00	72.4%+	52,509,533.87+	219,049,995.80

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Board of Internal Revenue	252,777,017.04	333,518,350.00	333,518,350.00	75.79%+	80,741,332.96+	360,713,369.72
Ministry of Commerce & Industry	161,250,820.08	220,597,580.00	220,597,580.00	73.1%+	59,346,759.92+	199,129,983.45
Ministry of Science & Technology	71,041,894.54	64,639,360.00	76,639,360.00	92.7%+	5,597,465.46+	97,501,678.11
Ministry of Transport	84,522,847.77	138,338,720.00	138,338,720.00	61.1%+	53,815,872.23+	126,680,244.12
Ministry of Petroleum and Solid Minerals	56,649,395.63	71,417,650.00	71,417,650.00	79.32%+	14,768,254.37+	76,907,912.78
Metallurgical Complex	25,395,093.36	47,000,000.00	47,000,000.00	54.03%+	21,604,906.64+	19,411,629.04
Ministry of Works	129,863,061.62	132,585,760.00	132,585,760.00	97.95%+	2,722,698.38+	147,062,600.09
Ministry of Culture and Tourism	45,738,629.28	112,758,335.00	112,758,335.00	40.56%+	67,019,705.72+	61,798,362.56
Abia State Council for Arts and Culture	45,861,400.92	46,000,000.00	46,000,000.00	99.7%+	138,599.08+	37,585,781.52
Tourism Board	10,483,516.80	10,000,000.00	10,000,000.00	104.84%+	483,516.80-	8,663,857.90
Abia State Planning Commission	130,264,323.36	133,705,730.00	133,705,730.00	97.43%+	3,441,406.64+	152,758,221.40
Min. of Public Utility and Water Resources	109,511,927.80	363,910,000.00	363,910,000.00	30.09%+	254,398,072.20+	149,703,937.99
AB- RUWATSA	18,310,050.19	32,000,000.00	32,000,000.00	57.22%+	13,689,949.81+	13,639,822.52
Ministry of Housing	121,742,153.23	194,705,690.00	194,705,690.00	62.53%+	72,963,536.77+	127,723,385.96
Umuahia Capital Development Authority -UCDA	43,042,258.01	50,000,000.00	50,000,000.00	86.08%+	6,957,741.99+	42,467,778.84
Abia State Housing & Prop Dev. Corporation	49,343,932.00				49,343,932.00-	57,803,244.10
Min. of Poverty Reduction Co-op. & Rural Dev.	117,420,287.28	154,960,620.00	154,960,620.00	75.77%+	37,540,332.72+	166,439,365.00
Ministry of Lands and Survey	135,025,369.99	14,539,250.00	14,539,250.00	928.7%+	120,486,119.99-	186,265,350.03
Abia State Estate Development Agency	6,167,991.50				6,167,991.50-	900,254.31
Ministry of Physical Planning Urban Renewal	69,322,569.55	179,161,970.00	179,161,970.00	38.69%+	109,839,400.45+	89,878,831.66
Open Spaces Agency	16,509,830.72	20,000,000.00	20,000,000.00	82.55%+	3,490,169.28+	11,851,525.86
Judicial Service Commission	72,421,523.11	71,354,020.00	71,354,020.00	101.5%+	1,067,503.11-	107,566,482.21
Ministry of Justice	427,699,729.72	195,526,130.00	195,526,130.00	218.74%+	232,173,599.72-	421,197,035.70
Abia State Law Review and Reform Commission	25,820,604.81	10,000,000.00	10,000,000.00	258.21%+	15,820,604.81-	6,476,367.18
Legal Aid Council	59,481,059.43				59,481,059.43-	
Judiciary - High Court	741,328,946.65	780,279,370.00	857,331,370.00	86.47%+	116,002,423.35+	894,661,209.88
Judiciary - Customary Court of Appeal	560,588,365.56	576,470,060.00	576,457,060.00	97.25%+	15,868,694.44+	778,307,253.91
Ministry of Youth Development	79,956,126.11	78,193,510.00	78,193,510.00	102.25%+	1,762,616.11-	105,438,286.52
Ministry of Women Affairs	100,219,181.89	104,499,400.00	104,499,400.00	95.9%+	4,280,218.11+	164,424,783.44
Skill Acquisition Centre	1,200,000.00				1,200,000.00-	
Ministry of Education	268,386,667.67	12,292,041,520.00	12,292,041,520.00	2.18%+	12,023,654,852.33+	354,578,980.70
Abia State Universal Basic Education Board	1,365,196,000.00	560,000,000.00	560,000,000.00	243.79%+	805,196,000.00-	270,674,410.43
Abia State Library Board	87,033,001.38	100,000,000.00	100,000,000.00	87.03%+	12,966,998.62+	81,602,588.18
Agency for Mass Lit. Adult & Non-Formal Edu		3,710,000.00	3,710,000.00		3,710,000.00+	
Abia State Polytechnic	325,000,000.00	1,000,000,000.00	1,000,000,000.00	32.5%+	675,000,000.00+	300,000,000.00
Abia State College of Education (Technical)	472,000,000.00	360,000,000.00	562,850,000.00	83.86%+	90,850,000.00+	247,000,000.00
Abia State University	1,004,000,000.00	2,700,000,000.00	2,700,000,000.00	37.19%+	1,696,000,000.00+	1,500,000,000.00

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Secondary Education Management Board (SEMB)	6,411,156,221.34	7,700,000,000.00	7,700,000,000.00	83.26%+	1,288,843,778.66+	4,812,397,583.27
Ministry of Health	923,042,529.99	3,941,555,190.00	3,941,555,190.00	23.42%+	3,018,512,660.01+	964,981,878.95
Abia State University Teaching Hospital Aba	2,100,000,000.00	2,100,000,000.00	2,100,000,000.00	100%+		1,180,000,000.00
Abia State College of Health Technology	55,000,000.00	240,000,000.00	440,000,000.00	12.5%+	385,000,000.00+	50,000,000.00
Hospital Management Board	1,831,156,233.00	1,000,000,000.00	1,000,000,000.00	183.12%+	831,156,233.00-	911,819,100.00
Abia Specialist Hosp & Diagnostic Centre Umuahia	135,624,433.50	200,000,000.00	200,000,000.00	67.81%+	64,375,566.50+	137,185,098.55
Ministry of Environment	167,364,278.48	124,038,960.00	124,038,960.00	134.93%+	43,325,318.48-	242,544,831.06
Abia State Environmental Protection Agency (ASEPA)	105,744,013.40	120,000,000.00	120,000,000.00	88.12%+	14,255,986.60+	143,064,569.43
Ministry of Sports	66,267,014.22	1,012,933,560.00	1,012,933,560.00	6.54%+	946,666,545.789+	69,297,975.64
Enyimba Football Club	257,580,000.00	600,000,000.00	900,000,000.00	28.62%+	642,420,000.00+	228,180,000.00
Abia Warriors Football Club	130,335,569.40	140,000,000.00	140,000,000.00	93.1%+	9,664,430.60+	120,000,000.00
Abia Comets	5,120,688.40	40,000,000.00	40,000,000.00	12.8%+	34,879,311.60+	1,000,000.00
Abia State Sports Council	186,010,136.73	180,000,000.00	180,000,000.00	103.34%+	6,010,136.73-	208,867,983.01
Youths Sports Federation of Nigeria (YSFON)	6,000,000.00	10,000,000.00	10,000,000.00	60%+	4,000,000.00+	6,000,000.00
Ministry of Local Govt & Chieftaincy Affairs	81,028,347.11	85,321,410.00	85,321,410.00	94.97%+	4,293,062.89+	102,933,557.72
Total	23,395,041,386.50	43,875,052,730.00	45,333,817,800.00	51.61%+	21,938,776,413.50+	20,689,266,369.30
Note 38 - Contribution to Pension						
Gratuity						
Pension	64,205,467.00	2,200,000,000.00	2,200,000,000.00	2.92%+	2,135,794,533.00+	102,440,490.00
Total	4,048,497,297.36	3,739,200,000.00	3,739,200,000.00	108.27%+	309,297,297.36-	3,172,544,807.20
Note 39 - Overhead Cost						
Government House						
Deputy Governor's Office	17,441,961,473.61	20,856,410,000.00	23,566,410,000.00	74.01%+	6,124,448,526.39+	18,650,394,188.17
State Emergency Management Agency (SEMA)	628,753,935.00	982,489,400.00	1,197,489,400.00	52.51%+	568,735,465.00+	598,915,300.00
Office of the Secretary to the State Govt.	300,000.00	30,000,000.00	30,000,000.00	1.00%+	29,700,000.00+	300,000.00
Bureau of Political Affairs	330,911,150.00	612,385,840.00	612,385,840.00	54.04%+	281,474,690.00+	304,934,050.00
Bureau of Economic Affairs	16,025,000.00	83,013,000.00	83,013,000.00	19.3%+	66,988,000.00+	20,550,000.00
Exco Secretariat	1,675,000.00	42,940,000.00	42,940,000.00	3.9%+	41,265,000.00+	7,470,835.00
Bureau of Special Services	11,650,000.00	40,765,000.00	40,765,000.00	28.58%+	29,115,000.00+	1,750,000.00
Abia State Liaison Office Lagos	221,640,000.00	238,971,500.00	238,971,500.00	92.75%+	17,331,500.00+	228,090,400.00
Abia State Liaison Office - Abuja	13,571,184.55	42,970,000.00	42,970,000.00	31.58%+	29,398,815.45+	22,647,810.00
Abia State Agency for the Control of AIDS	61,264,980.57	64,113,000.00	83,213,000.00	73.62%+	21,948,019.43+	62,290,650.00
Abia State Pension Board	498,000.00	12,000,000.00	12,000,000.00		12,000,000.00+	
Muslim Pilgrim Welfare Board	10,000,000.00	3,600,000.00	3,600,000.00	13.83%+	3,102,000.00+	179,600.00
Christian Pilgrim Welfare Board	407,331,920.00				10,000,000.00-	
					407,331,920.00-	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Abia State Infrastructural Dev. Board	124,279,249.79					
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC	100,000.00	33,000,000.00	33,000,000.00	0.3%+	124,279,249.79-	138,056,707.87
Abia State House of Assembly	1,011,722,000.00	2,542,833,510.00	2,542,833,510.00	39.79%+	32,900,000.00+	1,438,671,000.00
Ministry of Information and Strategy	15,303,000.00	28,750,000.00	28,750,000.00	53.23%+	1,531,111,510.00+	1,007,110,031.00
Broadcasting Corporation of Abia State	176,528,151.48				13,447,000.00+	15,136,000.00
Government Printing Press					176,528,151.48-	258,952,157.29
Abia Printing & Publishing Company	70,387,450.00	12,420,030.00	12,420,030.00	566.73%+		66,000.00
Office of the Head of Civil Service	12,920,300.00	61,432,500.00	61,432,500.00	21.03%+	57,967,420.00-	150,000.00
Bureau of Training	12,650,000.00	104,517,000.00	104,517,000.00	12.1%+	48,512,200.00+	22,415,385.00
Bureau of Common Services & Service Monitoring	1,450,000.00	10,046,000.00	10,046,000.00	14.43%+	91,867,000.00+	6,157,500.00
Bureau of Service Welfare	4,399,100.00	23,645,000.00	23,645,000.00	18.6%+	8,596,000.00+	10,480,000.00
Bureau of Administration	850,000.00	19,144,000.00	19,144,000.00	4.44%+	19,245,900.00+	4,900,000.00
Computer Training School	300,000.00				18,294,000.00+	1,150,000.00
Bureau of Establishment and Pensions	5,500,000.00	32,841,000.00	36,841,000.00	14.93%+	300,000.00-	
Local Government Staff Pension Board	98,000.00	260,000,000.00	260,000,000.00	0.04%+	31,341,000.00+	4,483,304.40
Office of the Auditor General (State)	8,025,600.00	37,565,500.00	37,565,500.00	21.36%+	259,902,000.00+	
Civil Service Commission	3,520,000.00	33,963,000.00	33,963,000.00	10.36%+	29,539,900.00+	4,848,000.00
Abia State Independence Electoral Commission	4,950,000.00	16,860,000.00	16,860,000.00	29.36%+	30,443,000.00+	2,200,000.00
Office of the Auditor General - Local Government	1,750,000.00	10,010,500.00	10,010,500.00	17.48%+	11,910,000.00+	2,950,000.00
Local Government Service Commission	1,800,000.00	18,364,000.00	18,364,000.00	9.8%+	8,260,500.00+	1,650,000.00
Ministry of Agriculture	10,516,344.03	23,061,000.00	23,061,000.00	45.6%+	16,564,000.00+	1,350,000.00
Abia State Agric Dev. Programme (AADP)	240,000.00	30,000,000.00	30,000,000.00	0.8%+	12,544,655.97+	7,300,000.00
Abia Golden Chicken Ogwe	500,000.00	2,700,000.00	2,700,000.00	18.52%+	29,760,000.00+	58,449,956.70
Small Holders Oil Palm	600,000.00	4,000,000.00	4,000,000.00	15%+	2,200,000.00+	750,000.00
Abia Cashew		2,700,000.00	2,700,000.00		3,400,000.00+	1,200,000.00
Abia Rubber		10.00	10.00		2,700,000.00+	
Abia State Agric Credit Loan Board (ASACLB)		100,000.00	100,000.00		10.00+	
Ministry of Finance	38,817,913.18	87,287,000.00	104,837,000.00	37.03%+	100,000.00+	
Office of the Accountant General	2,488,643,853.77	1,104,659,000.00	3,793,159,000.00	65.61%+	66,019,086.82	1,893,563.28
Board of Internal Revenue	184,244,000.00	118,844,010.00	473,144,010.00	38.94%+	1,304,515,146.23	816,387,808.92
Ministry of Commerce & Industry	3,650,000.00	30,689,000.00	30,689,000.00	11.89%+	288,900,010.00+	40,590,000.00
Ministry of Science & Technology	4,160,000.00	13,528,000.00	13,528,000.00	30.75%+	27,039,000.00+	3,350,000.00
Ministry of Transport	1,927,500.00	26,414,000.00	26,414,000.00	7.3%+	9,368,000.00+	2,018,000.00
Abia Transport Corporation (Abia Line Network)	286,854,009.00				24,486,500.00+	7,096,250.00
Ministry of Petroleum and Solid Minerals	-1,800,000.00	8,807,500.00	8,807,500.00	20.44%+	286,854,009.00-	
Metallurgical Complex		15,000,000.00	15,000,000.00		7,007,500.00+	8,320,000.00
Ministry of Works	2,250,000.00	47,998,000.00	47,998,000.00	4.69%+	15,000,000.00+	
					45,748,000.00+	8,933,000.00

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
Ministry of Culture and Tourism	7,300,000.00	37,068,000.00	37,068,000.00	19.69%+	29,768,000.00+	900,000.00
Abia State Council for Arts and Culture	1,975,000.00				1,975,000.00-	2,670,500.00
Tourism Board	300,000.00				300,000.00-	
Abia State Planning Commission	6,400,000.00	178,170,500.00	178,170,500.00	3.59%+	171,770,500.00+	50,829,755.21
Min. of Public Utility and Water Resources	69,548,408.09	168,992,000.00	173,992,000.00	39.97%+	104,443,591.91+	57,692,625.00
AB- RUWATSA	200,000.00	12,000,000.00	12,000,000.00	1.67%+	11,800,000.00+	200,000.00
Ministry of Housing	2,250,000.00	19,956,000.00	19,956,000.00	11.27%+	17,706,000.00+	7,556,000.00
Umuahia Capital Development Authority -UCDA	19,700,196.00	20,000,000.00	20,000,000.00	98.5%+	299,804.00+	48,053,080.00
Min. of Poverty Reduction Co-op. & Rural Dev.	900,000.00	13,320,000.00	13,320,000.00	6.76%+	12,420,000.00+	6,350,000.00
Ministry of Lands and Survey	1,550,000.00	17,062,500.00	17,062,500.00	9.08%+	15,512,500.00+	4,396,640.00
Abia State Estate Development Agency	99,220,360.00	30,000,000.00	30,000,000.00	330.73%+	69,220,360.00-	54,102,045.00
Ministry of Physical Planning Urban Renewal	1,350,000.00	12,725,000.00	12,725,000.00	10.61%+	11,375,000.00+	450,000.00
Open Spaces Agency	588,900.00	10,000,000.00	10,000,000.00	5.89%+	9,411,100.00+	905,800.00
Judicial Service Commission	4,000,000.00	11,345,000.00	11,345,000.00	35.26%+	7,345,000.00+	1,700,000.00
Ministry of Justice	11,938,000.00	84,419,000.00	84,419,000.00	14.14%+	72,481,000.00+	15,123,975.67
Abia State Law Review and Reform Commission	2,831,385.00	10,000,000.00	10,000,000.00	28.31%+	7,168,615.00+	20,672,973.20
Legal Aid Council		750,000.00	750,000.00		750,000.00+	
Judiciary - High Court	98,200,885.65	190,504,000.00	214,504,000.00	45.78%+	116,303,114.35+	52,834,840.00
Judiciary - Customary Court of Appeal	22,335,000.00	49,532,000.00	49,532,000.00	45.09%+	27,197,000.00+	18,307,000.00
Ministry of Youth Development	7,416,000.00	26,080,000.00	41,080,000.00	18.05%+	33,664,000.00+	11,135,100.00
Ministry of Women Affairs	43,552,608.00	121,042,000.00	121,042,000.00	35.98%+	77,489,392.00+	28,383,950.00
Skill Acquisition Centre						2,150,000.00
Ministry of Education	31,847,591.00	73,601,000.00	73,601,000.00	43.27%+	41,753,409.00+	32,262,346.81
Abia State Universal Basic Education Board	8,100,650.00				8,100,650.00-	2,560,000.00
Abia State Library Board	1,894,700.00	6,000,000.00	6,000,000.00	31.58%+	4,105,300.00+	791,952.60
Abia State Polytechnic	1,600,074,102.00				1,600,074,102.00-	1,517,952,999.13
Abia State College of Education (Technical)	63,597,246.00				63,597,246.00-	60,246,400.00
Abia State University	1,786,277,758.66				1,786,277,758.66-	2,163,728,812.00
Secondary Education Management Board (SEMB)	47,503,187.78	300,000,000.00	300,000,000.00	15.83%+	252,496,812.22+	21,033,991.89
Scholarship Board	4,629,500.00	60,000,000.00	60,000,000.00	7.72%+	55,370,500.00+	
Examination Development Center	178,889,200.00				178,889,200.00-	173,380,749.91
Ministry of Health	11,750,000.00	57,720,000.00	57,720,000.00	20.36%+	45,970,000.00+	7,995,000.00
Abia State University Teaching Hospital Aba	256,686,349.00				256,686,349.00-	165,787,206.00
Abia State College of Health Technology	293,920,374.04				293,920,374.04-	146,613,390.00
Hospital Management Board	59,770,380.00				59,770,380.00-	68,750,038.00
Abia Specialist Hosp & Diagnostic Centre Umuahia	39,726,809.00	40,000,000.00	40,000,000.00	99.32%+	273,191.00+	30,178,520.00
Ministry of Environment	29,327,600.00	63,762,000.00	63,762,000.00	46%+	34,434,400.00+	28,179,048.00

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Abia State Environmental Protection Agency (ASEPA)	5,704,000.00	120,000,000.00	120,000,000.00	4.75%+	114,296,000.00+	28,799,960.00
Ministry of Sports	13,966,000.00	73,733,000.00	73,733,000.00	18.94%+	59,767,000.00+	23,807,210.00
Enyimba Football Club	78,400,000.00	400,000,000.00	400,000,000.00	19.6%+	321,600,000.00+	284,780,000.00
Abia Warriors Football Club		21,000,000.00	21,000,000.00		21,000,000.00+	3,000,000.00
Abia Comets	12,120,688.40	10,000,000.00	10,000,000.00	121.21%+	2,120,688.40-	1,000,000.00
Abia State Sports Council	11,500,000.00	22,000,000.00	22,000,000.00	52.27%+	10,500,000.00+	50,000.00
Youths Sports Federation of Nigeria (YSFON)	500,000.00	6,000,000.00	6,000,000.00	8.33%+	5,500,000.00+	
Ministry of Local Government & Chieftaincy Affairs	5,967,070.00	29,123,000.00	29,123,000.00	20.49%+	23,155,930.00+	1,885,732.00
Total	28,619,377,813.60	30,219,742,300.00	36,272,192,300.00	78.9%+	7,652,814,486.40+	28,962,773,261.49
Note 40 - Consolidated Revenue Fund Charges						
Recurrent Debts Repayment	1,198,027,839.58	500,000,000.00	500,000,000.00	239.61%+	698,027,839.58-	932,838,945.80
Contractors/Other Miscellaneous Debts Repayment	21,220,488.49	4,000,000,000.00	6,000,000,000.00	0.35%+	5,978,779,511.51+	788,548,245.15
Total	1,219,248,328.07	4,500,000,000.00	6,500,000,000.00	18.76%+	5,280,751,671.93+	1,721,387,190.95
Note 41 - BTL Payments						
With-Holding Taxes due to FIRS	47,178,613.80				47,178,613.80-	186,753,008.09
VAT Due to FIRS	428,406,076.25				428,406,076.25-	787,167,207.13
Union Dues Deductions from Salary	587,235,647.73				587,235,647.73-	1,230,423,583.47
Loans Deduction from Salary	7,175,048.48				7,175,048.48-	11,045,573.53
Total	1,069,995,386.26				1,069,995,386.26-	2,215,389,372.22
Note 42 - Transfers to Other Funds						
Transfer to Capital Development Fund	5,016,049,177.59	5,000,000,000.00	5,000,000,000.00	100.32%+	16,049,177.59-	
Transfer to Capital Dev. Fund - (SURE-P)	3,050,782,782.28				3,050,782,782.28-	
Total	8,066,831,959.87	5,000,000,000.00	5,000,000,000.00	161.34%+	3,066,831,959.87-	

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
Note 51 - General Public Services						
70111 - Executive and Legislative Organs	851,477,913.42	7,291,935,000.00	7,291,935,000.00	11.68%+	6,440,457,086.58+	1,355,696,244.00
70112 - Financial and Fiscal Affairs	1,089,591,539.99	2,186,640,000.00	2,186,640,000.00	49.83%+	1,097,048,460.01+	452,094,808.26
70121 - Economic Aid to Developing Countries and Transition		1,000,000.00	1,000,000.00		1,000,000.00+	
70122 - Economic Aid routed through International Organs.	3,480,000.00	200,000,000.00	200,000,000.00	1.74%+	196,520,000.00+	11,500,000.00
70131 - General Personnel Services		2,000,000.00	2,000,000.00		2,000,000.00+	
70132 - Overall Planning and Statistical Services	5,673,547,625.95	4,899,822,600.00	8,049,291,590.00	70.49%+	2,375,743,964.05+	342,043,001.00
70133 - Other General Services	142,500,000.00	1,815,075,000.00	1,815,075,000.00	7.85%+	1,672,575,000.00+	674,125,388.27
70150 - Research and Development General Public Services		345,000,000.00	348,500,000.00		348,500,000.00+	
70160 - General Public Services Not Elsewhere Classified		50,000,000.00	50,000,000.00		50,000,000.00+	
70170 - Public Debt Transactions		300,000,000.00	300,000,000.00		300,000,000.00+	
70180 - Transfers of a General Nature between Governments						
Total	7,760,597,079.36	17,091,472,600.00	20,244,441,590.00	38.33%+	12,483,844,510.64+	3,148,710,870.72
Note 52 - Defense						5,984,170,312.25
Note 53 - Public Order and Safety						
70330 - Law Courts	7,500,000.00	414,500,000.00	414,500,000.00	1.81%+	407,000,000.00+	684,800,000.00
70350 - Research and Development Public Order and Safety	1,500,000.00	221,145,000.00	221,145,000.00	0.68%+	219,645,000.00+	20,660,000.00
Total	9,000,000.00	635,645,000.00	635,645,000.00	1.42%+	626,645,000.00+	705,460,000.00
Note 54 - Economic Affairs						
70411 - General Economic and Commercial Affairs	45,850,000.00	523,000,000.00	523,000,000.00	8.77%+	477,150,000.00+	1,249,800,000.00
70421 - Agriculture	346,356,860.20	1,755,150,000.00	1,787,980,000.00	19.37%+	1,441,623,139.80+	490,980,827.81
70432 - Petroleum and Natural Gas	1,548,642,241.30	1,647,000,000.00	1,647,000,000.00	94.03%+	98,357,758.70+	44,075,000.00
70435 - Electricity		300,000,000.00	300,000,000.00		300,000,000.00+	25,699,000.00
70443 - Construction	650,000,000.00	5,910,000,000.00	9,245,000,000.00	7.03%+	8,595,000,000.00+	1,830,380,000.00
70451 - Road Transport	722,400,000.00	14,720,447,740.00	19,700,447,740.00	3.67%+	18,978,047,740.00+	2,483,423,598.96
70460 - Communication	189,349,000.00	1,534,455,000.00	1,534,455,000.00	12.34%+	1,345,106,000.00+	409,045,600.00
70471 - Distributive Trade Storage and Warehousing		2,031,000,000.00	2,031,000,000.00		2,031,000,000.00+	
70474 - Multipurpose Development Projects	800,000,000.00	30,000,000.00	46,000,000.00	1739.13%+	754,000,000.00-	
70481 - R & D Gen Economic Commercial and Labour Affairs		22,000,000.00	22,000,000.00		22,000,000.00+	
70483 - R & D Fuel and Energy.	25,000,000.00	235,000,000.00	235,000,000.00	10.64%+	210,000,000.00+	171,500,000.00
70486 - R & D Communication		11,000,000.00	11,000,000.00		11,000,000.00+	
Total	4,327,598,101.50	28,719,052,740.00	37,082,882,740.00	11.67%+	32,755,284,638.50+	6,704,904,026.77

	2013	Budget 2013	Budget 2013	2013	2013
	N	N	N		N
Note 55 - Environmental Protection					
70510 - Waste Management	1,175,809,000.00				1,175,809,000.00
70540 - Protection of Biodiversity and Landscape	30,626,825.00	220,000,000.00	220,000,000.00	13.92%+	189,373,175.00
70550 - R & D Environmental Protection		1,200,000,000.00	2,162,735,830.00		2,162,735,830.00
70560 - Environmental Protection	123,359,999.70	490,000,000.00	490,000,000.00	25.18%+	366,640,000.30
Total	1,329,795,824.70	1,910,000,000.00	2,872,735,830.00	46.29%+	1,542,940,005.30
Note 56 - Housing and Community Amenities					
70610 - Housing Development	701,517,024.63	8,499,900,000.00	8,781,900,000.00	7.99%+	8,080,382,975.37
70620 - Community Development	14,049,200.00	1,484,072,000.00	1,484,072,000.00	0.95%+	1,470,022,800.00
70630 - Water Supply	3,000,000.00	1,741,500,000.00	1,741,500,000.00	0.17%+	1,738,500,000.00
70650 - R & D Housing and Community Amenities	100,000,000.00	20,000,000.00	20,000,000.00	500%+	80,000,000.00
Total	818,566,224.63	11,745,472,000.00	12,027,472,000.00	6.81%+	11,208,905,775.37
Note 57 - Health					
70711 - Pharmaceutical Products		10,000,000.00	10,000,000.00		10,000,000.00
70712 - Other Medical Products		3,000,000.00	3,000,000.00		3,000,000.00
70713 - Therapeutic Appliances and Equipment		10,000,000.00	10,000,000.00		10,000,000.00
70721 - General Medical Services		60,000,000.00	60,000,000.00		60,000,000.00
70722 - Specialized Medical Services		15,000,000.00	15,000,000.00		15,000,000.00
70723 - Dental Services		160,000,000.00	160,000,000.00		160,000,000.00
70724 - Paramedical Services	58,498,400.00	200,000,000.00	200,000,000.00	29.25%+	141,501,600.00
70731 - General Hospital Services	2,000,000.00	366,000,000.00	366,000,000.00	0.55%+	364,000,000.00
70732 - Specialized Hospital Services	10,000,000.00	4,100,000.00	4,100,000.00	243.9%+	5,900,000.00
70733 - Medical and Maternity Centre Services	20,000,000.00	180,600,000.00	180,600,000.00	11.07%+	160,600,000.00
70740 - Public Health Services		347,500,000.00	347,500,000.00		347,500,000.00
70750 - R & D Health	127,432,473.80	402,000,000.00	402,000,000.00	31.7%+	274,567,526.20
Total	217,930,873.80	1,758,200,000.00	1,758,200,000.00	12.4%+	1,540,269,126.20
Note 58 - Recreation Culture and Religion					
70810 - Recreation and Sporting Services		1,445,000,000.00	1,445,000,000.00		1,445,000,000.00
70820 - Cultural Services		80,000,000.00	80,000,000.00		80,000,000.00
70850 - R & D Recreation Culture and Religion		131,500,000.00	131,500,000.00		131,500,000.00
Total		1,656,500,000.00	1,656,500,000.00		1,656,500,000.00

		₹	₹		N
70921 - Lower Secondary Education		40,000,000.00	40,000,000.00		40,000,000.00+
70922 - Upper Secondary Education		90,000,000.00	90,000,000.00		90,000,000.00+
70941 - First Stage of Tertiary Education		1,700,000,000.00	1,700,000,000.00		1,700,000,000.00+
70950 - Education Not Defined by Level		450,000,000.00	450,000,000.00		450,000,000.00+
70970 - R & D Education		310,000,000.00	310,000,000.00		310,000,000.00+
Total		2,590,000,000.00	2,590,000,000.00		2,590,000,000.00+
Note 60 - Social Protection					
71012 - Disability					
71040 - Family and Children		15,000,000.00	15,000,000.00		15,000,000.00+
71060 - Housing	26,330,000.00				26,330,000.00-
71070 - Social Exclusions		40,000,000.00	40,000,000.00		40,000,000.00+
71080 - R & D Social Protection		1,000,000.00	1,000,000.00		1,000,000.00+
Total	51,449,100.00	1,380,000,000.00	1,380,000,000.00	3.73%+	1,328,550,900.00+
	77,779,100.00	1,436,000,000.00	1,436,000,000.00	5.42%+	1,358,220,900.00+

		2013	Budget 2013	Budget 2013	2013	2013
STATUTORY ALLOCATION FROM FAAC		N	N	N		N
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
20007001/11010000						
20007001/11010101	Statutory Allocation from Federation Accounts	41,474,258,519.57	45,240,692,597.00	45,240,692,597.00	91.67%+	3,766,434,077.43
20007001/11010102	VAT from Federation Accounts	7,863,975,825.85	5,000,000,000.00	5,000,000,000.00	157.28%+	2,863,975,825.85
20007001/11010103	Excess Crude Allocation from FAAC		8,000,000,000.00	19,501,096,495.00		19,501,096,495.00
20007001/11011004	Ecological Fund From FAAC		1,500,000,000.00	1,500,000,000.00		1,500,000,000.00
20007001/11010105	Budget Augmentation	14,938,807,180.48	13,262,760,842.00	13,262,760,842.00	112.64%+	1,676,046,338.48
20007001/11010106	NNPC Refunds	1,228,611,872.91				1,228,611,872.91
20007001/11010110	SURE - P	3,275,611,426.72		3,516,580,990.00	93.15%+	240,969,563.28
20007001/11010111	13% Derivation		10,000,000,000.00	14,500,000,000.00		14,500,000,000.00
20007001/11010000	Recovery from ISHIMIRI Oil Field			7,431,591,925.00		7,431,591,925.00
Total		68,781,264,825.53	83,003,453,439.00	109,952,722,849.00	62.56%+	41,171,458,023.47
TAXES						
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20008001/12010000						
20008001/12010001	Capital Gains Tax	190,475,891.85	420,000,000.00	420,000,000.00	45.35%+	229,524,108.15
20008001/12010002	Direct Assessment Tax (Current)	78,970,409.91	500,000,000.00	500,000,000.00	15.79%+	421,029,590.09
20008001/12010003	Direct Assessment Tax (Arrears/Late)	69,594,631.94	100,000,000.00	100,000,000.00	69.59%+	30,405,368.06
20008001/12010004	Pay As You Earn (PAYE) - Federal	438,743,884.25				438,743,884.25+
20008001/12010005	Pay As You Earn (PAYE) - State (Adj Voucher)	2,278,050,617.94	5,000,000,000.00	5,000,000,000.00	45.56%+	2,721,949,382.06
20008001/12010007	Pay As You Earn (PAYE) - Companies	9,900.00				9,900.00+
20008001/12010010	5% Withholding Tax on Payment to Contractors	519,705,419.94	150,000,000.00	150,000,000.00	346.47%+	369,705,419.94+
20008001/12010011	10% Withholding Tax on Dividends	113,412,289.72	100,000,000.00	100,000,000.00	113.41%+	13,412,289.72+
20008001/12010012	10% Withholding Tax on Bank Interests	302,270,840.74	220,000,000.00	220,000,000.00	137.4%+	82,270,840.74+
20008001/12010013	10% Withholding Tax on Rents	64,728,219.40	20,000,000.00	20,000,000.00	323.64%+	44,728,219.40+
20008001/12010014	10% Withholding Tax on Royalties	804,229.54	1,000,000.00	1,000,000.00	80.42%+	195,770.46
20008001/12010015	10% Withholding Tax on Directors Fees	2,162,566.12	2,000,000.00	2,000,000.00	108.13%+	162,566.12+
20008001/12010016	10% WHT on Hire of Movable/Immovable Plan	131,758.55				131,758.55+
20008001/12010017	Development Levy	15,088,632.75	60,000,000.00	60,000,000.00	25.15%+	44,911,367.25
20008001/12010018	Advertisement Tax	12,773,867.00				12,773,867.00+
20008001/12010019	Stamp Duty Tax	86,796,493.90				86,796,493.90+
20008001/12010020	Pay As You Earn (PAYE) - (Arrears)	945,383,709.89	1,000,000,000.00	1,000,000,000.00	94.54%+	54,616,290.11
20008001/12010000	Pools Betting Tax (Current)		8,000,000.00	8,000,000.00		8,000,000.00
20008001/12010020	3% Security Fee		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00
20008001/12010021	1% Agreement Fee		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00
20008001/12010022	Other (Administrative Charges)		1,000,000.00	1,000,000.00		1,000,000.00
Total		5,119,103,363.44	9,582,000,000.00	9,582,000,000.00	53.42%+	4,462,896,636.56

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
ABIA STATE GAMING COMMISSION						
Organization/Economic Code						
20009001/12010000						
20009001/12010008 Pools Betting Tax (Current)	12,792,940.00	8,000,000.00	8,000,000.00	159.91%+	4,792,940.00+	5,263,500.00
20009001/12010009 Pools Betting Tax (Arrears)	155,880.00				155,880.00+	
Total	12,948,820.00	8,000,000.00	8,000,000.00	161.86%+	4,948,820.00+	5,263,500.00
TOTAL TAXES	5,132,052,183.44	9,590,000,000.00	9,590,000,000.00	53.51%+	4,457,947,816.56-	4,507,241,098.25
LICENSES						
MINISTRY OF INFORMATION						
Organization/Economic Code						
23001001/12020000						
23001001/12020042 Newspapers Vendors License		500,000.00	500,000.00		500,000.00-	
Total		500,000.00	500,000.00		500,000.00-	
LICENSES						
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20008001/12020000						
20008001/12020032 Motor Vehicle Licenses	36,765,175.00	100,000,000.00	100,000,000.00	36.77%+	63,234,825.00-	94,636,256.58
20008001/12020033 Drivers' Licenses	20,300,000.00	15,000,000.00	15,000,000.00	135.33%+	5,300,000.00+	49,407,632.76
20008001/12020027 Motor Dealers License	8,050.00	120,000.00	120,000.00	6.71%+	111,950.00-	138,836.94
Total	57,073,225.00	115,120,000.00	115,120,000.00	49.58%+	58,046,775.00-	144,182,726.28
LICENSES						
ABIA STATE GAMING AND CONTROL BOARD						
Organization/Economic Code						
20009001/12010000						
20009001/12010029 Pool Betting and Casino Licenses	2,020,000.00	960,000.00	960,000.00	210.42%+	1,060,000.00+	4,221,849.66
20009001/12010043 Gaming Licenses (Current)	653,250.00	100,000.00	100,000.00	653.25%+	553,250.00+	4,000.00
20009001/12010044 Gaming Licenses (Arrears)						4,510,274.48
20009001/12010045 Pools Agents Licenses (Current)	45,420.00	2,000,000.00	2,000,000.00	2.27%+	1,954,580.00-	309,231,357.47
20009001/12010046 Pools Agents Licenses (Arrears)	910.00				910.00+	
Total	2,719,580.00	3,060,000.00	3,060,000.00	88.88%+	340,420.00-	317,967,481.61
LICENSES						
MINISTRY OF COMMERCE AND INDUSTRY						
Organization/Economic Code						
22001001/12020000						
22001001/12020078 Licensing of Produce Store Keepers	26,500.00	50,000.00	50,000.00	53%+	23,500.00-	
Total	26,500.00	50,000.00	50,000.00	53%+	23,500.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance— 2013 N	Actual 2012 N
LICENSES						
MINISTRY OF SCIENCE AND TECHNOLOGY						
Organization/Economic Code						
28001001/12020000						
28001001/12020041 Licensing of Computer Based Business Centres		1,200,000.00	1,200,000.00		1,200,000.00-	
Total		1,200,000.00	1,200,000.00		1,200,000.00-	
LICENSES						
MINISTRY OF PETROLEUM AND SOLID MINERALS						
Organization/Economic Code						
32001001/12020000						
32001001/12020047 Permit for Oil Services Companies		3,000,000.00	3,000,000.00		3,000,000.00-	
Total		3,000,000.00	3,000,000.00		3,000,000.00-	
ABIA STATE WATER BOARD						
Organization/Economic Code						
52102001/12020000						
52102001/12020028 Permit to Drill Borehole	82,500.00				82,500.00+	
Total	82,500.00				82,500.00+	
LICENSES						
MINISTRY OF LANDS AND SURVEY						
Organization/Economic Code						
60001001/12020000						
60001001/12020040 Temporary Occupational Licenses	2,750.00	1,000,000.00	1,000,000.00	0.28%+	997,250.00-	1,573,357.10
Total	2,750.00	1,000,000.00	1,000,000.00	0.28%+	997,250.00-	1,573,357.10
LICENSES						
COLLEGE OF EDUCATION AROCHUKWU						
Organization/Economic Code						
17019001/12020000						
17019001/12020020 Hawkers Permit	3,300.00				3,300.00+	
Total	3,300.00				3,300.00+	
LICENSES						
MINISTRY OF HEALTH						
Organization/Economic Code						
21001001/12020000						
21001001/12020034 Patent & Proprietary Vendors Licenses	2,420.00	1,500,000.00	1,500,000.00	0.16%+	1,497,580.00-	
21001001/12020039 Renewal of Patent & Proprietary Vendors Lic.	546.00	400,000.00	400,000.00	0.14%+	399,454.00-	
Total	2,966.00	1,900,000.00	1,900,000.00	0.16%+	1,897,034.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
LICENSES						
MINISTRY OF ENVIRONMENT						
Organization/Economic Code						
35001001/12020000						
35001001/12020021 Hunting Permits		50,000.00	50,000.00		50,000.00-	
35001001/12020028 Borehole Drilling Licenses	1,885,450.00				1,885,450.00+	
35001001/12020038 Forest Lic./Rollers/Saw Mills Hammer License	88,100.00	250,000.00	250,000.00	35.24%+	161,900.00-	125,750.00
35001001/12020066 Permit to Food Vendor/Pure Water Manufacture	50,000.00				50,000.00+	
Total	2,023,550.00	300,000.00	300,000.00	674.52%+	1,723,550.00+	125,750.00
LICENSES						
MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS						
Organization/Economic Code						
51001001/12020000						
51001001/12020040 License Plates	11,000.00	20,000.00	20,000.00	55%+	9,000.00-	
Total	11,000.00	20,000.00	20,000.00	55%+	9,000.00-	
LICENSES						
MINISTRY OF PHYSICAL PLANNING AND URBAN RENEWAL						
Organization/Economic Code						
52102001/12020000						
62001001/12020079 Development Permit	150,000.00				150,000.00+	
Total	150,000.00				150,000.00+	
TOTAL LICENSES	62,095,371.00	126,150,000.00	126,150,000.00	49.22%+	64,054,629.00-	463,849,314.99
FEES						
OFFICE OF THE EXECUTIVE GOVERNOR						
Organization/Economic Code						
11001001/12040000						
11001001/12040027 Tenders Fees	571,000.00	1,000,000.00	1,000,000.00	57.1%+	429,000.00-	219,000.00
11001001/12040090 Administrative Fees	2,413,255.00	200,000.00	200,000.00	1206.63%+	2,213,255.00+	300,000.00
Total	2,984,255.00	1,200,000.00	1,200,000.00	248.69%+	1,784,255.00+	519,000.00
FEES						
OFFICE OF THE SECRETARY TO THE STATE GOVT.						
Organization/Economic Code						
11013001/12040000						
11013001/12040027 Tenders Fees	49,525.00				49,525.00+	21.52
11013001/12040057 Reg. of Special Plate Number for Trad. Rulers	12,500.00	350,000.00	350,000.00	3.57%+	337,500.00-	
11013001/12040217 Issuance of Certificate of State of Origin	887,210.00	1,500,000.00	1,500,000.00	59.15%+	612,790.00-	10,229,265.00
Total	949,235.00	1,850,000.00	1,850,000.00	51.31%+	900,765.00-	10,229,286.52

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
FEEES						
BUREAU OF SPECIAL SERVICES						
11018001/12040000						
11018001/12040089 Oath of Secrecy	2,050.00				2,050.00+	
Total	2,050.00				2,050.00+	
FEEES						
ABIA PRINTING & PUBLISHING COMPANY						
23055001/12040000						
23055001/12040036 Advertisement Fee - Regular Advert	1,687,450.00				1,687,450.00+	
Total	1,687,450.00				1,687,450.00+	
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD						
11039001/12040000						
11039001/12040048 Infrastructural Development Levy	138,726,859.79				138,726,859.79+	
Total	138,726,859.79				138,726,859.79+	
FEEES						
ABIA STATE OIL PRODUCING AREA DEV. COMMISSION						
Organization/Economic Code						
11101001/12040000						
11101001/12020417 Registration of Contractors	100,000.00	10,000,000.00	10,000,000.00	1.00%+	9,900,000.00-	671,000.00
Total	100,000.00	10,000,000.00	10,000,000.00	1.00%+	9,900,000.00-	671,000.00
ABIA STATE HOUSE OF ASSEMBLY						
Organization/Economic Code						
12001001/12040000						
12001001/12040027 Tender Fees	51,500.00	10,000,000.00	10,000,000.00	0.52%+	9,948,500.00-	
Total	51,500.00	10,000,000.00	10,000,000.00	0.52%+	9,948,500.00-	
FEEES						
MINISTRY OF INFORMATION & STRATEGY						
Organization/Economic Code						
23001001/12040000						
23001001/12040017 Reg. of Private Suppliers of Stationery Mate		9,500,000.00	9,500,000.00		9,500,000.00-	
23001001/12040027 Tender Fees	7,000.00	100,000.00	100,000.00	7.00%+	93,000.00-	54,900.00
23001001/12040059 Repairs of Office Equipment		200,000.00	200,000.00		200,000.00-	
23001001/12040060 Registration of Magazine		500,000.00	500,000.00		500,000.00-	
23001001/12040632 Renewal of Priv. Suppliers of Stationery Materials		5,000,000.00	5,000,000.00		5,000,000.00-	
23001001/12040336 Registration of Private Printers		2,000,000.00	2,000,000.00		2,000,000.00-	
23001001/12040607 Annual Renewal Fee of Private Printers	2,728.00	1,000,000.00	1,000,000.00	0.27%+	997,272.00-	
Total	9,728.00	18,300,000.00	18,300,000.00	0.05%+	18,290,272.00-	54,900.00

Schedule of Detailed Recurrent Revenue – Cont'd.

Abia State Government of Nigeria

FEES		Actual	Approved	Revised	% Achieved	Variance	Actual
OFFICE OF THE HEAD OF SERVICE		2013	Budget 2013	Budget 2013	2013	2013	2012
Organization/Economic Code		N	N	N		N	N
25001001/12040000							
25001001/12040015	Proficiency Train Course for C/Motor Driver Mech.& Allied						
25001001/12040027	Tender Fees	15,000.00	4,200,000.00	4,200,000.00			
25001001/12040036	Advert Fees (Service Monitor Newspaper)	500.00			0.36%+	4,185,000.00-	
25001001/12040040	Card Fee (and Service Clinic)		6,300,000.00	6,300,000.00		500.00+	
25001001/12040053	Comprad/Exam/Tuition Fees (Comp Training Sch.		500,000.00	500,000.00		6,300,000.00-	
25001001/12040062	Medical Examination Certificate Fees	179,500.00	5,000,000.00	5,000,000.00		500,000.00-	157,100.00
25001001/12040608	Issuance of Statement of Result for Compro Fee		500,000.00	500,000.00	3.59%+	4,820,500.00-	
25001001/12040609	Fees for Pensioners ID Card		100,000.00	500,000.00			287,490.00
25001001/12040610	Fee for Computer Training School	27,500.00	100,000.00	100,000.00		500,000.00-	
Total	Fees for Publ of Change of Name in Monitor Newspaper	41,500.00	1,500,000.00	1,500,000.00	27.5%+	72,500.00-	
FEES		264,000.00	18,200,000.00	18,200,000.00	41.5%+	1,500,000.00-	444,590.00
BUREAU OF SERVICE WELFARE					1.45%+	17,936,000.00-	
Organization/Economic Code							
25005003/12040000							
25005003/12020312	Card Fees (CSC)						
25005003/12020425	Medical Examination Fees	50,400.00					
Total		93,700.00				50,400.00+	
FEES		144,100.00				93,700.00+	
OFFICE OF THE AUDITOR GENERAL (STATE)						144,100.00+	
Organization/Economic Code							
40001001/12040000							
40001001/12040017	Registration of Firms of Chartered Accountants						
40001001/12040151	Renewal of Registration of Chartered Accts	65,000.00	200,000.00	200,000.00			
40001001/12040233	Audit Fees and Boards	10,000.00	500,000.00	500,000.00	32.5%+	135,000.00-	25,000.00
40001001/12040234	Arrears of Audit Fees	2,824,400.00			2.00%+	490,000.00-	120,000.00
40001001/12040633	Unserviceable Stores	250,000.00				2,824,400.00+	
Total		5,400.00	300,000.00	300,000.00	1.8%+	250,000.00+	
FEES		3,154,800.00	1,000,000.00	1,000,000.00	315.48%+	2,154,800.00+	145,000.00
CIVIL SERVICE COMMISSION							
Organization/Economic Code							
47001001/12040000							
47001001/12040225	Examination Fees for Appointments						
Total			100,000.00	100,000.00		100,000.00-	
FEES			100,000.00	100,000.00		100,000.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
FEEES						
ABIA STATE INDEPENDENT ELECTORAL COMMISSION						
Organization/Economic Code						
48001001/12040104 Councillorship Elections	5,050.00	341,000,000.00	341,000,000.00	0%+	340,994,950.00-	
48001001/12040105 Chairmanship Elections		42,500,000.00	42,500,000.00		42,500,000.00-	
Total	5,050.00	383,500,000.00	383,500,000.00	0%+	383,494,950.00-	
OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)						
Organization/Economic Code						
63001001/12040347 Audit Fees (Local Government)		20,400,000.00	20,400,000.00		20,400,000.00-	
63001001/12040611 Audit Fees for Local Govt. Education Authority		17,000,000.00	17,000,000.00		17,000,000.00-	
63001001/12040612 Audit Fees for Local Govt. Training Fund		800,000.00	800,000.00		800,000.00-	
63001001/12040613 Audit Fees for Local Govt Pensions Board		800,000.00	800,000.00		800,000.00-	
63001001/12040614 Audit Fees for Joint Allocation Account C'ttee		1,000,000.00	1,000,000.00		1,000,000.00-	
Total		40,000,000.00	40,000,000.00		40,000,000.00-	
FEEES						
LOCAL GOVERNMENT SERVICE COMMISSION						
Organization/Economic Code						
64001001/12040000						
64001001/12040017 Registration of Consultants		200,000.00	200,000.00		200,000.00-	
64001001/12040027 Tenders Fee	53,300.00				53,300.00+	
64001001/12040052 Promotion Examination Fees		2,000,000.00	2,000,000.00		2,000,000.00-	
64001001/12040151 Renewal of Registration of Consultants	3,000.00				3,000.00+	
Total	56,300.00	2,200,000.00	2,200,000.00	2.56%+	2,143,700.00-	
FEEES						
MINISTRY OF AGRICULTURE						
15001001/12040000						
15001001/12040383 Service Charge for Pest Control Service	27,450.00				27,450.00+	
15001001/12040027 Tender Fees	60,646.00	30,000.00	30,000.00	202.15%+	30,646.00+	30,500.00
15001001/12040046 Veterinary Clinic Fees	84,500.00	500,000.00	500,000.00	16.9%+	415,500.00-	148,200.00
15001001/12040093 Cattle Control Fees		120,000,000.00	120,000,000.00		120,000,000.00-	11,500,000.00
15001001/12040107 Veterinary Health Certification	1,000.00				1,000.00+	
15001001/12040108 Prophylactic Treatment Fees	29,600.00	1,000,000.00	1,000,000.00	2.96%+	970,400.00-	93,900.00
15001001/12040111 Fish Pond Inspection Fees		20,000.00	20,000.00		20,000.00-	
15001001/12040112 Livestock Farm Site Inspection Fees	5,000.00	200,000.00	200,000.00	2.5%+	195,000.00-	
15001001/12040113 Meat Inspection Fees	2,800,000.00	10,000,000.00	10,000,000.00	28.00%+	7,200,000.00-	4,200,000.00
15001001/12040114 Land Inspection Fees	2,000.00	200,000.00	200,000.00	1.00%+	198,000.00-	
15001001/12040115 Haulage Fees for Livestock/Fisheries		2,270,000.00	2,270,000.00		2,270,000.00-	
15001001/12040359 Farmers Registration Fee	1,561,500.00	7,000,000.00	7,000,000.00	22.31%+	5,438,500.00-	
Total	4,571,696.00	141,220,000.00	141,220,000.00	3.24%+	136,648,304.00-	15,972,600.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
FEES						
MINISTRY OF FINANCE						
Organization/Economic Code						
20001001/12040000						
20001001/12040027 Tender Fees	4,192,419.49	25,100,000.00	25,100,000.00	16.7%+	20,907,580.51-	328,510.00
Total	4,192,419.49	25,100,000.00	25,100,000.00	16.7%+	20,907,580.51-	328,510.00
FEES						
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20008001/12040000						
20008001/12040027 Tender Fees	12,050,769.86				12,050,769.86+	
20008001/12040055 Identification of Motor Vehicles Fees	40,000.00	15,000,000.00	15,000,000.00	0.27%+	14,960,000.00-	1,384,488.02
20008001/12040056 Road Traffic Examination Fees		1,350,000.00	1,350,000.00		1,350,000.00-	94,289,231.42
20008001/12040057 Motor Vehicle New Number Plates	30,845,000.00	48,000,000.00	48,000,000.00	64.26%+	17,155,000.00-	90,454,777.91
20008001/12040090 Administrative Charges	429,114,067.50	1,000,000.00	1,000,000.00	42911.41%+	428,114,067.50+	805,656.46
20008001/12040116 Proof of Ownership Certificate (POC)	13,301,849.86				13,301,849.86+	
20008001/12040045 Change of Ownership	2,271,645.84	800,000.00	800,000.00	283.96%+	1,471,645.84+	
Total	487,623,333.06	66,150,000.00	66,150,000.00	737.15%+	421,473,333.06+	186,934,153.81
FEES						
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
11101001/12040000						
20007001/12040027 Tender Fees	61,841,177.37				61,841,177.37+	
20007001/12040095 Directorship Fees Paid to Public Officers	4,650.00				4,650.00+	
20007001/12040636 3% Security Fund Earnings from Contracts		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00-	
Total	61,845,827.37	1,000,000,000.00	1,000,000,000.00	6.18%+	938,154,172.63-	
FEES						
MINISTRY OF COMMERCE & INDUSTRY						
Organization/Economic Code						
22001001/12040000						
22001001/12040025 Pest Control and Fumigation		100,000.00	100,000.00		100,000.00-	70,000.00
22001001/12040027 Tender Fees	1,329,700.00				1,329,700.00+	
22001001/12040047 Fee for Industrial Plot Allocation	400.00	15,000,000.00	15,000,000.00	0%+	14,999,600.00-	6,862,000.00
22001001/12040049 Registration of Produce Merchants	35,000.00	500,000.00	500,000.00	7%+	465,000.00-	79,000.00
22001001/12040117 Registration of Stores (Produce)	23,500.00	120,000.00	120,000.00	19.58%+	96,500.00-	10,500.00
22001001/12040117 Renewal of Stores (Produce)	3,442,000.00	50,000.00	50,000.00	6884%+	3,392,000.00+	7,500.00
22001001/12040025 Fumigation/Spraying of Produce Stores Fees	635,000.00	200,000.00	200,000.00	317.5%+	435,000.00+	
22001001/12040119 Palm Oil: Produce Inspection Fees	8,231,600.00	13,000,000.00	13,000,000.00	63.32%+	4,768,400.00-	8,658,540.00
22001001/12040120 Palm Kernel: Produce Inspection Fees	5,261,586.30	4,000,000.00	4,000,000.00	131.54%+	1,261,586.30+	2,510,220.00

Schedule of Detailed Recurrent Revenue – Con'd.

	Actual 2013 N	Approved Budget 2013 N	Actual Budget 2013 N	% 2013	Actual 2013 N	Actual 2012 N
22001001/12040121 Rubber: Produce Inspection Fees		200,000.00	200,000.00		200,000.00-	
22001001/12040118 Cashew Nut Inspection Fees		500,000.00	500,000.00		500,000.00-	371,600.00
22001001/12040122 Produce Haulage Fees	12,888,400.00	45,000,000.00	45,000,000.00	28.64%+	32,111,600.00-	13,060,000.00
22001001/12040123 Registration of S.M.E.'s	10,500.00	100,000.00	100,000.00	10.5%+	89,500.00-	
22001001/12040124 Business Plan Preparation (MSME)	661,500.00	3,000.00	3,000.00	22050%+	658,500.00+	
22001001/12040125 Registration of Business Premises (Current)	4,692,125.00	2,500,000.00	2,500,000.00	187.69%+	2,192,125.00+	
22001001/12040126 Registration of Business Premises (Arrears)	128,000.00	5,087,000.00	5,087,000.00	2.52%+	4,959,000.00-	
22001001/12040127 Renewal of Business Premises	4,120,830.00	23,000,000.00	23,000,000.00	17.92%+	18,879,170.00-	
22001001/12040128 Stallage Fees (Ekeoha Shopping Centre Ltd)	1,236,400.00	1,650,000.00	1,650,000.00	74.93%+	413,600.00-	
22001001/12040130 Haulage Fees (Quarry)	5,007,350.00	4,600,000.00	4,600,000.00	108.86%+	407,350.00+	
22001001/12040131 Other Markets Fees	5,021,000.00				5,021,000.00+	
22001001/12040615 Renewal of Licensing of Produce Store Keepers	331,500.00	90,000.00	90,000.00	368.33%+	241,500.00+	16,000.00
22001001/12040371 Cocoa: Produce Inspection Fees	2,128,471.38	18,000,000.00	18,000,000.00	11.82%+	15,871,528.62-	4,715,000.00
Total	55,184,862.68	133,700,000.00	133,700,000.00	41.28%+	78,515,137.32-	36,360,360.00
FEEs						
ABIA STATE INVESTMENT & PROPERTY DEV. COMPANY						
Organization/Economic Code						
22018001/12040000						
22018001/12040017 Registration of Contractors		100,000,000.00	100,000,000.00		100,000,000.00-	54,102,045.00
Total		100,000,000.00	100,000,000.00		100,000,000.00-	54,102,045.00
FEEs						
MINISTRY OF SCIENCE AND TECHNOLOGY						
Organization/Economic Code						
28001001/12040000						
28001001/12040027 Tender Fees	45,818.17				45,818.17+	
28001001/12040227 Reg. Fee for Joint Venture Training for - SMES		100,000.00	100,000.00		100,000.00-	
28001001/12040228 Reg. of Technical Based Artisans Clusters		2,000,000.00	2,000,000.00		2,000,000.00-	198,000.00
28001001/12040230 Inspection Fees for Scientific & Technology Lab		2,000,000.00	2,000,000.00		2,000,000.00-	
28001001/12040637 Inspection of New Mast in all the LGAs		12,000,000.00	12,000,000.00		12,000,000.00-	
28001001/12040616 Registration of ICT Based Business Centres		500,000.00	500,000.00		500,000.00-	
28001001/12040617 Renewal Fees for ICT Based Centers	88,500.00	2,000,000.00	2,000,000.00	4.43%+	1,911,500.00-	
28001001/12040081 App. Fee for Site Inspection of Vocation Centres	193,525.00				193,525.00+	
Total	327,843.17	18,600,000.00	18,600,000.00	1.76%+	18,272,156.83-	198,000.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
MINISTRY OF TRANSPORT						
Organization/Economic Code						
29001001/12040000						
29001001/12040015 Trade Test Fees	27,000.00	2,000,000.00	2,000,000.00	1.35%+	1,973,000.00-	36,000.00
29001001/12040027 Tender Fees	803,000.00	300,000.00	300,000.00	267.67%+	503,000.00+	
29001001/12040028 Fire Certificate Reports Fee	232,500.00	650,000.00	650,000.00	35.77%+	417,500.00-	
29001001/12040048 Infrastructural Levy Transport	44,000.00				44,000.00+	
29001001/12040096 Franchise Fees	7,600.00	700,000.00	700,000.00	1.09%+	692,400.00-	
29001001/12040097 TOW Vehicle Permit	20,000.00	250,000.00	250,000.00	8%+	230,000.00-	
29001001/12040130 Haulage Fees	12,073,400.00	6,000,000.00	6,000,000.00	201.22%+	6,073,400.00+	
29001001/12040132 MOT Test Training/Workshop Inspection Fees	50,000.00	100,000,000.00	100,000,000.00	0.05%+	99,950,000.00-	6,250.00
29001001/12040133 Fees from Driving School	25,000.00	500,000.00	500,000.00	5%+	475,000.00-	
29001001/12040134 Fees for Clearance Certificate	350,000.00	5,000,000.00	5,000,000.00	7%+	4,650,000.00-	40,000.00
29001001/12040135 Driving Test Fees		500,000.00	500,000.00		500,000.00-	
29001001/12040136 Daily Toll Ticket	1,911,600.00	65,000,000.00	65,000,000.00	2.94%+	63,088,400.00-	
29001001/12040139 Fire Service Training Fees	80,000.00	100,000.00	100,000.00	80%+	20,000.00-	
29001001/12040140 Fire Inspection Fees	75,000.00				75,000.00+	
Total	15,699,100.00	181,000,000.00	181,000,000.00	8.67%+	165,300,900.00-	82,250.00
FEES						
ABIA TRANSPORT CORPORATION (ABIA LINE NETWORK)						
Organization/Economic Code						
29053001/12040000						
29053001/12040264 Registration Fees	1,926,400.00				1,926,400.00+	
29053001/12040411 Facility Fees	4,919,675.00				4,919,675.00+	
29053001/12040412 Courier Service Charges	5,677,485.00				5,677,485.00+	
29053001/12040413 Overuse Fees	97,632,980.00				97,632,980.00+	
29053001/12040000 ASPIMS	3,130,924.00				3,130,924.00+	
29053001/12040000 Intervention Fund	6,269,625.00				6,269,625.00+	
29053001/12040000 Luggage Fee	134,400.00				134,400.00+	
29053001/12040000 Shuttle Service	401,050.00				401,050.00+	
29053001/12040000 Lease Rentage	960,000.00				960,000.00+	
29053001/12040000 Vehicle Inspection	240,800.00				240,800.00+	
29053001/12040000 Unspecified Revenue	155,284,910.00	25,461,608.00	25,461,608.00	609.88%+	129,823,302.00+	
Total	276,578,249.00	25,461,608.00	25,461,608.00	1086.26%+	251,116,641.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
MINISTRY OF PETROLEUM & SOLID MINERALS						
Organization/Economic Code						
2001001/12040000						
32001001/12040027 Tender Fees	405,997.84				405,997.84+	
32001001/12040031 Charges from EIA and EAR	10,000.00	6,000,000.00	6,000,000.00	0.17%+	5,990,000.00-	
32001001/12040048 Solid Mineral Development Fees	7,963,000.00	22,000,000.00	22,000,000.00	36.2%+	14,037,000.00-	7,472,000.00
32001001/12040053 Application Fee for Mining Companies	9,375.00	4,500,000.00	4,500,000.00	0.21%+	4,490,625.00-	
32001001/12040141 Registration of Mining Sites		15,000,000.00	15,000,000.00		15,000,000.00-	830,000.00
32001001/12040142 Registration of Filling Station	100,000.00	4,500,000.00	4,500,000.00	2.22%+	4,400,000.00-	1,740,000.00
32001001/12040143 Renewal of Registration Filling Station		17,500,000.00	17,500,000.00		17,500,000.00-	20,000.00
32001001/12040144 Registration of Surface Tanks		1,500,000.00	1,500,000.00		1,500,000.00-	1,000.00
32001001/12040145 Loading & Offloading Permit to Tanker Drivers	100,000.00	18,000,000.00	18,000,000.00	0.56%+	17,900,000.00-	10,000.00
32001001/12040146 Registration of Drilling Companies in the State	37,000.00				37,000.00+	1,000,000.00
32001001/12040149 Certification of Petrol Stations						576,423.39
32001001/12040618 Renewal of Registration of Surface Tanks	1,224,000.00	1,500,000.00	1,500,000.00	81.6%+	276,000.00-	
Total	9,849,372.84	90,500,000.00	90,500,000.00	10.88%+	80,650,627.16-	11,649,423.39
FEES						
MINISTRY OF WORKS						
Organization/Economic Code						
34001001/12040000						
34001001/12040017 Registration of Contractors	6,114,000.00	4,000,000.00	4,000,000.00	152.85%+	2,114,000.00+	1,832,500.00
34001001/12040027 Tender Fees	5,410,530.00	9,000,000.00	9,000,000.00	60.12%+	3,589,470.00-	5,723,500.00
34001001/12040049 Registration Fees for Auctioneers	15,000.00	30,000.00	30,000.00	50.00%+	15,000.00-	30,000.00
34001001/12040151 Renewal of Contractors Registration	275,500.00	3,000,000.00	3,000,000.00	9.18%+	2,724,500.00-	792,000.00
34001001/12040150 Fees for Approval of Plan for Petrol Filling Stat		4,000,000.00	4,000,000.00		4,000,000.00-	2,900,000.00
34001001/12040152 Renewal Fees for Auctioneers	5,038,100.00	30,000.00	30,000.00	16793.67%+	5,008,100.00+	
Total	16,853,130.00	20,060,000.00	20,060,000.00	84.01%+	3,206,870.00-	11,278,000.00
FEES						
MINISTRY OF CULTURE AND TOURISM						
Organization/Economic Code						
36001001/12040000						
36001001/12040334 Registration/Accreditation of Cultural Groups in the State	7,000.00	600,000.00	600,000.00	1.17%+	593,000.00-	
36001001/12040398 Registration/Documentation of Hotels in Abia State		15,000,000.00	15,000,000.00		15,000,000.00-	
36001001/12040400 Registration of Contestants for Beauty Pageants		50,000.00	50,000.00		50,000.00-	
Total	7,000.00	15,650,000.00	15,650,000.00	0.04%+	15,643,000.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
FEES						
ABIA STATE COUNCIL FOR ARTS & CULTURE						
Organization/Economic Code						
36004001/12040000						
36004001/12040414 Performance Fees	1,975,000.00					
Total	1,975,000.00				1,975,000.00+	
					1,975,000.00+	
FEES						
ABIA STATE PLANNING COMMISSION						
Organization/Economic Code						
38001001/12040000						
38001001/12040017 Registration of Consultants		2,000,000.00	2,000,000.00		2,000,000.00-	
38001001/12040027 Tender Fees	1,814,500.00	2,400,000.00	2,400,000.00	75.6%+	585,500.00-	1,470,000.00
38001001/12040153 Registration of CBO's		120,000.00	120,000.00		120,000.00-	
38001001/12040154 Registration of NGO's	40,000.00	100,000.00	100,000.00	40%+	60,000.00-	
38001001/12040155 Renewal of NGO's	30,000.00	50,000.00	50,000.00	60%+	20,000.00-	
Total	1,884,500.00	4,670,000.00	4,670,000.00	40.35%+	2,785,500.00-	1,470,000.00
FEES						
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES						
Organization/Economic Code						
52101001/12040000						
52001001/12040027 Tender Fees	7,500.00	1,000,000.00	1,000,000.00	0.75%+	992,500.00-	123,000.00
52001001/12040036 Advertisement (General)	339,000.00	2,500,000.00	2,500,000.00	13.56%+	2,161,000.00-	
52001001/12040000 Water Analysis Fees	5,500.00				5,500.00+	
52001001/12040585 Fees for Administration/Supervision of Contracts	36,000.00				36,000.00+	
52001001/12040392 Advert on Electric Poles and Water Tanks	81,000.00				81,000.00+	
Total	469,000.00	3,500,000.00	3,500,000.00	13.4%+	3,031,000.00-	123,000.00
FEES						
MINISTRY OF HOUSING						
Organization/Economic Code						
53102001/12040000						
53001001/12040027 Tenders Fees	334,430.00	20,000,000.00	20,000,000.00	1.67%+	19,665,570.00-	147,621,606.15
Total	334,430.00	20,000,000.00	20,000,000.00	1.67%+	19,665,570.00-	147,621,606.15

Schedule of Detailed Recurrent Revenue – Cont'd.

		Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES							
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY (UCDA)							
Organization/Economic Code							
53001001/12040000							
53056001/12040181	Plot Development Fees	996,000.00	151,500,000.00	151,500,000.00	0.66%+	150,504,000.00-	48,056,080.00
53056001/12040100	Registration of Professionals	854,500.00				854,500.00+	
53056001/12040000	Charting Fees	565,700.00				565,700.00+	
53056001/12040000	Fees for Certification of Fitness	744,500.00				744,500.00+	
53056001/12040000	Interim Development Fees	625,000.00				625,000.00+	
53056001/12040000	Inspection Fees	5,839,575.00				5,839,575.00+	
53056001/12040000	Planning Fees	4,143,921.00				4,143,921.00+	
53056001/12040000	Fencing Fees	1,586,000.00				1,586,000.00+	
53056001/12040000	Commencement Fees	693,000.00				693,000.00+	
53056001/12040017	Contractor Registration Fees	3,652,000.00				3,652,000.00+	
Total		19,700,196.00	151,500,000.00	151,500,000.00	13.00%+	131,799,804.00-	48,056,080.00
FEES							
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV.							
Organization/Economic Code							
54001001/12040000							
54001001/12040004	Registration of Town Unions	122,500.00	500,000.00	500,000.00	24.5%+	377,500.00-	220,000.00
54001001/12040218	Annual Supervision Fees (Current)	24,500.00	2,000,000.00	2,000,000.00	1.23%+	1,975,500.00-	44,400.00
54001001/12040219	Annual Supervision Fees (Arrears)	53,604.00	5,000,000.00	5,000,000.00	1.07%+	4,946,396.00-	82,030.00
54001001/12040220	Registration Fees of Cooperative Societies	599,900.00	10,000,000.00	10,000,000.00	6%+	9,400,100.00-	1,124,000.00
54001001/12040221	Application Fees for Cooperative Societies	190,000.00	7,000,000.00	7,000,000.00	2.71%+	6,810,000.00-	
54001001/12040222	Renewal of Registration of Town Unions Fees	8,000.00				8,000.00+	
54001001/12040223	Water Tanker Vendor Fees		2,000,000.00	2,000,000.00		2,000,000.00-	
54001001/12040228	Registration Fees for Artisans	138,675.00	3,500,000.00	3,500,000.00	3.96%+	3,361,325.00-	
Total		1,137,179.00	30,000,000.00	30,000,000.00	3.79%+	28,862,821.00-	1,470,430.00
FEES							
MINISTR OF LANDS AND SURVEY							
Organization/Economic Code							
60001001/12040000							
60001001/12040027	Tender Fees	87,575.00				87,575.00+	
60001001/12040030	Registration of Professionals	18,926,500.00				18,926,500.00+	
60001001/12040031	Environmental Impact Assessment (EIA) Application	1,785,000.00				1,785,000.00+	
60001001/12040037	Deed Fees	13,753,488.35	100,000,000.00	100,000,000.00	13.75%+	86,246,511.65-	21,075,925.00
60001001/12040038	Survey Fees	9,182,375.00	2,000,000.00	2,000,000.00	459.12%+	7,182,375.00+	3,387,500.00
60001001/12040047	Land Development Fee	197,120.00	8,000,000.00	8,000,000.00	2.46%+	7,802,880.00-	7,277,900.00
60001001/12040058	Fees for Stamp Dutied Document	3,379,335.00	1,500,000.00	1,500,000.00	225.29%+	1,879,335.00+	1,156,840.00
60001001/12040156	Application Fees for Certificate of Occupancy	1,371,630.00	70,000,000.00	70,000,000.00	1.96%+	68,628,370.00-	1,735,450.00

Schedule of Detailed Recurrent Revenue – Cont'd.

Abia State Government of Nigeria

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
60001001/12040157 Charting Fees for Certificate of Occupancy	1,171,200.00	22,000,000.00	22,000,000.00	5.32%+	20,828,800.00-	535,100.00
60001001/12040158 Search Fees (Survey)	3,852,080.00	32,000,000.00	32,000,000.00	12.04%+	28,147,920.00-	5,604,690.00
60001001/12040159 Fees for Plans Deposited by Licensed Surveyors		16,000,000.00	16,000,000.00		16,000,000.00-	6,447,253.00
60001001/12040160 Fees for Valuation of Property/Unexhausted Interest	22,000.00	4,000,000.00	4,000,000.00	0.55%+	3,978,000.00-	2,741,130.00
60001001/12040090 Beacon Replacement Fees & Service Stations		150,000.00	150,000.00		150,000.00-	
60001001/12040162 Administration Fees	2,276,000.00	2,000,000.00	2,000,000.00	113.8%+	276,000.00+	1,447,900.00
60001001/12040163 Consent Fees on Mortgages	5,992,841.64	10,000,000.00	10,000,000.00	59.93%+	4,007,158.36-	9,228,475.00
60001001/12040164 Special Fees for Certificate of Occupancy	2,044,500.00	5,000,000.00	5,000,000.00	40.89%+	2,955,500.00-	5,272,750.00
60001001/12040165 Certified True Copy of Reg. Instructions	1,577,800.00	30,000,000.00	30,000,000.00	5.26%+	28,422,200.00-	1,763,205.00
60001001/12040167 Inspection Fees for Building Plans	879,305.00	6,000,000.00	6,000,000.00	14.66%+	5,120,695.00-	1,192,500.00
60001001/12040168 Survey Description Fees	735,100.00	6,000,000.00	6,000,000.00	12.25%+	5,264,900.00-	336,650.00
60001001/12040169 Non-Refundable Appl. Fees for Allocation of State Lands		50,000.00	50,000.00		50,000.00-	86,000.00
60001001/12040170 Computer Fee	2,133,750.00	13,000,000.00	13,000,000.00	16.41%+	10,866,250.00-	3,538,850.00
60001001/12040171 Deed of Mortgage on Certificate of Occupancy	6,850.00				6,850.00+	
60001001/12040172 Change of Use	457,500.00				457,500.00+	
60001001/12040173 Renewal of Leases	1,071,275.00	10,000,000.00	10,000,000.00	10.71%+	8,928,725.00-	125,000.00
60001001/12040174 Verification Fee for Certificate of Occupancy	4,814,670.20				4,814,670.20+	132,500.00
60001001/12040174 Release of Perfected Document	592,750.00	5,000,000.00	5,000,000.00	11.86%+	4,407,250.00-	1,977,801.00
60001001/12040176 Site Analysis Form Application	20,000.00				20,000.00+	
60001001/12040177 Caveat Emptor Fee	9,289,539.00	5,000,000.00	5,000,000.00	185.79%+	4,289,539.00+	1,156,250.00
60001001/12040181 Plot Development Charge	11,380,739.50				11,380,739.50+	
60001001/12040038 Survey Processing Fees	3,673,098.00	300,000.00	300,000.00	1224.37%+	3,373,098.00+	46,250.00
60001001/12040620 Processing of Application Fee for Development	125,000.00				125,000.00+	
Total	100,799,021.69	348,000,000.00	348,000,000.00	28.97%+	247,200,978.31-	76,265,919.00
FEEES						
ABIA STATE ESTATE DEVELOPMENT AGENCY						
Organization/Economic Code						
60001002/12040000						
60001002/12040000 Unspecified Fees	99,220,360.00				99,220,360.00+	
Total	99,220,360.00				99,220,360.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL						
Organization/Economic Code						
62001001/12040000						
62001001/12040038 Inspection Fees for Building Plans	1,317,780.00	30,000,000.00	30,000,000.00	4.39%+	28,682,220.00-	3,170,322.85
62001001/12040090 Administrative Fees	16,652,100.00				16,652,100.00+	220,000.00
62001001/12040166 Site Analysis Form Application Fees	95,000.00	10,000,000.00	10,000,000.00	0.95%+	9,905,000.00-	203,000.00
62001001/12040178 Fees for Checking of Layout Plans by Consultants	20,000.00	5,000,000.00	5,000,000.00	0.4%+	4,980,000.00-	
62001001/12040180 Renewal of Registration of Professionals		3,000,000.00	3,000,000.00		3,000,000.00-	10,000.00
62001001/12040181 Plot Development Fees	9,463,220.00	50,000,000.00	50,000,000.00	18.93%+	40,536,780.00-	63,970.00
62001001/12040619 Development Fees from Town Planning Authorities		20,000,000.00	20,000,000.00		20,000,000.00-	
62001001/12040620 Processing Fees for Development of Petrol Filling Station	1,122,500.00				1,122,500.00+	662,500.00
62001001/12040621 Layout Implementation Fees		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00-	
62001001/12040150 Application Fees for Establishment of Filling Station	62,500.00				62,500.00+	
Total	28,733,100.00	1,118,000,000.00	1,118,000,000.00	2.57%+	1,089,266,900.00-	4,329,792.85
JUDICIAL SERVICE COMMISSION						
Organization/Economic Code						
18001001/12040000						
18011001/12040226 Doc Fees for Appointed Customary Court Chairmen/Me	90,000.00	300,000.00	300,000.00	30%+	210,000.00-	
18011001/12040090 Admin Fees	727,950.00	200,000.00	200,000.00	363.98%+	527,950.00+	
18011001/12040622 Membership App. Forms for Customary Court of Appeal	204,650.00	500,000.00	500,000.00	40.93%+	295,350.00-	
Total	1,022,600.00	1,000,000.00	1,000,000.00	102.26%+	22,600.00+	
FEES						
MINISTRY OF JUSTICE						
Organization/Economic Code						
26001001/12040184 1% Vetting Fee (MOJ)	38,134,471.89	50,000.00	50,000.00	76268.94%+	38,084,471.89+	
26001001/12040089 Oath Fees	5,121,824.80	5,000,000.00	5,000,000.00	102.44%+	121,824.80+	15,000,400.00
26001001/12040090 Estate Administration Fees	4,060,751.78	14,850,000.00	14,850,000.00	27.35%+	10,789,248.22-	5,398,866.39
26001001/12040091 Fiat Fee	100,000.00	150,000.00	150,000.00	66.67%+	50,000.00-	
26001001/12040092 Justice of Peace	105,515.00				105,515.00+	
Total	47,522,563.47	20,050,000.00	20,050,000.00	237.02%+	27,472,563.47+	20,399,266.39
JUDICIARY - HIGH COURT						
Organization/Economic Code						
26051001/12040000						
26051001/12040026 Court Fees	10,832,258.00	40,000,000.00	40,000,000.00	27.08%+	29,167,742.00-	37,057,186.00
26051001/12040182 Election Petition Tribunal Fees		5,000,000.00	5,000,000.00		5,000,000.00-	
26051001/12040183 Probate Fees	98,641,300.00	30,000,000.00	30,000,000.00	328.8%+	68,641,300.00+	27,362,332.00
26051001/12040027 Tender Fees	2,339,775.00				2,339,775.00+	
Total	111,813,333.00	75,000,000.00	75,000,000.00	149.08%+	36,813,333.00+	64,419,518.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
JUDICIARY - CUSTOMARY COURT OF APPEAL						
Organization/Economic Code						
26052001/12040000						
26052001/12040026 Court Fees	7,630,890.17	8,000,000.00	8,000,000.00	95.39%+	369,109.83-	
26052001/12040027 Tender Fees	73,000.00				73,000.00+	
26052001/12040182 Sanitation Court Fees	1,359,460.00	5,000,000.00	5,000,000.00	27.19%+	3,640,540.00-	
Total	9,063,350.17	13,000,000.00	13,000,000.00	69.72%+	3,936,649.83-	
FEES						
MINISTRY OF YOUTHS DEVELOPMENT						
Organization/Economic Code						
13001001/12040000						
13001001/12040027 Tender Fees	6,000.00				6,000.00+	
13001001/12040053 Fees for Application Forms		150,000.00	150,000.00		150,000.00-	
13001001/12040183 Registration of Youth Association	273,000.00	1,000,000.00	1,000,000.00	27.3%+	727,000.00-	419,000.00
13001001/12040184 Renewal of Youth Association	15,000.00	300,000.00	300,000.00	5%+	285,000.00-	33,000.00
13001001/12040185 Revalidation of Certificate Fee	8,000.00	300,000.00	300,000.00	2.67%+	292,000.00-	6,000.00
13001001/12040186 Youth Skills Acquisition Centres	1,000.00				1,000.00+	
13001001/12040187 Youth Development	545,200.00				545,200.00+	45,000.00
Total	848,200.00	1,750,000.00	1,750,000.00	48.47%+	901,800.00-	503,000.00
FEES						
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT						
Organization/Economic Code						
14001001/12040000						
14001001/12040027 Tender Fees		100,000.00	100,000.00		100,000.00-	
14001001/12040049 Registration of Day Care Centres	1,378,900.00	2,000,000.00	2,000,000.00	68.95%+	621,100.00-	
14001001/12040053 Fees for Application Forms		2,000,000.00	2,000,000.00		2,000,000.00-	
14001001/12040188 Renewal of Day Care Centres		700,000.00	700,000.00		700,000.00-	
14001001/12040189 Registration of Social Clubs	5,000.00	500,000.00	500,000.00	1%+	495,000.00-	36,000.00
14001001/12040190 Renewal of Registration of Social Clubs		2,200,000.00	2,200,000.00		2,200,000.00-	
14001001/12040191 Registration of Adoption Homes	238,000.00	500,000.00	500,000.00	47.6%+	262,000.00-	54,000.00
14001001/12040192 Renewal of Motherless Babies Homes	32,500.00	1,000,000.00	1,000,000.00	3.25%+	967,500.00-	106,000.00
Total	1,654,400.00	9,000,000.00	9,000,000.00	18.38%+	7,345,600.00-	196,000.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
FEES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12040000						
17001001/12040027 Tender Fees	4,849,830.00	950,000.00	950,000.00	510.51%+	3,899,830.00+	510,000.00
17001001/12040064 App. Fees for Inspection of Comm./Priv Vocational Sch.	203,125.00				203,125.00+	
17001001/12040065 Application Fees for Inspection of Voc Computer Training		200,000.00	200,000.00		200,000.00-	
17001001/12040066 Application Fees for Inspection of New Nursery Schools	1,435,000.00	6,100,000.00	6,100,000.00	23.52%+	4,665,000.00-	11,287,580.00
17001001/12040067 Application Fees for Inspection of New Primary Schools	3,636,000.00	11,600,000.00	11,600,000.00	31.34%+	7,964,000.00-	
17001001/12040068 Application Fees for Inspection of New Secondary Sch.	1,985,000.00	5,000,000.00	5,000,000.00	39.7%+	3,015,000.00-	4,510,000.00
17001001/12040069 Application Fees for Inspection of New Professional Institution	160,000.00	100,000.00	100,000.00	160%+	60,000.00+	
17001001/12040070 Registration of New Private Nursery Schools	970,000.00	16,400,000.00	16,400,000.00	5.91%+	15,430,000.00-	1,904,500.00
17001001/12040071 Registration of New Private Primary Schools	2,660,000.00	29,000,000.00	29,000,000.00	9.17%+	26,340,000.00-	3,592,000.00
17001001/12040072 Registration of New Private Secondary Schools	3,489,815.00	12,500,000.00	12,500,000.00	27.92%+	9,010,185.00-	5,346,000.00
17001001/12040073 Registration of New Private Professional Institutions	34,500.00	1,300,000.00	1,300,000.00	2.65%+	1,265,500.00-	155,000.00
17001001/12040074 Registration of New Vocational Computer Training Centre	1.00				1.00+	
17001001/12040075 Refresher Course for Private Nursery/Primary Sch. Teach	15,000.00				15,000.00+	
17001001/12040080 Processing Fees for Certificate Evaluation		200,000.00	200,000.00		200,000.00-	674,000.00
17001001/12040081 Site Inspection of Private Vocational Centres	55,000.00				55,000.00+	
17001001/12040082 Approval Inspection of Private Sch for SSC & JSC Exams	31,332,097.22	700,000.00	700,000.00	4476.01%+	30,632,097.22+	10,870,888.31
17001001/12040083 School Sport Development Fee (Private Schools)	1,085,000.00	2,000,000.00	2,000,000.00	54.25%+	915,000.00-	3,499,900.00
17001001/12040099 Renewal of Registration of Private Nursery Schools	3,722,000.00	11,600,000.00	11,600,000.00	32.09%+	7,878,000.00-	6,456,000.00
17001001/12040099 Renewal of Registration of Private Primary Schools	6,917,000.00	18,900,000.00	18,900,000.00	36.6%+	11,983,000.00-	9,202,500.00
17001001/12040101 Renewal of Registration of Private Secondary Schools	5,867,000.00	21,000,000.00	21,000,000.00	27.94%+	15,133,000.00-	6,801,000.00
17001001/12040102 Renewal of Registration of Private Prof Institutions	120,000.00	1,300,000.00	1,300,000.00	9.23%+	1,180,000.00-	25,000.00
17001001/12040194 Fees for Approval of New Nursery School		6,800,000.00	6,800,000.00		6,800,000.00-	
17001001/12040195 Fees for Approval of New Primary School		11,600,000.00	11,600,000.00		11,600,000.00-	
17001001/12040196 Fees for Approval of New Secondary School	280,000.00	5,800,000.00	5,800,000.00	4.83%+	5,520,000.00-	
17001001/12040197 Inspection of Schools Science Laboratory	4,134,342.00	300,000.00	300,000.00	1378.11%+	3,834,342.00+	
17001001/12040198 Fees for Approval of New Remedial Centres		1,000,000.00	1,000,000.00		1,000,000.00-	
17001001/12040199 Inter State Transfer	4,615,601.00				4,615,601.00+	90,000.00
17001001/12040209 Approval Inspection of Private School for JSCE/BECE		2,300,000.00	2,300,000.00		2,300,000.00-	
17001001/12040294 Review of Textbook		400,000.00	400,000.00		400,000.00-	
Total	77,566,311.22	167,050,000.00	167,050,000.00	46.43 %+	89,483,688.78-	64,924,368.31
FEES						
UNIVERSAL BASIC EDUCATION BOARD						
Organization/Economic Code						
17003001/12040000						
17003001/12040027 Tender Fees	7,090,000.00	4,860,000.00	4,860,000.00	145.88%+	2,230,000.00+	2,560,000.00
Total	7,090,000.00	4,860,000.00	4,860,000.00	145.88 %+	2,230,000.00+	2,560,000.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
FEES	N	N	N		N	N
EXAMINATION DEVELOPMENT CENTER						
Organization/Economic Code						
17064001/12040000						
17064001/12020316 Examination Fees	9,041,200.00	697,120,000.00	697,120,000.00	1.3%+	688,078,800.00-	173,380,749.91
17064001/12040479 General Placement Test	32,105,000.00				32,105,000.00+	
17064001/12040481 Primary School Leaving	39,147,000.00				39,147,000.00+	
17064001/12040483 Basic Education Certificate Exam	106,003,200.00				106,003,200.00+	
17064001/12040482 Model School Exam/Mid Stream Exam	1,398,500.00				1,398,500.00+	
17064001/12040484 Science School Exam	114,000.00				114,000.00+	
17064001/12040053 Confirmation of TCII/PLSAT (FSLC)	121,500.00				121,500.00+	
Total	187,930,400.00	697,120,000.00	697,120,000.00	26.96%+	509,189,600.00-	173,380,749.91
FEES						
ABIA STATE UNIVERSITY						
Organization/Economic Code						
17021001/12040000						
17021001/12040024 Accreditation Fees	150,230,018.00				150,230,018.00+	
17021001/12040052 Tuition Fees		3,489,687,000.00	3,489,687,000.00		3,489,687,000.00-	2,163,728,812.00
17021001/12040256 Accommodation Forms	43,046,500.00				43,046,500.00+	
17021001/12040420 Acceptance Fees	169,134,200.00				169,134,200.00+	
17021001/12040421 Faculty Levy	27,077,465.00				27,077,465.00+	
17021001/12040422 Departmental Fees	17,500.00				17,500.00+	
17021001/12040513 Other Programmes	1,200,861,539.16				1,200,861,539.16+	
17021001/12040650 Primary School fees	14,408,095.00				14,408,095.00+	
17021001/12040651 Secondary School fees	56,707,514.00				56,707,514.00+	
17021001/12040316 Make up Examination Fees	6,057,100.00				6,057,100.00+	
17021001/12040000 Matriculation Fees	6,911,200.00				6,911,200.00+	
17021001/12040425 Medical Examination Fees	4,242,500.00				4,242,500.00+	
17021001/12040000 Unspecified Revenue (Miscellaneous)	86,913,167.50				86,913,167.50+	
17021001/12040000 P.G. Building Project	129,850.00				129,850.00+	
Total	1,765,736,648.66	3,489,687,000.00	3,489,687,000.00	50.6%+	1,723,950,351.34-	2,163,728,812.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
MINISTRY OF HEALTH						
Organization/Economic Code						
21001001/12040000						
21001001/12040027 Tender Fees	400.00	300,000.00	300,000.00	0.13%+	299,600.00-	162,000.00
21001001/12040040 Fees for International Inoculations	84,400.00	120,000.00	120,000.00	70.33%+	35,600.00-	300,500.00
21001001/12040049 Registration of New Health Institutions	375,400.00	155,000,000.00	155,000,000.00	0.24%+	154,624,600.00-	394,000.00
21001001/12040052 Public Health Entrance Examination Fees	175,000.00				175,000.00+	
21001001/12040053 Fees for Application Forms for Estab of Health Institution		100,000.00	100,000.00		100,000.00-	42,000.00
21001001/12040204 Application Fee for Trado-Medical Health Institutions	10,000.00	150,000.00	150,000.00	6.67%+	140,000.00-	280,000.00
21001001/12040205 Fees for Trade Fair for Trado - Medical Health Institutions		500,000.00	500,000.00		500,000.00-	
21001001/12040200 Fees for Renewal of Health Institutions	1,382,000.00	15,460,000.00	15,460,000.00	8.94%+	14,078,000.00-	972,000.00
21001001/12040201 Nurses/Midwifery Entrance Examination Fees		10,000,000.00	10,000,000.00		10,000,000.00-	4,075,000.00
21001001/12040202 Hostel Fees for Accommodation of Trainee Nurses	488,880.00	3,000,000.00	3,000,000.00	16.3%+	2,511,120.00-	383,080.00
21001001/12040203 Areas of Renewal of Private Health Institutions	356,000.00	10,000,000.00	10,000,000.00	3.56%+	9,644,000.00-	
21001001/12040204 Registration Fee for Trado Medical Health Institutions	80,000.00	500,000.00	500,000.00	16%+	420,000.00-	10,000.00
21001001/12040205 Renewal Fee for Trado Medical Health Institutions	2,727,800.00	1,250,000.00	1,250,000.00	218.22%+	1,477,800.00+	10,000.00
21001001/12040079 Fees for Transfer of Student Nurses	534,500.00	200,000.00	200,000.00	267.25%+	334,500.00+	
Total	6,214,380.00	196,580,000.00	196,580,000.00	3.16%+	190,365,620.00-	6,628,580.00
FEES						
PRIMARY HEALTH CARE DEVELOPMENT MGT AGENCY						
Organization/Economic Code						
21003001/12040000						
21003001/12020638 Immunization Certification Fees		2,500,000.00	2,500,000.00		2,500,000.00-	
Total		2,500,000.00	2,500,000.00		2,500,000.00-	
FEES						
ABIA STATE UNIVERSITY TEACHING HOSPITAL						
Organization/Economic Code						
21026001/12040000						
21026001/12040041 Laboratory Services Fees	42,729,020.00				42,729,020.00+	
21026001/12040052 Tuition Fee for School (Student)		240,000,000.00	240,000,000.00		240,000,000.00-	165,787,206.00
21026001/12040302 Feeding Fees	10,708,950.00				10,708,950.00+	
21026001/12040310 Dressing and Disposal Materials	28,730,432.00				28,730,432.00+	
21026001/12040410 X-ray Services Fees	4,656,760.00				4,656,760.00+	
21026001/12040423 Mortuary Services Fees	2,401,000.00				2,401,000.00+	
21026001/12040639 Medical Records Fees	7,971,470.00				7,971,470.00+	
21026001/12040491 Tuition Fees - School of Nursing	4,158,000.00				4,158,000.00+	
21026001/12040438 Birth Certificate Fees	57,166,310.00				57,166,310.00+	
21026001/12040040 NHIS - Medical Fees	19,035,912.00				19,035,912.00+	
21026001/12040492 Tuition Fees - School of Midwifery	3,071,000.00				3,071,000.00+	
Total	180,628,854.00	240,000,000.00	240,000,000.00	75.26%+	59,371,146.00+	165,787,206.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
FEES						
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21027001/12040000						
21026002/12040052 Tuition Fees		226,190,000.00	226,190,000.00		226,190,000.00-	146,613,390.00
21026002/12040027 Tender Fees	2,147,750.00				2,147,750.00+	
21026002/12040000 Unspecified Revenue	247,112,974.04				247,112,974.04+	
Total	249,260,724.04	226,190,000.00	226,190,000.00	110.2%+	23,070,724.04+	146,613,390.00
FEES						
AGENCY FOR MASS LITERACY ADULT AND NON-FORMAL						
Organization/Economic Code						
17001001/12040000						
FEES						
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE						
Organization/Economic Code						
21027001/12040000						
21027010/120240312 Cards Fees	4,436,451.00	100,000,000.00	100,000,000.00	4.44%+	95,563,549.00-	30,178,520.00
21027010/12040041 Laboratory Fees	5,641,010.00				5,641,010.00+	
21027010/12040090 Seminar Fee	77,800.00				77,800.00+	
21027010/12040429 Delivery	1,383,100.00				1,383,100.00+	
21027010/12040303 Ultrasound Fees	192,000.00				192,000.00+	
Total	11,730,361.00	100,000,000.00	100,000,000.00	11.73%+	88,269,639.00-	30,178,520.00
FEES						
HOSPITAL MANAGEMENT BOARD						
Organization/Economic Code						
21102001/12040000						
21102001/12040312 Cards Fee	4,329,000.00				4,329,000.00+	
21102001/12040314 Emergency Fees	206,200.00				206,200.00+	
21102001/12040315 Admission Fees	303,400.00	49,630,000.00	49,630,000.00	0.61%+	49,326,600.00-	68,750,038.00
21102001/12040311 Case Folder Fees	231,350.00				231,350.00+	
21102001/12040425 Medical Examination Fees	1,216,000.00				1,216,000.00+	
21102001/12040427 Minor Operation Fees	540,330.00				540,330.00+	
21102001/12040428 Major Operation Fees	3,152,950.00				3,152,950.00+	
21102001/12040429 OBS and Maternity (Delivery) Fees	2,058,900.00				2,058,900.00+	
21102001/12040430 Authentication Fees	391,400.00				391,400.00+	
21102001/12040431 Dental Charge	10,956,300.00				10,956,300.00+	
21102001/12040432 Police Cases/Report Fee	211,450.00				211,450.00+	
21102001/12040433 Bed Fees	1,562,900.00				1,562,900.00+	
21102001/12040434 Circumcision Fees	56,600.00				56,600.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
21102001/12040435 Consultation Fees	1,273,800.00				1,273,800.00+	
21102001/12040436 Nursing Care Process Fees	695,750.00				695,750.00+	
21102001/12040437 Autopsy Report Fees	64,050.00				64,050.00+	
21102001/12040438 Birth/Death Certificate Fees	134,700.00				134,700.00+	
21102001/12040439 Service Charge/Miscellaneous Fees	7,608,350.00				7,608,350.00+	
21102001/12040440 Eye Clinic Charge	775,550.00				775,550.00+	
21102001/12040041 Laboratory Fees	5,324,400.00				5,324,400.00+	
21102001/12040410 X-ray Fees	34,000.00				34,000.00+	
21102001/12040317 Mortuary Fees	5,008,590.00				5,008,590.00+	
21102001/12040423 Ambulance Fees	31,950.00				31,950.00+	
Total	46,167,920.00	49,630,000.00	49,630,000.00	93.02%+	3,462,080.00-	68,750,038.00
FEEES						
ABIA STATE LIABRARY BOARD						
Organization/Economic Code						
17008001/12040000						
17008001/12040027 Tender Fees		102,171,000.00	102,171,000.00		102,171,000.00-	791,952.60
17008001/12040313 Users Ticket Fee	1,122,360.00				1,122,360.00+	
17008001/12040640 Reference Fees for Researchers	52,000.00				52,000.00+	
Total	1,174,360.00	102,171,000.00	102,171,000.00	1.15%+	100,996,640.00-	791,952.60
FEEES						
SECONDARY EDUCATION MANAGEMENT BOARD (SEMB)						
Organization/Economic Code						
17051001/12040000						
17051001/12040199 Fees for Interstate Transfer	1,000.00				1,000.00+	
17051001/12040505 Fees for Change of School	2,251,000.00				2,251,000.00+	
17051001/12040507 Fees for Conducting JSS II and SS II	19,816,300.00	25,890,000.00	25,890,000.00	76.54%+	6,073,700.00-	21,033,991.89
17051001/12040508 WAEC Clearance Exams Fees	32,400.00				32,400.00+	
17051001/12040641 Surcharge Fee (Prorata)	5,400,987.78				5,400,987.78+	
17051001/12040642 Confirmation Examination Fees	1,000.00				1,000.00+	
17051001/12040610 Fee for Change of Name	500.00				500.00+	
Total	27,503,187.78	25,890,000.00	25,890,000.00	106.23%+	1,613,187.78+	21,033,991.89

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
FEES						
AIBA STATE POLYTECHNIC ABA						
Organization/Economic Code						
17018001/12040000						
17018001/12040052 Tuition Fees	623,225,028.00	1,678,100,000.00	1,678,100,000.00	37.14%+	1,054,874,972.00-	1,517,952,999.13
17018001/12040322 Acceptance Fees/Screening Fees	310,850,650.00				310,850,650.00+	
17018001/12040017 Registration of Contractors	37,999,000.00				37,999,000.00+	
17018001/12040027 Tender Fees	885,610.00				885,610.00+	
17018001/12040080 Processing Fees	50,628,000.00				50,628,000.00+	
17018001/12040426 Certification Verification Fees	19,795,050.00				19,795,050.00+	
17018001/12040000 Examination Fees	36,556,000.00				36,556,000.00+	
17018001/12040041 Lab/Workshop Fees	58,201,000.00				58,201,000.00+	
17018001/12040570 Sports and Games Fees	28,379,000.00				28,379,000.00+	
17018001/12040569 Library Fees	37,999,000.00				37,999,000.00+	
17018001/12040279 Caution Fees	47,619,000.00				47,619,000.00+	
17018001/12040522 Matriculation/Convocation Fees	74,727,500.00				74,727,500.00+	
17018001/12040643 Fees for Collection of Certificate	1,336,000.00				1,336,000.00+	
17018001/12040641 Surcharge Fees	2,628,800.00				2,628,800.00+	
17018001/12040644 Fees for Collection of Transcript	1,380,650.00				1,380,650.00+	
17018001/12040645 Maintenance Fees	38,480,000.00				38,480,000.00+	
17018001/12040646 Student Development Fees	51,761,000.00				51,761,000.00+	
17018001/12040647 Fees for Change of Programme	1,127,000.00				1,127,000.00+	
17018001/12040648 Sponsorship Fees (Student Price)	1,000,000.00				1,000,000.00+	
17018001/12040631 I D Cards Fees	5,120,000.00				5,120,000.00+	
17018001/12040000 Medical Fees	5,797,600.00				5,797,600.00+	
Total	1,435,495,888.00	1,678,100,000.00	1,678,100,000.00	85.54%+	242,604,112.00-	1,517,952,999.13
FEES						
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU						
Organization/Economic Code						
17019001/12040000						
17019001/12040024 Accreditation Fees	162,500.00	82,765,000.00	82,765,000.00	0.2%+	82,602,500.00-	60,246,400.00
17019001/12040027 Tender Fees	48,140,046.00				48,140,046.00+	
17019001/12040048 Development Levy	335,300.00				335,300.00+	
17019001/12040052 Computer Literacy/ICTC Fees	42,000.00				42,000.00+	
17019001/12040315 Admission Material Fees	643,100.00				643,100.00+	
17019001/12040322 Acceptance Fees	1,640,000.00				1,640,000.00+	
17019001/12040511 NCE I II & III Fees	10,000.00				10,000.00+	
17019001/12040513 Distance Learning Programme Fees	1,630,000.00				1,630,000.00+	
17019001/12040518 NCE Clearance Form Fees	3,162,600.00				3,162,600.00+	
17019001/12040517 Attestation Letter Fees	133,400.00				133,400.00+	
17019001/12040520 JAMB Fees	565,000.00				565,000.00+	

		N	N	N		N
17019001/12040521	Convocation Fees	7,000.00				7,000.00
17019001/12040522	Matriculation Fees	137,000.00				137,000.00
17019001/12040527	Medical Fitness Fees	98,500.00				98,500.00
17019001/12040514	Transcript Fees	937,000.00				937,000.00
17019001/12040426	Result Verification Fees	1,377,000.00				1,377,000.00
17019001/12040641	Surcharge	193,000.00				193,000.00
17019001/12040420	Screening Fees	133,000.00				133,000.00
17019001/12040217	Fees for Issuance of Certificate	780,000.00				780,000.00
17019001/12040516	Fees for NYSC Mobilization	2,270,000.00				2,270,000.00
Total		62,396,446.00	82,765,000.00	82,765,000.00	75.39%+	20,368,554.00
FEES						
MINISTRY OF ENVIRONMENT						
Organization/Economic Code						
35001001/12040000						
35001001/12040017	Registration of Environment Contractors	20,000.00	300,000.00	300,000.00	6.67%+	280,000.00
35001001/12040027	Tenders Fees	75,000.00	150,000.00	150,000.00	50%+	75,000.00
35001001/12040031	Environmental Impact Assessment (EIA/EAR)	100,000.00	750,000.00	750,000.00	13.33%+	650,000.00
35001001/12040036	Bill Board and Poster Display Fee	3,781,500.00	200,000.00	200,000.00	1890.75%+	3,581,500.00
35001001/12040051	Forest Produce	634,900.00	500,000.00	500,000.00	126.98%+	134,900.00
35001001/12040206	Environmental Health Registration/Regulation Fees	240,000.00	150,000.00	150,000.00	160%+	90,000.00
35001001/12040207	Slaughter Houses/Meat Sanitation Fees		300,000.00	300,000.00		300,000.00
35001001/12040208	Agro Si/Vi Cultures	16,800.00	250,000.00	250,000.00	6.72%+	233,200.00
35001001/12040209	Squatting (Current)	2,000.00	2,000,000.00	2,000,000.00	0.1%+	1,998,000.00
35001001/12040210	Squatting (Arrears)		2,000,000.00	2,000,000.00		2,000,000.00
35001001/12040211	Air/Noise Pollution Abatement	185,000.00	300,000.00	300,000.00	61.67%+	115,000.00
35001001/12040212	Timber Landing Fees		2,000,000.00	2,000,000.00		2,000,000.00
35001001/12040213	Disilting Drainages per Plot		5,000,000.00	5,000,000.00		5,000,000.00
35001001/12040623	Renewal Fee for Sewerage Disposal and Control Agent	1,875.00	300,000.00	300,000.00	0.63%+	298,125.00
35001001/12040213	Disilting Drainages Ground Market		240,000.00	240,000.00		240,000.00
35001001/12040504	Daily Sanitation Toll (Free Market)		240,000.00	240,000.00		240,000.00
35001001/12040624	Service Provider Registration Fee		150,000.00	150,000.00		150,000.00
35001001/12040625	Power Saw Registration Fee		20,000.00	20,000.00		20,000.00
35001001/12040626	Table/Saw Registration		60,000.00	60,000.00		60,000.00
35001001/12040627	Logging Fees		300,000.00	300,000.00		300,000.00
35001001/12040628	School/Health Services Fee		250,000.00	250,000.00		250,000.00
35001001/12040050	Hotel Inspection Fees		300,000.00	300,000.00		300,000.00
35001001/12040629	Eatery/Restaurant Inspection Fee	2,023,260.00	500,000.00	500,000.00	404.65%+	1,523,260.00
35001001/12040630	Solid Minerals/Waste Treatment Inspection Fees	853,700.00	1,000,000.00	1,000,000.00	85.37%+	146,300.00
Total		7,934,035.00	17,260,000.00	17,260,000.00	45.97%+	9,325,965.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
FEES	₦	₦	₦		₦	₦
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)						
Organization/Economic Code						
35016001/12040000						
35016001/12050005 Offences	7,837,780.00	1,500,000,000.00	1,500,000,000.00	0.52%+	1,492,162,220.00-	28,799,960.00
35016001/12040031 ESP EDF EIA Fees Emblem Fees	2,605,000.00				2,605,000.00+	
35016001/12040374 Industrial and Manufacturing Sanitation Fees	1,160,000.00				1,160,000.00+	
35016001/12040531 Ministry/Parastatals Sanitation Fees	2,014,000.00				2,044,000.00+	
Total	13,646,780.00	1,500,000,000.00	1,500,000,000.00	0.91%+	1,486,353,220.00-	28,799,960.00
FEES						
MINISTRY OF SPORTS						
Organization/Economic Code						
39001001/12040000						
39001001/12040027 Tender fees		200,000.00	200,000.00		200,000.00-	
39001001/12040049 Registration of Sports Clubs		200,000.00	200,000.00		200,000.00-	
39001001/12040214 Renewal of Registration of Sport Clubs	59,600.00	100,000.00	100,000.00	59.6%+	40,400.00-	
39001001/12040652 Gate Taking from Stadium (Umuahia)	500.00				500.00+	
Total	60,100.00	500,000.00	500,000.00	12.02%+	439,900.00-	
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS						
Organization/Economic Code						
51001001/12040000						
51001001/12040027 Tender Fees	80,000.00	150,000.00	150,000.00	53.33%+	70,000.00-	4,313,943.13
51001001/12040215 Registration of Autonomous Communities	60,000.00	10,000,000.00	10,000,000.00	0.6%+	9,940,000.00-	
51001001/12040216 Autonomous Communities Constitution Amendment Fee	2,400.00	100,000.00	100,000.00	2.4%+	97,600.00-	1,469,000.00
51001001/12040631 I D Cards Fees	1,500.00	100,000.00	100,000.00	1.5%+	98,500.00-	
Total	143,900.00	10,350,000.00	10,350,000.00	1.39%+	10,206,100.00-	5,782,943.13
FEES						
STATE PENSION BOARD						
Organization/Economic Code						
11035001/12040000						
11045001/12040649 Pensioners Identity Cards Fees	261,500.00	450,000.00	450,000.00	58.11%+	188,500.00-	179,600.00
Total	261,500.00	450,000.00	450,000.00	58.11%+	188,500.00-	179,600.00
FEES						
LOCAL GOVERNMENT PENSION BOARD						
Organization/Economic Code						
25007001/12040000						
25007001/12020608 Local Government Pensioners Identity Cards Fees	98,000.00	500,000.00	500,000.00	19.6%+	402,000.00-	
Total	98,000.00	500,000.00	500,000.00	19.6%+	402,000.00-	
TOTAL FEES	5,606,748,750.43	13,190,864,608.00	13,190,864,608.00	42.5%+	7,584,115,857.57-	5,168,693,645.07

FINES						
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD						
Organization/Economic Code						
11039001/12050000						
11039001/12050022	Penalty for Late Payment of Development Fee	54,790.30	1,783,614,000.00	1,783,614,000.00	0%+	1,783,559,209.70-
Total		54,790.30	1,783,614,000.00	1,783,614,000.00	0%+	1,783,559,209.70-
FINES						
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20008001/12050000						
20008001/12050020	Penalty on Stamp Duties	59,477,550.00	150,000,000.00	150,000,000.00	39.65%+	90,522,450.00-
Total		59,477,550.00	150,000,000.00	150,000,000.00	39.65%+	90,522,450.00-
FINES						
MINISTRY OF TRANSPORT						
Organization/Economic Code						
29001001/12050000						
29001001/12050013	Contravention Fines	12,872,050.00	500,000.00	500,000.00	2574.41%+	12,372,050.00+
Total		12,872,050.00	500,000.00	500,000.00	2574.41%+	12,372,050.00+
FINES						
MINISTRY OF PETROLEUM & SOLID MINERALS						
Organization/Economic Code						
32001001/12050000						
32001001/12050011	Mining Offences Fines	20,000.00	2,000,000.00	2,000,000.00	1%+	1,980,000.00-
32001001/12050012	Petroleum Products Offences Fines	1,085,000.00	4,500,000.00	4,500,000.00	24.11%+	3,415,000.00-
Total		1,105,000.00	6,500,000.00	6,500,000.00	17.00%+	5,395,000.00-
FINES						
MINISTRY OF WORKS						
Organization/Economic Code						
34001001/12050000						
34001001/12050004	Fines for Illegal Cutting of Road	491,000.00				491,000.00+
34001001/12050002	Obstruction Fine	957,000.00				957,000.00+
Total		1,448,000.00				1,448,000.00+
FINES						
MINISTRY OF LANDS AND SERVEY						
Organization/Economic Code						
60001001/12050000						
60001001/12050023	Penalty on Late Payment of Rent	688,884.69				688,884.69+
Total		688,884.69				688,884.69+

FINES		N	N	N		N
HIGH COURT OF JUSTICE						
Organization/Economic Code						
18011001/12050000						
18011001/12050001	Court Fines	9,282,260.00	25,000,000.00	25,000,000.00	37.13%+	15,717,740.00-
Total		9,282,260.00	25,000,000.00	25,000,000.00	37.13%+	15,717,740.00-
FINES						
CUSTOMARY COURT OF APPEAL						
Organization/Economic Code						
18011001/12050000						
18011001/12050001	Court Fines	994,260.00	5,000,000.00	5,000,000.00	19.89%+	4,005,740.00-
18011001/12050005	Sanitation Court Fines	613,850.00	2,000,000.00	2,000,000.00	30.69%+	1,386,150.00-
Total		1,608,110.00	7,000,000.00	7,000,000.00	22.97%+	5,391,890.00-
FINES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12050000						
17001001/12050014	Fines for Illegal Operation of School(s)		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-
FINES						
MINISTRY OF ENVIRONMENT						
Organization/Economic Code						
35001001/12050000						
35001001/12050027	Sanitation Fines	284,900.00	120,000.00	120,000.00	237.42%+	164,900.00+
35001001/12050004	Forest Offences Penalties	35,500.00	250,000.00	250,000.00	14.2%+	214,500.00-
35001001/12050006	Illegal Evacuation		100,000.00	100,000.00		100,000.00-
35001001/12050008	Sewage and Sewerage Control Fines		300,000.00	300,000.00		300,000.00-
35001001/12050009	Conservation Offences Fines		600,000.00	600,000.00		600,000.00-
35001001/12050033	Illegal Logging Fine		100,000.00	100,000.00		100,000.00-
Total		320,400.00	1,470,000.00	1,470,000.00	21.8%+	1,149,600.00-
FINES						
MINISTRY OF AGRICULTURE						
Organization/Economic Code						
15001001/12050000						
15001001/12050032	Fines for Stray Animals		200,000.00	200,000.00		200,000.00-
Total			200,000.00	200,000.00		200,000.00-
TOTAL FINES		87,232,744.99	1,976,284,000.00	1,976,284,000.00	4.41%+	1,889,051,255.01-

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
SALES						
GOVERNMENT HOUSE						
Organization/Economic Code						
11001001/12060000						
11001002/12060004 Sale of Unserviceable & Old Parts		3,000,000.00	3,000,000.00		3,000,000.00-	
11001002/12060016 Sale of Old Newspapers		50,000.00	50,000.00		50,000.00-	240,177.00
11001002/12060017 Sale of Condemned Furniture	1,587,500.00	500,000.00	500,000.00	317.5%+	1,087,500.00+	20,000.00
Total	1,587,500.00	3,550,000.00	3,550,000.00	44.72%+	1,962,500.00-	260,177.00
SALES						
DEPUTY GOVERNORS OFFICE						
Organization/Economic Code						
11001002/12060000						
11001002/12060017 Sales of Condemned Furniture & Equipment	11,800.00	3,000,000.00	3,000,000.00	0.39%+	2,988,200.00-	
Total	11,800.00	3,000,000.00	3,000,000.00	0.39%+	2,988,200.00-	
SALES						
OFFICE OF THE SSG						
Organization/Economic Code						
11001301/12060000						
11013001/12060004 Sales of Unserviceable Assets		20,000.00	20,000.00		20,000.00-	
11013001/12060016 Sales of Old News-Papers		5,000.00	5,000.00		5,000.00-	
Total		25,000.00	25,000.00		25,000.00-	
SALES						
MINISTRY OF INFORMATION AND STRATEGY						
Organization/Economic Code						
23001001/12060000						
23001001/12060001 Sale of Publications	33,000.00	20,000.00	20,000.00	165%+	13,000.00+	
Total	33,000.00	20,000.00	20,000.00	165%+	13,000.00+	
SALES						
ABIA PRINTING AND PUBLICATION COMPANY						
Organization/Economic Code						
23055001/12060000						
23055001/12060016 Sales of Newspapers and Sales of Unsold Newspapers	20,000.00	15,156,000.00	15,156,000.00	0.13%+	15,136,000.00-	775,500.00
Total	20,000.00	15,156,000.00	15,156,000.00	0.13%+	15,136,000.00-	775,500.00

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Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
SALES	N	N	N		N	N
OFFICE OF THE HEAD OF SERVICE						
Organization/Economic Code						
25001001/12060000						
25001001/12060023	Sale of Form for Housing Loan to Civil Servants		1,700,000.00		1,700,000.00-	
25001001/12060025	Sale of Civil Service Manual	2,000.00			2,000.00+	
25001001/12060026	Sale of Bound Copies of Circulars		5,000,000.00		5,000,000.00-	
25001001/12060027	Sale of Services Documents		200,000.00		200,000.00-	
25001001/12060029	Sales of Scraps and Condemned Stores	871,070.00			871,070.00+	
25001001/12060030	Sales of Bound Copies of Monthly Public Service Lecture		100,000.00		100,000.00-	
25001001/12060031	Sales of Forms for Promotion Conversion & Confirmation	389,100.00	100,000.00	389.1%+	289,100.00+	
25001001/12060020	Sale of Service Monitor Newspapers	160,700.00	3,000,000.00	5.36%+	2,839,300.00-	
25001001/12060016	Sale of Old Service Monitor Newspaper		5,000.00		5,000.00-	
Total	1,422,870.00	10,105,000.00	10,105,000.00	14.08%+	8,682,130.00-	
SALES						
BUREAU OF TRAINING						
Organization/Economic Code						
23001001/12060000						
25005001/12060027	Sales of Service Lecture Notes	7,555,800.00	3,000,000.00	251.86%+	4,555,800.00+	
Total	7,555,800.00	3,000,000.00	3,000,000.00	251.86%+	4,555,800.00+	
SALES						
BUREAU OF SERVICE WELFARE						
Organization/Economic Code						
25001001/12060000						
25005003/12060053	Sale of Forms	21,170.00			21,170.00+	
Total	21,170.00				21,170.00+	
SALES						
LOCAL GOVERNMENT SERVICE COMMISSION						
Organization/Economic Code						
64001001/12060000						
64001001/12060006	Sale of Application for Employment Form	5,710.00	75,000.00	7.61%+	69,290.00-	10,500.00
64001001/12060069	Sale of LGSC Gazette		200,000.00		200,000.00-	
64001001/12060070	Sale of LGSC Bulletin		200,000.00		200,000.00-	
64001001/12060000	Sale of Consultants Application Forms		200,000.00		200,000.00-	
Total	5,710.00	675,000.00	675,000.00	0.85%+	669,290.00-	10,500.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
SALES	₦	₦	₦		₦	₦
MINISTRY OF AGRICULTURE						
Organization/Economic Code						
15001001/12060000						
15001001/12060032 Sale of Indigenous Fruit Trees						6,000,000.00
15001001/12060043 Sale of Horticulture		100,000.00	100,000.00		100,000.00-	
15001001/12060045 Sales of Table Fish		70,000.00	70,000.00		70,000.00-	
Total		170,000.00	170,000.00		170,000.00-	6,000,000.00
SALES						
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20001001/12060000						
20001001/12060049 Sale of Hackney & State Carriage Badges		800,000.00	800,000.00		800,000.00-	488,500.00
20001001/12060050 Sale of New Number Plate Registration Forms	800,000.00	900,000.00	900,000.00	88.89%+	100,000.00-	169,879,589.87
20001001/12060051 Sale of Proof of Ownership	98,235,291.71	1,200,000.00	1,200,000.00	8186.27%+	97,035,291.71+	715,460.00
20001001/12060052 Sale of Sticker/Emblems	3,996,500.00	62,500.00	62,500.00	6394.4%+	3,934,000.00+	
20001001/12060053 Registration of Forms	111,161,444.77				111,161,444.77+	
Total	214,193,236.48	2,962,500.00	2,962,500.00	7230.15%+	211,230,736.48+	171,083,549.87
SALES						
ABIA STATE GAMING AND CONTROL BOARD						
Organization/Economic Code						
20009001/12060000						
20009001/12060055 Sales of Application Form for Polls & Games		300,000.00	300,000.00		300,000.00-	9,775,275.45
Total		300,000.00	300,000.00		300,000.00-	9,775,275.45
SALES						
MINISTRY OF TRANSPORT						
Organization/Economic Code						
29001001/12060000						
29001001/12060052 Sale Emblems	2,160,000.00	15,000,000.00	15,000,000.00	14.4%+	12,840,000.00-	2,300,000.00
29001001/12060112 Sales of Drivers and Conductors Badges		8,000,000.00	8,000,000.00		8,000,000.00-	
Total	2,160,000.00	23,000,000.00	23,000,000.00	9.39%+	20,840,000.00-	2,300,000.00
SALES						
MINISTRY OF WORKS						
Organization/Economic Code						
34001001/12060000						
34001001/12060004 Sales of Condemned Stores	2,800.00				2,800.00+	
Total	2,800.00				2,800.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

SALES						
MINISTRY OF CULTURE AND TOURISM						
Organization/Economic Code						
33001001/12060000						
36001001/12060001	Sale of Culture Publications		200,000.00	200,000.00	200,000.00-	1,961,000.00
36001001/12060021	Sale of Ticket for Miss Tourism Beauty Pageants		200,000.00	200,000.00	200,000.00-	
36001001/12060027	Sales of Forms for Enumerator/Documentations		50,000.00	50,000.00	50,000.00-	
36001001/12060056	Sale of Tourism Materials	165,850,637.70				165,850,637.70+
36001001/12060158	Sale of Hotel Directorate of Abia State		1,000,000.00	1,000,000.00	1,000,000.00-	
36001001/12060159	Sale of Sculptural and Ceramic Product		500,000.00	500,000.00	500,000.00-	
36001001/12060160	Sale of Souvenir for Festival and Carnival		500,000.00	500,000.00	500,000.00-	
Total		165,850,637.70	2,450,000.00	2,450,000.00	6769.41%+	163,400,637.70+
SALES						
TOURISM BOARD						
Organization/Economic Code						
36052001/12060000						
36052001/12060119	Sales of Posters & Postcards on Tourism Attraction Site		2,500,000.00	2,500,000.00	2,500,000.00-	
Total			2,500,000.00	2,500,000.00		2,500,000.00-
SALES						
ABIA STATE PLANNING COMMISSION						
Organization/Economic Code						
38001001/12060000						
38001001/12060004	Sales of Unserviceable Items	534,870.00	100,000.00	100,000.00	534.87%+	434,870.00+
Total		534,870.00	100,000.00	100,000.00	534.87%+	434,870.00+
SALES						
MINISTRY OF LANDS AND SURVEY						
Organization/Economic Code						
60001001/12060000						
60001001/12060059	Sale of Maps	6,000.00	1,000,000.00	1,000,000.00	0.6%+	994,000.00-
60001001/12060060	Sales of Layout Plans					192,376.74
Total		6,000.00	1,000,000.00	1,000,000.00	0.6%+	994,000.00-
SALES						
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL						
Organization/Economic Code						
62001001/12060000						
62001001/12060060	Sale of Layout		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-

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013
JUDICIAL SERVICE COMMISSION					
Organization/Economic Code					
18001001/12060000					
18011001/12060004 Sale of Unserviceable Items					
18011001/12060006 Appointment Form for Customary Court Chairman/ Member	378,000.00				378,000.00+
Total	378,000.00				378,000.00+
SALES					
MINISTRY OF JUSTICE					
Organization/Economic Code					
26001001/12060000					
26001001/12060001 - Sales of Law Reports & Legal Publications	30,000.00				30,000.00+
26001001/12060063 Sales of Abia State Law Books	1,488,385.00				1,488,385.00+
Total	1,518,385.00				1,518,385.00+
SALES					
LAW REVIEW COMMISSION					
Organization/Economic Code					
26002001/12060000					
26002001/12060063 Sales of Law Report and Legal Publications	2,631,385.00	2,500,000.00	2,500,000.00	105.26%+	131,385.00+
Total	2,631,385.00	2,500,000.00	2,500,000.00	105.26%+	131,385.00+
SALES					
MINISTRY OF EDUCATION					
Organization/Economic Code					
17001001/12060000					
17001001/12060060 Sale of Building Plans	28,000.00	700,000.00	700,000.00	4%+	672,000.00-
Total	28,000.00	700,000.00	700,000.00	4%+	672,000.00-
SALES					
ABIA STATE POLYTECHNIC ABA					
Organization/Economic Code					
17018001/12060000					
17018001/12060121 Sales of Admission Form	116,804,800.00				116,804,800.00+
17018001/12060099 Sales of Student Handbook	10,167,300.00				10,167,300.00+
17018001/12060000 Sale of IT Log Book	1,234,220.00				1,234,220.00+
17018001/12060161 Sale of Assets	26,000.00				26,000.00+
Total	128,232,320.00				128,232,320.00+

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
SALES						
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU						
Organization/Economic Code						
17019001/12060000						
17019001/12060121 Sales of Admission Form	1,017,000.00				1,017,000.00+	
17019001/12060122 Sales of Student Log Book	186,000.00				186,000.00+	
Total	1,203,000.00				1,203,000.00+	
SALES						
INISTRY OF HEALTH						
Organization/Economic Code						
21001001/12060000						
21001001/12060006 Sale of Appl. Forms for Estab of Private Health Training		100,000.00	100,000.00		100,000.00-	
Total		100,000.00	100,000.00		100,000.00-	
SALES						
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21026001/12060000						
21026002/12060012 Drug revolving Fund	1,307,400.00				1,307,400.00+	
Total	1,307,400.00				1,307,400.00+	
SALES						
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE						
Organization/Economic Code						
21027001/12060000						
21027010/12060012 Sales of Drugs	16,262,478.00				16,262,478.00+	
Total	16,262,478.00				16,262,478.00+	
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA						
Organization/Economic Code						
21026001/12060000						
21026001/12060012 Sale Drugs (Drug Revolving Fund)	70,064,675.00				70,064,675.00+	
Total	70,064,675.00				70,064,675.00+	
SALES						
HOSPITAL MANAGEMENT BOARD						
Organization/Economic Code						
21102001/12060000						
21102001/12060012 Sales of Drugs	19,769,630.00				19,769,630.00+	
21102001/12060162 Sales of Dressing and Disposal Material (DDM)	5,767,000.00				5,767,000.00+	
Total	25,536,630.00				25,536,630.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
SALES						
MINISTRY OF ENVIRONMENT						
Organization/Economic Code						
35001001/12060000						
35001001/12060032 Sale of Indigenous Fruit Trees		200,000.00	200,000.00		200,000.00-	
35001001/12060065 Sale of Life Endangered Species/Seedling		150,000.00	150,000.00		150,000.00-	
35001001/12060066 Sale of Forest Produce	169,000.00				169,000.00+	
Total	169,000.00	350,000.00	350,000.00	48.29%+	181,000.00-	
MINISTRY OF SPORTS						
Organization/Economic Code						
39001001/12060000						
39001001/12060024 Sale/Transfer of Enyimba F.C Player to Local & Foreign	68,700,000.00	100,000,000.00	100,000,000.00	68.7%+	31,300,000.00-	74,210,000.00
Total	68,700,000.00	100,000,000.00	100,000,000.00	68.7%+	31,300,000.00-	74,210,000.00
SALES						
MINISTRY OF HOUSING						
Organization/Economic Code						
53001001/12060000						
53001001/12060004 Sale of Unserviceable Items		300,000.00	300,000.00		300,000.00-	
Total		300,000.00	300,000.00		300,000.00-	
SCHOLARSHIP BOARD						
Organization/Economic Code						
17056001/12060000						
17056001/12020600 Sale of Scholarship Forms		4,000,000.00	4,000,000.00		4,000,000.00-	
Total		4,000,000.00	4,000,000.00		4,000,000.00-	
SALES						
BUREAU OF COMMON SERVICES						
Organization/Economic Code						
21026001/12060000						
21026001/12060012 Sale Drugs (Drug Revolving Fund)	70,064,675.00				70,064,675.00+	
Total	70,064,675.00				70,064,675.00+	
TOTAL SALES	715,482,927.18	177,963,500.00	177,963,500.00	402.04%+	537,519,427.18+	269,073,379.06
EARNINGS						
GOVERNMENT HOUSE						
Organization/Economic Code						
11001001/12070000						
11001001/12070012 3% Security Fund Earnings from Contracts	92,814,608.91	200,000.00	200,000.00	46407.3%+	92,614,608.91+	12,370.00
Total	92,814,608.91	200,000.00	200,000.00	46407.3%+	92,614,608.91+	12,370.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
EARNINGS						
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT						
Organization/Economic Code						
11013001/12070000						
11013001/12070010 Earnings from Guest Houses (Lagos)						1,153,495.00
11013001/12070012 Abia State Security Fund	166,136.85	200,000.00	200,000.00	83.07%+	33,863.15-	
Total	166,136.85	200,000.00	200,000.00	83.07%+	33,863.15-	1,153,495.00
EARNINGS						
MINISTRY OF INFORMATION & STRATEGY						
Organization/Economic Code						
23001001/12070000						
23001001/12070013 Printing Earnings Machine Impression	20,000.00	100,000.00	100,000.00	20%+	80,000.00-	
23001001/12070015 Hire of Public Address System	5,990.00	1,000,000.00	1,000,000.00	0.6%+	994,010.00-	
23001001/12070016 Earnings from Binding	23,000.00	150,000.00	150,000.00	15.33%+	127,000.00-	
23001001/12070017 Earnings from Video Coverage		200,000.00	200,000.00		200,000.00-	
23001001/12070018 Earnings from Events Photo Coverage	27,000.00	100,000.00	100,000.00	27%+	73,000.00-	
Total	75,990.00	1,550,000.00	1,550,000.00	4.9%+	1,474,010.00-	
EARNINGS						
BROADCASTING CORPORATION OF ABIA STATE - TELEVISION						
Organization/Economic Code						
23003001/12070000						
23003001/12070096 Earnings from Commercial/Revenue Sale of Air time	171,470,757.98	200,000,000.00	200,000,000.00	85.74%+	28,529,242.02-	169,056,327.29
Total	171,470,757.98	200,000,000.00	200,000,000.00	85.74%+	28,529,242.02-	169,056,327.29
EARNINGS						
BROADCASTING CORPORATION OF ABIA STATE - RADIO						
Organization/Economic Code						
23004001/12070000						
23004001/12070112 Earnings from Business Unit	4,757,393.50				4,757,393.50+	
Total	4,757,393.50				4,757,393.50+	
EARNINGS						
OFFICE OF THE HEAD OF SERVICE						
Organization/Economic Code						
25001001/12070000						
23003001/12070019 Earnings from Welfare Bus Service to Civil Service	5,000.00				5,000.00+	
Total	5,000.00				5,000.00+	

Schedule of Detailed Recurrent Revenue - Cont'd.

	Actual	Approved	Devied	% Achieved	2013	2012
	2013	Budget 2013	Budget 2013		2013	2012
	N	N	N		N	N
EARNINGS						
MINISTRY OF AGRICULTURE						
Organization/Economic Code						
15001001/12070000						
15001001/12070020 Hire of Tractor						7,000,000.00
15001001/12070022 Service Charge for Pest Control Service						26,000.00
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate		36,500,000.00	36,500,000.00		36,500,000.00-	
15001001/12070026 Earnings from Oil Mill at Akoli	18,200.00	60,000.00	60,000.00	30.33%+	41,800.00-	
15001001/12070026 Earnings from Oil Palm Plantations		21,850,000.00	21,850,000.00		21,850,000.00-	
Total	18,200.00	58,410,000.00	58,410,000.00	0.03%+	58,391,800.00-	7,026,000.00
EARNINGS						
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)						
Organization/Economic Code						
15102001/12070000						
15102001/12070003 Hire of Equipment		10,000,000.00	10,000,000.00		10,000,000.00-	
15102001/12070073 Sales of Farm Inputs	240,000.00				240,000.00+	
Total	240,000.00	10,000,000.00	10,000,000.00	2.4%+	9,760,000.00-	
BOARD OF INTERNAL REVENUE						
Organization/Economic Code						
20008001/12070000						
15102001/12070043 Earnings from Info on Loss Documents (ILD)/ Roof Rack	140,000.00	50,000.00	50,000.00	280%+	90,000.00+	289,138.50
Total	140,000.00	50,000.00	50,000.00	280%+	90,000.00+	289,138.50
EARNINGS						
TRANSPORT CORPORATION (ABIA LINE NETWORK)						
Organization/Economic Code						
29053001/12070000						
29053001/12070098 Abia State Transport Corporation Buses		729,043,302.00	729,043,302.00		729,043,302.00-	
29053001/12070036 Hire Services	5,008,550.00				5,008,550.00+	
Total	5,008,550.00	729,043,302.00	729,043,302.00	0.69%+	724,034,752.00-	
EARNINGS						
MINISTRY OF COMMERCE & INDUSTRY						
Organization/Economic Code						
22001001/12070000						
22001001/12070027 Stallage from Ekeoha Shopping Centre Ltd Aba	122,400.00				122,400.00+	
22001001/12070028 Ekeoha Shopping Centre Ltd - Sunday Levies	978,800.00	2,500,000.00	2,500,000.00	39.15%+	1,521,200.00-	
22001001/12070029 Earnings from Markets		5,000,000.00	5,000,000.00		5,000,000.00-	
22001001/12070030 Earnings from Abia Hotels Umuahia		5,000,000.00	5,000,000.00		5,000,000.00-	
22001001/12070030 Earnings from Annual Rental of Abia Hotels	3,000,000.00	3,700,000.00	3,700,000.00	81.08%+	700,000.00-	
22001001/12070113 Earnings from Trade Fair	150,000.00				150,000.00+	
Total	4,251,200.00	16,200,000.00	16,200,000.00	26.24%+	11,948,800.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
EARNINGS	N	N	N		N	N
MINISTRY OF SCIENCE AND TECHNOLOGY						
Organization/Economic Code						
28001001/12070000						
28001001/12070054 Proceeds from Use of Facilities at Skill Acquisition Centre		350,000.00	350,000.00		350,000.00-	
28001001/12070055 Proceeds from ICT Maintenance Services						121,336.80
Total		350,000.00	350,000.00		350,000.00-	121,336.80
EARNINGS						
MINISTRY OF PETROLEUM & SOLID MINERALS						
Organization/Economic Code						
32001001/12070000						
32001001/12070044 Earnings from the Analysis of Samples for the Min. & Other	7,000.00				7,000.00+	
32001001/12070045 Earnings from the Ministry's Filling Station	220,000.00				220,000.00+	2,599,880.00
Total	227,000.00				227,000.00+	2,599,880.00
EARNINGS						
MINISTRY OF WORKS						
Organization/Economic Code						
34001001/12070000						
34001001/12070059 Earnings from Hire of Govt Vehicles Plants & Equipment						297,600.00
Total						297,600.00
EARNINGS						
ABIA STATE PLANNING COMMISSION						
Organization/Economic Code						
38004001/12070000						
36004001/12070100 Earning from Arts Shops/Other Service rendered		2,800,000.00	2,800,000.00		2,800,000.00-	
Total		2,800,000.00	2,800,000.00		2,800,000.00-	
EARNINGS						
ABIA SPORT COUNCIL						
Organization/Economic Code						
39001001/12070000						
39051001/12020700 Earnings from Hiring of Stadium						50,000.00
Total						50,000.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	2012 N
EARNINGS						
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV						
Organization/Economic Code						
54001001/12070000						
54001001/12070046 Hire of Grader		10,000,000.00	10,000,000.00		10,000,000.00-	
54001001/12070047 Hire of Lowbed		15,000,000.00	15,000,000.00		15,000,000.00-	
54001001/12070048 Hire of Bulldozer		35,000,000.00	35,000,000.00		35,000,000.00-	
54001001/12070049 Hire of Motorized Rig		10,000,000.00	10,000,000.00		10,000,000.00-	
Total		70,000,000.00	70,000,000.00		70,000,000.00-	
EARNINGS						
MINISTRY OF LANDS AND SURVEY						
Organization/Economic Code						
60001001/12070000						
60001001/12070035 Earning from Premium on Lands	6,505,750.00	1,000,000.00	1,000,000.00	650.58%+	5,505,750.00+	1,389,000.00
Total	6,505,750.00	1,000,000.00	1,000,000.00	650.58%+	5,505,750.00+	1,389,000.00
EARNINGS						
MINISTRY OF WOMEN AFFAIRS						
Organization/Economic Code						
14001001/12070000						
14001001/12070038 Hiring of Child Centre Hall		1,000,000.00	1,000,000.00		1,000,000.00-	160,000.00
Total		1,000,000.00	1,000,000.00		1,000,000.00-	160,000.00
EARNINGS						
ABIA COLLEGE OF EDUCATION TECHNICAL						
Organization/Economic Code						
17019001/12070000						
17019001/12070114 Earnings from Hire of School Property	29,000.00				29,000.00+	
Total	29,000.00				29,000.00+	
EARNINGS						
ABIA STATE LIBRARY BOARD						
Organization/Economic Code						
17008001/12070000						
17008001/12070032 Earning from Photocopy Services	585,000.00				585,000.00+	
17008001/12070075 Earning from Bindery & Bookshop	55,740.00				55,740.00+	
17008001/12070102 Earnings from Rental Services	79,600.00				79,600.00+	
Total	720,340.00				720,340.00+	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
EARNINGS	N	N	N		N	N
ABIA STATE POLYTECHNIC						
Organization/Economic Code						
17018001/12070000						
17018001/12070009 Earnings from Hospitality and Tourism	2,050,830.00				2,050,830.00+	
17018001/12070001 Earnings from Centre for Consultancy Services (CCS)	33,066,210.00				33,066,210.00+	
Total	35,117,040.00				35,117,040.00+	
EARNINGS						
ABIA STATE UNIVERSITY TEACHING HOSPITAL						
Organization/Economic Code						
21026001/12070000						
21026001/12070081 Earnings from Canteen	3,845,070.00				3,845,070.00+	
Total	3,845,070.00				3,845,070.00+	
EARNINGS						
MINISTRY OF ENVIRONMENT						
Organization/Economic Code						
35001001/12070000						
35001001/12070042 Earnings from Disinfection/Fumigation Services	10,000.00				10,000.00+	
35001001/12070108 Earnings from Tank Washing		1,000,000.00	1,000,000.00		1,000,000.00-	
Total	10,000.00	1,000,000.00	1,000,000.00	1.00%+	990,000.00-	
EARNINGS						
MINISTRY OF SPORTS						
Organization/Economic Code						
39001001/12070000						
39001001/12070051 Gate Taking from Aba Stadium		25,000,000.00	25,000,000.00		25,000,000.00-	
39001001/12070052 Earnings from Stadium Hire (Umuahia)		2,000,000.00	2,000,000.00		2,000,000.00-	
39001001/12070053 Sports Endowments Fund		155,000,000.00	155,000,000.00		155,000,000.00-	
39001001/12070052 Revenue Generated from Stadium Facilities		2,000,000.00	2,000,000.00		2,000,000.00-	
39001001/12070116 Earnings from Sponsorship/Branding of Enyimba FC		15,500,000.00	15,500,000.00		15,500,000.00-	
Total		199,500,000.00	199,500,000.00		199,500,000.00-	
EARNINGS						
OPEN SPACES COMMISSION						
Organization/Economic Code						
62001001/12070000						
62001002/12020768 Use of Park Facilities & Play Equipment	220,600.00	1,500,000.00	1,500,000.00	14.71%+	1,279,400.00-	905,800.00
62001002/12020700 Green Verge	168,300.00				168,300.00+	
Total	388,900.00	1,500,000.00	1,500,000.00	25.93%+	1,111,100.00-	905,800.00

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
EARNINGS						
ABIA STATE PASSENGER INTEGRATED MINIFEST SCHEME						
Organization/Economic Code						
29007001/12070000						
29007001/12070096 Earnings from Abia State Passenger Integ. Manifest Scheme		130,000,000.00	130,000,000.00		130,000,000.00-	
Total		130,000,000.00	130,000,000.00		130,000,000.00-	
RENT ON GOVERNMENT BUILDING						
MINISTRY OF HOUSING						
Organization/Economic Code						
53001001/12080000						
53001001/12080006 Rent on Senior Staff Quarters	20,000.00				20,000.00+	
53001001/12080007 Infrastructural Levy	18,593,085.00				18,593,085.00+	
53001001/12080008 Rent on Junior Staff Quarters		180,000.00	180,000.00		180,000.00-	
53001001/12080009 Abia Plaza Abuja		157,000,000.00	157,000,000.00		157,000,000.00-	
53001001/12080010 Abia Liaison/Guest House Lagos	9,200.00				9,200.00+	
53001001/12080012 Rent on Public Building at Arochukwu		576,000.00	576,000.00		576,000.00-	
53001001/12080013 Abrigate Shop (Ground Rent)		64,000.00	64,000.00		64,000.00-	
Total	18,622,285.00	157,820,000.00	157,820,000.00	11.8%+	139,197,715.00-	
RENT ON GOVERNMENT LANDS						
MINISTRY OF LANDS AND SERVEY						
Organization/Economic Code						
53001001/12090000						
60001001/12090007 Current (Ground Rent)	13,691,279.30	27,000,000.00	27,000,000.00	50.71%+	13,308,720.70-	12,725,789.50
60001001/12090008 Arrears (Ground Rent)	2,721,956.08	18,000,000.00	18,000,000.00	15.12%+	15,278,043.92-	5,940,396.00
60001001/12090009 Penalties (Ground Rent)	519,378.72	2,000,000.00	2,000,000.00	25.97%+	1,480,621.28-	818,986.80
Total	16,932,614.10	47,000,000.00	47,000,000.00	36.03%+	30,067,385.90-	19,485,172.30
REPAYMENTS						
MINISTRY OF FINANCE						
Organization/Economic Code						
20001001/12100000						
20001001/12100006 Refunds	975,576.17				975,576.17+	
Total	975,576.17				975,576.17+	
REPAYMENTS						
MINISTRY OF COMMERCE AND INDUSTRY						
Organization/Economic Code						
22001001/12100000						
22001001/12100007 Loan Recovery (Modern Ceramics & Intl Glass Industry)		50,000.00	50,000.00		50,000.00-	
Total		50,000.00	50,000.00		50,000.00-	

Schedule of Detailed Recurrent Revenue – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
REPAYMENTS						
ABIA POLYTECHNIC	N	N	N		N	N
Organization/Economic Code						
17018001/12100000						
17018001/12100006 Refund of Cash	1,228,854.00				1,228,854.00+	
Total	1,228,854.00				1,228,854.00+	
INVESTMENT						
MINISTRY OF FINANCE						
Organization/Economic Code						
20001001/12120000						
20001001/12110001 Dividend Recovered from Government Investments	65,028.18	90,000,000.00	90,000,000.00	0.07%+	89,934,971.82-	23,795,458.39
Total	65,028.18	90,000,000.00	90,000,000.00	0.07%+	89,934,971.82-	23,795,458.39
INTEREST						
MINISTRY OF FINANCE						
Organization/Economic Code						
20001001/12120000						
20001001/12120001 Interest on Bank Deposit	392,103,003.13				392,103,003.13+	
Total	392,103,003.13				392,103,003.13+	
MISCELLANEOUS						
MINISTRY OF FINANCE						
Organization/Economic Code						
20001001/12140000						
20001001/12140001 Recovery of Overpayment						255,152,641.86
20001001/12140002 Unspecified Revenue	138,706,527.55	100,000.00	100,000.00	138706.53%+	138,606,527.55+	348,500.00
Total	138,706,527.55	100,000.00	100,000.00	138706.53%+	138,606,527.55+	255,501,141.86
MISCELLANEOUS						
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
20007001/12140000						
20007001/12140003 Surcharge against Losses/Damages to Govt Property	5,385.00				5,385.00-	
20007001/12140001 Overpayments Recovered	9,584,093.91				9,584,093.91+	
20007001/12140004 Unclaimed Salaries	403,645.00				403,645.00+	
20007001/12140000 Unclaimed Pensions	1,902,354.77				1,902,354.77+	
Total	11,884,708.68				11,884,708.68+	
SUMMARY						
TOTAL - IGR	12,512,103,711.09	26,808,655,410.00	26,808,655,410.00	46.67%+	14,296,551,698.91-	11,141,467,399.38
STATUTORY ALLOCATION	68,781,264,825.53	83,003,453,439.00	109,952,722,849.00	62.56%+	41,171,458,623.47-	54,477,166,830.87
GRAND TOTAL	81,293,368,536.62	109,812,108,849.00	136,761,378,259.00	59.44%+	55,468,009,722.38-	65,618,634,230.25

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
GOVERNMENT HOUSE						
ORG CODE : 11001001						
Organisation/Economic						
11001001/21010100 - Personnel Cost	395,414,207.47	595,928,830.00	875,928,830.00	45.14%+	480,514,622.53+	401,793,809.24
Overhead Costs:						
11001001/22020100 - Transport and Travels	1,680,572,400.00	1,850,210,000.00	1,850,210,000.00	90.83%+	169,637,600.00+	1,899,282,681.50
11001001/22020200 - Utilities	10,573,900.00	10,000,000.00	10,000,000.00	105.74%+	573,900.00-	34,138,600.00
11001001/22020300 - Materials and Supplies	53,935,940.00	100,000,000.00	130,000,000.00	41.49%+	76,064,060.00+	119,808,350.00
11001001/22020400 - Maintenance Services	772,588,750.51	1,903,000,000.00	2,073,000,000.00	37.27%+	1,300,411,249.49+	954,301,190.00
11001001/22020500 - Training	213,212,688.55	185,300,000.00	345,300,000.00	61.75%+	132,087,311.45+	121,708,560.66
11001001/22020600 - Other Services	6,384,380,000.00				6,384,380,000.00-	
11001001/22021000 - Miscellaneous	8,326,697,794.55	16,807,900,000.00	19,157,900,000.00	43.46%+	10,831,202,205.45+	15,521,154,806.01
Total: Overhead	17,441,961,473.61	20,856,410,000.00	23,566,410,000.00	74.01%+	6,124,448,526.39+	18,650,394,188.17
Total: Recurrent Expenditure	17,837,375,681.08	21,452,338,830.00	24,442,338,830.00	72.98%+	6,604,963,148.92+	19,052,187,997.41
DEPUTY GOVERNOR'S OFFICE						
ORG CODE : 11001002						
Organisation/Economic						
11001002/21010100 - Personnel Cost	52,627,763.01	65,202,930.00	70,702,930.00	74.44%+	18,075,166.99+	116,596,138.48
Overhead Costs:						
11001002/22020100 - Transport and Travels	13,818,935.00	120,035,400.00	120,035,400.00	11.51%+	106,216,465.00+	9,182,200.00
11001002/22020300 - Materials and Supplies		3,500,000.00	3,500,000.00		3,500,000.00+	157,100.00
11001002/22020400 - Maintenance Services		47,650,000.00	47,650,000.00		47,650,000.00+	7,000,000.00
11001002/22020500 - Training		1,600,000.00	1,600,000.00		1,600,000.00+	
11001002/22020600 - Other Services	351,000,000.00				351,000,000.00-	
11001002/22021000 - Miscellaneous	263,935,000.00	809,704,000.00	1,024,704,000.00	25.76%+	760,769,000.00+	582,576,000.00
Total: Overhead	628,753,935.00	982,489,400.00	1,197,489,400.00	52.51%+	568,735,465.00+	598,915,300.00
Total: Recurrent Expenditure	681,381,698.01	1,047,692,330.00	1,268,192,330.00	53.73%+	586,810,631.99+	715,511,438.48
STATE EMERGENCY MANAGEMENT AGENCY						
ORG CODE : 11008001						
Organisation/Economic						
11001001/21010100 - Personnel Cost						1,800,000.00
Overhead Costs:						
11008001/22020100 - Transport and Travels	300,000.00	30,000,000.00	30,000,000.00	1%+	29,700,000.00+	300,000.00
Total: Overhead	300,000.00	30,000,000.00	30,000,000.00	1%+	29,700,000.00+	300,000.00
Total: Recurrent Expenditure	300,000.00	30,000,000.00	30,000,000.00	1%+	29,700,000.00+	2,100,000.00

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
OFFICE OF THE SECRETARY TO THE STATE GOVT.						
ORG CODE : 11013001						
Organisation/Economic						
11013001/21010100 - Personnel Cost	49,945,624.53	59,767,440.00	59,767,440.00	83.57%+	9,821,815.47+	58,499,920.02
Overhead Costs:						
11013001/22020100 - Transport and Travels	31,918,780.00	13,012,000.00	13,012,000.00	245.3%+	18,906,780.00-	6,805,460.00
11013001/22020300 - Materials and Supplies	4,697,150.00	6,500,000.00	6,500,000.00	72.26%+	1,802,850.00+	1,776,200.00
11013001/22020400 - Maintenance Services	20,582,000.00	27,450,000.00	27,450,000.00	74.98%+	6,868,000.00+	4,480,890.00
11013001/22020500 - Training	400,000.00	2,800,000.00	2,800,000.00	14.29%+	2,400,000.00+	2,000,000.00
11013001/22021000 - Miscellaneous	273,313,220.00	562,623,840.00	562,623,840.00	48.58%+	289,310,620.00+	289,871,500.00
Total: Overhead	330,911,150.00	612,385,840.00	612,385,840.00	54.04%+	281,474,690.00+	304,934,050.00
Total: Recurrent Expenditure	380,856,774.53	672,153,280.00	672,153,280.00	56.66%+	291,296,505.47+	363,433,970.02
BUREAU OF POLITICAL AFFAIRS						
ORG CODE : 11014001						
Organisation/Economic						
11014001/21010100 - Personnel Cost	14,729,120.32	17,516,550.00	17,516,550.00	84.09%+	2,787,429.68+	21,473,697.97
Overhead Costs:						
11014001/22020100 - Transport and Travels		2,003,000.00	2,003,000.00		2,003,000.00+	
11014001/22020300 - Materials and Supplies	250,000.00	2,000,000.00	2,000,000.00	12.5%+	1,750,000.00+	
11014001/22020400 - Maintenance Services		4,650,000.00	4,650,000.00		4,650,000.00+	121,815.00
11014001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
11014001/22021000 - Miscellaneous	15,775,000.00	73,760,000.00	73,760,000.00	21.39%+	57,985,000.00+	20,428,185.00
Total: Overhead	16,025,000.00	83,013,000.00	83,013,000.00	19.3%+	66,988,000.00+	20,550,000.00
Total: Recurrent Expenditure	30,754,120.32	100,529,550.00	100,529,550.00	30.59%+	69,775,429.68+	42,023,697.97
BUREAU OF ECONOMIC AFFAIRS						
ORG CODE : 11016001						
Organisation/Economic						
11016001/21010100 - Personnel Cost	16,610,900.52	17,171,930.00	17,171,930.00	96.73%+	561,029.48+	24,146,223.28
Overhead Costs:						
11016001/22020100 - Transport and Travels	325,000.00	4,150,000.00	4,150,000.00	7.83%+	3,825,000.00+	1,832,000.00
11016001/22020300 - Materials and Supplies		1,000,000.00	1,000,000.00		1,000,000.00+	125,500.00
11016001/22020400 - Maintenance Services		5,150,000.00	5,150,000.00		5,150,000.00+	1,500,000.00
11016001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
11016001/22021000 - Miscellaneous	1,350,000.00	32,040,000.00	32,040,000.00	4.21%+	30,690,000.00+	4,013,335.00
Total: Overhead	1,675,000.00	42,940,000.00	42,940,000.00	3.9%+	41,265,000.00+	7,470,835.00
Total: Recurrent Expenditure	18,285,900.52	60,111,930.00	60,111,930.00	30.42%+	41,826,029.48+	31,617,058.28

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
EXCO SECRETARIAT(CABINET OFFICE)						
ORG CODE : 11017001						
Organisation/Economic						
11017001/21010100 - Personnel Cost	10,723,417.42	16,204,470.00	16,204,470.00	66.18%+	5,481,052.58+	16,199,669.48
Overhead Costs:						
11017001/22020100 - Transport and Travels		1,003,000.00	1,003,000.00		1,003,000.00+	220,250.00
11017001/22020300 - Materials and Supplies	300,000.00	1,500,000.00	1,500,000.00	20%+	1,200,000.00+	
11017001/22020400 - Maintenance Services		3,150,000.00	3,150,000.00		3,150,000.00+	779,750.00
11017001/22020500 - Training	10,000,000.00	30,600,000.00	30,600,000.00	32.68%+	20,600,000.00+	
11017001/22021000 - Miscellaneous	1,350,000.00	4,512,000.00	4,512,000.00	29.92%+	3,162,000.00+	750,000.00
Total: Overhead	11,650,000.00	40,765,000.00	40,765,000.00	28.58%+	29,115,000.00+	1,750,000.00
Total: Recurrent Expenditure	22,373,417.42	56,969,470.00	56,969,470.00	39.27%+	34,596,052.58+	17,949,669.48
BUREAU OF SPECIAL SERVICES						
ORG CODE : 11018001						
Organisation/Economic						
11018001/21010100 - Personnel Cost	26,639,698.43	26,452,145.00	26,452,145.00	100.71%+	187,553.43-	33,323,270.03
Overhead Costs:						
11018001/22020100 - Transport and Travels	382,525.00	1,501,500.00	1,501,500.00	25.48%+	1,118,975.00+	690,000.00
11018001/22020300 - Materials and Supplies	48,000.00	600,000.00	600,000.00	8%+	552,000.00+	60,000.00
11018001/22020400 - Maintenance Services	114,500.00	2,800,000.00	2,800,000.00	4.09%+	2,685,500.00+	410,000.00
11018001/22020500 - Training		900,000.00	900,000.00		900,000.00+	960,400.00
11018001/22020600 - Other Services	201,630,000.00				201,630,000.00-	
11018001/22021000 - Miscellaneous	19,464,975.00	233,170,000.00	233,170,000.00	8.35%+	213,705,025.00+	225,970,000.00
Total: Overhead	221,640,000.00	238,971,500.00	238,971,500.00	92.75%+	17,331,500.00+	228,090,400.00
Total: Recurrent Expenditure	248,279,698.43	265,423,645.00	265,423,645.00	93.54%+	17,143,946.57+	261,413,670.03
ABIA STATE LIAISON OFFICE - LAGOS						
ORG CODE : 11021001						
Organisation/Economic						
11021001/21010100 - Personnel Cost	26,922,773.80	31,814,180.00	31,814,180.00	84.63%+	4,891,406.20+	36,625,811.23
Overhead Costs:						
11021001/22020100 - Transport and Travels	685,000.00	3,516,000.00	3,516,000.00	19.48%+	2,831,000.00+	1,059,000.00
11021001/22020200 - Utilities	681,485.00	7,000,000.00	7,000,000.00	9.74%+	6,318,515.00+	869,915.00
11021001/22020300 - Materials and Supplies	375,775.00	2,500,000.00	2,500,000.00	15.03%+	2,124,225.00+	256,944.00
11021001/22020400 - Maintenance Services	8,858,990.00	16,650,000.00	16,650,000.00	53.21%+	7,791,010.00+	9,650,240.00
11021001/22020500 - Training		3,000,000.00	3,000,000.00		3,000,000.00+	
11021001/22021000 - Miscellaneous	2,969,934.55	10,304,000.00	10,304,000.00	28.82%+	7,334,065.45+	10,811,711.00
Total: Overhead	13,571,184.55	42,970,000.00	42,970,000.00	31.58%+	29,398,815.45+	22,647,810.00
Total: Recurrent Expenditure	40,493,958.35	74,784,180.00	74,784,180.00	54.15%+	34,290,221.65+	59,273,621.23

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
ABIA STATE LIAISON OFFICE - ABUJA						
ORG CODE : 11021002						
Organisation/Economic						
11021002/21010100 - Personnel Cost	35,267,678.25	19,463,660.00	22,963,660.00	153.58%+	12,304,018.25-	121,593,248.92
Overhead Costs:						
11021002/22020100 - Transport and Travels	8,973,949.17	7,013,000.00	10,013,000.00	89.62%+	1,039,050.83+	11,011,880.00
11021002/22020200 - Utilities	5,878,640.00	13,000,000.00	13,000,000.00	45.22%+	7,121,360.00+	10,961,150.00
11021002/22020300 - Materials and Supplies	631,000.00	1,500,000.00	1,500,000.00	42.07%+	869,000.00+	234,940.00
11021002/22020400 - Maintenance Services	33,478,291.40	27,150,000.00	36,150,000.00	92.61%+	2,671,708.60+	21,518,030.00
11021002/22020500 - Training	289,000.00	300,000.00	300,000.00	96.33%+	11,000.00+	
11021002/22021000 - Miscellaneous	12,014,100.00	15,150,000.00	22,250,000.00	54%+	10,235,900.00+	18,564,650.00
Total: Overhead	61,264,980.57	64,113,000.00	83,213,000.00	73.62%+	21,948,019.43+	62,290,650.00
Total: Recurrent Expenditure	96,532,658.82	83,576,660.00	106,176,660.00	90.92%+	9,644,001.18+	183,883,898.92
ABIA STATE AGENCY FOR THE CONTROL OF AIDS						
ORG CODE : 11033001						
Organisation/Economic						
11033001/21010100 - Personnel Cost	5,091,548.52	8,000,000.00	8,000,000.00	63.64%+	2,908,451.48+	4,544,257.19
Overhead Costs:						
11033001/22020100 - Transport and Travels		12,000,000.00	12,000,000.00		12,000,000.00+	
Total: Overhead		12,000,000.00	12,000,000.00		12,000,000.00+	
Total: Recurrent Expenditure	5,091,548.52	20,000,000.00	20,000,000.00	25.46%+	14,908,451.48+	4,544,257.19
ABIA STATE PENSION BOARD						
ORG CODE : 11035001						
Organisation/Economic						
11035001/21010100 - Personnel Cost	3,109,621.73	3,600,000.00	3,600,000.00	86.38%+	490,378.27+	300,000.00
Overhead Costs:						
11035001/22020100 - Transport and Travels	498,000.00	3,600,000.00	3,600,000.00	13.83%+	3,102,000.00+	179,600.00
Total: Overhead	498,000.00	3,600,000.00	3,600,000.00	13.83%+	3,102,000.00+	179,600.00
Total: Recurrent Expenditure	3,607,621.73	7,200,000.00	7,200,000.00	50.11%+	3,592,378.27+	479,600.00
MUSLIM PILGRIMS WELFARE BOARD						
ORG CODE : 11037001						
Organisation/Economic						
Overhead Costs:						
11037001/22021000 - Miscellaneous	10,000,000.00				10,000,000.00-	
Total: Overhead	10,000,000.00				10,000,000.00-	
Total: Recurrent Expenditure	10,000,000.00				10,000,000.00-	

Schedule of Personnel and Overhead Cost - Cont'd.

	Actual	Approved	Revised	% Achieved	Variance	Actual
		Budget 2013	Budget 2013	2013	2013	2012
		N	N		N	N
CHRISTIAN PILGRIMS WELFARE BOARD						
ORG CODE : 11038001						
Organisation/Economic						
Overhead Costs:						
11038001/22020100 - Transport and Travels					215,875,000.00-	
11038001/22021000 - Miscellaneous					191,456,920.00-	
Total: Overhead	407,331,920.00				407,331,920.00-	
Total: Recurrent Expenditure	407,331,920.00				407,331,920.00-	
ABIA STATE INFRASTRUCTURAL DEV. BOARD						
ORG CODE : 11039001						
Organisation/Economic						
11039001/21010100 - Personnel Cost		80,000,000.00	80,000,000.00		80,000,000.00+	
Overhead Costs:						
11039001/22020100 - Transport and Travels	124,279,249.79				124,279,249.79-	138,056,707.87
Total: Overhead	124,279,249.79				124,279,249.79-	138,056,707.87
Total: Recurrent Expenditure	124,279,249.79	80,000,000.00	80,000,000.00	155.35%+	44,279,249.79-	138,056,707.87
ABIA ST OIL PRODUCING AREARS DEV. COMM-ASOPADEC						
ORG CODE : 11101001						
Organisation/Economic						
11101001/21010100 - Personnel Cost		70,000,000.00	70,000,000.00		70,000,000.00+	12,335,983.00
Overhead Costs:						
11101001/22020100 - Transport and Travels	100,000.00	33,000,000.00	33,000,000.00	0.3%+	32,900,000.00+	1,438,671,000.00
Total: Overhead	100,000.00	33,000,000.00	33,000,000.00	0.3%+	32,900,000.00+	1,438,671,000.00
Total: Recurrent Expenditure	100,000.00	103,000,000.00	103,000,000.00	0.1%+	102,900,000.00+	1,451,006,983.00
ABIA STATE HOUSE OF ASSEMBLY						
ORG CODE : 12003001						
Organisation/Economic						
12003001/21010100 - Personnel Cost	527,028,312.86	229,754,480.00	607,617,550.00	86.74%+	80,589,237.14+	566,305,028.16
Overhead Costs:						
12003001/22020100 - Transport and Travels	18,672,000.00	520,049,500.00	520,049,500.00	3.59%+	501,377,500.00+	30,428,000.00
12003001/22020200 - Utilities		4,200,000.00	4,200,000.00		4,200,000.00+	
12003001/22020300 - Materials and Supplies		20,000,000.00	20,000,000.00		20,000,000.00+	
12003001/22020400 - Maintenance Services		87,650,000.00	87,650,000.00		87,650,000.00+	
12003001/22020500 - Training	4,500,000.00	70,300,000.00	70,300,000.00	6.4%+	65,800,000.00+	4,230,000.00
12003001/22020600 - Other Services	85,000,000.00				85,000,000.00-	
12003001/22021000 - Miscellaneous	903,550,000.00	1,840,634,010.00	1,840,634,010.00	49.09%+	937,084,010.00+	972,452,031.00
Total: Overhead	1,011,722,000.00	2,542,833,510.00	2,542,833,510.00	39.79%+	1,531,111,310.00+	1,007,110,031.00
Total: Recurrent Expenditure	1,538,750,312.86	2,772,587,990.00	3,150,451,060.00	48.84%+	1,611,700,747.14+	1,573,415,059.16

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
MINISTRY OF INFORMATION AND STRATEGY	₦	₦	₦		₦	₦
ORG CODE : 23001001						
Organisation/Economic						
23001001/21010100 - Personnel Cost	156,029,973.79	954,001,380.00	954,001,380.00	16.36%+	797,971,406.21+	212,998,859.99
Overhead Costs:						
23001001/22020100 - Transport and Travels	353,000.00	3,018,000.00	3,018,000.00	11.7%+	2,665,000.00+	493,000.00
23001001/22020200 - Utilities	46,000.00	80,000.00	80,000.00	57.5%+	34,000.00+	7,800.00
23001001/22020300 - Materials and Supplies	346,000.00	8,300,000.00	8,300,000.00	4.17%+	7,954,000.00+	
23001001/22020400 - Maintenance Services	18,900.00	4,800,000.00	4,800,000.00	0.39%+	4,781,100.00+	521,635.00
23001001/22020500 - Training	111,000.00	600,000.00	600,000.00	18.5%+	489,000.00+	155,000.00
23001001/22020700 - Consulting & Professional Services						4,992,000.00
23001001/22021000 - Miscellaneous	14,428,100.00	11,952,000.00	11,952,000.00	120.72%+	2,476,100.00-	8,966,565.00
Total: Overhead	15,303,000.00	28,750,000.00	28,750,000.00	53.23%+	13,447,000.00+	15,136,000.00
Total: Recurrent Expenditure	171,332,973.79	982,751,380.00	982,751,380.00	17.43%+	811,418,406.21+	228,134,859.99
BROADCASTING CORPORATION OF ABIA - TV/RADIO						
ORG CODE : 23003001						
Organisation/Economic						
23003001/21010100 - Personnel Cost	361,750,481.60	720,000,000.00	720,000,000.00	50.24%+	358,249,518.40+	260,000,000.00
Overhead Costs:						
23003001/22020100 - Transport and Travels	176,228,151.48				176,228,151.48-	258,952,157.29
23003001/22021000 - Miscellaneous	300,000.00				300,000.00-	
Total: Overhead	176,528,151.48				176,528,151.48-	258,952,157.29
Total: Recurrent Expenditure	538,278,633.08	720,000,000.00	720,000,000.00	74.76%+	181,721,366.92+	518,952,157.29
GOVERNMENT PRINTING PRESS						
ORG CODE : 23013001						
Organisation/Economic						
Overhead Costs:						
23013001/22020100 - Transport and Travels						66,000.00
Total: Overhead						66,000.00
Total: Recurrent Expenditure						66,000.00

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual	Approved	Revised	% Achieved	Variance	Actual
	2013	Budget 2013	Budget 2013	2013	2013	2012
	₦	₦	₦		₦	₦
ABIA PRINTING & PUBLISHING COMPANY						
ORG CODE : 23055001						
Organisation/Economic						
23055001/21010100 - Personnel Cost	112,500,000.00	50,000,000.00	50,000,000.00	225%+	62,500,000.00-	46,612,289.11
Overhead Costs:						
23055001/22020100 - Transport and Travels	70,387,450.00				70,387,450.00-	
23055001/22020200 - Utilities		500,000.00	500,000.00		500,000.00+	
23055001/22020300 - Materials and Supplies		8,300,000.00	8,300,000.00		8,300,000.00+	
23055001/22020400 - Maintenance Services		1,000,000.00	1,000,000.00		1,000,000.00+	
23055001/22020500 - Training		1,600,030.00	1,600,030.00		1,600,030.00+	
23055001/22021000 - Miscellaneous		1,020,000.00	1,020,000.00		1,020,000.00+	150,000.00
Total: Overhead	70,387,450.00	12,420,030.00	12,420,030.00	566.73%+	57,967,420.00-	150,000.00
Total: Recurrent Expenditure	182,887,450.00	62,420,030.00	62,420,030.00	292.99%+	120,467,420.00-	46,762,289.11
OFFICE OF THE HEAD OF CIVIL SERVICE						
ORG CODE : 25001001						
Organisation/Economic						
25001001/21010100 - Personnel Cost	20,099,240.54	25,483,890.00	25,483,890.00	78.87%+	5,384,649.46+	36,182,892.93
Overhead Costs:						
25001001/22020100 - Transport and Travels	2,318,000.00	12,010,500.00	12,010,500.00	19.3%+	9,692,500.00+	6,688,985.00
25001001/22020200 - Utilities	17,400.00	200,000.00	200,000.00	8.7%+	182,600.00+	
25001001/22020300 - Materials and Supplies	32,090.00	5,500,000.00	5,500,000.00	0.58%+	5,467,910.00+	391,880.00
25001001/22020400 - Maintenance Services	323,050.00	14,650,000.00	14,650,000.00	2.21%+	14,326,950.00+	434,620.00
25001001/22020500 - Training	25,000.00	800,000.00	800,000.00	3.13%+	775,000.00+	
25001001/22021000 - Miscellaneous	10,204,760.00	28,272,000.00	28,272,000.00	36.09%+	18,067,240.00+	14,899,900.00
Total: Overhead	12,920,300.00	61,432,500.00	61,432,500.00	21.03%+	48,512,200.00+	22,415,385.00
Total: Recurrent Expenditure	33,019,540.54	86,916,390.00	86,916,390.00	37.99%+	53,896,849.46+	58,598,277.93
BUREAU OF TRAINING						
ORG CODE : 25005001						
Organisation/Economic						
25005001/21010100 - Personnel Cost	34,437,261.97	35,291,220.00	35,291,220.00	97.58%+	853,958.03+	59,607,189.51
Overhead Costs:						
25005001/22020100 - Transport and Travels		1,603,000.00	1,603,000.00		1,603,000.00+	157,500.00
25005001/22020300 - Materials and Supplies	41,220.00	1,000,000.00	1,000,000.00	4.12%+	958,780.00+	56,020.00
25005001/22020400 - Maintenance Services	121,280.00	5,350,000.00	5,350,000.00	2.27%+	5,228,720.00+	
25005001/22020500 - Training	11,200,000.00	89,700,000.00	89,700,000.00	12.49%+	78,500,000.00+	5,193,980.00
25005001/22021000 - Miscellaneous	1,287,500.00	6,864,000.00	6,864,000.00	18.76%+	5,576,500.00+	750,000.00
Total: Overhead	12,650,000.00	104,517,000.00	104,517,000.00	12.1%+	91,867,000.00+	6,157,500.00
Total: Recurrent Expenditure	47,087,261.97	139,808,220.00	139,808,220.00	33.68%+	92,720,958.03+	65,764,689.51

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
BUREAU OF COMMON SERVICES & SERV MONITORING						
ORG CODE : 25005002						
Organisation/Economic						
25005002/21010100 - Personnel Cost	33,320,541.80	45,141,740.00	45,141,740.00	73.81%+	11,821,198.20+	39,160,167.40
Overhead Costs:						
25005002/22020100 - Transport and Travels		500,000.00	500,000.00		500,000.00+	
25005002/22020300 - Materials and Supplies		300,000.00	300,000.00		300,000.00+	74,400.00
25005002/22020400 - Maintenance Services	138,000.00	2,200,000.00	2,200,000.00	6.27%+	2,062,000.00+	130,300.00
25005002/22020500 - Training		600,000.00	600,000.00		600,000.00+	
25005002/22021000 - Miscellaneous	1,312,000.00	6,446,000.00	6,446,000.00	20.35%+	5,134,000.00+	10,275,300.00
Total: Overhead	1,450,000.00	10,046,000.00	10,046,000.00	14.43%+	8,596,000.00+	10,480,000.00
Total: Recurrent Expenditure	34,770,541.80	55,187,740.00	55,187,740.00	63%+	20,417,198.20+	49,640,167.40
BUREAU OF SERVICE WELFARE						
ORG CODE : 25005003						
Organisation/Economic						
25005003/21010100 - Personnel Cost	52,978,159.45	37,346,590.00	37,346,590.00	141.86%+	15,631,569.45-	68,391,385.46
Overhead Costs:						
25005003/22020100 - Transport and Travels	170,100.00	503,000.00	503,000.00	33.82%+	332,900.00+	80,000.00
25005003/22020300 - Materials and Supplies	84,500.00	1,500,000.00	1,500,000.00	5.63%+	1,415,500.00+	60,000.00
25005003/22020400 - Maintenance Services	52,000.00	1,200,000.00	1,200,000.00	4.33%+	1,148,000.00+	110,000.00
25005003/22020500 - Training		600,000.00	600,000.00		600,000.00+	
25005003/22021000 - Miscellaneous	4,092,500.00	19,842,000.00	19,842,000.00	20.63%+	15,749,500.00+	4,650,000.00
Total: Overhead	4,399,100.00	23,645,000.00	23,645,000.00	18.6%+	19,245,900.00+	4,900,000.00
Total: Recurrent Expenditure	57,377,259.45	60,991,590.00	60,991,590.00	94.07%+	3,614,330.55+	73,291,385.46
BUREAU OF ADMINISTRATION						
ORG CODE : 25005004						
Organisation/Economic						
25005004/21010100 - Personnel Cost	57,643,510.60	61,233,400.00	61,233,400.00	94.14%+	3,589,889.40+	54,041,625.55
Overhead Costs:						
25005004/22020100 - Transport and Travels		1,506,000.00	1,506,000.00		1,506,000.00+	163,000.00
25005004/22020200 - Utilities		60,000.00	60,000.00		60,000.00+	
25005004/22020300 - Materials and Supplies		3,000,000.00	3,000,000.00		3,000,000.00+	
25005004/22020400 - Maintenance Services		4,450,000.00	4,450,000.00		4,450,000.00+	
25005004/22020500 - Training		600,000.00	600,000.00		600,000.00+	
25005004/22021000 - Miscellaneous	850,000.00	9,528,000.00	9,528,000.00	8.92%+	8,678,000.00+	987,000.00
Total: Overhead	850,000.00	19,144,000.00	19,144,000.00	4.44%+	18,294,000.00+	1,150,000.00
Total: Recurrent Expenditure	58,493,510.60	80,377,400.00	80,377,400.00	72.77%+	21,883,889.40+	55,191,625.55

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
COMPUTER TRAINING SCHOOL	₦	₦	₦		₦	₦
ORG CODE : 25005005						
Organisation/Economic						
25005005/21010100 - Personnel Cost	52,500.00				52,500.00-	
Overhead Costs:						
25005005/22021000 - Miscellaneous	300,000.00				300,000.00-	
Total: Overhead	300,000.00				300,000.00-	
Total: Recurrent Expenditure	352,500.00				352,500.00-	
BUREAU OF ESTABLISHMENT AND PENSIONS						
ORG CODE : 25005007						
Organisation/Economic						
25005007/21010100 - Personnel Cost	43,440,875.13	44,406,550.00	44,406,550.00	97.83%+	965,674.87+	64,298,819.88
Overhead Costs:						
25005007/22020100 - Transport and Travels		4,003,000.00	4,003,000.00		4,003,000.00+	
25005007/22020200 - Utilities	124,380.00				124,380.00-	
25005007/22020300 - Materials and Supplies	175,620.00	2,000,000.00	2,000,000.00	8.78%+	1,824,380.00+	
25005007/22020400 - Maintenance Services		3,450,000.00	3,450,000.00		3,450,000.00+	300,000.00
25005007/22020500 - Training		600,000.00	4,600,000.00		4,600,000.00+	
25005007/22021000 - Miscellaneous	5,200,000.00	22,788,000.00	22,788,000.00	22.82%+	17,588,000.00+	4,183,304.40
Total: Overhead	5,500,000.00	32,841,000.00	36,841,000.00	14.93%+	31,341,000.00+	4,483,304.40
Total: Recurrent Expenditure	48,940,875.13	77,247,550.00	81,247,550.00	60.24%+	32,306,674.87+	68,782,124.28
LOCAL GOVERNMENT STATE PENSION BOARD						
ORG CODE : 25007001						
Organisation/Economic						
Overhead Costs:						
25007001/22020100 - Transport and Travels	98,000.00				98,000.00-	
25007001/22021000 - Miscellaneous		260,000,000.00	260,000,000.00		260,000,000.00+	
Total: Overhead	98,000.00	260,000,000.00	260,000,000.00	0.04%+	259,902,000.00+	
Total: Recurrent Expenditure	98,000.00	260,000,000.00	260,000,000.00	0.04%+	259,902,000.00+	

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
OFFICE OF THE AUDITOR GENERAL						
ORG CODE : 40001001						
Organisation/Economic						
40001001/21010100 - Personnel Cost	45,396,823.50	76,754,240.00	76,754,240.00	59.15%+	31,357,41650+	70,898,283.12
Overhead Costs:						
40001001/22020100 - Transport and Travels	5,695,600.00	10,007,500.00	10,007,500.00	56.91%+	4,311,900.00+	3,148,000.00
40001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
40001001/22020300 - Materials and Supplies	72,105.00	5,000,000.00	5,000,000.00	1.44%+	4,927,895.00+	
40001001/22020400 - Maintenance Services	727,895.00	10,650,000.00	10,650,000.00	6.83%+	9,922,105.00+	800,000.00
40001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
40001001/22021000 - Miscellaneous	1,530,000.00	11,258,000.00	11,258,000.00	13.59%+	9,728,000.00+	900,000.00
Total: Overhead	8,025,600.00	37,565,500.00	37,565,500.00	21.36%+	29,539,900.00+	4,848,000.00
Total: Recurrent Expenditure	53,422,423.50	114,319,740.00	114,319,740.00	46.73%+	60,897,316.50+	75,746,283.12
CIVIL SERVICE COMMISSION						
ORG CODE : 47001001						
Organisation/Economic						
47001001/21010100 - Personnel Cost	87,768,680.73	91,470,960.00	91,470,960.00	95.95%+	3,702,279.27+	126,447,340.28
Overhead Costs:						
47001001/22020100 - Transport and Travels	565,000.00	6,013,000.00	6,013,000.00	9.4%+	5,448,000.00+	245,000.00
47001001/22020200 - Utilities		30,000.00	30,000.00		30,000.00+	
47001001/22020300 - Materials and Supplies	105,000.00	6,000,000.00	6,000,000.00	1.75%+	5,895,000.00+	455,000.00
47001001/22020400 - Maintenance Services		12,650,000.00	12,650,000.00		12,650,000.00+	
47001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	500,000.00
47001001/22021000 - Miscellaneous	2,850,000.00	8,670,000.00	8,670,000.00	32.87%+	5,820,000.00+	1,000,000.00
Total: Overhead	3,520,000.00	33,963,000.00	33,963,000.00	10.36%+	30,443,000.00+	2,200,000.00
Total: Recurrent Expenditure	91,288,680.73	125,433,960.00	125,433,960.00	72.78%+	34,145,279.27+	128,647,340.28
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION						
ORG CODE : 48001001						
Organisation/Economic						
48001001/21010100 - Personnel Cost	189,603,480.74	184,281,080.00	184,281,080.00	102.89%+	5,322,400.74-	229,584,574.12
Overhead Costs:						
48001001/22020100 - Transport and Travels	157,500.00	3,064,000.00	3,064,000.00	5.14%+	2,906,500.00+	157,500.00
48001001/22020200 - Utilities		100,000.00	100,000.00		100,000.00+	
48001001/22020300 - Materials and Supplies	131,800.00	2,000,000.00	2,000,000.00	6.59%+	1,868,200.00+	292,500.00
48001001/22020400 - Maintenance Services	1,660,700.00	8,000,000.00	8,000,000.00	20.76%+	6,339,300.00+	
48001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
48001001/22021000 - Miscellaneous	3,000,000.00	3,096,000.00	3,096,000.00	96.9%+	96,000.00+	2,500,000.00
Total: Overhead	4,950,000.00	16,860,000.00	16,860,000.00	29.36%+	11,910,000.00+	2,950,000.00
Total: Recurrent Expenditure	194,553,480.74	201,141,080.00	201,141,080.00	96.72%+	6,587,599.26+	232,534,574.12

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
AUDITOR GENERAL - LOCAL GOVERNMENT						
ORG CODE : 63001001						
Organisation/Economic						
63001001/21010100 - Personnel Cost	37,680,030.64	68,442,410.00	68,442,410.00	55.05%+	30,762,379.36+	57,569,103.15
Overhead Costs:						
63001001/22020100 - Transport and Travels		412,500.00	412,500.00		412,500.00+	
63001001/22020200 - Utilities		10,000.00	10,000.00		10,000.00+	
63001001/22020300 - Materials and Supplies	17,500.00	250,000.00	250,000.00	7%+	232,500.00+	8,990.00
63001001/22020400 - Maintenance Services	98,000.00	5,300,000.00	5,300,000.00	1.85%+	5,202,000.00+	241,010.00
63001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
63001001/22021000 - Miscellaneous	1,634,500.00	3,438,000.00	3,438,000.00	47.54%+	1,803,500.00+	1,400,000.00
Total: Overhead	1,750,000.00	10,010,500.00	10,010,500.00	17.48%+	8,260,500.00+	1,650,000.00
Total: Recurrent Expenditure	39,430,030.64	78,452,910.00	78,452,910.00	50.26%+	39,022,879.36+	59,219,103.15
LOCAL GOVERNMENT SERVICE COMMISSION						
ORG CODE : 64001001						
Organisation/Economic						
64001001/21010100 - Personnel Cost	14,756,383.25	5,587,190.00	5,587,190.00	264.11%+	9,169,193.25-	16,165,804.23
Overhead Costs:						
64001001/22020100 - Transport and Travels	207,500.00	3,700,000.00	3,700,000.00	5.61%+	3,492,500.00+	150,000.00
64001001/22020200 - Utilities		140,000.00	140,000.00		140,000.00+	
64001001/22020300 - Materials and Supplies	100,000.00	1,500,000.00	1,500,000.00	6.67%+	1,400,000.00+	150,000.00
64001001/22020400 - Maintenance Services	292,500.00	4,300,000.00	4,300,000.00	6.8%+	4,007,500.00+	150,000.00
64001001/22020500 - Training		2,000,000.00	2,000,000.00		2,000,000.00+	
64001001/22021000 - Miscellaneous	1,200,000.00	6,724,000.00	6,724,000.00	17.85%+	5,524,000.00+	900,000.00
Total: Overhead	1,800,000.00	18,364,000.00	18,364,000.00	9.8%+	16,564,000.00+	1,350,000.00
Total: Recurrent Expenditure	16,556,383.25	23,951,190.00	23,951,190.00	69.13%+	7,394,806.75+	17,515,804.23
MINISTRY OF AGRICULTURE						
ORG CODE : 15001001						
Organisation/Economic						
15001001/21010100 - Personnel Cost	447,716,279.60	710,006,450.00	710,006,450.00	63.06%+	262,290,170.40+	518,019,500.14
Overhead Costs:						
15001001/22020100 - Transport and Travels	1,440,000.00	5,195,000.00	5,195,000.00	27.72%+	3,755,000.00+	
15001001/22020300 - Materials and Supplies	185,450.00	1,000,000.00	1,000,000.00	18.55%+	814,550.00+	250,000.00
15001001/22020400 - Maintenance Services	202,050.00	4,000,000.00	4,000,000.00	5.05%+	3,797,950.00+	1,050,000.00
15001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
15001001/22021000 - Miscellaneous	8,688,844.03	12,266,000.00	12,266,000.00	70.84%+	3,577,155.97+	6,000,000.00
Total: Overhead	10,516,344.03	23,061,000.00	23,061,000.00	45.6%+	12,544,655.97+	7,300,000.00
Total: Recurrent Expenditure	458,232,623.63	733,067,450.00	733,067,450.00	62.51%+	274,834,826.37+	525,319,500.14

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
ABIA AGRIC DEVELOPMENT PROGRAMM - AADP						
ORG CODE : 15102001						
Organisation/Economic						
15102001/21010100 - Personnel Cost						
Overhead Costs:	350,724,740.23	390,000,000.00	390,000,000.00	89.93%+	39,275,259.77+	261,424,891.75
15102001/22020100 - Transport and Travels						
Total: Overhead	240,000.00	30,000,000.00	30,000,000.00	0.8%+	29,760,000.00+	58,449,956.70
Total: Recurrent Expenditure	240,000.00	30,000,000.00	30,000,000.00	0.8%+	29,760,000.00+	58,449,956.70
	350,964,740.23	420,000,000.00	420,000,000.00	83.56%+	69,035,259.77+	319,874,848.45
ABIA GOLDEN CHICKEN OGWE						
ORG CODE : 15111001						
Organisation/Economic						
15111001/21010100 - Personnel Cost						
Overhead Costs:	2,500,000.00					
15111001/22020100 - Transport and Travels					2,500,000.00-	2,250,000.00
15111001/22021000 - Miscellaneous		2,700,000.00	2,700,000.00			
Total: Overhead	500,000.00				2,700,000.00+	750,000.00
Total: Recurrent Expenditure	500,000.00	2,700,000.00	2,700,000.00	18.52%+	500,000.00-	
	3,000,000.00	2,700,000.00	2,700,000.00	111.11%+	2,200,000.00+	750,000.00
SMALL HOLDERS OIL PALM AGENCY						
ORG CODE : 15111002						
Organisation/Economic						
15111002/21010100 - Personnel Cost						
Overhead Costs:	3,000,000.00					
15111002/22020100 - Transport and Travels					3,000,000.00-	2,100,000.00
15111002/22021000 - Miscellaneous		4,000,000.00	4,000,000.00			
Total: Overhead	600,000.00				4,000,000.00+	1,200,000.00
Total: Recurrent Expenditure	600,000.00	4,000,000.00	4,000,000.00	15%+	600,000.00-	
	3,600,000.00	4,000,000.00	4,000,000.00	90%+	3,400,000.00+	1,200,000.00
ABIA CASHEW AGENCY						
ORG CODE : 15111003						
Organisation/Economic						
Overhead Costs:						
15111003/22020100 - Transport and Travels						
Total: Overhead		2,700,000.00	2,700,000.00		2,700,000.00+	
Total: Recurrent Expenditure		2,700,000.00	2,700,000.00		2,700,000.00+	
		2,700,000.00	2,700,000.00		2,700,000.00+	

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ABIA RUBBER AGENCY	₦	₦	₦		₦	₦
ORG CODE : 15111004						
Organisation/Economic						
Overhead Costs:						
15111004/22021000 - Miscellaneous		10.00	10.00		10.00+	
Total: Overhead		10.00	10.00		10.00+	
Total: Recurrent Expenditure		10.00	10.00		10.00+	
STATE AGRICULTURALCREDIT LOAN BOARD - SACLB						
ORG CODE : 15112001						
Organisation/Economic						
Overhead Costs:						
15112001/22020100 - Transport and Travels		100,000.00	100,000.00		100,000.00+	
Total: Overhead		100,000.00	100,000.00		100,000.00+	
Total: Recurrent Expenditure		100,000.00	100,000.00		100,000.00+	
MINISTRY OF FINANCE						
ORG CODE : 20001001						
Organisation/Economic						
20001001/21010100 - Personnel Cost	165,609,474.57	88,749,360.00	88,749,360.00	186.6%+	76,860,114.57-	186,724,869.14
Overhead Costs:						
20001001/22020100 - Transport and Travels	3,442,859.68	30,021,000.00	30,021,000.00	11.47%+	26,578,140.32+	9,090,910.00
20001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
20001001/22020300 - Materials and Supplies	3,420,000.00	6,000,000.00	6,000,000.00	57%+	2,580,000.00+	
20001001/22020400 - Maintenance Services	4,625,953.50	12,000,000.00	12,000,000.00	38.55%+	7,374,04650+	5,961,450.00
20001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
20001001/22020600 - Other Services	10,318,000.00				10,318,000.00-	
20001001/22020800 - Fuel and Lubricants	900,000.00				900,000.00-	
20001001/22021000 - Miscellaneous	16,111,100.00	38,616,000.00	56,166,000.00	28.68%+	40,054,900.00+	16,945,923.28
Total: Overhead	38,817,913.18	87,287,000.00	104,837,000.00	37.03%+	66,019,086.82+	1,893,563.28
Total: Recurrent Expenditure	204,427,387.75	176,036,360.00	193,586,360.00	105.6%+	10,841,027.75-	184,831,305.86
DEBT MANAGEMENT DEPARTMENT						
ORG CODE : 20002001						
Organisation/Economic						
Overhead Costs:						

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
OFFICE OF THE ACCOUNTANT GENERAL						
ORG CODE : 20007001						
Organisation/Economic						
20007001/21010100 - Personnel Cost	137,720,976.13	190,230,510.00	190,230,510.00	72.4%+	52,509,533.87+	219,049,995.80
Overhead Costs:						
20007001/22020100 - Transport and Travels	66,902,916.00	15,009,000.00	15,009,000.00	445.75%+	51,893,916.00-	12,441,060.00
20007001/22020200 - Utilities	6,500,000.00				6,500,000.00-	
20007001/22020300 - Materials and Supplies	2,204,525.00	3,000,000.00	3,000,000.00	73.48%+	795,475.00+	1,320,602.50
20007001/22020400 - Maintenance Services	11,021,850.00	22,150,000.00	22,150,000.00	49.76%+	11,128,150.00+	11,664,055.00
20007001/22020500 - Training	400,000.00	1,300,000.00	2,300,000.00	17.39%+	1,900,000.00+	618,000.00
20007001/22020900 - Financial General	29,769,147.41				29,769,147.41-	
20007001/22021000 - Miscellaneous	2,371,845,415.36	1,063,200,000.00	3,750,700,000.00	63.24%+	1,378,854,584.64+	790,344,091.42
Total: Overhead	2,488,643,853.77	1,104,659,000.00	3,793,159,000.00	65.61%+	1,304,515,146.23+	816,387,808.92
Total: Recurrent Expenditure	2,626,364,829.90	1,294,889,510.00	3,983,389,510.00	65.93%+	1,357,024,680.10+	1,035,437,804.72
BOARD OF INTERNAL REVENUE						
ORG CODE : 20008001						
Organisation/Economic						
20008001/21010100 - Personnel Cost	252,777,017.04	333,518,350.00	333,518,350.00	75.79%+	80,741,332.96+	360,713,369.72
Overhead Costs:						
20008001/22020100 - Transport and Travels		10,058,000.00	10,058,000.00		10,058,000.00+	
20008001/22020200 - Utilities		300,000.00	300,000.00		300,000.00+	
20008001/22020300 - Materials and Supplies		48,000,000.00	100,000,000.00		100,000,000.00+	
20008001/22020400 - Maintenance Services		22,650,000.00	22,650,000.00		22,650,000.00+	
20008001/22020500 - Training		4,950,000.00	4,950,000.00		4,950,000.00+	
20008001/22021000 - Miscellaneous	184,244,000.00	32,886,010.00	335,186,010.00	54.97%+	150,942,010.00+	40,590,000.00
Total: Overhead	184,244,000.00	118,844,010.00	473,144,010.00	38.94%+	288,900,010.00+	40,590,000.00
Total: Recurrent Expenditure	437,021,017.04	452,362,360.00	806,662,360.00	54.18%+	369,641,342.96+	401,303,369.72
ABIA STATE GAMING & CONTROL BOARD						
ORG CODE : 20009001						
Organisation/Economic						
Overhead Costs:						
20009001/22020100 - Transport and Travels	8,880,000.00				8,880,000.00-	8,380,500.00
20009001/22021000 - Miscellaneous		3,000,000.00	3,000,000.00		3,000,000.00+	
Total: Overhead	8,880,000.00	3,000,000.00	3,000,000.00	296%+	5,880,000.00-	8,380,500.00
Total: Recurrent Expenditure	8,880,000.00	3,000,000.00	3,000,000.00	296%+	5,880,000.00-	8,380,500.00

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
MINISTRY OF COMMERCE AND INDUSTRY						
ORG CODE : 22001001						
Organisation/Economic						
22001001/21010100 - Personnel Cost	161,250,820.08	220,597,580.00	220,597,580.00	73.1%+	59,346,759.92+	199,129,983.45
Overhead Costs:						
22001001/22020100 - Transport and Travels	5,500.00	7,515,000.00	7,515,000.00	0.07%+	7,509,500.00+	31,555.00
22001001/22020200 - Utilities		100,000.00	100,000.00		100,000.00+	
22001001/22020300 - Materials and Supplies	50,000.00	1,000,000.00	1,000,000.00	5%+	950,000.00+	70,200.00
22001001/22020400 - Maintenance Services	237,000.00	10,650,000.00	10,650,000.00	2.23%+	10,413,000.00+	292,500.00
22001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
22001001/22021000 - Miscellaneous	3,357,500.00	10,824,000.00	10,824,000.00	31.02%+	7,466,500.00+	2,955,745.00
Total: Overhead	3,650,000.00	30,689,000.00	30,689,000.00	11.89%+	27,039,000.00+	3,350,000.00
Total: Recurrent Expenditure	164,900,820.08	251,286,580.00	251,286,580.00	65.62%+	86,385,759.92+	202,479,983.45
MINISTRY OF SCIENCE & TECHNOLOGY						
ORG CODE : 28001001						
Organisation/Economic						
28001001/21010100 - Personnel Cost	71,041,894.54	64,639,360.00	76,639,360.00	92.7%+	5,597,465.46+	97,501,678.11
Overhead Costs:						
28001001/22020100 - Transport and Travels	867,500.00	2,006,000.00	2,006,000.00	43.25%+	1,138,500.00+	80,000.00
28001001/22020200 - Utilities		250,000.00	250,000.00		250,000.00+	
28001001/22020300 - Materials and Supplies	211,000.00	500,000.00	500,000.00	42.2%+	289,000.00+	
28001001/22020400 - Maintenance Services	25,500.00	1,150,000.00	1,150,000.00	2.22%+	1,124,500.00+	1,000,000.00
28001001/22020500 - Training		1,200,000.00	1,200,000.00		1,200,000.00+	
28001001/22021000 - Miscellaneous	3,056,000.00	8,422,000.00	8,422,000.00	36.29%+	5,366,000.00+	938,000.00
Total: Overhead	4,160,000.00	13,528,000.00	13,528,000.00	30.75%+	9,368,000.00+	2,018,000.00
Total: Recurrent Expenditure	75,201,894.54	78,167,360.00	90,167,360.00	83.4%+	14,965,465.46+	99,519,678.11
MINISTRY OF TRANSPORT						
ORG CODE : 29001001						
Organisation/Economic						
29001001/21010100 - Personnel Cost	84,522,847.77	138,338,720.00	138,338,720.00	61.1%+	53,815,872.23+	126,680,244.12
Overhead Costs:						
29001001/22020100 - Transport and Travels		3,318,000.00	3,318,000.00		3,318,000.00+	315,000.00
29001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
29001001/22020300 - Materials and Supplies		3,000,000.00	3,000,000.00		3,000,000.00+	500,250.00
29001001/22020400 - Maintenance Services	130,700.00	13,100,000.00	13,100,000.00	1%+	12,969,300.00+	187,780.00
29001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
29001001/22021000 - Miscellaneous	1,796,800.00	6,346,000.00	6,346,000.00	28.31%+	4,549,200.00+	6,093,220.00
Total: Overhead	1,927,500.00	26,414,000.00	26,414,000.00	7.3%+	24,486,500.00+	7,096,250.00
Total: Recurrent Expenditure	86,450,347.77	164,752,720.00	164,752,720.00	52.47%+	78,302,372.23+	133,776,494.12

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ABIA TRANSPORT CORPORATION (ABIA LINE NETWORK)	₦	₦	₦		₦	₦
ORG CODE : 29053001						
Organisation/Economic						
Overhead Costs:						
29053001/22020100 - Transport and Travels	286,854,009.00				286,854,009.00-	
Total: Overhead	286,854,009.00				286,854,009.00-	
Total: Recurrent Expenditure	286,854,009.00				286,854,009.00-	
MINISTRY OF PETROLEUM AND SOLID MINERALS						
ORG CODE : 32001001						
Organisation/Economic						
32001001/21010100 - Personnel Cost	56,649,395.63	71,417,650.00	71,417,650.00	79.32%+	14,768,254.37+	76,907,912.78
Overhead Costs:						
32001001/22020100 - Transport and Travels	36,500.00	2,007,500.00	2,007,500.00	1.82%+	1,971,000.00+	171,060.00
32001001/22020300 - Materials and Supplies		1,000,000.00	1,000,000.00		1,000,000.00+	40,000.00
32001001/22020400 - Maintenance Services	289,000.00	1,450,000.00	1,450,000.00	19.93%+	1,161,000.00+	252,500.00
32001001/22020500 - Training	121,000.00	600,000.00	600,000.00	20.17%+	479,000.00+	
32001001/22021000 - Miscellaneous	1,353,500.00	3,750,000.00	3,750,000.00	36.09%+	2,396,500.00+	7,856,440.00
Total: Overhead	1,800,000.00	8,807,500.00	8,807,500.00	20.44%+	7,007,500.00+	8,320,000.00
Total: Recurrent Expenditure	58,449,395.63	80,225,150.00	80,225,150.00	72.86%+	21,775,754.37+	85,227,912.78
METALLURGICAL COMPLEX						
ORG CODE : 33005001						
Organisation/Economic						
33005001/21010100 - Personnel Cost	25,395,093.36	47,000,000.00	47,000,000.00	54.03%+	21,604,906.64+	19,411,629.04
Overhead Costs:						
33005001/22021000 - Miscellaneous		15,000,000.00	15,000,000.00		15,000,000.00+	
Total: Overhead		15,000,000.00	15,000,000.00		15,000,000.00+	
Total: Recurrent Expenditure	25,395,093.36	62,000,000.00	62,000,000.00	40.96%+	36,604,906.64+	19,411,629.04
MINISTRY OF WORKS						
ORG CODE : 34001001						
Organisation/Economic						
34001001/21010100 - Personnel Cost	129,863,061.62	132,585,760.00	132,585,760.00	97.95%+	2,722,698.38+	147,062,600.09
Overhead Costs:						
34001001/22020100 - Transport and Travels	115,015.00	5,100,000.00	5,100,000.00	2.26%+	4,984,985.00+	465,500.00
34001001/22020200 - Utilities		150,000.00	150,000.00		150,000.00+	
34001001/22020300 - Materials and Supplies		4,000,000.00	4,000,000.00		4,000,000.00+	24,375.00
34001001/22020400 - Maintenance Services	225,320.00	25,450,000.00	25,450,000.00	0.89%+	25,224,680.00+	6,763,125.00
34001001/22020500 - Training	117,000.00	600,000.00	600,000.00	19.5%+	483,000.00+	
34001001/22021000 - Miscellaneous	1,792,665.00	12,698,000.00	12,698,000.00	14.12%+	10,905,335.00+	1,680,000.00
Total: Overhead	2,250,000.00	47,998,000.00	47,998,000.00	4.69%+	45,748,000.00+	8,933,000.00
Total: Recurrent Expenditure	132,113,061.62	180,583,760.00	180,583,760.00	73.16%+	48,470,698.38+	155,995,600.09

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
MINISTRY OF CULTURE AND TOURISM						
ORG CODE : 36001001						
Organisation/Economic						
36001001/21010100 - Personnel Cost	45,738,629.28	112,758,335.00	112,758,335.00	40.56%+	67,019,705.72+	61,798,362.56
Overhead Costs:						
36001001/22020100 - Transport and Travels	430,100.00	10,050,000.00	10,050,000.00	4.28%+	9,619,900.00+	
36001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
36001001/22020300 - Materials and Supplies	115,330.00	550,000.00	550,000.00	20.97%+	434,670.00+	80,765.00
36001001/22020400 - Maintenance Services	135,050.00	3,750,000.00	3,750,000.00	3.6%+	3,614,950.00+	369,235.00
36001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
36001001/22021000 - Miscellaneous	6,619,520.00	22,068,000.00	22,068,000.00	30%+	15,448,480.00+	450,000.00
Total: Overhead	7,300,000.00	37,068,000.00	37,068,000.00	19.69%+	29,768,000.00+	900,000.00
Total: Recurrent Expenditure	53,038,629.28	149,826,335.00	149,826,335.00	35.4%+	96,787,705.72+	62,698,362.56
ABIA STATE COUNCIL FOR ARTS AND CULTURE						
ORG CODE : 36004001						
Organisation/Economic						
36004001/21010100 - Personnel Cost	45,861,400.92	46,000,000.00	46,000,000.00	99.7%+	138,599.08+	37,585,781.52
Overhead Costs:						
36004001/22020100 - Transport and Travels	1,975,000.00				1,975,000.00-	2,670,500.00
Total: Overhead	1,975,000.00				1,975,000.00-	2,670,500.00
Total: Recurrent Expenditure	47,836,400.92	46,000,000.00	46,000,000.00	103.99%+	1,836,400.92-	40,256,281.52
TOURISM BOARD						
ORG CODE : 36052001						
Organisation/Economic						
36052001/21010100 - Personnel Cost	10,483,516.80	10,000,000.00	10,000,000.00	104.84%+	483,516.80-	8,663,857.90
Overhead Costs:						
36052001/22021000 - Miscellaneous	300,000.00				300,000.00-	
Total: Overhead	300,000.00				300,000.00-	
Total: Recurrent Expenditure	10,783,516.80	10,000,000.00	10,000,000.00	107.84%+	783,516.80-	8,663,857.90

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
ABIA STATE PLANNING COMMISSION						
ORG CODE : 38001001						
Organisation/Economic						
38001001/21010100 - Personnel Cost	130,264,323.36	133,705,730.00	133,705,730.00	97.43%+	3,441,406.64+	152,758,221.40
Overhead Costs:						
38001001/22020100 - Transport and Travels	2,300,000.00	7,019,500.00	7,019,500.00	32.77%+	4,719,500.00+	437,500.00
38001001/22020200 - Utilities		210,000.00	210,000.00		210,000.00+	
38001001/22020300 - Materials and Supplies	800,000.00	5,500,000.00	5,500,000.00	14.55%+	4,700,000.00+	599,500.00
38001001/22020400 - Maintenance Services	292,500.00	15,250,000.00	15,250,000.00	1.92%+	14,957,500.00+	593,000.00
38001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
38001001/22020700 - Consulting & Professional Services		80,000,000.00	80,000,000.00		80,000,000.00+	
38001001/22021000 - Miscellaneous	3,007,500.00	69,591,000.00	69,591,000.00	4.32%+	66,583,500.00+	49,199,755.21
Total: Overhead	6,400,000.00	178,170,500.00	178,170,500.00	3.59%+	171,770,500.00+	50,829,755.21
Total: Recurrent Expenditure	136,664,323.36	311,876,230.00	311,876,230.00	43.82%+	175,211,906.64+	203,587,976.61
MIN. OF PUBLIC UTILITIES AND WATER RESOURCES						
ORG CODE : 52001001						
Organisation/Economic						
52001001/21010100 - Personnel Cost	109,511,927.80	363,910,000.00	363,910,000.00	30.09%+	254,398,072.20+	149,703,937.99
Overhead Costs:						
52001001/22020100 - Transport and Travels	420,000.00	4,012,000.00	4,012,000.00	10.47%+	3,592,000.00+	
52001001/22020200 - Utilities	46,717,408.09	140,130,000.00	140,130,000.00	33.34%+	93,412,591.91+	44,490,000.00
52001001/22020300 - Materials and Supplies		400,000.00	400,000.00		400,000.00+	
52001001/22020400 - Maintenance Services	18,227,500.00	19,200,000.00	24,200,000.00	75.32%+	5,972,500.00+	12,292,500.00
52001001/22020500 - Training	300,000.00	600,000.00	600,000.00	50%+	300,000.00+	
52001001/22020800 - Fuel and Lubricants	2,461,000.00				2,461,000.00-	
52001001/22021000 - Miscellaneous	1,422,500.00	4,650,000.00	4,650,000.00	30.59%+	3,227,500.00+	910,125.00
Total: Overhead	69,548,408.09	168,992,000.00	173,992,000.00	39.97%+	104,443,591.91+	57,692,625.00
Total: Recurrent Expenditure	179,060,335.89	532,902,000.00	537,902,000.00	33.29%+	358,841,664.11+	207,396,562.99
ABIA STATE WATER BOARD						
ORG CODE : 52102001						
Organisation/Economic						
52102001/21010100 - Personnel Cost	124,196,262.80	210,000,000.00	210,000,000.00	59.14%+	85,803,737.20+	197,114,608.00
Overhead Costs:						
52102001/22020100 - Transport and Travels	468,750.00				468,750.00-	36,444,750.00
52102001/22021000 - Miscellaneous	40,000,000.00				40,000,000.00-	
Total: Overhead	40,468,750.00				40,468,750.00-	36,444,750.00
Total: Recurrent Expenditure	164,665,012.80	210,000,000.00	210,000,000.00	78.41%+	45,334,987.20+	233,559,358.00

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ABIA STATE RURAL WATER & SANITATION - ABRUWATSA	₦	₦	₦		₦	₦
ORG CODE : 52103001						
Organisation/Economic						
52103001/21010100 - Personnel Cost	18,310,050.19	32,000,000.00	32,000,000.00	57.22%+	13,689,949.81	13,639,822.52
Overhead Costs:						
52103001/22020100 - Transport and Travels	200,000.00				200,000.00+	200,000.00
52103001/22021000 - Miscellaneous		12,000,000.00	12,000,000.00		12,000,000.00+	
Total: Overhead	200,000.00	12,000,000.00	12,000,000.00	1.67%+	11,800,000.00+	200,000.00
Total: Recurrent Expenditure	18,510,050.19	44,000,000.00	44,000,000.00	42.07%+	25,489,949.81+	13,839,822.52
MINISTRY OF HOUSING						
ORG CODE : 53001001						
Organisation/Economic						
53001001/21010100 - Personnel Cost	121,742,153.23	194,705,690.00	194,705,690.00	62.53%+	72,963,536.77+	127,723,385.96
Overhead Costs:						
53001001/22020100 - Transport and Travels	75,000.00	2,018,000.00	2,018,000.00	3.72%+	1,943,000.00+	226,000.00
53001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
53001001/22020300 - Materials and Supplies	600,000.00	2,000,000.00	2,000,000.00	30%+	1,400,000.00+	57,500.00
53001001/22020400 - Maintenance Services	302,500.00	11,350,000.00	11,350,000.00	2.67%+	11,047,500.00+	4,839,130.00
53001001/22020500 - Training	60,000.00	600,000.00	600,000.00	10%+	540,000.00+	30,000.00
53001001/22021000 - Miscellaneous	1,212,500.00	3,938,000.00	3,938,000.00	30.79%+	2,725,500.00+	2,403,370.00
Total: Overhead	2,250,000.00	19,956,000.00	19,956,000.00	11.27%+	17,706,000.00+	7,556,000.00
Total: Recurrent Expenditure	123,992,153.23	214,661,690.00	214,661,690.00	57.76%+	90,669,536.77+	135,279,385.96
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY - UCDA						
ORG CODE : 53056001						
Organisation/Economic						
53056001/21010100 - Personnel Cost	43,042,258.01	50,000,000.00	50,000,000.00	86.08%+	6,957,741.99+	42,467,778.84
Overhead Costs:						
53056001/22020100 - Transport and Travels	19,700,196.00	20,000,000.00	20,000,000.00	98.5%+	299,804.00+	48,053,080.00
Total: Overhead	19,700,196.00	20,000,000.00	20,000,000.00	98.5%+	299,804.00+	48,053,080.00
Total: Recurrent Expenditure	62,742,454.01	70,000,000.00	70,000,000.00	89.63%+	7,257,545.99+	90,520,858.84

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
MINISTRY OF POVERTY REDUCTION COOP. & RURAL DEV	₦	₦	₦		₦	₦
ORG CODE : 54001001						
Organisation/Economic						
54001001/21010100 - Personnel Cost	117,420,287.28	154,960,620.00	154,960,620.00	75.77%+	37,540,332.72+	166,439,365.00
Overhead Costs:						
54001001/22020100 - Transport and Travels	157,500.00	2,210,000.00	2,210,000.00	7.13%+	2,052,500.00+	
54001001/22020300 - Materials and Supplies	292,500.00	1,000,000.00	1,000,000.00	29.25%+	707,500.00+	92,500.00
54001001/22020400 - Maintenance Services		3,500,000.00	3,500,000.00		3,500,000.00+	200,000.00
54001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
54001001/22021000 - Miscellaneous	450,000.00	6,010,000.00	6,010,000.00	7.49%+	5,560,000.00+	6,057,500.00
Total: Overhead	900,000.00	13,320,000.00	13,320,000.00	6.76%+	12,420,000.00+	6,350,000.00
Total: Recurrent Expenditure	118,320,287.28	168,280,620.00	168,280,620.00	70.31%+	49,960,332.72+	172,789,365.00
MINISTRY OF LANDS AND SURVEY						
ORG CODE : 60001001						
Organisation/Economic						
60001001/21010100 - Personnel Cost	135,025,369.99	14,539,250.00	14,539,250.00	928.7%+	120,486,119.99-	186,265,350.03
Overhead Costs:						
60001001/22020100 - Transport and Travels	3,000.00	5,010,500.00	5,010,500.00	0.06%+	5,007,500.00+	139,830.00
60001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
60001001/22020300 - Materials and Supplies		1,000,000.00	1,000,000.00		1,000,000.00+	432,000.00
60001001/22020400 - Maintenance Services	460,000.00	6,000,000.00	6,000,000.00	7.67%+	5,540,000.00+	2,015,600.00
60001001/22020500 - Training	15,000.00	600,000.00	600,000.00	2.5%+	585,000.00+	
60001001/22021000 - Miscellaneous	1,072,000.00	4,402,000.00	4,402,000.00	24.35%+	3,330,000.00+	1,809,210.00
Total: Overhead	1,550,000.00	17,062,500.00	17,062,500.00	9.08%+	15,512,500.00+	4,396,640.00
Total: Recurrent Expenditure	136,575,369.99	31,601,750.00	31,601,750.00	432.18%+	104,973,619.99-	190,661,990.03
ABIA STATE ESTATE DEVELOPMENT AGENCY						
ORG CODE : 60001002						
Organisation/Economic						
60001002/21010100 - Personnel Cost	6,167,991.50				6,167,991.50-	900,254.31
Overhead Costs:						
60001002/22020100 - Transport and Travels	99,220,360.00	30,000,000.00	30,000,000.00	330.73%+	69,220,360.00-	54,102,045.00
Total: Overhead	99,220,360.00	30,000,000.00	30,000,000.00	330.73%+	69,220,360.00-	54,102,045.00
Total: Recurrent Expenditure	105,388,351.50	30,000,000.00	30,000,000.00	351.29%+	75,388,351.50-	55,002,299.31

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL						
ORG CODE : 62001001						
Organisation/Economic						
62001001/21010100 - Personnel Cost	69,322,569.55	179,161,970.00	179,161,970.00	38.69%+	109,839,400.45+	89,878,831.66
Overhead Costs:						
62001001/22020100 - Transport and Travels	44,910.00	2,609,000.00	2,609,000.00	1.72%+	2,564,090.00+	
62001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
62001001/22020300 - Materials and Supplies		800,000.00	800,000.00		800,000.00+	
62001001/22020400 - Maintenance Services	131,250.00	4,950,000.00	4,950,000.00	2.65%+	4,818,750.00+	
62001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
62001001/22021000 - Miscellaneous	1,173,840.00	3,716,000.00	3,716,000.00	31.59%+	2,542,160.00+	450,000.00
Total: Overhead	1,350,000.00	12,725,000.00	12,725,000.00	10.61%+	11,375,000.00+	450,000.00
Total: Recurrent Expenditure	70,672,569.55	191,886,970.00	191,886,970.00	36.83%+	121,214,400.45+	90,328,831.66
OPEN SPACES COMMISSION						
ORG CODE : 62001002						
Organisation/Economic						
62001002/21010100 - Personnel Cost	16,509,830.72	20,000,000.00	20,000,000.00	82.55%+	3,490,169.28+	11,851,525.86
Overhead Costs:						
62001002/22020100 - Transport and Travels	388,900.00	10,000,000.00	10,000,000.00	3.89%+	9,611,100.00+	905,800.00
62001002/22021000 - Miscellaneous	200,000.00				200,000.00-	
Total: Overhead	588,900.00	10,000,000.00	10,000,000.00	5.89%+	9,411,100.00+	905,800.00
Total: Recurrent Expenditure	17,098,730.72	30,000,000.00	30,000,000.00	57%+	12,901,269.28+	12,757,325.86
JUDICIAL SERVICE COMMISSION						
ORG CODE : 18011001						
Organisation/Economic						
18011001/21010100 - Personnel Cost	72,421,523.11	71,354,020.00	71,354,020.00	101.5%+	1,067,503.11-	107,566,482.21
Overhead Costs:						
18011001/22020100 - Transport and Travels	175,000.00	2,503,000.00	2,503,000.00	6.99%+	2,328,000.00+	
18011001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
18011001/22020300 - Materials and Supplies		1,200,000.00	1,200,000.00		1,200,000.00+	
18011001/22020400 - Maintenance Services	325,000.00	2,750,000.00	2,750,000.00	11.82%+	2,425,000.00+	500,000.00
18011001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
18011001/22021000 - Miscellaneous	3,500,000.00	4,242,000.00	4,242,000.00	82.51%+	742,000.00+	1,200,000.00
Total: Overhead	4,000,000.00	11,345,000.00	11,345,000.00	35.26%+	7,345,000.00+	1,700,000.00
Total: Recurrent Expenditure	76,421,523.11	82,699,020.00	82,699,020.00	92.41%+	6,277,496.89+	109,266,482.21

Schedule of Personnel and Overhead Cost – Cont'd.

MINISTRY OF JUSTICE	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ORG CODE : 26001001	₦	₦	₦		₦	₦
Organisation/Economic						
26001001/21010100 - Personnel Cost	427,699,729.72	195,526,130.00	195,526,130.00	218.74%+	232,173,599.72-	421,197,035.70
Overhead Costs:						
26001001/22020100 - Transport and Travels	1,223,770.00	5,009,000.00	5,009,000.00	24.43%+	3,785,230.00+	7,800,000.00
26001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
26001001/22020300 - Materials and Supplies		10,000,000.00	10,000,000.00		10,000,000.00+	121,000.00
26001001/22020400 - Maintenance Services	274,600.00	3,150,000.00	3,150,000.00	8.72%+	2,875,400.00+	626,475.67
26001001/22020500 - Training		5,100,000.00	5,100,000.00		5,100,000.00+	2,500,000.00
26001001/22021000 - Miscellaneous	10,439,630.00	61,110,000.00	61,110,000.00	17.08%+	50,670,370.00+	4,076,500.00
Total: Overhead	11,938,000.00	84,419,000.00	84,419,000.00	14.14%+	72,481,000.00+	15,123,975.67
Total: Recurrent Expenditure	439,637,729.72	279,945,130.00	279,945,130.00	157.04%+	159,692,599.72-	436,321,011.37
ABIA STATE LAW REVIEW AND REFORM COMMISSION						
ORG CODE : 26002001						
Organisation/Economic						
26002001/21010100 - Personnel Cost	25,820,604.81	10,000,000.00	10,000,000.00	258.21%+	15,820,604.81-	6,476,367.18
Overhead Costs:						
26002001/22020100 - Transport and Travels	2,831,385.00	10,000,000.00	10,000,000.00	28.31%+	7,168,615.00+	20,672,973.20
Total: Overhead	2,831,385.00	10,000,000.00	10,000,000.00	28.31%+	7,168,615.00+	20,672,973.20
Total: Recurrent Expenditure	28,651,989.81	20,000,000.00	20,000,000.00	143.26%+	8,651,989.81-	27,149,340.38
LEGAL AID COUCLIL						
ORG CODE : 26003001						
Organisation/Economic						
Overhead Costs:						
Total: Overhead		750,000.00	750,000.00		750,000.00+	
Total: Recurrent Expenditure		750,000.00	750,000.00		750,000.00+	
JUDICIARY HIGH COURT						
ORG CODE : 26051001						
Organisation/Economic						
26051001/21010100 - Personnel Cost	741,328,946.65	780,279,370.00	857,331,370.00	86.47%+	116,002,423.35+	894,661,209.88
Overhead Costs:						
26051001/22020100 - Transport and Travels	21,229,225.65	35,180,000.00	35,180,000.00	60.34%+	13,950,774.35+	18,759,090.00
26051001/22020200 - Utilities		300,000.00	300,000.00		300,000.00+	
26051001/22020300 - Materials and Supplies	10,000,000.00	30,000,000.00	30,000,000.00	33.33%+	20,000,000.00+	10,292,500.00
26051001/22020400 - Maintenance Services	25,292,500.00	79,150,000.00	79,150,000.00	31.96%+	53,857,500.00+	15,600,000.00
26051001/22020500 - Training		2,600,000.00	2,600,000.00		2,600,000.00+	
26051001/22020700 - Consulting & Professional Services		5,200,000.00	5,200,000.00		5,200,000.00+	
26051001/22021000 - Miscellaneous	41,679,160.00	38,074,000.00	62,074,000.00	67.14%+	20,394,840.00+	8,183,250.00
Total: Overhead	98,200,885.65	190,504,000.00	214,504,000.00	45.78%+	116,303,114.35+	52,834,840.00
Total: Recurrent Expenditure	839,529,832.30	970,783,370.00	1,071,835,370.00	78.33%+	232,305,537.70+	947,496,049.88

Schedule of Personnel and Overhead Cost – Cont'd.

	2013	Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
CUSTOMARY COURT OF APPEAL						
ORG CODE : 26052001						
Organisation/Economic						
26052001/21010100 - Personnel Cost	560,588,365.56	576,457,060.00	576,457,060.00	97.25%+	15,868,694.44+	778,307,253.91
Overhead Costs:						
26052001/22020100 - Transport and Travels	4,579,000.00	7,018,000.00	7,018,000.00	65.25%+	2,439,000.00+	3,205,000.00
26052001/22020300 - Materials and Supplies	500,000.00	3,000,000.00	3,000,000.00	16.67%+	2,500,000.00+	170,000.00
26052001/22020400 - Maintenance Services	4,156,000.00	7,000,000.00	7,000,000.00	59.37%+	2,844,000.00+	1,825,000.00
26052001/22020500 - Training		3,300,000.00	3,300,000.00		3,300,000.00+	2,607,000.00
26052001/22021000 - Miscellaneous	13,100,000.00	29,214,000.00	29,214,000.00	44.84%+	16,114,000.00+	10,500,000.00
Total: Overhead	22,335,000.00	49,532,000.00	49,532,000.00	45.09%+	27,197,000.00+	18,307,000.00
Total: Recurrent Expenditure	582,923,365.56	625,989,060.00	625,989,060.00	93.12%+	43,065,694.44+	796,614,253.91
MINISTRY OF YOUTH DEVELOPMENT						
ORG CODE : 13001001						
Organisation/Economic						
13001001/21010100 - Personnel Cost	79,956,126.11	78,193,510.00	78,193,510.00	102.25%+	1,762,616.11-	105,438,286.52
Overhead Costs:						
13001001/22020100 - Transport and Travels	266,000.00	4,006,000.00	4,006,000.00	6.64%+	3,740,000.00+	870,000.00
13001001/22020300 - Materials and Supplies	347,900.00	1,500,000.00	1,500,000.00	23.19%+	1,152,100.00+	279,100.00
13001001/22020400 - Maintenance Services	27,500.00	4,750,000.00	4,750,000.00	0.58%+	4,722,500.00+	
13001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
13001001/22021000 - Miscellaneous	6,774,600.00	15,224,000.00	30,224,000.00	22.41%+	23,449,400.00+	9,986,000.00
Total: Overhead	7,416,000.00	26,080,000.00	41,080,000.00	18.05%+	33,664,000.00+	11,135,100.00
Total: Recurrent Expenditure	87,372,126.11	104,273,510.00	119,273,510.00	73.25%+	31,901,383.89+	116,573,386.52
MINISTRY OF WOMEN AFFAIRS						
ORG CODE : 14001001						
Organisation/Economic						
14001001/21010100 - Personnel Cost	100,219,181.89	104,499,400.00	104,499,400.00	95.9%+	4,280,218.11+	164,424,783.44
Overhead Costs:						
14001001/22020100 - Transport and Travels	16,852,608.00	8,006,000.00	8,006,000.00	210.5%+	8,846,608.00-	543,000.00
14001001/22020200 - Utilities		2,500,000.00	2,500,000.00		2,500,000.00+	
14001001/22020300 - Materials and Supplies	254,720.00				254,720.00-	85,000.00
14001001/22020400 - Maintenance Services	167,780.00	3,650,000.00	3,650,000.00	4.6%+	3,482,220.00+	124,900.00
14001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
14001001/22021000 - Miscellaneous	26,277,500.00	106,286,000.00	106,286,000.00	24.72%+	80,008,500.00+	27,631,050.00
Total: Overhead	43,552,608.00	121,042,000.00	121,042,000.00	35.98%+	77,489,392.00+	28,383,950.00
Total: Recurrent Expenditure	143,771,789.89	225,541,400.00	225,541,400.00	63.75%+	81,769,610.11+	192,808,733.44

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
SKILL ACQUISITION CENTRE	₦	₦	₦		₦	₦
ORG CODE : 14002001						
Organisation/Economic						
14002001/21010100 - Personnel Cost	1,200,000.00				1,200,000.00-	
Overhead Costs:						
14002001/22020100 - Transport and Travels						2,150,000.00
Total: Overhead						2,150,000.00
Total: Recurrent Expenditure	1,200,000.00				1,200,000.00-	2,150,000.00
MINISTRY OF EDUCATION						
ORG CODE : 17001001						
Organisation/Economic						
17001001/21010100 - Personnel Cost	268,386,667.67	12,292,041,520.00	12,292,041,520.00	2.18%+	12,023,654,852.33+	354,578,980.70
Overhead Costs:						
17001001/22020100 - Transport and Travels	151,795.00	5,225,000.00	5,225,000.00	2.91%+	5,073,205.00+	
17001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
17001001/22020300 - Materials and Supplies	116,310.00	1,000,000.00	1,000,000.00	11.63%+	883,690.00+	
17001001/22020400 - Maintenance Services	312,930.00	6,450,000.00	6,450,000.00	4.85%+	6,137,070.00+	1,049,975.00
17001001/22020500 - Training		13,800,000.00	13,800,000.00		13,800,000.00+	3,500,000.00
17001001/22021000 - Miscellaneous	31,266,556.00	47,076,000.00	47,076,000.00	66.42%+	15,809,444.00+	27,712,371.81
Total: Overhead	31,847,591.00	73,601,000.00	73,601,000.00	43.27%+	41,753,409.00+	32,262,346.81
Total: Recurrent Expenditure	300,234,258.67	12,365,642,520.00	12,365,642,520.00	2.43%+	12,065,408,261.33+	386,841,327.51
ABIA STATE UNIVERSAL BASIC EDUCATION BOARD						
ORG CODE : 17003001						
Organisation/Economic						
17003001/21010100 - Personnel Cost	1,365,196,000.00	560,000,000.00	560,000,000.00	243.79%+	805,196,000.00-	270,674,410.43
Overhead Costs:						
17003001/22020100 - Transport and Travels	8,100,650.00				8,100,650.00-	2,560,000.00
Total: Overhead	8,100,650.00				8,100,650.00-	2,560,000.00
Total: Recurrent Expenditure	1,373,296,650.00	560,000,000.00	560,000,000.00	245.23%+	813,296,650.00-	273,234,410.43
ABIA STATE LIBRARY BOARD						
ORG CODE : 17008001						
Organisation/Economic						
17008001/21010100 - Personnel Cost	87,033,001.38	100,000,000.00	100,000,000.00	87.03%+	12,966,998.62+	81,602,588.18
Overhead Costs:						
17008001/22020100 - Transport and Travels	1,894,700.00	6,000,000.00	6,000,000.00	31.58%+	4,105,300.00+	791,952.60
Total: Overhead	1,894,700.00	6,000,000.00	6,000,000.00	31.58%+	4,105,300.00+	791,952.60
Total: Recurrent Expenditure	88,927,701.38	106,000,000.00	106,000,000.00	83.89%+	17,072,298.62+	82,394,540.78

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
AGENCY FOR MASS LITERACY ADULT & NONFORMAL ED						
ORG CODE : 17010001						
Organisation/Economic						
17010001/21010100 - Personnel Cost		3,710,000.00	3,710,000.00		3,710,000.00+	
Overhead Costs:						
Total: Recurrent Expenditure		3,710,000.00	3,710,000.00		3,710,000.00+	
ABIA STATE POLYTECHNIC						
ORG CODE : 17018001						
Organisation/Economic						
17018001/21010100 - Personnel Cost	325,000,000.00	1,000,000,000.00	1,000,000,000.00	32.5%+	675,000,000.00+	300,000,000.00
Overhead Costs:						
17018001/22020100 - Transport and Travels	1,600,074,102.00				1,600,074,102.00-	1,517,952,999.13
Total: Overhead	1,600,074,102.00				1,600,074,102.00-	1,517,952,999.13
Total: Recurrent Expenditure	1,925,074,102.00	1,000,000,000.00	1,000,000,000.00	192.51%+	925,074,102.00-	1,817,952,999.13
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL)						
ORG CODE : 17019001						
Organisation/Economic						
17019001/21010100 - Personnel Cost	472,000,000.00	360,000,000.00	562,850,000.00	83.86%+	90,850,000.00+	247,000,000.00
Overhead Costs:						
17019001/22020100 - Transport and Travels	63,597,246.00				63,597,246.00-	60,246,400.00
Total: Overhead	63,597,246.00				63,597,246.00-	60,246,400.00
Total: Recurrent Expenditure	535,597,246.00	360,000,000.00	562,850,000.00	95.16%+	27,252,754.00+	307,246,400.00
ABIA STATE UNIVERSITY						
ORG CODE : 11001001						
Organisation/Economic						
17021001/21010100 - Personnel Cost	1,004,000,000.00	2,700,000,000.00	2,700,000,000.00	37.19%+	1,696,000,000.00+	1,500,000,000.00
Overhead Costs:						
17021001/22020100 - Transport and Travels	1,786,277,758.66				1,786,277,758.66-	2,163,728,812.00
Total: Overhead	1,786,277,758.66				1,786,277,758.66-	2,163,728,812.00
Total: Recurrent Expenditure	2,790,277,758.66	2,700,000,000.00	2,700,000,000.00	103.34%+	90,277,758.66-	3,663,728,812.00

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
SECONDARY EDUCATION MANAGEMENT BOARD - SEMB						
ORG CODE : 17051001						
Organisation/Economic						
17051001/21010100 - Personnel Cost	6,411,156,221.34	7,700,000,000.00	7,700,000,000.00	83.26%+	1,288,843,778.66+	4,812,397,583.27
Overhead Costs:						
17051001/22020100 - Transport and Travels	27,503,187.78	300,000,000.00	300,000,000.00	9.17%+	272,496,812.22+	21,033,991.89
17051001/22021000 - Miscellaneous	20,000,000.00				20,000,000.00-	
Total: Overhead	47,503,187.78	300,000,000.00	300,000,000.00	15.83%+	252,496,812.22+	21,033,991.89
Total: Recurrent Expenditure	6,458,659,409.12	8,000,000,000.00	8,000,000,000.00	80.73%+	1,541,340,590.88+	4,833,431,575.16
SCHOLARSHIP BOARD						
ORG CODE : 17056001						
Organisation/Economic						
Overhead Costs:						
17056001/22020100 - Transport and Travels		60,000,000.00	60,000,000.00		60,000,000.00+	
17056001/22021000 - Miscellaneous	4,629,500.00				4,629,500.00-	
Total: Overhead	4,629,500.00	60,000,000.00	60,000,000.00	7.72%+	55,370,500.00+	
Total: Recurrent Expenditure	4,629,500.00	60,000,000.00	60,000,000.00	7.72%+	55,370,500.00+	
EXAMINATION DEVELOPMENT CENTER						
ORG CODE : 17064001						
Organisation/Economic						
Overhead Costs:						
17064001/22020100 - Transport and Travels	178,889,200.00				178,889,200.00-	173,380,749.91
Total: Overhead	178,889,200.00				178,889,200.00-	173,380,749.91
Total: Recurrent Expenditure	178,889,200.00				178,889,200.00-	173,380,749.91
MINISTRY OF HEALTH						
ORG CODE : 21001001						
Organisation/Economic						
21001001/21010100 - Personnel Cost	923,042,529.99	3,941,555,190.00	3,941,555,190.00	23.42%+	3,018,512,660.01+	964,981,878.95
Overhead Costs:						
21001001/22020100 - Transport and Travels	55,000.00	7,058,000.00	7,058,000.00	0.78%+	7,003,000.00+	
21001001/22020300 - Materials and Supplies		3,000,000.00	3,000,000.00		3,000,000.00+	
21001001/22020400 - Maintenance Services	487,500.00	10,000,000.00	10,000,000.00	4.88%+	9,512,500.00+	487,500.00
21001001/22020500 - Training	2,000,000.00	7,600,000.00	7,600,000.00	26.32%+	5,600,000.00+	
21001001/22021000 - Miscellaneous	9,207,500.00	30,062,000.00	30,062,000.00	30.63%+	20,854,500.00+	7,507,500.00
Total: Overhead	11,750,000.00	57,720,000.00	57,720,000.00	20.36%+	45,970,000.00+	7,995,000.00
Total: Recurrent Expenditure	934,792,529.99	3,999,275,190.00	3,999,275,190.00	23.37%+	3,064,482,660.01+	972,976,878.95

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA	₦	₦	₦		₦	₦
ORG CODE : 21026001						
Organisation/Economic						
21026001/21010100 - Personnel Cost	2,100,000,000.00	2,100,000,000.00	2,100,000,000.00	100%+		1,180,000,000.00
Overhead Costs:						
21026001/22020100 - Transport and Travels	256,686,349.00				256,686,349.00-	165,787,206.00
Total: Overhead	256,686,349.00				256,686,349.00-	165,787,206.00
Total: Recurrent Expenditure	2,356,686,349.00	2,100,000,000.00	2,100,000,000.00	112.22%+	256,686,349.00-	1,345,787,206.00
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY						
ORG CODE : 21026002						
Organisation/Economic						
21026002/21010100 - Personnel Cost	55,000,000.00	240,000,000.00	440,000,000.00	12.5%+	385,000,000.00+	50,000,000.00
Overhead Costs:						
21026002/22020100 - Transport and Travels	248,420,374.04				248,420,374.04-	146,613,390.00
21026002/22021000 - Miscellaneous	45,500,000.00				45,500,000.00-	
Total: Overhead	293,920,374.04				293,920,374.04-	146,613,390.00
Total: Recurrent Expenditure	348,920,374.04	240,000,000.00	440,000,000.00	79.3%+	91,079,625.96+	196,613,390.00
HOSPITAL MANAGEMENT BOARD						
ORG CODE : 21102001						
Organisation/Economic						
21102001/21010100 - Personnel Cost	1,831,156,233.00	1,000,000,000.00	1,000,000,000.00	183.12%+	831,156,233.00-	911,819,100.00
Overhead Costs:						
21102001/22020100 - Transport and Travels	59,770,380.00				59,770,380.00-	68,750,038.00
Total: Overhead	59,770,380.00				59,770,380.00-	68,750,038.00
Total: Recurrent Expenditure	1,890,926,613.00	1,000,000,000.00	1,000,000,000.00	189.09%+	890,926,613.00-	980,569,138.00
MINISTRY OF ENVIRONMENT						
ORG CODE : 35001001						
Organisation/Economic						
35001001/21010100 - Personnel Cost	167,364,278.48	124,038,960.00	124,038,960.00	134.93%+	43,325,318.48-	242,544,831.06
Overhead Costs:						
35001001/22020100 - Transport and Travels	1,257,500.00	1,072,000.00	1,072,000.00	117.3%+	185,500.00-	1,295,000.00
35001001/22020300 - Materials and Supplies	92,500.00	500,000.00	500,000.00	18.5%+	407,500.00+	
35001001/22020400 - Maintenance Services	200,000.00	4,500,000.00	4,500,000.00	4.44%+	4,300,000.00+	349,500.00
35001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
35001001/22020600 - Other Services	3,000,000.00				3,000,000.00-	
35001001/22021000 - Miscellaneous	24,777,600.00	57,090,000.00	57,090,000.00	43.4%+	32,312,400.00+	26,534,548.00
Total: Overhead	29,327,600.00	63,762,000.00	63,762,000.00	46%+	34,434,400.00+	28,179,048.00
Total: Recurrent Expenditure	196,691,878.48	187,800,960.00	187,800,960.00	104.73%+	8,890,918.48-	270,723,879.06

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
ABIA STATE ENVIRONMENT PROTECTION AGENCY	₦	₦	₦		₦	₦
ORG CODE : 35016001						
Organisation/Economic						
35016001/21010100 - Personnel Cost	105,744,013.40	120,000,000.00	120,000,000.00	88.12%+	14,255,986.60+	143,064,569.43
Overhead Costs:						
35016001/22020100 - Transport and Travels	5,704,000.00	120,000,000.00	120,000,000.00	4.75%+	114,296,000.00+	28,799,960.00
Total: Overhead	5,704,000.00	120,000,000.00	120,000,000.00	4.75%+	114,296,000.00+	28,799,960.00
Total: Recurrent Expenditure	111,448,013.40	240,000,000.00	240,000,000.00	46.44%+	128,551,986.60+	171,864,529.43
ABIA STATE PRIMARY HEALTH CARE MGT AGENCY						
ORG CODE : 11001001						
Organisation/Economic						
Overhead Costs:						
21003001/22020100 - Transport and Travels		150,000,000.00	150,000,000.00		150,000,000.00+	
Total: Overhead		150,000,000.00	150,000,000.00		150,000,000.00+	
Total: Recurrent Expenditure		150,000,000.00	150,000,000.00		150,000,000.00+	
ABIA STATE SPECIALIST HOSP & DIAGNOSTIC CENTRE						
ORG CODE : 21027010						
Organisation/Economic						
21027010/21010100 - Personnel Cost	135,624,433.50	200,000,000.00	200,000,000.00	67.81%+	64,375,566.50+	137,185,098.55
Overhead Costs:						
21027010/22020100 - Transport and Travels	39,726,809.00	40,000,000.00	40,000,000.00	99.32%+	273,191.00+	30,178,520.00
Total: Overhead	39,726,809.00	40,000,000.00	40,000,000.00	99.32%+	273,191.00+	30,178,520.00
Total: Recurrent Expenditure	175,351,242.50	240,000,000.00	240,000,000.00	73.06%+	64,648,757.50+	167,363,618.55
MINISTRY OF SPORTS						
ORG CODE : 39001001						
Organisation/Economic						
39001001/21010100 - Personnel Cost	66,267,014.22	1,012,933,560.00	1,012,933,560.00	6.54%+	946,666,545.78+	69,297,975.64
Overhead Costs:						
39001001/22020100 - Transport and Travels	366,000.00	3,009,000.00	3,009,000.00	12.16%+	2,643,000.00+	3,870,000.00
39001001/22020200 - Utilities		50,000.00	50,000.00		50,000.00+	
39001001/22020300 - Materials and Supplies	148,600.00	1,000,000.00	1,000,000.00	14.86%+	851,400.00+	
39001001/22020400 - Maintenance Services	150,000.00	4,650,000.00	4,650,000.00	3.23%+	4,500,000.00+	2,000,000.00
39001001/22020500 - Training		600,000.00	600,000.00		600,000.00+	
39001001/22021000 - Miscellaneous	13,301,400.00	64,424,000.00	64,424,000.00	20.65%+	51,122,600.00+	17,937,210.00
Total: Overhead	13,966,000.00	73,733,000.00	73,733,000.00	18.94%+	59,767,000.00+	23,807,210.00
Total: Recurrent Expenditure	80,233,014.22	1,086,666,560.00	1,086,666,560.00	7.38%+	1,006,433,545.78+	93,105,185.64

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
EYIMBA FOOTBALL CLUB	₦	₦	₦		₦	₦
ORG CODE : 39002001						
Organisation/Economic						
39002001/21010100 - Personnel Cost	257,580,000.00	600,000,000.00	900,000,000.00	28.62%+	642,420,000.00+	228,180,000.00
Overhead Costs:						
39002001/22020100 - Transport and Travels		400,000,000.00	400,000,000.00		400,000,000.00+	284,780,000.00
39002001/22021000 - Miscellaneous	78,400,000.00				78,400,000.00-	
Total: Overhead	78,400,000.00	400,000,000.00	400,000,000.00	19.60%+	321,600,000.00+	284,780,000.00
Total: Recurrent Expenditure	335,980,000.00	1,000,000,000.00	1,300,000,000.00	25.84%+	964,020,000.00+	512,960,000.00
ABIA WARRIORS FOOTBALL CLUB						
ORG CODE : 39002002						
Organisation/Economic						
39002002/21010100 - Personnel Cost	130,335,569.40	140,000,000.00	140,000,000.00	93.10%+	9,664,430.60+	120,000,000.00
Overhead Costs:						
39002002/22020100 - Transport and Travels		21,000,000.00	21,000,000.00		21,000,000.00+	3,000,000.00
Total: Overhead		21,000,000.00	21,000,000.00		21,000,000.00+	3,000,000.00
Total: Recurrent Expenditure	130,335,569.40	161,000,000.00	161,000,000.00	80.95%+	30,664,430.60+	123,000,000.00
ABIA COMETS						
ORG CODE : 39002003						
Organisation/Economic						
39002003/21010100 - Personnel Cost	5,120,688.40	40,000,000.00	40,000,000.00	12.8%+	34,879,311.60+	1,000,000.00
Overhead Costs:						
39002003/22020100 - Transport and Travels	1,000,000.00	10,000,000.00	10,000,000.00	10.00%+	9,000,000.00+	1,000,000.00
39002003/22021000 - Miscellaneous	11,120,688.40				11,120,688.40-	
Total: Overhead	12,120,688.40	10,000,000.00	10,000,000.00	121.21%+	2,120,688.40-	1,000,000.00
Total: Recurrent Expenditure	17,241,376.80	50,000,000.00	50,000,000.00	34.48%+	32,758,623.20+	2,000,000.00
ABIA STATE SPORT COUNCIL						
ORG CODE : 39051001						
Organisation/Economic						
39051001/21010100 - Personnel Cost	186,010,136.73	180,000,000.00	180,000,000.00	103.34%+	6,010,136.73-	208,867,983.01
Overhead Costs:						
39051001/22020100 - Transport and Travels		22,000,000.00	22,000,000.00		22,000,000.00+	50,000.00
39051001/22021000 - Miscellaneous	11,500,000.00				11,500,000.00-	
Total: Overhead	11,500,000.00	22,000,000.00	22,000,000.00	52.27%+	10,500,000.00+	50,000.00
Total: Recurrent Expenditure	197,510,136.73	202,000,000.00	202,000,000.00	97.78%+	4,489,863.27+	208,917,983.01

Schedule of Personnel and Overhead Cost – Cont'd.

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
YOUTHS SPORTS FEDERATION OF NIGERIA - YSFON						
ORG CODE : 39051002						
Organisation/Economic						
39051002/21010100 - Personnel Cost	6,000,000.00	10,000,000.00	10,000,000.00	60%+	4,000,000.00+	6,000,000.00
Overhead Costs:						
39051002/22020100 - Transport and Travels		6,000,000.00	6,000,000.00		6,000,000.00+	
39051002/22021000 - Miscellaneous	500,000.00				500,000.00-	
Total: Overhead	500,000.00	6,000,000.00	6,000,000.00	8.33%+	5,500,000.00+	
Total: Recurrent Expenditure	6,500,000.00	16,000,000.00	16,000,000.00	40.63%+	9,500,000.00+	6,000,000.00
MIN. OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS						
ORG CODE : 51001001						
Organisation/Economic						
51001001/21010100 - Personnel Cost	81,028,347.11	85,321,410.00	85,321,410.00	94.97%+	4,293,062.89+	102,933,557.72
Overhead Costs:						
51001001/22020100 - Transport and Travels	2,000,000.00	3,015,000.00	3,015,000.00	66.33%+	1,015,000.00+	117,500.00
51001001/22020300 - Materials and Supplies	21,500.00	500,000.00	500,000.00	4.3%+	478,500.00+	
51001001/22020400 - Maintenance Services	781,000.00	3,450,000.00	3,450,000.00	22.64%+	2,669,000.00+	332,500.00
51001001/22020500 - Training	99,310.00	600,000.00	600,000.00	16.55%+	500,690.00+	
51001001/22021000 - Miscellaneous	3,065,260.00	21,558,000.00	21,558,000.00	14.22%+	18,492,740.00+	1,435,732.00
Total: Overhead	5,967,070.00	29,123,000.00	29,123,000.00	20.49%+	23,155,930.00+	1,885,732.00
Total: Recurrent Expenditure	86,995,417.11	114,444,410.00	114,444,410.00	76.02%+	27,448,992.89+	104,819,289.72

SCHEDULE OF CAPITAL RECEIPTS

	2013 N	Approved Budget 2013 N	Actual Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
CAPITAL RECEIPTS:						
Transfer from Consolidated Revenue Fund	5,016,049,177.59	45,123,132,580.00	45,123,132,580.00	11.12%+	40,107,083,402.41-	
Transfer from CRF (SURE-P)	3,050,782,782.28				3,050,782,782.28+	
Total	8,066,831,959.87	45,123,132,580.00	45,123,132,580.00	17.88%+	37,056,300,620.13-	
AIDS AND GRANTS						
20001001/13000001 Fed Govt Grant/Condition Grant Sch & FADAMAIII/IDA	275,934,485.20	3,949,401,930.00	3,949,401,930.00	6.99%+	3,673,467,444.80-	290,579,627.81
20001001/13000002 National Programme for Food Security (NPFs) ADP		109,390,520.00	109,390,520.00		109,390,520.00-	
20001001/13000003 CEEDS/GFN Project		760,000,000.00	760,000,000.00		760,000,000.00-	
20001001/13000004 CBNRMP/NDDC/RUMED/IFAD		30,000,000.00	30,000,000.00		30,000,000.00-	
20001001/13000005 Agric Trans Agenda/Agric Ext. Trans Agenda ATA/ETA		459,584,290.00	459,584,290.00		459,584,290.00-	
17001001/13000001 Federal Government Grant for UBE		1,129,073,990.00	1,129,073,990.00		1,129,073,990.00-	
17001001/13000002 UNICEF Grant & UBE		6,000,000.00	6,000,000.00		6,000,000.00-	39,265,221.00
17001001/13000003 Other Grant & UBE		145,000,000.00	145,000,000.00		145,000,000.00-	379,328,400.00
54001001/13000000 Rural Access Mobility Project		2,500,000,000.00	2,500,000,000.00		2,500,000,000.00-	
62001001/13000000 Grant for Master Plan for Umuahia Abia Ohafia Owerrent		636,000,000.00	636,000,000.00		636,000,000.00-	
38001001/13000001 Grants from Development Partner	372,698,400.00	6,000,000,000.00	6,000,000,000.00	6.21%+	5,627,301,600.00-	658,894,814.27
38001001/13000000 Agency for Community & Social Dev W/Bank Proj IDA		200,000,000.00	200,000,000.00		200,000,000.00-	30,461,148.00
11001001/13000001 State Agency for Control of HIV/AIDS (SACA) W/ Bank	103,389,473.80	200,000,000.00	200,000,000.00	51.69%+	96,610,526.20-	186,541,862.41
Total	752,022,359.00	16,124,450,730.00	16,124,450,730.00	4.66%+	15,372,428,371.00-	1,585,071,073.49
INTERNAL LOANS						
20007001/14030100 Loan from Commercial Banks	5,799,579,093.13				5,799,579,093.13+	7,511,666,508.29
20007001/14030100 Overdraft/Other Loans						8,750,000,000.00
Total	5,799,579,093.13				5,799,579,093.13+	16,261,666,508.29
MISCELLANEOUS CAPITAL RECEIPTS						
60001001/14020201 Plot Development Fees		80,000,000.00	80,000,000.00		80,000,000.00-	
Total		80,000,000.00	80,000,000.00		80,000,000.00-	
GRAND TOTAL CAPITAL RECEIPTS	14,618,433,412.00	61,327,583,310.00	61,327,583,310.00	23.84%+	46,709,149,898.00-	17,846,737,581.78

SCHEDULE OF CAPITAL EXPENDITURE (PROGRAMME/PROJECT BY ORGANIZATION)

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
OFFICE OF THE EXECUTIVE GOVERNOR						
04 - Improvement to Human Health	103,389,473.80	52,000,000.00	52,000,000.00	198.83%+	51,389,473.80-	186,541,862.41
06 - Housing & Urban Development		666,072,000.00	666,072,000.00		666,072,000.00+	
09 - Environmental Improvement		1,200,000,000.00	2,162,735,830.00		2,162,735,830.00+	
13 - Reform of Government & Governance	740,977,913.42	6,300,000,000.00	6,300,000,000.00	11.76%+	5,559,022,086.58+	758,260,046.00
21 - Oil and Gas Infrastructure	1,546,900,241.30	1,627,000,000.00	1,627,000,000.00	95.08%+	80,099,758.70+	40,000,000.00
Total	2,391,267,628.52	9,845,072,000.00	10,807,807,830.00	22.13%+	8,416,540,201.48+	984,801,908.41
EXPLANATORY NOTES						
Programme 04 - Improvement to Human Health						
11001001/23050101/04000001 Abia State Agency for the Control of AIDS (SACA)	103,389,473.80	52,000,000.00	52,000,000.00	198.83%+	51,389,473.80-	186,541,862.41
Total Programme 04	103,389,473.80	52,000,000.00	52,000,000.00	198.83%+	51,389,473.80-	186,541,862.41
Programme 06 - Housing & Urban Development						
11001001/23020118/06000001 Abia State Physical Planning Infrastructure Dev. Fund		666,072,000.00	666,072,000.00		666,072,000.00+	
Total Programme 06		666,072,000.00	666,072,000.00		666,072,000.00+	
Programme 09 - Environmental Improvement						
11001001/23040104/09000001 Abia State Environment Protection Agency (ASEPA)		1,200,000,000.00	2,162,735,830.00		2,162,735,830.00+	
Total Programme 09		1,200,000,000.00	2,162,735,830.00		2,162,735,830.00+	
Programme 13 - Reform of Government & Governance						
11001001/23010105/13000001 Acquisition of Capital Assets (Purch of Veh. & Other Cap Asset)	740,977,913.42	6,300,000,000.00	6,300,000,000.00	11.76%+	5,559,022,086.58+	697,440,046.00
11001001/23010124/13000002 Government Publicity						60,820,000.00
Total Programme 13	740,977,913.42	6,300,000,000.00	6,300,000,000.00	11.76%+	5,559,022,086.58+	758,260,046.00
Programme 21 - Oil and Gas Infrastructure						
11001001/23020118/21000001 Abia State Oil Producing Development Commission (ASOPADEC)	1,546,900,241.30	1,627,000,000.00	1,627,000,000.00	95.08%+	80,099,758.70+	40,000,000.00
Total Programme 21	1,546,900,241.30	1,627,000,000.00	1,627,000,000.00	95.08%+	80,099,758.70+	40,000,000.00
OFFICE OF THE DEPUTY GOVERNOR						
03 - Poverty Alleviation	3,500,000.00	1,000,000,000.00	1,000,000,000.00	0.35%+	996,500,000.00+	
12 - Growing the Private Sector		2,031,000,000.00	2,031,000,000.00		2,031,000,000.00+	
13 - Reform of Government & Governance		34,000,000.00	34,000,000.00		34,000,000.00+	10,000,000.00
Total	3,500,000.00	3,065,000,000.00	3,065,000,000.00	0.11%+	3,061,500,000.00+	10,000,000.00
EXPLANATORY NOTES						
Programme 03 - Poverty Alleviation						
11001002/23020118/01000001 Cocoa Beans Processing Factory at Ikwano LGA	3,500,000.00	1,000,000,000.00	1,000,000,000.00	0.35%+	996,500,000.00+	
Total Programme 03	3,500,000.00	1,000,000,000.00	1,000,000,000.00	0.35%+	996,500,000.00+	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	2013 N	2013 N	2012 N
Programme 12 - Growing the Private Sector						
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot		2,031,000,000.00	2,031,000,000.00		2,031,000,000.00+	
Total Programme 12		2,031,000,000.00	2,031,000,000.00		2,031,000,000.00+	
Programme 13 - Reform of Government & Governance						
11001002/23030121/13000001 Renovation of Office Complex		20,000,000.00	20,000,000.00		20,000,000.00+	
11001002/23010101/13000004 Acquisition of Capital Assets		14,000,000.00	14,000,000.00		14,000,000.00+	
11001002/23000124/13000007 Demolition of Old Timber Market						10,000,000.00
Total Programme 13		34,000,000.00	34,000,000.00		34,000,000.00+	10,000,000.00
OFFICE OF THE SSG						
13 - Reform of Government & Governance		135,000,000.00	135,000,000.00		135,000,000.00+	298,430,500.00
Total		135,000,000.00	135,000,000.00		135,000,000.00+	298,430,500.00
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11013001/23010101/13000001 Acquisition of Capital Assets		10,000,000.00	10,000,000.00		10,000,000.00+	
11013001/23020101/13000002 Completion of Exco Building Office Complex		100,000,000.00	100,000,000.00		100,000,000.00+	
11013001/23050101/13000003 Abia State Low cost Security and Emergency Call Centre		25,000,000.00	25,000,000.00		25,000,000.00+	298,430,500.00
Total Programme 13		135,000,000.00	135,000,000.00		135,000,000.00+	298,430,500.00
BUREAU OF ECONOMIC AFFAIRS						
Programme 13 - Reform of Government & Governance		3,000,000.00	3,000,000.00		3,000,000.00+	
Total		3,000,000.00	3,000,000.00		3,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11016001/23010101/13000001 Acquisition of Capital Assets		3,000,000.00	3,000,000.00		3,000,000.00+	
Total Programme 13		3,000,000.00	3,000,000.00		3,000,000.00+	
EXCO SECRETARIAT						
13 - Reform of Government & Governance		5,500,000.00	5,500,000.00		5,500,000.00+	
Total		5,500,000.00	5,500,000.00		5,500,000.00+	
Programme 13 - Reform of Government & Governance						
11017001/23010101/13000001 Acquisition of Capital Assets		3,000,000.00	3,000,000.00		3,000,000.00+	
11017001/23020101/13000002 Expansion of Exco Secretariat Office		2,500,000.00	2,500,000.00		2,500,000.00+	
Total Programme 13		5,500,000.00	5,500,000.00		5,500,000.00+	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
BUREAU OF SPECIAL SERVICES						
13 - Reform of Government & Governance		62,000,000.00	62,000,000.00		62,000,000.00+	
Total		62,000,000.00	62,000,000.00		62,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11018001/23010128/13000001 Purch and Installation of Digitalized Radio Comm. Equip-3inNo		50,000,000.00	50,000,000.00		50,000,000.00+	
11018001/23010118/13000002 Purchase of Digitalized Signal Radio Van		2,000,000.00	2,000,000.00		2,000,000.00+	
11018001/23020118/13000003 Restoration of Frequency Line		500,000.00	500,000.00		500,000.00+	
11018001/23020118/13000004 Acquisition of Capital Assets		900,000.00	900,000.00		900,000.00+	
11018001/23020118/13000005 Purchase of (5in No) Air Conditioners		500,000.00	500,000.00		500,000.00+	
11018001/23020118/13000006 Private Radio Frequency License Renewal		7,600,000.00	7,600,000.00		7,600,000.00+	
11018001/23020118/13000007 Purchase of 4Nos TV Set		500,000.00	500,000.00		500,000.00+	
Total Programme 13		62,000,000.00	62,000,000.00		62,000,000.00+	
ABIA STATE LIAISON OFFICE LAGOS						
13 - Reform of Government & Governance		5,000,000.00	5,000,000.00		5,000,000.00+	
Total		5,000,000.00	5,000,000.00		5,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11021001/23000000/00000000 Acquisition of Capital Assets		5,000,000.00	5,000,000.00		5,000,000.00+	
Total Programme 13		5,000,000.00	5,000,000.00		5,000,000.00+	
ABIA STATE LIAISON OFFICE ABUJA						
13 - Reform of Government & Governance		8,000,000.00	8,000,000.00		8,000,000.00+	
Total		8,000,000.00	8,000,000.00		8,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11021002/23010101/13000001 Acquisition of Capital Assets		8,000,000.00	8,000,000.00		8,000,000.00+	
Total Programme 13		8,000,000.00	8,000,000.00		8,000,000.00+	
ABIA STATE HOUSE OF ASSEMBLY						
05 - Enhancing Skills and Knowledge		30,000,000.00	30,000,000.00		30,000,000.00+	
13 - Reform of Government & Governance	478,700,000.00	900,000,000.00	900,000,000.00	53.19%+	421,300,000.00+	249,000,000.00
Total	478,700,000.00	930,000,000.00	930,000,000.00	51.47%+	451,300,000.00+	249,000,000.00
EXPLANATORY NOTES						
Programme 05 - Enhancing Skills and Knowledge						
12003001/23020101/13000009 Library Development and ICT for ABHA		10,000,000.00	10,000,000.00		10,000,000.00+	
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA		20,000,000.00	20,000,000.00		20,000,000.00+	
Total Programme 05		30,000,000.00	30,000,000.00		30,000,000.00+	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
Programme 13 - Reform of Government & Governance						
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	16,000,000.00					
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	14,000,000.00	50,000,000.00	50,000,000.00	28%+	16,000,000.00-	
12003001/23000000/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	213,200,000.00	200,000,000.00	200,000,000.00	106.6%+	36,000,000.00+	249,000,000.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	32,500,000.00	100,000,000.00	100,000,000.00	32.5%+	13,200,000.00-	
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.		70,000,000.00	70,000,000.00		67,500,000.00+	
12003001/23020101/13000007 Purchase of Office equipment including photocopier etc		10,000,000.00	10,000,000.00		70,000,000.00+	
12003001/23020101/13000008 Flood control and Landscaping in ABHA complex		25,000,000.00	25,000,000.00		10,000,000.00+	
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	20,000,000.00	100,000,000.00	100,000,000.00	20%+	25,000,000.00+	
12003001/23010122/13000013 Equipment for Medical Unit		5,000,000.00	5,000,000.00		80,000,000.00+	
12003001/23020101/13000014 Purchase of Ino 300KVA Gen Set for ABHA		15,000,000.00	15,000,000.00		5,000,000.00+	
12003001/23020101/13000015 Construction of 1000 Capacity Auditorium at ABHA	80,500,000.00	100,000,000.00	100,000,000.00	80.5%+	15,000,000.00+	
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly	100,000,000.00	100,000,000.00	100,000,000.00	100%+	19,500,000.00+	
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'		10,000,000.00	10,000,000.00		10,000,000.00+	
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA		15,000,000.00	15,000,000.00		15,000,000.00+	
12003001/23020111/13000019 Re-construction of House Functionary/Library Complex	2,500,000.00	100,000,000.00	100,000,000.00	2.5%+	97,500,000.00+	
Total Programme 13	478,700,000.00	900,000,000.00	900,000,000.00	53.19%+	421,300,000.00+	249,000,000.00
MINISTRY OF INFORMATION AND STRATEGY						
02 - Societal Reorientation						
Total	189,349,000.00	1,445,455,000.00	1,445,455,000.00	13.1%+	1,256,106,000.00+	409,045,600.00
	189,349,000.00	1,445,455,000.00	1,445,455,000.00	13.1%+	1,256,106,000.00+	409,045,600.00
EXPLANATORY NOTES						
Programme 02 - Societal Reorientation						
23001001/23020101/02000001 Government Press (Relocation/Renovation)		25,000,000.00	25,000,000.00		25,000,000.00+	50,421,600.00
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipment		10,000,000.00	10,000,000.00		10,000,000.00+	26,000,000.00
23001001/23010129/02000003 Procurement of Film Library Equipment		100,000,000.00	100,000,000.00		100,000,000.00+	
23001001/23020107/02000004 Procurement of Public Address System		24,000,000.00	24,000,000.00		24,000,000.00+	8,000,000.00
23001001/23050103/02000005 Government Information Publications	61,640,000.00	80,000,000.00	80,000,000.00	77.05%+	18,360,000.00+	61,624,000.00
23001001/23010129/02000006 Procurement of equipment For Umahia Aba & Ohafia Info Centres		4,455,000.00	4,455,000.00		4,455,000.00+	
23001001/23020118/02000007 Broadcasting Corporation of Abia State (BCA)	36,322,000.00	200,000,000.00	200,000,000.00	18.16%+	163,678,000.00+	228,700,000.00
23001001/23010129/02000008 Abia Newspapers and Publishing Corporation		300,000,000.00	300,000,000.00		300,000,000.00+	34,300,000.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department		11,000,000.00	11,000,000.00		11,000,000.00+	
23001001/23010101/02000010 Acquisition of Capital Assets		11,000,000.00	11,000,000.00		11,000,000.00+	
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment		7,000,000.00	7,000,000.00		7,000,000.00+	
23001001/23050101/02000013 Social Media Network	10,000,000.00	46,000,000.00	46,000,000.00	21.74%+	36,000,000.00+	
23001001/23050101/02000014 Government Publicity	81,387,000.00	627,000,000.00	627,000,000.00	12.98%+	545,613,000.00+	
Total Programme 02	189,349,000.00	1,445,455,000.00	1,445,455,000.00	13.1%+	1,256,106,000.00+	409,045,600.00
OFFICE OF THE HEAD OF SERVICE						
13 - Reform of Government & Governance						
Total		10,995,000.00	10,995,000.00		10,995,000.00+	40,005,698.00
		10,995,000.00	10,995,000.00		10,995,000.00+	40,005,698.00

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

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	₦	₦	₦		₦	₦
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25001001/23010101/13000001 Acquisition of Capital Assets		995,000.00	995,000.00		995,000.00+	20,000,000.00
25001001/23020101/13000002 Construction of new Office Building						20,000,000.00
25001001/23020101/13000004 Abia State Pension Board (Office Building)		10,000,000.00	10,000,000.00		10,000,000.00+	
25001001/23010102/13000005 Procurement of (1 in No. coaster Bus and 1 in NO. Double Cabin						5,698.00
Total Programme 13		10,995,000.00	10,995,000.00		10,995,000.00+	40,005,698.00
BUREAU OF TRAINING						
13 - Reform of Government & Governance						
Total		46,575,000.00	46,575,000.00		46,575,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25005001/23010101/13000001 Acquisition of Capital Assets		1,575,000.00	1,575,000.00		1,575,000.00+	
25005001/23010111/13000002 Establishment of Website		25,000,000.00	25,000,000.00		25,000,000.00+	
25005001/23020101/13000003 Constr./Building of the Abia Public Service Academy office		20,000,000.00	20,000,000.00		20,000,000.00+	
Total Programme 13		46,575,000.00	46,575,000.00		46,575,000.00+	
BUREAU OF COMMON SERVICE AND TRAINING						
13 - Reform of Government & Governance						
Total		1,000,000.00	1,000,000.00		1,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25005002/23010101/13000004 Acquisition of Capital Assets		1,000,000.00	1,000,000.00		1,000,000.00+	
Total Programme 13		1,000,000.00	1,000,000.00		1,000,000.00+	
BUREAU OF SERVICE WELFARE						
13 - Reform of Government & Governance						
Total		171,000,000.00	171,000,000.00		171,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25005003/23010101/13000001 Housing Loan for Abia State Civil Servants		100,000,000.00	100,000,000.00		100,000,000.00+	
25005003/23010101/13000002 Acquisition of Capital Assets		1,000,000.00	1,000,000.00		1,000,000.00+	
25005003/23050101/13000003 Car Refurbishing Loan for Civil Servants		20,000,000.00	20,000,000.00		20,000,000.00+	
25005003/23010101/13000004 Household Equipment Loan to Civil Servants		50,000,000.00	50,000,000.00		50,000,000.00+	
Total Programme 13		171,000,000.00	171,000,000.00		171,000,000.00+	
BUREAU OF ADMINISTRATION						
13 - Reform of Government & Governance						
Total		8,000,000.00	8,000,000.00		8,000,000.00+	

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

	Actual	Approved	Revised	% Achieved	Variance	Actual
	2013	Budget 2013	Budget 2013	2013	2013	2012
	N	N	N		N	N
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25005004/23010101/13000001 Acquisition of Capital Assets		8,000,000.00	8,000,000.00		8,000,000.00+	
Total Programme 13		8,000,000.00	8,000,000.00		8,000,000.00+	
COMPUTER TRAINING SCHOOL						
13 - Reform of Government & Governance		5,000,000.00	5,000,000.00		5,000,000.00+	
Total		5,000,000.00	5,000,000.00		5,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
11014001/23000000/13000001 Acquisition of Capital Assets		5,000,000.00	5,000,000.00		5,000,000.00+	
Total Programme 13		5,000,000.00	5,000,000.00		5,000,000.00+	
BUREAU OF ESTABLISHMENT AND PENSION						
Programme 13 - Reform of Government & Governance		4,000,000.00	4,000,000.00		4,000,000.00+	
Total		4,000,000.00	4,000,000.00		4,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
25005007/23010101/13000001 Acquisition of Capital Assets		500,000.00	500,000.00		500,000.00+	
25005007/23050102/11000003 Computerization of Central Records		3,500,000.00	3,500,000.00		3,500,000.00+	
Total Programme 13		4,000,000.00	4,000,000.00		4,000,000.00+	
OFFICE OF THE AUDITOR GENERAL (STATE)						
13 - Reform of Government & Governance		65,140,000.00	65,140,000.00		65,140,000.00+	
Total		65,140,000.00	65,140,000.00		65,140,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
40001001/23050102/13000001 Computerization of Audit System		54,000,000.00	54,000,000.00		54,000,000.00+	
40001001/23040102/13000002 Water Drainage/Flood Control		2,000,000.00	2,000,000.00		2,000,000.00+	
40001001/23010101/13000003 Acquisition of Capital Assets		9,140,000.00	9,140,000.00		9,140,000.00+	
Total Programme 13		65,140,000.00	65,140,000.00		65,140,000.00+	
CIVIL SERVICE COMMISSION						
13 - Reform of Government & Governance		19,340,000.00	19,340,000.00		19,340,000.00+	
Total		19,340,000.00	19,340,000.00		19,340,000.00+	

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

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
	N	N	N		N	N
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
47001001/23020101/13000001	Furnishing of the Offices	8,000,000.00	8,000,000.00		8,000,000.00+	
47001001/23020105/13000002	Drilling of Borehole and the Reticulation	4,500,000.00	4,500,000.00		4,500,000.00+	
47001001/23020127/13000003	Installation of Website and Internal Accessories	2,000,000.00	2,000,000.00		2,000,000.00+	
47001001/23010101/13000004	Acquisition of Capital Assets	2,840,000.00	2,840,000.00		2,840,000.00+	
47001001/23010101/13000005	Landscaping of the Commission Court Yard	2,000,000.00	2,000,000.00		2,000,000.00+	
Total Programme 13		19,340,000.00	19,340,000.00		19,340,000.00+	
ABIA STATE INDEPENDENT ELECTORAL COMMISSION						
13 - Reform of Government & Governance						
Total		75,100,000.00	75,100,000.00		75,100,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
48001001/23010101/13000001	Acquisition of Capital Assets	10,000,000.00	10,000,000.00		10,000,000.00+	
48001001/23020102/13000002	Construction of Office Complex at ABSIEC Headquarter	60,000,000.00	60,000,000.00		60,000,000.00+	
48001001/23020107/13000003	Public Address System Video Machine & Notice Board	5,000,000.00	5,000,000.00		5,000,000.00+	
48001001/23020101/13000004	Office Furniture for the LGA Offices	100,000.00	100,000.00		100,000.00+	
Total Programme 13		75,100,000.00	75,100,000.00		75,100,000.00+	
AUDITOR GENERAL - LOCAL GOVERNMENT						
13 - Reform of Government & Governance						
Total		20,000,000.00	20,000,000.00		20,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
63001001/23010101/13000001	Acquisition of Capital Assets	5,000,000.00	5,000,000.00		5,000,000.00+	
63001001/23020101/13000002	Computer Net Working of Audit Offices	15,000,000.00	15,000,000.00		15,000,000.00+	
Total Programme 13		20,000,000.00	20,000,000.00		20,000,000.00+	
LOCAL GOVERNMENT SERVICE COMMISSION						
13 - Reform of Government & Governance						
Total		8,000,000.00	8,000,000.00		8,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
64001001/23010108/13000003	Purchase of 18 Seater Bus	6,000,000.00	6,000,000.00		6,000,000.00+	
64001001/23020118/13000005	Local Government Pension Board	2,000,000.00	2,000,000.00		2,000,000.00+	
Total Programme 13		8,000,000.00	8,000,000.00		8,000,000.00+	

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

	Actual	Approved	Revised	% Achieved	Variance	Actual
	2012	Budget 2013	Budget 2013	2013	2013	2012
	N	N	N		N	N
MINISTRY OF AGRICULTURE						
01 - Economic Empowerment through Agriculture						
Total	66,922,375.00	578,150,000.00	668,307,000.00	10.01%+	601,384,625.00+	183,401,200.00
	66,922,375.00	578,150,000.00	542,657,000.00	12.33%+	475,734,625.00+	183,401,200.00
EXPLANATORY NOTES						
Programme 01 - Economic Empowerment through Agriculture						
15001001/23050105/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.						15,797,000.00
15001001/23050105/01000003 Raising of 1M genetically Improved General specie Oil Palm Seed		50,000,000.00	50,000,000.00		50,000,000.00+	69,095,200.00
15001001/23050105/01000004 Insurance of Micro Credit and 85 Farmers in the 17 LGAs		100,000,000.00	100,000,000.00		100,000,000.00+	
15001001/23050105/01000005 Slashing and Pruning of 160 Hectares of old Cashew Plantation		5,000,000.00	5,000,000.00		5,000,000.00+	
15001001/23020113/01000006 Construction of 1 Office Block/Warehouse & Renov of the Dry Bay		5,500,000.00	5,500,000.00		5,500,000.00+	9,000.00
15001001/23010127/01000007 Procurement of 1 No Agric Tractors		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23050101/01000008 Agricultural Development Project (ADP)		100,000,000.00	100,000,000.00		100,000,000.00+	
15001001/23050105/01000009 S.M.U. (Raising of 500 000 Improved F3 Amazen Cocoa Seedling	3,630,000.00	2,500,000.00	3,630,000.00	100%+		
15001001/23050103/01000010 Registration of Farmers in the State	3,000,000.00	10,000,000.00	17,700,000.00	16.95%+	14,700,000.00+	
15001001/23040101/01000014 Raising of 40 000 Indigenous Fruit Trees	5,955,000.00	2,500,000.00	2,500,000.00	238.2%+	3,455,000.00-	1,000,000.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation	15,839,500.00				15,839,500.00-	
15001001/23050105/01000017 Community Based Plantain bunch Production Project		2,500,000.00	2,500,000.00		2,500,000.00+	11,000,000.00
15001001/23050101/01000019 Establishment of Drug Revolving Scheme		3,000,000.00	3,000,000.00		3,000,000.00+	
15001001/23030112/00000020 Renovation and Stocking Tree Concrete Fish Pond		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23050105/01000022 Procurement of Fertilizer for the State		2,000,000.00	2,000,000.00		2,000,000.00+	81,780,000.00
15001001/23030114/01000023 Grading of 3km Abozu Cocoa Estate Road	30,597,875.00		24,000,000.00	127.49%+	6,597,875.00-	4,720,000.00
15001001/23020113/01000024 Grading of 10km Lodu Ndume Nursery Road		8,000,000.00	8,000,000.00		8,000,000.00+	
15001001/23030112/01000026 Renovation of Agric Department		22,000,000.00	22,000,000.00		22,000,000.00+	
15001001/23020113/01000027 Establishment of Ministerial Library	3,000,000.00	15,000,000.00	15,000,000.00	20%+	12,000,000.00+	
15001001/23010127/01000028 Acquisition of Capital Assets		500,000.00	500,000.00		500,000.00+	
15001001/23050105/01000029 Production of Improved High Yielding Plantain Secker		500,000.00	500,000.00		500,000.00+	
15001001/23030127/01000030 Procurement of Engineering Workshop Equipment & Tools		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23050105/01000031 Raising of 15 000 Budded Citrus		3,000,000.00	3,000,000.00		3,000,000.00+	
15001001/23030112/01000032 Renovation of 6 Agro Services Centres in Abia		1,000,000.00	1,000,000.00		1,000,000.00+	
15001001/23050105/01000033 Community Based Rice Production Project		8,000,000.00	8,000,000.00		8,000,000.00+	
15001001/23050105/01000034 Community Based Cassava Project		5,000,000.00	5,000,000.00		5,000,000.00+	
15001001/23050101/00000035 Establishment of Plantain/Banana Skill Acquisition Plantation		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23050105/01000036 Cassava Roots Production (1700 Hectares)		9,000,000.00	9,000,000.00		9,000,000.00+	
15001001/23050105/01000037 Pig Breed Improvement and Production		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23010101/01000038 Establishment of Pineapple Skill Acquisition Orchards		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23010127/01000039 Procurement of Spraying Equipment/Protective Wears		3,000,000.00	3,000,000.00		3,000,000.00+	
15001001/23050101/01000040 Phase III Farmers Field School Programme for 20 Communities		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23030112/01000041 Slashing of Cocoa Estate		2,500,000.00	2,500,000.00		2,500,000.00+	
15001001/23020114/01000042 Grading of Cashew Plantation Road (Mbala Iuochi)		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23040101/00000043 Replanting of the 30 Hectares of the old Plantation		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23020113/02000100 Construction of 3 (No.) Grazing Reserves for Trade Cattle		4,000,000.00	4,000,000.00		4,000,000.00+	
		50,000,000.00	50,000,000.00		50,000,000.00+	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
15001001/23050105/01000045 Stock Routes (Cattles Corridors) Demarcation		20,000,000.00	20,000,000.00		20,000,000.00+	
15001001/23020100/01000046 Designation & Construction of Resting Ponds for Trade Cattle		10,000,000.00	10,000,000.00		10,000,000.00+	
15001001/23050100/01000047 Printing of Anti-Rabies Vaccination (ARV) Certificates		150,000.00	150,000.00		150,000.00+	
15001001/23010100/01000048 Provision of Requisite Meat inspection Equipment		1,500,000.00	1,500,000.00		1,500,000.00+	
15001001/23020100/01000049 Construction of 1 Modern Abattoir at Aba North LGA		30,000,000.00	30,000,000.00		30,000,000.00+	
15001001/23020100/01000050 Establishment of 20 Stain Collection Centres	4,900,000.00	21,000,000.00	21,000,000.00	23.33%+	16,100,000.00+	
15001001/23050101/01000051 Workshop/Trainings for Butcher/Players		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23010127/01000052 Purchase of Agric Equipment (Chemicals and Fumigants)		2,000,000.00	2,000,000.00		2,000,000.00+	
15001001/23050127/01000053 Purch. & Install of Branding Machines for Furnishing Leader		500,000.00	500,000.00		500,000.00+	
15001001/23050101/01000054 Agric Transform. Agenda (Piggery Sheep Goat Aquaculture Poultry)		17,500,000.00	17,500,000.00		17,500,000.00+	
15001001/23030112/01000056 Renovation and Stocking of Poultry Houses		1,000,000.00	1,000,000.00		1,000,000.00+	
15001001/23000000/00000000 Establishment of 9 Hectares of Plantain/Cassava Farm at Lodo			2,007,000.00		2,007,000.00+	
15001001/23000000/00000000 Agriculture Week Programme			6,900,000.00		6,900,000.00+	
15001001/23000000/00000000 Fed Min of Agric 5-man Team Inspection & EIA to State/Document			6,420,000.00		6,420,000.00+	
15001001/23000000/00000000 Consultancy Fee for Disbursement of Agric Loan to Abia Farmer			36,000,000.00		36,000,000.00+	
15001001/23000000/00000000 Landscaping & Flower Decoration of Opp. Ibeku High Sch. Umuahia			6,000,000.00		6,000,000.00+	
Total Programme 01	66,922,375.00	578,150,000.00	668,307,000.00	10.01%+	601,384,625.00+	183,401,200.00
MINISTRY OF FINANCE						
13 - Reform of Government & Governance	853,891,539.99	1,830,000,000.00	1,830,000,000.00	46.66%+	976,108,460.01+	436,864,234.26
Total	853,891,539.99	1,830,000,000.00	1,830,000,000.00	46.66%+	976,108,460.01+	436,864,234.26
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
20001001/23050101/13000001 Micro-Finance Loans Scheme		50,000,000.00	50,000,000.00		50,000,000.00+	
20001001/23020118/13000002 Abia State Pools Betting & Control Board		4,000,000.00	4,000,000.00		4,000,000.00+	
20001001/23020101/13000003 Debt Management Offices		300,000,000.00	300,000,000.00		300,000,000.00+	
20001001/23050101/13000004 Project Insurance Brokers	1,540,000.00	4,000,000.00	4,000,000.00	38.5%+	2,460,000.00+	
20001001/23050103/13000005 Revenue Bill Bond Expenses		100,000,000.00	100,000,000.00		100,000,000.00+	
20001001/23010101/13000006 Acquisition of Capital Assets		100,000,000.00	100,000,000.00		100,000,000.00+	
20001001/23050103/13000007 Revenue Mobilization Expenses	602,351,539.99	1,000,000,000.00	1,000,000,000.00	60.24%+	397,648,460.01+	436,864,234.26
20001001/23050103/13000008 Personnel Audit 1000 Reforce		2,000,000.00	2,000,000.00		2,000,000.00+	
20001001/23050102/13000009 Centralized Payroll System	250,000,000.00	270,000,000.00	270,000,000.00	92.59%+	20,000,000.00+	
Total Programme 13	853,891,539.99	1,830,000,000.00	1,830,000,000.00	46.66%+	976,108,460.01+	436,864,234.26
OFFICE OF THE ACCOUNTANT GENERAL						
13 - Reform of Government & Governance	3,480,000.00	303,000,000.00	306,500,000.00	1.14%+	303,020,000.00+	11,500,000.00
Total	3,480,000.00	303,000,000.00	306,500,000.00	1.14%+	303,020,000.00+	11,500,000.00

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

	Actual 2013 ₦	Approved Budget 2013 ₦	Revised Budget 2013 ₦	% Achieved 2013	Variance 2013 ₦	Actual 2012 ₦
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
20007001/23010101/13000001		2,000,000.00	2,000,000.00		2,000,000.00+	
20007001/23020127/13000002			3,500,000.00		3,500,000.00+	
20007001/23020104/13000003		1,000,000.00	1,000,000.00		1,000,000.00+	
20007001/23020101/13000004		100,000,000.00	100,000,000.00		100,000,000.00+	
20007001/23050107/13000005	3,480,000.00	200,000,000.00	200,000,000.00	1.74%+	196,520,000.00+	11,500,000.00
Total Programme 13	3,480,000.00	303,000,000.00	306,500,000.00	1.14%+	303,020,000.00+	11,500,000.00
BOARD OF INTERNAL REVENUE						
13 - Reform of Government & Governance						
Total		44,500,000.00	44,500,000.00		44,500,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
20008001/23010108/13000001		30,000,000.00	30,000,000.00		30,000,000.00+	
20008001/23020127/13000005		3,000,000.00	3,000,000.00		3,000,000.00+	
20008001/23020105/13000007		1,500,000.00	1,500,000.00		1,500,000.00+	
20008001/23010112/13000008		10,000,000.00	10,000,000.00		10,000,000.00+	
Total Programme 13		44,500,000.00	44,500,000.00		44,500,000.00+	
MINISTRY OF COMMERCE AND INDUSTRY						
Programme 12 - Growing the Private Sector						
Total	45,850,000.00	470,000,000.00	486,000,000.00	9.43%+	440,150,000.00+	1,249,800,000.00
EXPLANATORY NOTES						
Programme 12 - Growing the Private Sector						
22001001/23020101/12000004						7,000,000.00
22001001/23030101/12000005		60,000,000.00	60,000,000.00		60,000,000.00+	500,000.00
22001001/23020118/12000009		10,000,000.00	10,000,000.00		10,000,000.00+	
22001001/23020118/12000010	30,000,000.00	50,000,000.00	50,000,000.00	60%+	20,000,000.00+	
22001001/23010129/12000011		60,000,000.00	60,000,000.00		60,000,000.00+	133,300,000.00
22001001/23010105/12000012		15,000,000.00	15,000,000.00		15,000,000.00+	
22001001/23020124/12000013		200,000,000.00	200,000,000.00		200,000,000.00+	1,006,000,000.00
22001001/23030111/12000014		20,000,000.00	20,000,000.00		20,000,000.00+	103,000,000.00
22001001/23020125/12000016		5,000,000.00	5,000,000.00		5,000,000.00+	
22001001/23030100/12000017		30,000,000.00	46,000,000.00		46,000,000.00+	
22001001/23020101/12000018	15,850,000.00	20,000,000.00	20,000,000.00	79.25%+	4,150,000.00	
22001001/23000000/00000000			16,000,000.00		16,000,000.00+	
Total Programme 12	45,850,000.00	470,000,000.00	502,000,000.00	9.13%+	456,150,000.00+	1,249,800,000.00

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

	Actual 2013	Approved Budget 2013	Revised Budget 2013	% Achieved 2013	Variance 2013	Actual 2012
MINISTRY OF SCIENCE & TECHNOLOGY	₦	₦	₦		₦	₦
05 - Enhancing Skills and Knowledge		142,000,000.00	142,000,000.00		142,000,000.00	
11- Information Communication & Technology		30,000,000.00	30,000,000.00		30,000,000.00	
12 - Growing the Private Sector		30,000,000.00	30,000,000.00		30,000,000.00	
Total		202,000,000.00	202,000,000.00		202,000,000.00	
EXPLANATORY NOTES						
Programme 05 - Enhancing Skills and Knowledge						
28001001/23010101/05000001 Land Acquisition for Intro Technical Cluster		22,000,000.00	22,000,000.00		22,000,000.00	
28001001/23010118/12000003 Construction of 50 Hectares Tech Innovation Park		10,000,000.00	10,000,000.00		10,000,000.00	
28001001/23010118/05000000 Construction/Provision of Infrastructure (Establishment of S		30,000,000.00	30,000,000.00		30,000,000.00	
28001001/23020118/13000006 Construction/Provision of Infrastructure (Constr. & Equipments)		10,000,000.00	10,000,000.00		10,000,000.00	
28001001/23010113/05000010 Purchase of Computer System for Ochendo Free Computer Training		20,000,000.00	20,000,000.00		20,000,000.00	
28001001/23010101/05000012 Purchase of Fixed Assets		50,000,000.00	50,000,000.00		50,000,000.00	
Total Programme 05		142,000,000.00	142,000,000.00		142,000,000.00	
Programme 11 - Information Communication & Technology						
28001001/23020127/11000001 Construction of ICT Infrastructure		30,000,000.00	30,000,000.00		30,000,000.00	
Total Programme 11		30,000,000.00	30,000,000.00		30,000,000.00	
Programme 12 - Growing the Private Sector						
28001001/23020125/12000001 Installation of 300KVA Photo Voltaic (Solar Energy Plant)		20,000,000.00	20,000,000.00		20,000,000.00	
28001001/23050101/12000002 Purchase of Printed Booklet of Abia Tech		10,000,000.00	10,000,000.00		10,000,000.00	
Total Programme 12		30,000,000.00	30,000,000.00		30,000,000.00	
MINISTRY OF TRANSPORT						
17 - Road	1,000,000.00	560,000,000.00	560,000,000.00	0.18%+	559,000,000.00	5,265,000.00
Total	1,000,000.00	560,000,000.00	560,000,000.00	0.18%+	559,000,000.00	5,265,000.00
EXPLANATORY NOTES						
Programme 17 - Road						
29001001/23010101/17000001 Abia State Transport Loan Scheme	1,000,000.00	20,000,000.00	20,000,000.00	5%+	19,000,000.00	
29001001/23020114/17000002 Acquisition and Installation of Road Furniture		50,000,000.00	50,000,000.00		50,000,000.00	
29001001/23010123/17000005 Procurement of 3Nos Fire Engines		150,000,000.00	150,000,000.00		150,000,000.00	
29001001/23020110/17000006 Installation of Fire Control Detection and Alarm Systems		100,000,000.00	100,000,000.00		100,000,000.00	
29001001/23010122/17000007 Acquisition of Diagnostic Equip. for Min of Transport W/shop		5,000,000.00	5,000,000.00		5,000,000.00	
29001001/23010106/17000008 Acquisition of 4Nos Tow Van		80,000,000.00	80,000,000.00		80,000,000.00	5,265,000.00
29001001/23010108/17000009 Abia Transport Company (Purchase of 20 Buses)		100,000,000.00	100,000,000.00		100,000,000.00	
29001001/23010112/17000010 Procurement of Office Furniture/Equipment		1,500,000.00	1,500,000.00		1,500,000.00	
29001001/23050101/17000011 ASPIMS - Abia State Passengers Integrated Manifest Scheme		30,000,000.00	30,000,000.00		30,000,000.00	
29001001/23010123/17000012 Procurement of 3Nos Water Boosters for Fire Service		15,000,000.00	15,000,000.00		15,000,000.00	
29001001/23010119/17000013 Procurement of 2Nos 60KVA Gen Set for Fire Service		5,000,000.00	5,000,000.00		5,000,000.00	
29001001/23010105/17000014 Tyre/Wheel Clappers 20 pieces 10 x 2 Categories		3,000,000.00	3,000,000.00		3,000,000.00	
29001001/23050101/17000015 Printing of 10 000 Technical Barge (Conductor & Drivers)		500,000.00	500,000.00		500,000.00	
Total Programme 17	1,000,000.00	560,000,000.00	560,000,000.00	0.18%+	559,000,000.00	5,265,000.00

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

	2013	Budget 2013	Budget 2013	2013	2013	2012
	₦	₦	₦		₦	₦
MINISTRY OF PETROLEUM & SOLID MINERAL						
14 - Power	1,742,000.00	20,000,000.00	20,000,000.00	8.71%+	18,258,000.00+	4,075,000.00
Total	1,742,000.00	20,000,000.00	20,000,000.00	8.71%+	18,258,000.00+	4,075,000.00
EXPLANATORY NOTES						
Programme 14 - Power						
32001001/23010119/14000001 Acquisition of Capital Assets						4,075,000.00
32001001/23020118/14000006 Establishment of Quality Control Lab		6,500,000.00	6,500,000.00		6,500,000.00+	
32001001/23020110/14000007 Establishment of a Refinery		10,000,000.00	10,000,000.00		10,000,000.00+	
32001001/23020111/14000009 Establishment of the Ministry's Reference Library		1,000,000.00	1,000,000.00		1,000,000.00+	
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)		500,000.00	500,000.00		500,000.00+	
32001001/23020125/14000011 Establishment of Mining Sites Oil Fields & Petroleum Sale Outlet	782,000.00	1,000,000.00	1,000,000.00	78.2%+	218,000.00+	
32001001/23020110/14000012 Monitoring of Petrol Stations and Planning Sites	960,000.00	1,000,000.00	1,000,000.00	96%+	40,000.00+	
Total Programme 14	1,742,000.00	20,000,000.00	20,000,000.00	8.71%+	18,258,000.00+	4,075,000.00
MINISTRY OF WORKS						
17 - Road	1,371,400,000.00	20,030,447,740.00	28,345,447,740.00	4.84%+	26,974,047,740.00+	4,308,538,598.96
18 - Airways			4,433,000,000.00		4,433,000,000.00+	
Total	1,371,400,000.00	20,030,447,740.00	108,576,552,260.00	1.26%-	109,947,952,260.00-	4,308,538,598.96
EXPLANATORY NOTES						
Programme 17 - Road						
34001001/23020114/17000001 Construction of Greater Aba Drainage System			150,000,000.00		150,000,000.00+	250,000,000.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road						520,880,000.00
34001001/23020114/17000005 Reconstruction of Omeba Road Ehene-Ukaegbu Ogbo Hill Aba		200,000,000.00	200,000,000.00		200,000,000.00+	
34001001/23030124/17000006 Rehabilitation of A-& F Lines Ariaria Market Road Aba						100,000,000.00
34001001/23020114/17000007 Construction of Old Timber Street Ariaria						3,449,322.60
34001001/23020114/17000008 Construct. of Access Roads to Glass Industry/Fuss Factory Rd						50,000,000.00
34001001/23020114/17000009 Construction of Internal Roads of Timber & Allied Products Market						15,000,000.00
34001001/23020114/17000010 Reconstruction of Uratha Road Aba						8,843,380.92
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba		500,000,000.00	500,000,000.00		500,000,000.00+	50,000,000.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road	100,000,000.00		250,000,000.00	40%+	150,000,000.00+	150,000,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road	3,000,000.00	100,000,000.00	100,000,000.00	3%+	97,000,000.00+	
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
34001001/23020114/17000018 Construction of Obiene-Agbagwu Ring Road		150,000,000.00	150,000,000.00		150,000,000.00+	32,800,000.00
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000021 Construction of Igbere Unuhu-Ezechi Unuokwe Road		150,000,000.00	150,000,000.00		150,000,000.00+	
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/PortHarcourt Express Way		300,000,000.00	300,000,000.00		300,000,000.00+	
34001001/23020114/17000027 Construction of Ntigha-Mbawsi-Umuala Road		300,000,000.00	600,000,000.00		600,000,000.00+	
34001001/23020114/17000029 Construction of Eketa-Amaraku-Eziala Road			150,000,000.00		150,000,000.00+	
34001001/23020114/17000030 Construction of Nunya-Isuikwuato Road			145,000,000.00		145,000,000.00+	100,000,000.00

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
34001001/23020114/17000032			200,000,000.00		200,000,000.00+	100,000,000.00
34001001/23020114/17000033		400,000,000.00	400,000,000.00		400,000,000.00+	5,000,000.00
34001001/23020114/17000035		250,000,000.00	250,000,000.00		250,000,000.00+	
34001001/23020114/17000036		20,000,000.00	120,000,000.00		120,000,000.00+	
34001001/23020114/17000037		200,000,000.00	200,000,000.00		200,000,000.00+	
34001001/23020114/17000038		400,000,000.00	400,000,000.00		400,000,000.00+	
34001001/23020114/17000039						104,500,000.00
34001001/23020114/17000040		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000042			150,000,000.00		150,000,000.00+	
34001001/23020114/17000043			200,000,000.00		200,000,000.00+	
34001001/23020114/17000044						100,000,000.00
34001001/23020114/17000045		100,000,000.00	100,000,000.00		100,000,000.00+	60,000,000.00
34001001/23020114/17000046						50,000,000.00
34001001/23020114/17000047						50,000,000.00
34001001/23020114/17000048						5,000,000.00
34001001/23020114/17000049		100,000,000.00	550,000,000.00		550,000,000.00+	100,000,000.00
34001001/23020114/17000053	100,000,000.00	500,000,000.00	500,000,000.00	20%+	400,000,000.00+	125,000,000.00
34001001/23020114/17000054		200,000,000.00	200,000,000.00		200,000,000.00+	50,000,000.00
34001001/23020114/17000055			100,000,000.00		100,000,000.00+	
34001001/23020114/17000056		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000058						300,000,000.00
34001001/23020114/17000061	100,000,000.00	400,000,000.00	400,000,000.00	25%+	300,000,000.00+	35,000,000.00
34001001/23020114/17000064						25,000,000.00
34001001/23020114/17000069		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000071		50,000,000.00	250,000,000.00		250,000,000.00+	
34001001/23020114/17000072		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000074	1,000,000.00				1,000,000.00-	6,000,000.00
34001001/23020114/17000076		200,000,000.00	200,000,000.00		200,000,000.00+	40,000,000.00
34001001/23020114/17000077		300,000,000.00	300,000,000.00		300,000,000.00+	
34001001/23020114/17000078		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000079		200,000,000.00	200,000,000.00		200,000,000.00+	
34001001/23020114/17000080		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000081						25,000,000.00
34001001/23020114/17000084		50,000,000.00	50,000,000.00		50,000,000.00+	
34001001/23020114/17000085		200,000,000.00	200,000,000.00		200,000,000.00+	
34001001/23020114/17000086	50,000,000.00				50,000,000.00-	
34001001/23020114/17000090		600,000,000.00	600,000,000.00		600,000,000.00+	
34001001/23020114/17000091						1,189,065,895.44
34001001/23020114/17000094		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000095		100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000097			100,000,000.00		100,000,000.00+	
34001001/23020114/17000098			80,000,000.00		80,000,000.00+	

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

	Actual	Approved	Revised	% Achieved	Variance	Actual
	2013	Budget 2013	Budget 2013	2013	2013	2012
	N	N	N		N	N
34001001/23020114/17000105	Construction of Obikabia Road Junction-Umuola Ikot Ekpene Rd		200,000,000.00		200,000,000.00+	
34001001/23020114/17000106	Construction of Mbala - Umuaku Road	100,000,000.00	100,000,000.00		100,000,000.00+	
34001001/23020114/17000110	Construction of Amuda-Lokpanta Road	100,000,000.00			100,000,000.00-	
34001001/23020114/17000115	Construction of Behold He Cometh Church Road Umuagu (1.3km)	100,000,000.00	100,000,000.00	100%+		50,000,000.00
34001001/23020114/17000120	Reconstruction of Oba Omaghuzo Amaogudu Road Abiriba		30,000,000.00	30,000,000.00	30,000,000.00+	
34001001/23020114/17000124	Construction of Agbama-Lodu Road		200,000,000.00	200,000,000.00	200,000,000.00+	
34001001/23020114/17000125	Constr of Metal Pedestrian Cross @the Entrance of Abia Poly	100,000,000.00			100,000,000.00-	100,000,000.00
34001001/23020114/17000129	Construction of Bawas-Orie Ugba Road	20,000,000.00			20,000,000.00-	
34001001/23020114/17000132	Construction of Mgboko- Itmkpa Road		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000133	Construction of Asaga-Ndi-Orieke Road		150,000,000.00	150,000,000.00	150,000,000.00+	
34001001/23020114/17000136	Construction of Owo-Asa-Umuidienwe Road		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000138	Maintenance of Aba Roads	50,000,000.00			50,000,000.00-	
34001001/23020114/17000139	Construction of Amaekpu amangwu-Erei Road		190,447,740.00	190,447,740.00	190,447,740.00+	
34001001/23020114/17000140	Construction of Umuiwoma-Ndiokata-Owo Elu Road		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000141	Construction of Amaokw Amaiyi Eluama Road (30km)		200,000,000.00	200,000,000.00	200,000,000.00+	45,000,000.00
34001001/23020114/17000142	Construction of Helipad/Access Road		150,000,000.00	150,000,000.00	150,000,000.00+	
34001001/23020114/17000143	Construction/Rehabilitation of Roads in Army Barracks		50,000,000.00	50,000,000.00	50,000,000.00+	95,000,000.00
34001001/23020114/17000144	Construction of Aro Umuejie Osokwa Omoba Road		250,000,000.00	250,000,000.00	250,000,000.00+	
34001001/23020114/17000145	Construction of Obohia Road Aba		300,000,000.00	300,000,000.00	300,000,000.00+	
34001001/23020114/17000147	Construction of Ohanku Road Aba		400,000,000.00	400,000,000.00	400,000,000.00+	
34001001/23020114/17000148	Construction of Omuma Road - Aba		180,000,000.00	180,000,000.00	180,000,000.00+	
34001001/23020114/17000149	Construction of Ukaebgu Road Aba					20,000,000.00
34001001/23020114/17000152	Construction of Nkwa Road by New Market Aba	100,000,000.00			100,000,000.00-	
34001001/23020114/17000153	Construction of Ama Ogbonna Osusu Road Aba		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000156	Landscaping of Women Affairs Development Centre Umuahia		70,000,000.00	70,000,000.00	70,000,000.00+	
34001001/23020114/17000162	Construction of Expansion of Imo Ndikpa (Narrow Bridge)		40,000,000.00	40,000,000.00	40,000,000.00+	
34001001/23020114/17000165	Construction of Uzuaakoli Nkpa-Umuhu Road	100,000,000.00	500,000,000.00	500,000,000.00	20%+	400,000,000.00+
34001001/23020114/17000166	Rehabilitation of Ovim Acha Road		300,000,000.00	300,000,000.00	300,000,000.00+	
34001001/23020114/17000167	Rehabilitation of Ndioji-Abam-Arochukwu Phase II (29KM)	100,000,000.00	1,000,000,000.00	1,000,000,000.00	10%+	900,000,000.00+
34001001/23020114/17000168	Construction of Eluama Isukwuato Road		200,000,000.00	200,000,000.00	200,000,000.00+	
34001001/23020114/17000169	Construction of Arochukwu/Ohafia Road		500,000,000.00	500,000,000.00	500,000,000.00+	
34001001/23020114/17000170	Construction of Uzuakoli - Ozuitem Road		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000171	Construction of Umueze-Umuakanu-Emende Ibeku Road		300,000,000.00	300,000,000.00	300,000,000.00+	
34001001/23020114/17000172	Construction of Ihie Umufia - St. Vincent De-Paul Road	100,000,000.00	300,000,000.00	300,000,000.00	33.33%+	200,000,000.00+
34001001/23020114/17000173	Dualization of Entrance Road/Single Road into Industrial Mkt		300,000,000.00	300,000,000.00	300,000,000.00+	
34001001/23020114/17000174	Rehabilitation of World Bank Housing-Estate Roads		400,000,000.00	400,000,000.00	400,000,000.00+	
34001001/23020114/17000175	Rehabilitation of Umuada-Nkwoachara-Ossah Road		200,000,000.00	250,000,000.00	250,000,000.00+	
34001001/23020114/17000176	Rehabilitation of Mbom Umueze Road		100,000,000.00	100,000,000.00	100,000,000.00+	
34001001/23020114/17000177	Construction of Col. Akobundu's Road		200,000,000.00	200,000,000.00	200,000,000.00+	
34001001/23020114/17000178	Construction of Ebelebe Ubahe-Akawa Umuawa Ibu Road		50,000,000.00	50,000,000.00	50,000,000.00+	
34001001/23020114/17000179	Construction of Geometric Access Road		200,000,000.00	200,000,000.00	200,000,000.00+	
34001001/23020114/17000180	Reconstruction of Ekeakpara Road from Osisioma Junction		250,000,000.00	350,000,000.00	350,000,000.00+	

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

	Actual	Approved	Revised	% Achieved	Variance	Actual	
	2013	Budget 2013	Budget 2013	2013	2013	2012	
	N	N	N		N	N	
34001001/23020114/17000181	Reconstruction of John Udeagbala Bypass (Ayaba Umueze Road)	150,000,000.00	150,000,000.00		150,000,000.00+		
34001001/23020114/17000182	Construction of Omme Bypass	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000183	Rehabilitation of M.C.C. Road	80,000,000.00	80,000,000.00		80,000,000.00+		
34001001/23020114/17000184	Rehabilitation of Immaculate Road	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000185	Construction of Umujima Road	200,000,000.00	350,000,000.00		350,000,000.00+		
34001001/23020114/17000186	Construction of Amauhie-Umuokehi Afugiri Umuegwu Okpuala Rd	200,000,000.00	350,000,000.00		350,000,000.00+		
34001001/23020114/17000187	Dualization of Ubakala Road	150,000,000.00	100,000,000.00	400,000,000.00	37.5%+	250,000,000.00+	133,000,000.00
34001001/23020114/17000188	Construction of Aba-Obikaobia Road	400,000,000.00	400,000,000.00		400,000,000.00+		
34001001/23020114/17000189	Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road	150,000,000.00	150,000,000.00		150,000,000.00+		
34001001/23020114/17000190	Rehabilitation of Ururuka Road	200,000,000.00	200,000,000.00		200,000,000.00+		
34001001/23020114/17000191	Construction of Ngwa Ohanku Road	500,000,000.00	500,000,000.00		500,000,000.00+		
34001001/23020114/17000192	Construction of Port-Harcourt Road	500,000,000.00	900,000,000.00		900,000,000.00+		
34001001/23020114/17000193	Rehabilitation of Azikwe Road	100,000,000.00	100,000,000.00		100,000,000.00+		
34001001/23020114/17000194	Rehabilitation of Cemetery Road	30,000,000.00	30,000,000.00		30,000,000.00+		
34001001/23020114/17000195	Rehabilitation of Jubilee Road	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000196	Rehabilitation of Milverton Road	80,000,000.00	80,000,000.00		80,000,000.00+		
34001001/23020114/17000197	Rehabilitation of Ezuikwu to Azikiwe Road	30,000,000.00	30,000,000.00		30,000,000.00+		
34001001/23020114/17000198	Rehabilitation of Ama-Ogbonna-ACCM Headquarters	80,000,000.00	80,000,000.00		80,000,000.00+		
34001001/23020114/17000199	Rehabilitation of Hospital Road	200,000,000.00	200,000,000.00		200,000,000.00+		
34001001/23020114/17000200	Rehabilitation of Kent Street	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000201	Rehabilitation of Ehi Road	60,000,000.00	60,000,000.00		60,000,000.00+		
34001001/23020114/17000202	Rehabilitation of Prisons to Azikiwe Road	40,000,000.00	40,000,000.00		40,000,000.00+		
34001001/23020114/17000203	Rehabilitation of Police to Azikiwe Road	40,000,000.00	40,000,000.00		40,000,000.00+		
34001001/23020114/17000204	Rehabilitation of Nwala by Faulks Road Brass by Aba-Owerri Rd	60,000,000.00	60,000,000.00		60,000,000.00+		
34001001/23020114/17000205	Rehabilitation of Ehre Road	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000206	Rehabilitation of Umuola Road	50,000,000.00	50,000,000.00		50,000,000.00+		
34001001/23020114/17000207	Rehabilitation of Ikot-Ekpene Road to Opobo Junction	150,000,000.00	150,000,000.00		150,000,000.00+		
34001001/23020114/17000208	Rehabilitation of Golf Course to Aba Govt House Lodge Road	100,000,000.00	100,000,000.00		100,000,000.00+		
34001001/23020114/17000209	Reconstruction/Rehabilitation of Various Completely Failed Rd	1,000,000,000.00	3,210,000,000.00		3,210,000,000.00+		
34001001/23020114/17000210	Abia State Maintenance Agency (ABROMA)	97,400,000.00	2,000,000,000.00	2,000,000,000.00	4.87%+	1,902,600,000.00+	
34001001/23010108/17000212	Construction of Access Road to NNPC Depot					7,500,000.00	
34001001/23010108/17000213	Construction of Oyeador Rd (Nigerian Breweries Road) Aba					50,000,000.00	
34001001/23010108/17000214	Construction of German Floor Ubom Road Umuahia					100,000,000.00	
34001001/23010108/17000215	Rehabilitation of Alayi - Apuanu Item Road					7,500,000.00	
34001001/23020114/17000220	Construction of Army Barracks Ohafia (10.0km)		250,000,000.00		250,000,000.00+		
34001001/23020114/17000237	Construction of Osisioma Modern Park		180,000,000.00		180,000,000.00+		
34001001/23020114/17000243	Construction of Elemaga Bridge Agbor Ibere		350,000,000.00		350,000,000.00+		
34001001/23020114/17000245	Construction of Amanta Abiriba-NDI Ebe Aba Road (3.5km)		150,000,000.00		150,000,000.00+		
Total Programme 17	1,371,400,000.00	20,030,447,740.00	28,345,447,740.00	4.84%+	26,974,047,740.00+	4,308,538,598.96	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013	Actual 2012 N
Programme 18 - Airways						
34001001/23000000/00000000 Construction of Amuzukwu Road			60,000,000.00		60,000,000.00+	
34001001/23000000/00000000 Construction of Otuka Bye-Pass			250,000,000.00		250,000,000.00+	
34001001/23000000/00000000 Construction of Bende Arochukwu Road			150,000,000.00		150,000,000.00+	
34001001/23000000/00000000 Construction of Timber/Agbama-Housing Estate Road			100,000,000.00		100,000,000.00+	
34001001/23000000/00000000 Construction of Amaekpu Ohafia Road			250,000,000.00		250,000,000.00+	
34001001/23000000/00000000 Construction of Okagwe Road			150,000,000.00		150,000,000.00+	
34001001/23000000/00000000 Construction of Umueze Road/Umuakanu Mkpa			500,000,000.00		500,000,000.00+	
34001001/23000000/00000000 Construction of Umuohu Road			25,000,000.00		25,000,000.00+	
34001001/23000000/00000000 Construction of Ossah- Mgbaja Ori-Orji-Isama Afara Road			180,000,000.00		180,000,000.00+	
34001001/23000000/00000000 Construction of Ogbubele Oloko Road			150,000,000.00		150,000,000.00+	
34001001/23000000/00000000 Construction of Ndiebe-Abam Road			250,000,000.00		250,000,000.00+	
34001001/23000000/00000000 Construction of Amaeke-Ibeku-Afara Road			85,000,000.00		85,000,000.00+	
34001001/23000000/00000000 Constr. of Double Kerbs Along-Serin Close from BCA to Timber			83,000,000.00		83,000,000.00+	
34001001/23000000/00000000 Construction of Okwueenyi to Ozuitem Road Bende			400,000,000.00		400,000,000.00+	
34001001/23000000/00000000 Construction of Ogbodiukwu Community Road			600,000,000.00		600,000,000.00+	
34001001/23000000/00000000 Dualization of Bende Road			800,000,000.00		800,000,000.00+	
34001001/23000000/00000000 Flood Control in Aba Metropolis			400,000,000.00		400,000,000.00+	
Total Programme 18			4,433,000,000.00		4,433,000,000.00+	
MINISTRY OF CULTURE AND TOURISM						
02 - Societal Reorientation						
Total		211,500,000.00	211,500,000.00		211,500,000.00+	
		211,500,000.00	211,500,000.00		211,500,000.00+	
EXPLANATORY NOTES						
Programme 02 - Societal Reorientation						
36001001/23020119/12000001 Development of Long Juju - Arochukwu		20,000,000.00	20,000,000.00		20,000,000.00+	
36001001/23020119/12000002 Construction./Development of Azumini Blue River		90,000,000.00	90,000,000.00		90,000,000.00+	
36001001/23020119/12000003 Ugwu Abia Cultural Festival		30,000,000.00	30,000,000.00		30,000,000.00+	
36001001/23020119/12000004 Construction of Cultural Complex		30,000,000.00	30,000,000.00		30,000,000.00+	
36001001/23050104/02000005 Arts and Culture		20,000,000.00	20,000,000.00		20,000,000.00+	
36001001/23030124/02000006 Abia State Tourism Board		11,500,000.00	11,500,000.00		11,500,000.00+	
36001001/23020119/12000007 Construction of Tourism Resort Amakama		10,000,000.00	10,000,000.00		10,000,000.00+	
Total Programme 02		211,500,000.00	211,500,000.00		211,500,000.00+	
ABIA STATE PLANNING COMMISSION						
03 - Poverty Alleviation	5,959,482,111.15	7,046,822,600.00	10,196,291,590.00	58.45%+	4,236,809,478.85+	1,338,978,591.08
Total	5,959,482,111.15	7,046,822,600.00	10,196,291,590.00	58.45%+	4,236,809,478.85+	1,338,978,591.08

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
EXPLANATORY NOTES						
Programme 03 - Poverty Alleviation						
38001001/23010129/13000001	22,000,000.00	54,000,000.00	54,000,000.00	40.74%+	32,000,000.00+	
38001001/23050101/13010002		75,000,000.00	75,000,000.00		75,000,000.00+	15,230,574.00
38001001/23050101/13010003		60,000,000.00	60,000,000.00		60,000,000.00+	39,265,221.00
38001001/23050101/13001004		200,000,000.00	200,000,000.00		200,000,000.00+	
38001001/23050101/13001005		35,000,000.00	48,000,000.00		48,000,000.00+	15,000,000.00
38001001/23020106/13000006	10,000,000.00	1,200,000,000.00	1,200,000,000.00	0.83%+	1,190,000,000.00+	674,125,388.27
38001001/23050101/13000007		59,000,000.00	59,000,000.00		59,000,000.00+	
38001001/23050100/13000008		200,000,000.00	200,000,000.00		200,000,000.00+	
38001001/23050101/13000009	275,934,485.20	180,000,000.00	180,000,000.00	153.3%+	95,934,485.20-	307,579,627.81
38001001/23010122/13000010		60,000,000.00	60,000,000.00		60,000,000.00+	
38001001/23050101/13000011		32,000,000.00	32,000,000.00		32,000,000.00+	
38001001/23020104/13000012		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/13000013		3,000,000.00	3,000,000.00		3,000,000.00+	
38001001/23050101/13000014		2,500,000.00	2,500,000.00		2,500,000.00+	
38001001/23020118/13000015		380,000,000.00	380,000,000.00		380,000,000.00+	
38001001/23050101/13000016	10,000,000.00	50,000,000.00	50,000,000.00	20%+	40,000,000.00+	
38001001/23050101/13000017		40,000,000.00	40,000,000.00		40,000,000.00+	
38001001/23050101/13000018		85,000,000.00	85,000,000.00		85,000,000.00+	
38001001/23050101/13000019		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/13000020		50,000,000.00	50,000,000.00		50,000,000.00+	
38001001/23050101/13000021	211,192,510.52	105,000,000.00	204,888,000.00	103.08%+	6,304,510.52-	
38001001/23050101/13000022		30,000,000.00	30,000,000.00		30,000,000.00+	
38001001/23050102/13001023		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23010113/13000024	31,079,000.00	250,000,000.00	250,000,000.00	12.43%+	218,921,000.00+	10,000,000.00
38001001/23050103/13000025		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/13000026		5,000,000.00	5,000,000.00		5,000,000.00+	
38001001/23050105/13000027	12,000,000.00	121,600,000.00	121,600,000.00	9.87%+	109,600,000.00+	
38001001/23050101/13000028	550,264,827.79	966,037,600.00	966,037,600.00	56.96%+	415,772,772.21+	277,777,780.00
38001001/23040105/13000029	315,000,000.00	150,000,000.00	150,000,000.00	210%+	165,000,000.00-	
38001001/23050103/13000030		5,000,000.00	5,000,000.00		5,000,000.00+	
38001001/23050101/13000031		500,000,000.00	500,000,000.00		500,000,000.00+	
38001001/23050104/13000032		600,000.00	600,000.00		600,000.00+	
38001001/23050101/13000033	4,191,321,287.64	500,000,000.00	3,516,580,990.00	119.19%+	674,740,297.64-	
38001001/23050101/13000034		100,000,000.00	100,000,000.00		100,000,000.00+	
38001001/23050101/13000035		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050105/13000036		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/13000037		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/13000038		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23010132/13000039		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23050101/13000040		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23010101/13000041		7,000,000.00	7,000,000.00		7,000,000.00+	

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

	Actual	Approved	Revised	% Achieved	Variance	Actual
	2013	Budget 2013	Budget 2013	2013	2013	2013
	N	N	N		N	N
38001001/23040105/13000042		2,000,000.00	2,000,000.00		2,000,000.00+	
38001001/23050101/13000043	308,190,000.00	300,000,000.00	300,000,000.00	102.73%+	8,190,000.00-	
38001001/23050101/13000044		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23050103/13000045		9,450,000.00	29,450,000.00		29,450,000.00+	
38001001/23050103/13000046	5,000,000.00	5,775,000.00	5,775,000.00	86.58%+	775,000.00+	
38001001/23050103/13000047		5,000,000.00	5,000,000.00		5,000,000.00+	
38001001/23050101/13000048		150,000,000.00	150,000,000.00		150,000,000.00+	
38001001/23050103/13000049		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23040105/13000050		9,000,000.00	9,000,000.00		9,000,000.00+	
38001001/23020114/03000051		300,000,000.00	300,000,000.00		300,000,000.00+	
38001001/23050104/03000052		20,000,000.00	20,000,000.00		20,000,000.00+	
38001001/23050101/03000053		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23050101/03000054		45,000,000.00	45,000,000.00		45,000,000.00+	
38001001/23050101/03000056		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23010105/03000057		7,000,000.00	7,000,000.00		7,000,000.00+	
38001001/23020111/03000058		5,860,000.00	5,860,000.00		5,860,000.00+	
38001001/23050103/03000059		2,000,000.00	2,000,000.00		2,000,000.00+	
38001001/23010112/03000061		50,000,000.00	50,000,000.00		50,000,000.00+	
38001001/23050101/03000062		40,000,000.00	40,000,000.00		40,000,000.00+	
38001001/23040104/03000064		100,000,000.00	100,000,000.00		100,000,000.00+	
38001001/23020127/03000065		5,000,000.00	5,000,000.00		5,000,000.00+	
38001001/23020127/03000066	5,500,000.00	20,000,000.00	20,000,000.00	27.5%+	14,500,000.00+	
38001001/23020127/03000067		10,000,000.00	10,000,000.00		10,000,000.00+	
38001001/23050105/03000071	12,000,000.00	100,000,000.00	100,000,000.00	12.00%+	88,000,000.00+	
38001001/23050105/03000072		100,000,000.00	100,000,000.00		100,000,000.00+	
Total Programme 03	5,959,482,111.15	7,046,822,600.00	10,196,291,590.00	58.45%+	4,236,809,478.85+	1,338,978,591.08
MINISTRY OF PUBLIC UTILITY & WATER RESOURCES						
10 - Water Resources & Rural Development	3,000,000.00	830,000,000.00	830,000,000.00	0.36%+	827,000,000.00+	8,500,000.00
14 - Power	25,000,000.00	565,000,000.00	565,000,000.00	4.42%+	540,000,000.00+	211,699,000.00
Total	28,000,000.00	1,395,000,000.00	1,395,000,000.00	2.01%+	1,367,000,000.00+	220,199,000.00
EXPLANATORY NOTES						
Programme 10 - Water Resources & Rural Development						
52001001/23020105/10000002						3,500,000.00
52001001/23030104/10000004						5,000,000.00
52001001/23020105/10000006		100,000,000.00	100,000,000.00		100,000,000.00+	
52001001/23020105/10000007	3,000,000.00	100,000,000.00	100,000,000.00	3.00%+	97,000,000.00+	
52001001/23030104/10000008		30,000,000.00	30,000,000.00		30,000,000.00+	
52001001/23020105/10000009		100,000,000.00	100,000,000.00		100,000,000.00+	
52001001/23020105/10000010		50,000,000.00	50,000,000.00		50,000,000.00+	
52001001/23020105/10000011		90,000,000.00	90,000,000.00		90,000,000.00+	
52001001/23020105/10000012		30,000,000.00	30,000,000.00		30,000,000.00+	
52001001/23030104/10000013		30,000,000.00	30,000,000.00		30,000,000.00+	
52001001/23020105/10000014		300,000,000.00	300,000,000.00		300,000,000.00+	
Total Programme 10	3,000,000.00	830,000,000.00	830,000,000.00	0.36%+	827,000,000.00+	8,500,000.00

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
Programme 14 - Power						
52001001/23030102/14000001 Construction /Provision of Electricity	25,000,000.00	110,000,000.00	110,000,000.00	22.73%+	85,000,000.00+	171,500,000.00
52001001/23010134/14000002 Purchase of Power Generating Set Transformers		125,000,000.00	125,000,000.00		125,000,000.00+	
52001001/23020103/14000003 Extension & improv. of Electricity to Institution & State Secretariat		30,000,000.00	30,000,000.00		30,000,000.00+	10,000,000.00
52001001/23030123/14000004 Construction of Traffic/Street Light		300,000,000.00	300,000,000.00		300,000,000.00+	25,699,000.00
52001001/23020103/14000005 Purch. of Hiab Crane Veh./Electricity Equip & Testing Instrument						4,500,000.00
Total Programme 14	25,000,000.00	565,000,000.00	565,000,000.00	4.42%+	540,000,000.00+	211,699,000.00
ABIA STATE WATER BOARD						
10 - Water Resources & Rural Development		880,000,000.00	880,000,000.00		880,000,000.00+	5,000,000.00
Total		880,000,000.00	880,000,000.00		880,000,000.00+	5,000,000.00
EXPLANATORY NOTES						
Programme 10 - Water Resources & Rural Development						
52102001/23030104/10000001 Procurement of various of 4nos 60hp Subm Pumps cable etc		50,000,000.00	50,000,000.00		50,000,000.00+	5,000,000.00
52102001/23020104/10000002 Procurement of 1no 30hp subm pump Cables etc and 160KVA		10,000,000.00	10,000,000.00		10,000,000.00+	
52102001/23030104/10000003 Procurement of Generating Set (for various scheme)		80,000,000.00	80,000,000.00		80,000,000.00+	
52102001/23030104/10000004 Provision of Diesel & Lubricant (various water scheme)		400,000,000.00	400,000,000.00		400,000,000.00+	
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)		30,000,000.00	30,000,000.00		30,000,000.00+	
52102001/23020105/10000006 Water Treatment Chemical and Reagent		200,000,000.00	200,000,000.00		200,000,000.00+	
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri		30,000,000.00	30,000,000.00		30,000,000.00+	
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes		30,000,000.00	30,000,000.00		30,000,000.00+	
52102001/23030104/10000009 Rehabilitation of Umuopara Water Scheme		50,000,000.00	50,000,000.00		50,000,000.00+	
Total Programme 10		880,000,000.00	880,000,000.00		880,000,000.00+	5,000,000.00
MINISTRY OF HOUSING						
04 - Improvement to Human Health	20,000,000.00				20,000,000.00-	
06 - Housing & Urban Development	1,540,017,024.63	7,186,900,000.00	7,468,900,000.00	20.62%+	5,928,882,975.37+	1,656,972,326.00
Total	1,560,017,024.63	7,186,900,000.00	7,468,900,000.00	20.89%+	5,908,882,975.37+	1,656,972,326.00
EXPLANATORY NOTES						
Programme 04 - Improvement to Human Health						
53001001/23020106/04000001 Construction Abia State University/Hospital	20,000,000.00				20,000,000.00-	
Total Programme 04	20,000,000.00				20,000,000.00-	
Programme 06 - Housing & Urban Development						
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	209,310,008.00	300,000,000.00	300,000,000.00	69.77%+	90,689,992.00+	387,000,000.00
53001001/23020100/06000002 Constr (Additional 4 in NO) Duplex at Commissioners Quarters						43,500,000.00
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	70,185,000.00	200,000,000.00	482,000,000.00	14.56%+	411,815,000.00+	110,229,200.00
53001001/23020101/06000005 Construction of Auditorium Complex at ABSUTH Aba						90,200,000.00
53001001/23010103/06000006 Abia State Housing & Property Development Corporation		2,000,000,000.00	2,000,000,000.00		2,000,000,000.00+	10,500,000.00
53001001/23020101/06000007 26 Legislative Building						21,523,126.00
53001001/23030101/06000008 Rehabilitation of Abia State Liaison Office Lagos		50,000,000.00	50,000,000.00		50,000,000.00+	16,400,000.00

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

	2013	Budget 2013	Budget 2013	2013	2013	2012
	N	N	N		N	N
53001001/23030101/06000009	Rehabilitation of Enugu Lodge		20,000,000.00	20,000,000.00		20,000,000.00+
53001001/23020102/06000011	Construction of Duplex at Adelabo Estate		25,000,000.00	25,000,000.00		25,000,000.00+
53001001/23020102/06000013	Constr of 200 Units of 3Bedroom bungalow @New Iseike H/Estate		100,000,000.00	100,000,000.00		100,000,000.00+
53001001/23020102/06000014	Constr of 1000 Units of 3B/room bungalow in 3Senatorial Zone					26,220,000.00
53001001/23010105/06000015	Acquisition of Canopies, chairs, Public Address system & Veh.					3,200,000.00
53001001/23020102/06000016	Completion of Deputy Governor's Lodge	4,500,000.00	35,000,000.00	35,000,000.00	12.86%+	30,500,000.00+
53001001/23020101/06000017	Construction of Ultra Modern Hall in the State Capital		700,000,000.00	700,000,000.00		700,000,000.00+
53001001/23020102/06000018	Construction of Ultra Modern Government House Complex	150,000,000.00	2,500,000,000.00	2,500,000,000.00	6%+	2,350,000,000.00+
53001001/23020106/06000019	Construction of Medical Complex - ABSUTH Aba		150,000,000.00	150,000,000.00		150,000,000.00+
53001001/23030101/06000020	Renovation of Abia House Abuja					106,600,000.00
53001001/23020106/06000021	Constr of Abia State Diagnostic & Specialist Hosp Annex Ama	45,000,000.00	200,000,000.00	200,000,000.00	22.5%+	155,000,000.00+
53001001/23020106/06000022	Constr of Ultra-Modern Medical Laboratory (Dialysis Centre)		100,000,000.00	100,000,000.00		100,000,000.00+
53001001/23020103/06000023	Landscaping Purchase of Gen Set Electricity Fencing Water		200,000,000.00	200,000,000.00		200,000,000.00+
53001001/23050101/06000024	External Works		100,000,000.00	100,000,000.00		100,000,000.00+
53001001/23030101/06000025	Remodeling of Old State Secretarial Complex Umuahia	8,608,694.80	100,000,000.00	100,000,000.00	8.61%+	91,391,305.20+
53001001/23020118/06000026	Provision of Infrastructure at Isi Eke Housing Estate		100,000,000.00	100,000,000.00		100,000,000.00+
53001001/23030101/06000027	Renovation of Abia State Liaison Office/Lodge Lagos		20,000,000.00	20,000,000.00		20,000,000.00+
53001001/23020107/06000028	Construction of Public Buildings (in 3 Senatorial Zones)	48,471,321.83	100,000,000.00	100,000,000.00	48.47%+	51,528,678.17+
53001001/23020107/06000029	Constr of Hostel; Blocks for Abia State University Uturu		5,000,000.00	5,000,000.00		5,000,000.00+
53001001/23020101/06000030	Construction of Office Block for BCA	38,942,000.00	100,000,000.00	100,000,000.00	38.94%+	61,058,000.00+
53001001/23050101/06000032	Install of Security & Landscaping of Premises of Min. of Jus		60,000,000.00	60,000,000.00		60,000,000.00+
53001001/23030101/06000033	Rehabilitation of 3 Zonal Office- Min. of Commerce/Industry		21,900,000.00	21,900,000.00		21,900,000.00+
53001001/23020101/06000034	Renovation High Court Buildings Aba & Umuahia	65,000,000.00				65,000,000.00-
53001001/23020104/06000041	Construction of International Conference Centre (ICC)	700,000,000.00				700,000,000.00-
53001001/23010101/06000044	Construction of New Abia Secretariat Complex	100,000,000.00				100,000,000.00-
53001001/23020119/06000049	Interior work at the International Conference Centre (ICC)	100,000,000.00				100,000,000.00-
Total Programme 06		1,540,017,024.63	7,186,900,000.00	7,468,900,000.00	20.62%+	5,928,882,975.37+
MINISTRY OF POVERTY REDUCTION						
03 - Poverty Alleviation			1,131,000,000.00	1,131,000,000.00		1,131,000,000.00+
Total			1,131,000,000.00	1,131,000,000.00		1,131,000,000.00+
EXPLANATORY NOTES						
Programme 03 - Poverty Alleviation						
54001001/23050101/03000001	Grant-In-Aid to 200 Communities self Help Project		20,000,000.00	20,000,000.00		20,000,000.00+
54001001/23050101/03000004	Poverty Reduction Welfare Scheme (Empowerment of loss of Income)		10,000,000.00	10,000,000.00		10,000,000.00+
54001001/23010127/03000008	Procurement of new Grader		40,000,000.00	40,000,000.00		40,000,000.00+
54001001/23010104/03000011	Procurement of (18 in No.) Tricycle for Comm. Dev. Officers		10,000,000.00	10,000,000.00		10,000,000.00+
54001001/23020105/03000012	Rural Water Scheme one in each Senatorial Zone		20,000,000.00	20,000,000.00		20,000,000.00+
54001001/23020103/03000013	Provision of Rural electricity for 2 Comm. in each Senatorial Zone		20,000,000.00	20,000,000.00		20,000,000.00+
54001001/23040100/03000014	Repair of Head pumps (50 in Nos)		10,000,000.00	10,000,000.00		10,000,000.00+
54001001/23050103/03000017	Monitoring and Evaluation of Poverty Intervention Programme		1,000,000.00	1,000,000.00		1,000,000.00+
54001001/23050101/03000018	Rural Access Mobility Project (RAMP)		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00+
Total Programme 03			1,131,000,000.00	1,131,000,000.00		1,131,000,000.00+

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
MINISTRY OF LANDS AND SURVEY						
06 - Housing & Urban Development	14,049,200.00	930,000,000.00	930,000,000.00	1.51%+	915,950,800.00+	73,187,945.00
Total	14,049,200.00	930,000,000.00	930,000,000.00	1.51%+	915,950,800.00+	73,187,945.00
EXPLANATORY NOTES						
Programme 06 - Housing & Urban Development						
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments		32,000,000.00	32,000,000.00		32,000,000.00+	4,500,000.00
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees	10,000,000.00	300,000,000.00	300,000,000.00	3.33%+	290,000,000.00+	46,519,795.00
60001001/23020118/06000004 Percolation/Implementation of Layouts	2,049,200.00	40,000,000.00	40,000,000.00	5.12%+	37,950,800.00+	20,000,000.00
60001001/23020104/06000006 Abia State Estate Development Agency		30,000,000.00	30,000,000.00		30,000,000.00+	
60001001/23020104/06000007 Digital Mapping of the State Master Plan		250,000,000.00	250,000,000.00		250,000,000.00+	
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba		28,000,000.00	28,000,000.00		28,000,000.00+	2,168,150.00
60001001/23030103/06000009 Development of Layouts		100,000,000.00	100,000,000.00		100,000,000.00+	
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions	2,000,000.00	100,000,000.00	100,000,000.00	2%+	98,000,000.00+	
60001001/23010107/06000011 Purchase of Hilux Trucks		50,000,000.00	50,000,000.00		50,000,000.00+	
Total Programme 06	14,049,200.00	930,000,000.00	930,000,000.00	1.51%+	915,950,800.00+	73,187,945.00
MINISTRY OF PHYSICAL PLANNING & URBAN RENEWAL						
06 - Housing & Urban Development	61,500,000.00	1,201,000,000.00	1,201,000,000.00	5.12%+	1,139,500,000.00+	
Total	61,500,000.00	1,201,000,000.00	1,201,000,000.00	5.12%+	1,139,500,000.00+	
EXPLANATORY NOTES						
Programme 06 - Housing & Urban Development						
62001001/23020127/06000001 Procurement of Internet Connectivity Design for Town Planning		200,000,000.00	200,000,000.00		200,000,000.00+	
62001001/23020118/06000006 UCDA		200,000,000.00	200,000,000.00		200,000,000.00+	
62001001/23020118/06000007 Open Spaces Commission		30,000,000.00	30,000,000.00		30,000,000.00+	
62001001/23050101/06000009 Layout Implementation	61,500,000.00	150,000,000.00	150,000,000.00	41%+	88,500,000.00+	
62001001/23010129/06000013 Procurement of Public Address System		4,000,000.00	4,000,000.00		4,000,000.00+	
62001001/23020127/06000018 Hosting of Ministry's Website		2,000,000.00	2,000,000.00		2,000,000.00+	
62001001/23020118/06000019 Urban Renewal Programme		30,000,000.00	30,000,000.00		30,000,000.00+	
62001001/23020104/06000020 Master Plan for Aba Umuahia & Ohafia		565,000,000.00	565,000,000.00		565,000,000.00+	
62001001/23020118/06000022 Development Control		20,000,000.00	20,000,000.00		20,000,000.00+	
Total Programme 06	61,500,000.00	1,201,000,000.00	1,201,000,000.00	5.12%+	1,139,500,000.00+	
JUDICIAL SERVICE COMMISSION						
13 - Reform of Government & Governance		42,500,000.00	42,500,000.00		42,500,000.00+	45,100,000.00
Total		42,500,000.00	42,500,000.00		42,500,000.00+	45,100,000.00
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
18011001/23020102/13000001 Construction of Office Complex for Judicial Service Commission		35,000,000.00	35,000,000.00		35,000,000.00+	45,100,000.00
18011001/23010101/13000003 Acquisition of Capital Assets		500,000.00	500,000.00		500,000.00+	
18011001/23010120/13000004 Purchase of New Gen Set		7,000,000.00	7,000,000.00		7,000,000.00+	
Total Programme 13		42,500,000.00	42,500,000.00		42,500,000.00+	45,100,000.00

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
MINISTRY OF JUSTICE						
13 - Reform of Government & Governance		135,000,000.00	135,000,000.00		135,000,000.00+	20,660,000.00
Total		135,000,000.00	135,000,000.00		135,000,000.00+	20,660,000.00
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
26001001/23010125/13000001 Fitting and Fixtures for the Law Library		5,000,000.00	5,000,000.00		5,000,000.00+	
26001001/23010125/13000002 Purchase of Law Books & Library Equipment		20,000,000.00	20,000,000.00		20,000,000.00+	
26001001/23010101/13000003 Acquisition of Capital Assets		10,000,000.00	10,000,000.00		10,000,000.00+	
26001001/23050101/13000004 Law Reform and Review Commission		10,000,000.00	- 10,000,000.00		10,000,000.00+	
26001001/23020101/13000005 Construction of Public Prosecution Building		45,000,000.00	45,000,000.00		45,000,000.00+	20,660,000.00
26001001/23020111/13000006 Construction of Permanent Law Library Building		25,000,000.00	25,000,000.00		25,000,000.00+	
26001001/23020101/13000007 Construction of New Building		20,000,000.00	20,000,000.00		20,000,000.00+	
Total Programme 13		135,000,000.00	135,000,000.00		135,000,000.00+	20,660,000.00
JUDICIARY - HIGH COURT						
13 - Reform of Government & Governance		158,145,000.00	158,145,000.00		158,145,000.00+	639,700,000.00
Total		158,145,000.00	158,145,000.00		158,145,000.00+	639,700,000.00
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
26050001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende		15,000,000.00	15,000,000.00		15,000,000.00+	20,000,000.00
26050001/23010118/13000004 Purchase of (1 in NO) Digital Video Camera		1,000,000.00	1,000,000.00		1,000,000.00+	
26051001/23020104/13000005 Construction of Court Hall at Aba High Court		40,000,000.00	40,000,000.00		40,000,000.00+	549,700,000.00
26051001/23020102/13000006 Construction of Court Hall for Chief Magistrates in the Stat		24,000,000.00	24,000,000.00		24,000,000.00+	70,000,000.00
26051001/23010101/13000007 Landscaping of High Court Premises Umuahia & Aba		11,600,000.00	11,600,000.00		11,600,000.00+	
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia		15,600,000.00	15,600,000.00		15,600,000.00+	
26010001/23010113/13000009 Purchase of Units of (2 No) PA Unit System		800,000.00	800,000.00		800,000.00+	
26051001/23010114/13000010 Purchase of (3 No) units Midget (Mim Record) Digital		45,000.00	45,000.00		45,000.00+	
26051001/23010118/13000011 Purchase of Industrial Equipment (Digital Photo Camera)		100,000.00	100,000.00		100,000.00+	
26051001/23010125/13000012 Purchase of Law Books/Law Reports at Library Complex		25,000,000.00	25,000,000.00		25,000,000.00+	
26051001/23010125/13000013 Purchase of Law Books/Law Reports at Library Complex High Co		25,000,000.00	25,000,000.00		25,000,000.00+	
Total Programme 13		158,145,000.00	158,145,000.00		158,145,000.00+	639,700,000.00
JUDICIARY - CUSTOMARY COURT OF APPEAL						
11 - Information Communication & Technology	1,500,000.00				1,500,000.00-	
13 - Reform of Government & Governance	7,500,000.00	300,000,000.00	300,000,000.00	2.50%+	292,500,000.00+	
Total	9,000,000.00	300,000,000.00	300,000,000.00	3.00%+	291,000,000.00+	
EXPLANATORY NOTES						
Programme 11 - Information Communication & Technology						
26052001/23030121/11000003 Renovation of Customary Court/Office Building	1,500,000.00				1,500,000.00-	
Total Programme 11	1,500,000.00				1,500,000.00-	

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

	Actual 2013 N	Approved Budget 2013 N	Revised Budget 2013 N	% Achieved 2013	Variance 2013 N	Actual 2012 N
MINISTRY OF EDUCATION						
05 - Enhancing Skills and Knowledge		2,590,000,000.00	2,590,000,000.00		2,590,000,000.00+	380,906,943.76
Total		2,590,000,000.00	2,590,000,000.00		2,590,000,000.00+	380,906,943.76
EXPLANATORY NOTES						
Programme 05 - Enhancing Skills and Knowledge						
17001001/23030106/05000003 Renovation of 51 Schools (3 per LG) in the State		100,000,000.00	100,000,000.00		100,000,000.00+	1,578,543.76
17001001/23020118/05000004 Establishment of Education Resource Centre		100,000,000.00	100,000,000.00		100,000,000.00+	
17001001/23050101/05000007 Abia State Library Board		100,000,000.00	100,000,000.00		100,000,000.00+	
17001001/23020118/05000008 Abia State College of Education (Technical) Arochuku		200,000,000.00	200,000,000.00		200,000,000.00+	
17001001/23020118/05000009 Abia State Polytechnic Aba		500,000,000.00	500,000,000.00		500,000,000.00+	
17001001/23020118/05000010 Abia State Universal Basic Education Board		300,000,000.00	300,000,000.00		300,000,000.00+	
17001001/23020118/05000011 Abia State University Uturu		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00+	
17001001/23020118/05000013 Secondary Education Management Board		40,000,000.00	40,000,000.00		40,000,000.00+	
17001001/23050101/05000015 State Counterpart Funding for ETF Project						379,328,400.00
17001001/23010124/05000017 Procurement & Supply of Science Practical Material		10,000,000.00	10,000,000.00		10,000,000.00+	
17001001/23020107/05000019 Construction of 1 No 3 Classroom Block in 6 Model Schools		80,000,000.00	80,000,000.00		80,000,000.00+	
17001001/23020107/05000020 Completion of Construction of School of the Deaf at Ntalaku		50,000,000.00	50,000,000.00		50,000,000.00+	
17001001/23020107/05000021 Establishment of a School for the gifted & talented Children		100,000,000.00	100,000,000.00		100,000,000.00+	
17001001/23020101/05000025 Provision of Office Equipment		10,000,000.00	10,000,000.00		10,000,000.00+	
Total Programme 05		2,590,000,000.00	2,590,000,000.00		2,590,000,000.00+	380,906,943.76
MINISTRY OF HEALTH						
04 - Improvement to Human Health	94,541,400.00	1,703,200,000.00	1,703,200,000.00	5.55%+	1,608,658,600.00+	619,699,500.00
Total	94,541,400.00	1,703,200,000.00	1,703,200,000.00	5.55%+	1,608,658,600.00+	619,699,500.00
EXPLANATORY NOTES						
Programme 04 - Improvement to Human Health						
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals		40,000,000.00	40,000,000.00		40,000,000.00+	50,000,000.00
21001001/23020106/04000003 Constr. of Class Room Blocks at School of Midwifery & Nursing	4,000,000.00	50,000,000.00	50,000,000.00	8.00%+	46,000,000.00+	22,500,000.00
21001001/23050101/04000004 Immunization Programme Exercise	2,000,000.00	20,000,000.00	20,000,000.00	10.00%+	18,000,000.00+	3,000,000.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and spray)		15,000,000.00	15,000,000.00		15,000,000.00+	
21001001/23010102/04000006 Procurement of Equipments		20,000,000.00	20,000,000.00		20,000,000.00+	2,500,000.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward		15,000,000.00	15,000,000.00		15,000,000.00+	
21001001/23020106/04000008 Onchocerciasis Control		10,000,000.00	10,000,000.00		10,000,000.00+	3,500,000.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection		10,000,000.00	10,000,000.00		10,000,000.00+	
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery	10,000,000.00				10,000,000.00-	261,580,000.00
21001001/23030121/04000011 Abia State University Teaching Hosp. (Constr. of theatre M block)		300,000,000.00	300,000,000.00		300,000,000.00+	82,400,000.00
21001001/23020106/04000012 Abia State College of Health Technology ABA		262,500,000.00	262,500,000.00		262,500,000.00+	
21001001/23030101/04000013 Abia State Hospital Management Board		10,000,000.00	10,000,000.00		10,000,000.00+	
21001001/23030122/04000014 Abia Specialist Hospital & Diagnostic Centre Umuhia	20,043,000.00	300,000,000.00	300,000,000.00	6.68%+	279,957,000.00+	138,600,000.00
21001001/23010129/04000015 Comprehensive Health Care/Primary Laboratory Okpulangwa		16,000,000.00	16,000,000.00		16,000,000.00+	
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)		10,000,000.00	10,000,000.00		10,000,000.00+	

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

	2013	Budget 2013	Budget 2013	2013	2013	2012
	N	N	N		N	N
EXPLANATORY NOTES						
Programme 08 - Youth						
39001001/23020101/08000001 Construction of Standard @ the State Capital Umuahia		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00+	
39001001/23020112/08000002 Construction of Sports Stadium for Abia North Zone		50,000,000.00	50,000,000.00		50,000,000.00+	
39001001/23020112/08000003 Upgrading & Installation of Flood Light @ Enyimba Stadium		20,000,000.00	20,000,000.00		20,000,000.00+	
39001001/23020101/08000005 Construction of Office Block for Sports Council		80,000,000.00	80,000,000.00		80,000,000.00+	
39001001/23050101/08000006 International Competitions CAF CAP AAF etc		100,000,000.00	100,000,000.00		100,000,000.00+	28,000,000.00
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council		60,000,000.00	60,000,000.00		60,000,000.00+	
39001001/23050101/08000008 National Sports Festival		40,000,000.00	40,000,000.00		40,000,000.00+	13,000,000.00
39001001/23030111/08000009 Regrassing of Umuahia Township Stadium		25,000,000.00	25,000,000.00		25,000,000.00+	
39001001/23020125/08000014 Prov., Installation & linking of Power Gen Set 300KVA F/Light		20,000,000.00	20,000,000.00		20,000,000.00+	
39001001/23030111/08000016 Regrassing of Pitch/Drainage at Enyimba Stadium		20,000,000.00	20,000,000.00		20,000,000.00+	
39001001/23020101/08000017 Construction of Office Block @ Enyimba Stadium		30,000,000.00	30,000,000.00		30,000,000.00+	
Total Programme 08		1,445,000,000.00	1,445,000,000.00		1,445,000,000.00+	41,000,000.00
MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS						
13 - Reform of Government & Governance		200,000,000.00	200,000,000.00		200,000,000.00+	
Total		200,000,000.00	200,000,000.00		200,000,000.00+	
EXPLANATORY NOTES						
Programme 13 - Reform of Government & Governance						
51001001/23020101/13000001 Furnishing of the JAAC/NDI-EZE Secretariat		15,000,000.00	15,000,000.00		15,000,000.00+	
51001001/23010105/13000002 Purchase of Project Vehicles (HILUX) (3 in No)		29,000,000.00	29,000,000.00		29,000,000.00+	
51001001/23020102/13000003 Construction of Canteen/Furnishing		10,000,000.00	10,000,000.00		10,000,000.00+	
51001001/23030125/13000004 Install of Solar Power Security Lighting Sys @ JAAC Secretariat		8,000,000.00	8,000,000.00		8,000,000.00+	
51001001/23020101/13000005 Secretariat Complex for MLGCA JAAC Ndi Eze LGSC GG/ASUBEB		100,000,000.00	100,000,000.00		100,000,000.00+	
51001001/23010101/13000007 Acquisition of Capital Assets		8,000,000.00	8,000,000.00		8,000,000.00+	
51001001/23020127/13000008 Dev. of Mgt Info Sys Data Bank for the LGA's & Communities		20,000,000.00	20,000,000.00		20,000,000.00+	
51001001/23020101/13000009 Capacity Building Programme for Service Department		10,000,000.00	10,000,000.00		10,000,000.00+	
Total Programme 13		200,000,000.00	200,000,000.00		200,000,000.00+	