



ABIA STATE GOVERNMENT OF NIGERIA

REPORT

OF

THE ACCOUNTANT GENERAL

WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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PROFILE

EXECUTIVE GOVERNOR	:	DR. ALEX CHIOMA OTTI, OFR GOVERNMENT HOUSE UMUAHIA ABIA STATE
COMMISSIONER FOR FINANCE	:	MAZI MIKE AKPARA MINISTRY OF FINANCE ABIA STATE
ACCOUNTANT – GENERAL	:	NJUM UMA-ONYEMENAM, FCA OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT ABIA STATE
QUALITY ASSURANCE 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, 0805-332-1343 Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www.moldtreasuryacademy.com



**DR. ALEX CHIOMA OTTI, OFR
EXECUTIVE GOVERNOR
ABIA STATE**



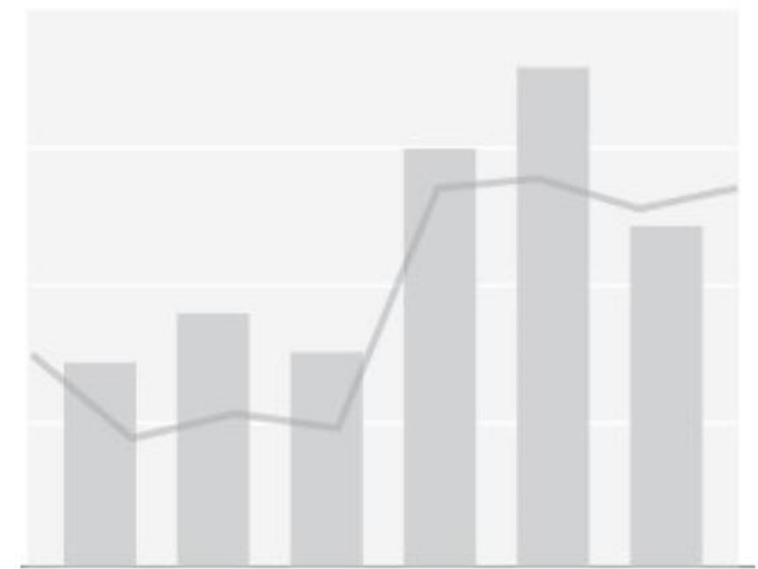
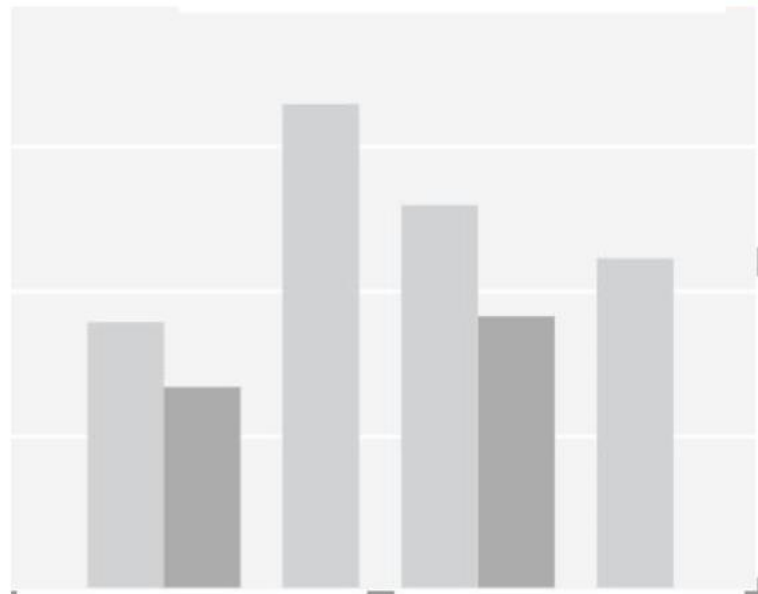
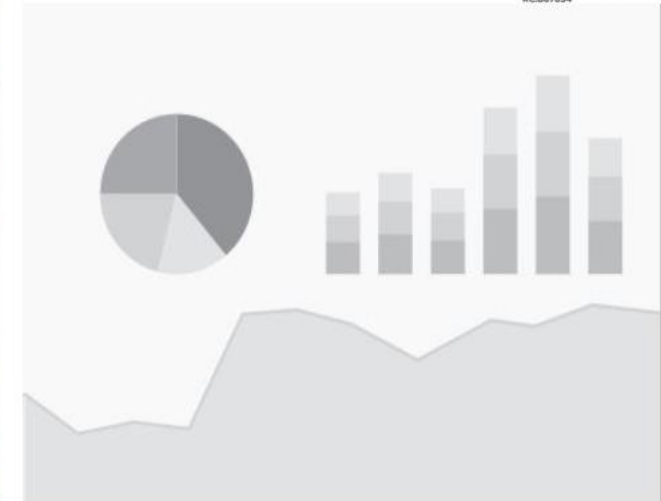
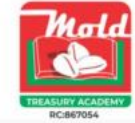
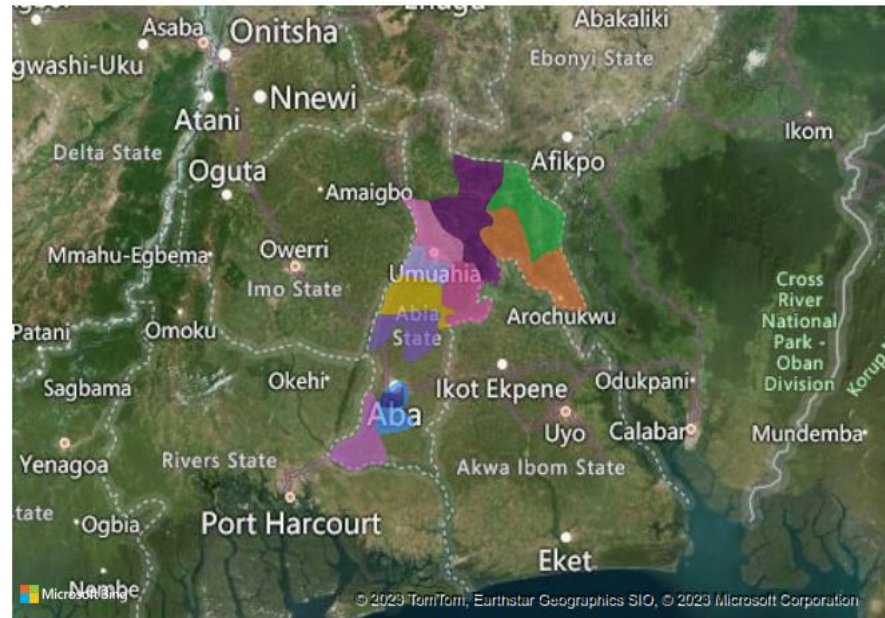
**MAZI MIKE AKPARA
HON. COMMISSIONER FOR FINANCE
ABIA STATE**



**NJUM UMA-ONYEMENAM, FCA
ACCOUNTANT GENERAL
ABIA STATE**



ABIA 2022 STATISTICAL VISUALS REPORT



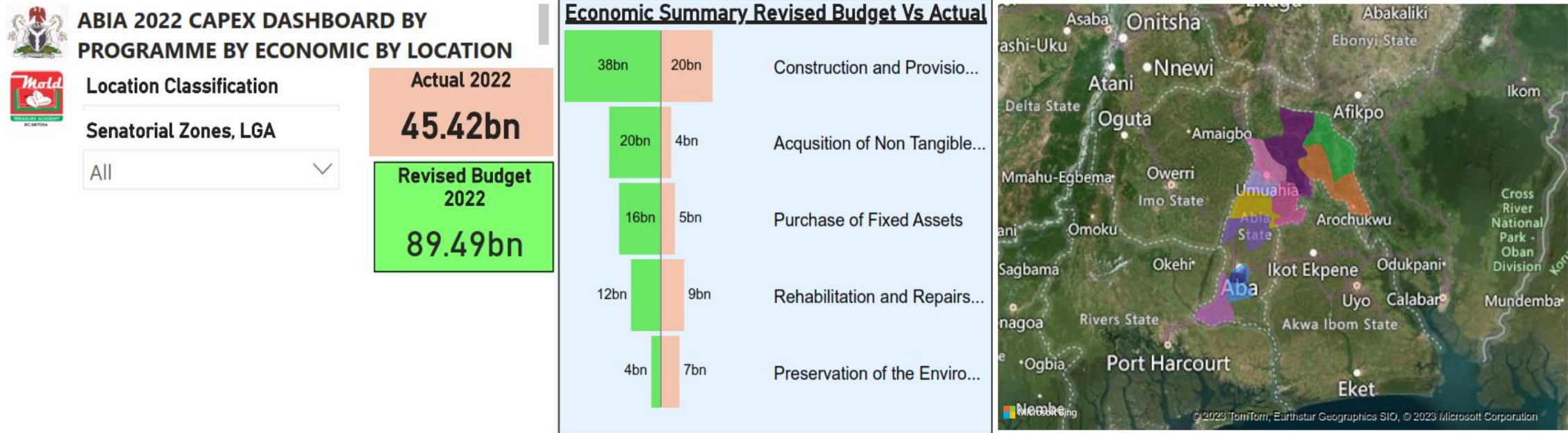


Figure 1: The Government of Abia State focused on Construction and Provision of Fixed Assets with emphasis on Reform of Government and Governance as well Road Infrastructure in the fiscal year 2022.

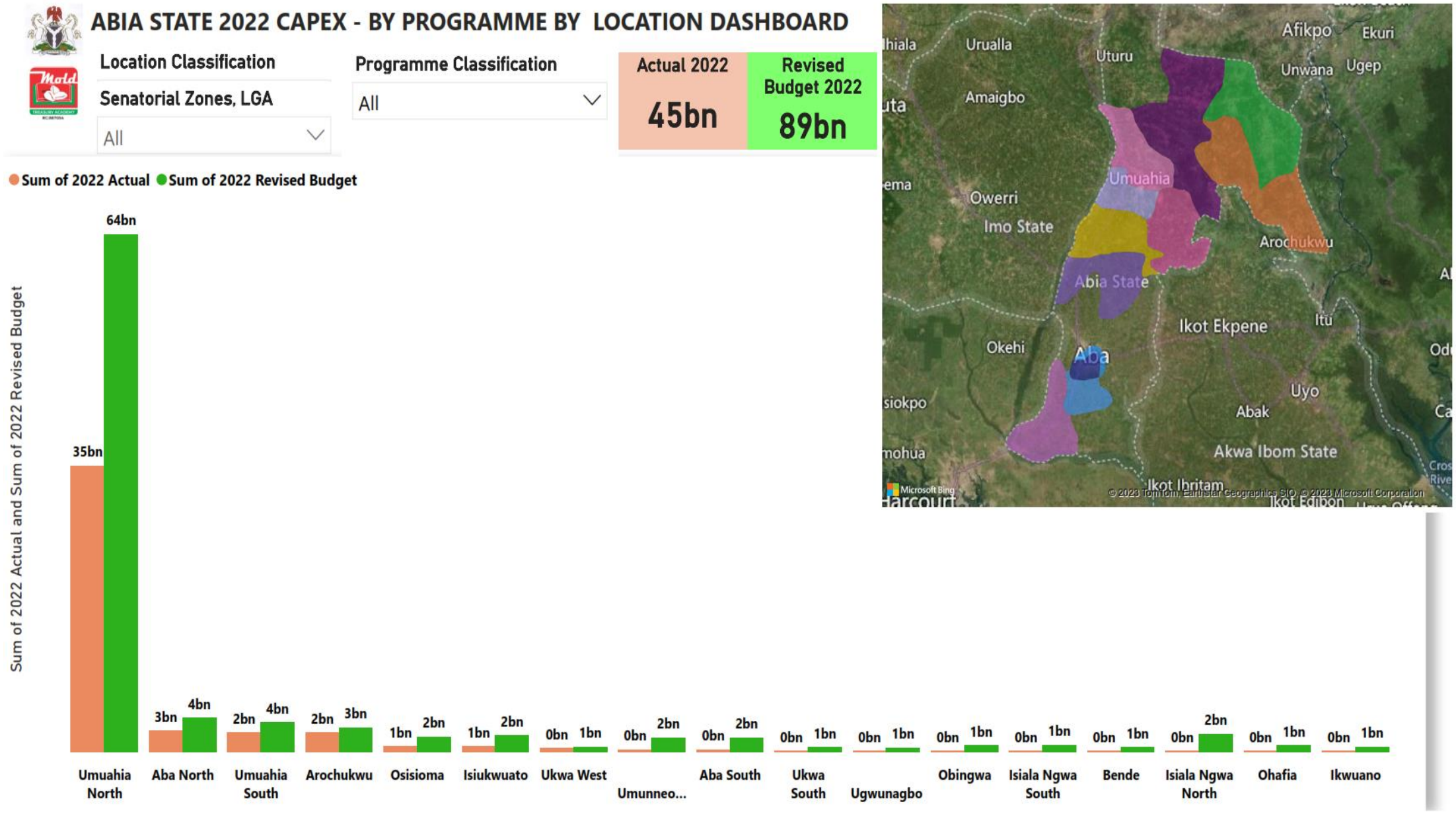


Figure 2: The Revised Budget for the Fiscal Year 2022 was ₦89 Billion. Actual Expenditure was ₦45 Billion. Umuahia North, Aba North, Umuahia South, Arochukwu, Isiukwuato, Aba South and Isial Ngwa North Local Government received appreciable allocations of the State Budget and Actual Capital Expenditure Projects.

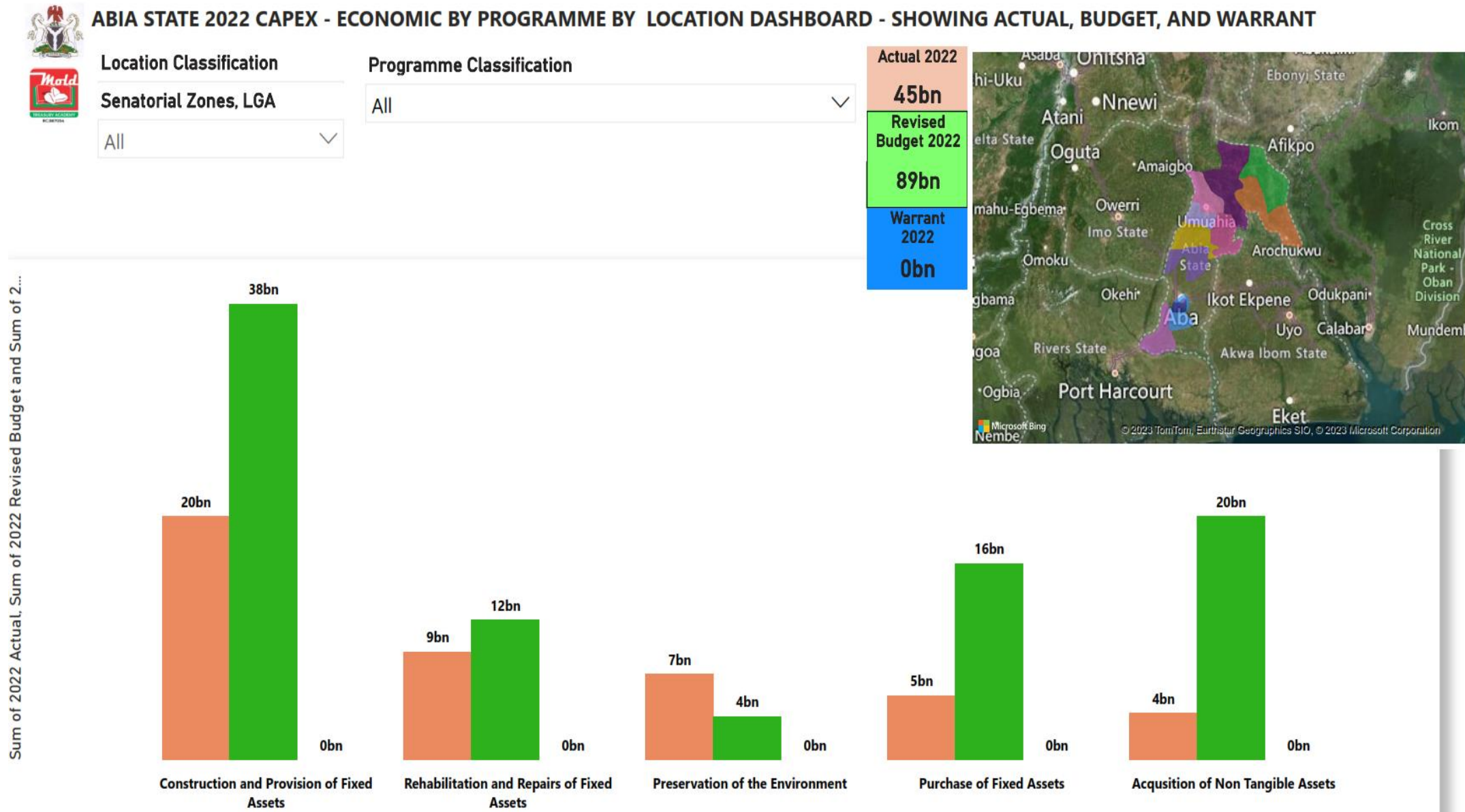


Figure 3: The major investments in infrastructure in the Fiscal Year 2022 was in the Construction and Provision of Fixed Assets.

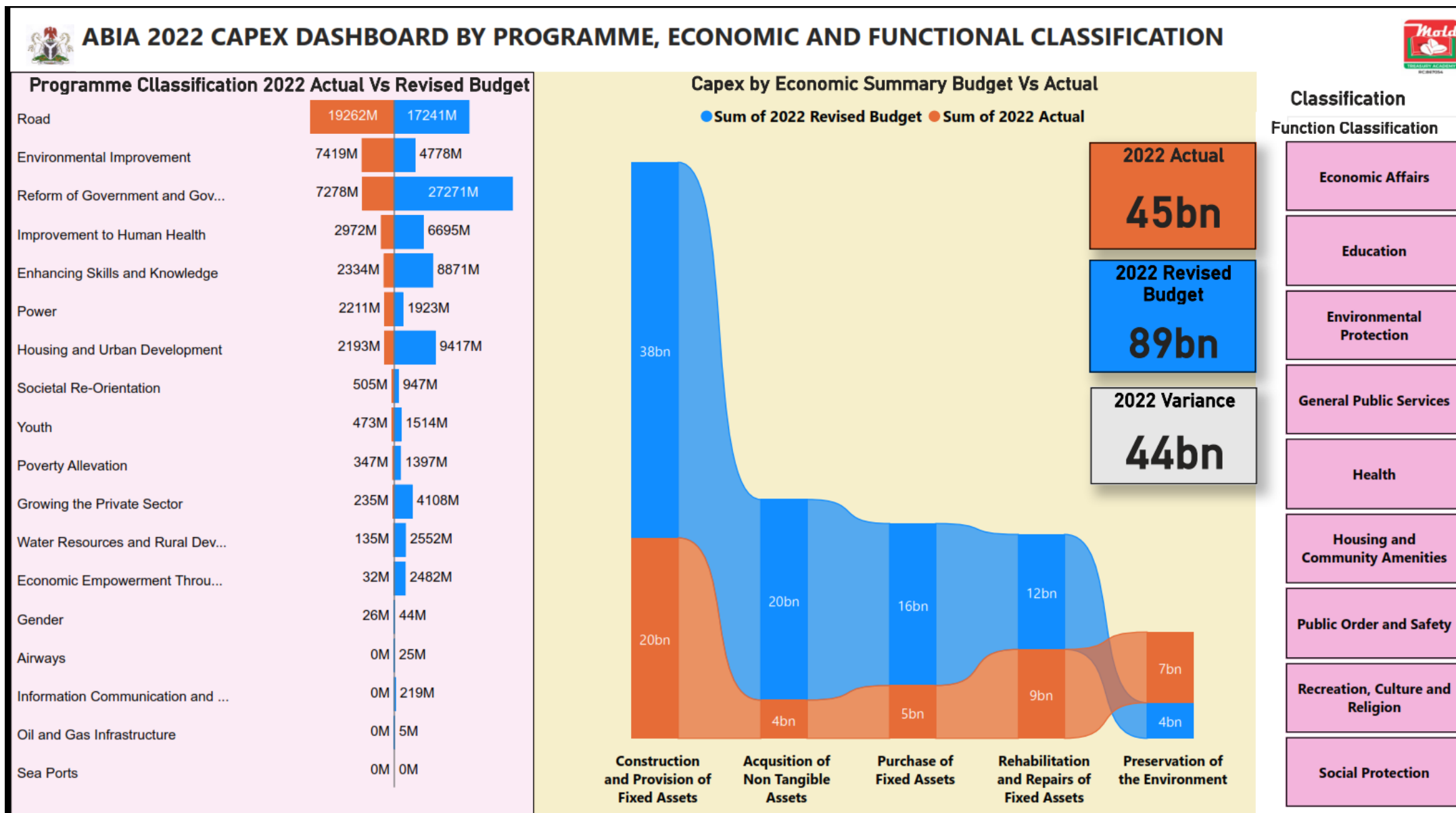


Figure 4: Capital Expenditure by Programme Classification shows that Road Infrastructure received the highest Budget Allocation, However, Reform of Government and Governance received the highest Actual Expenditure in the Fiscal Year 2022.



ABIA 2022 RECURRENT EXPENDITURE DASHBOARD

2022 Actual	2022 Revised Budget	Variance
111.98bn	79.19bn	-32.79bn



Economic Classification

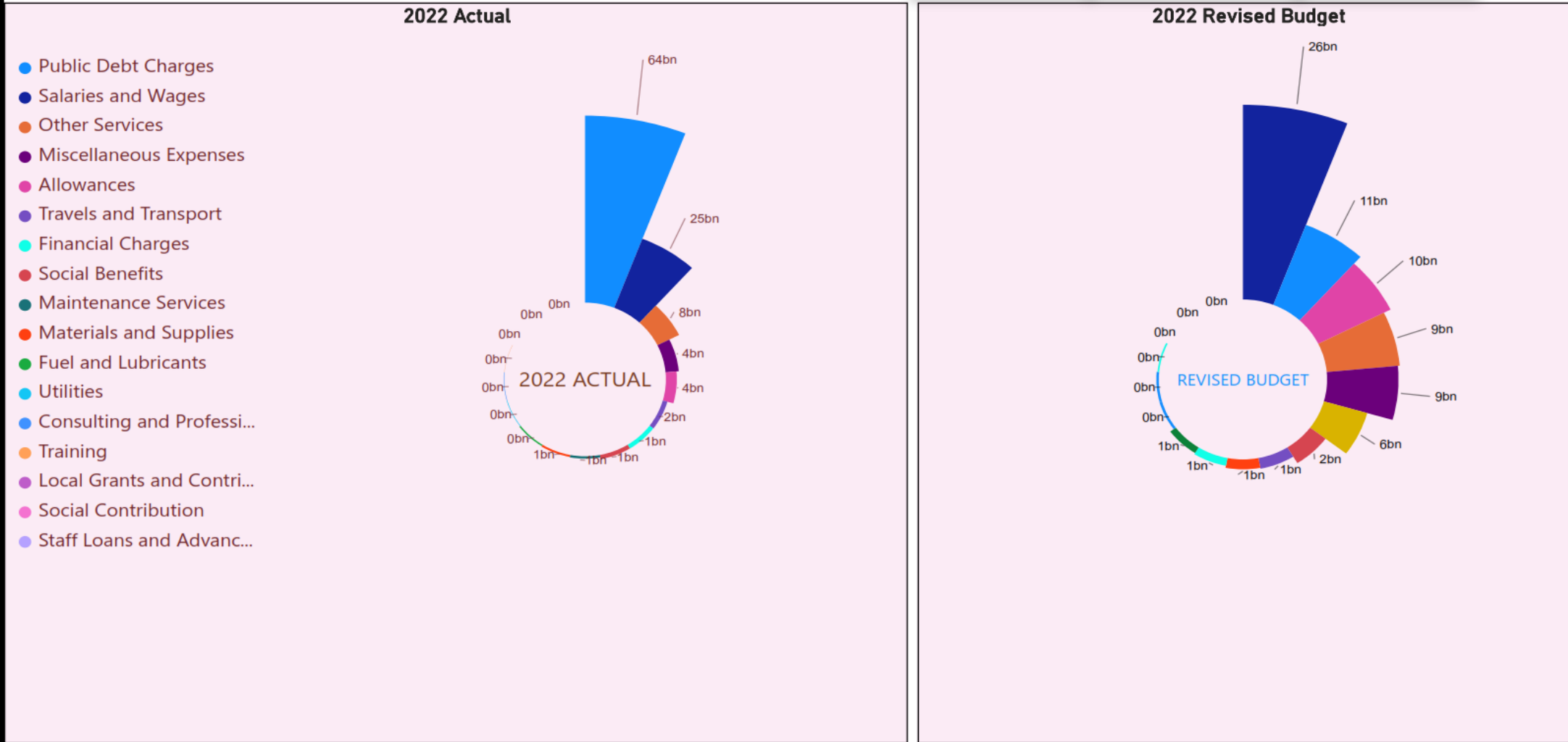


Figure 5: Public Debt Charges, Salaries and wages, Other Services, and Miscellaneous Expenses consumed the largest share of total recurrent expenditure.

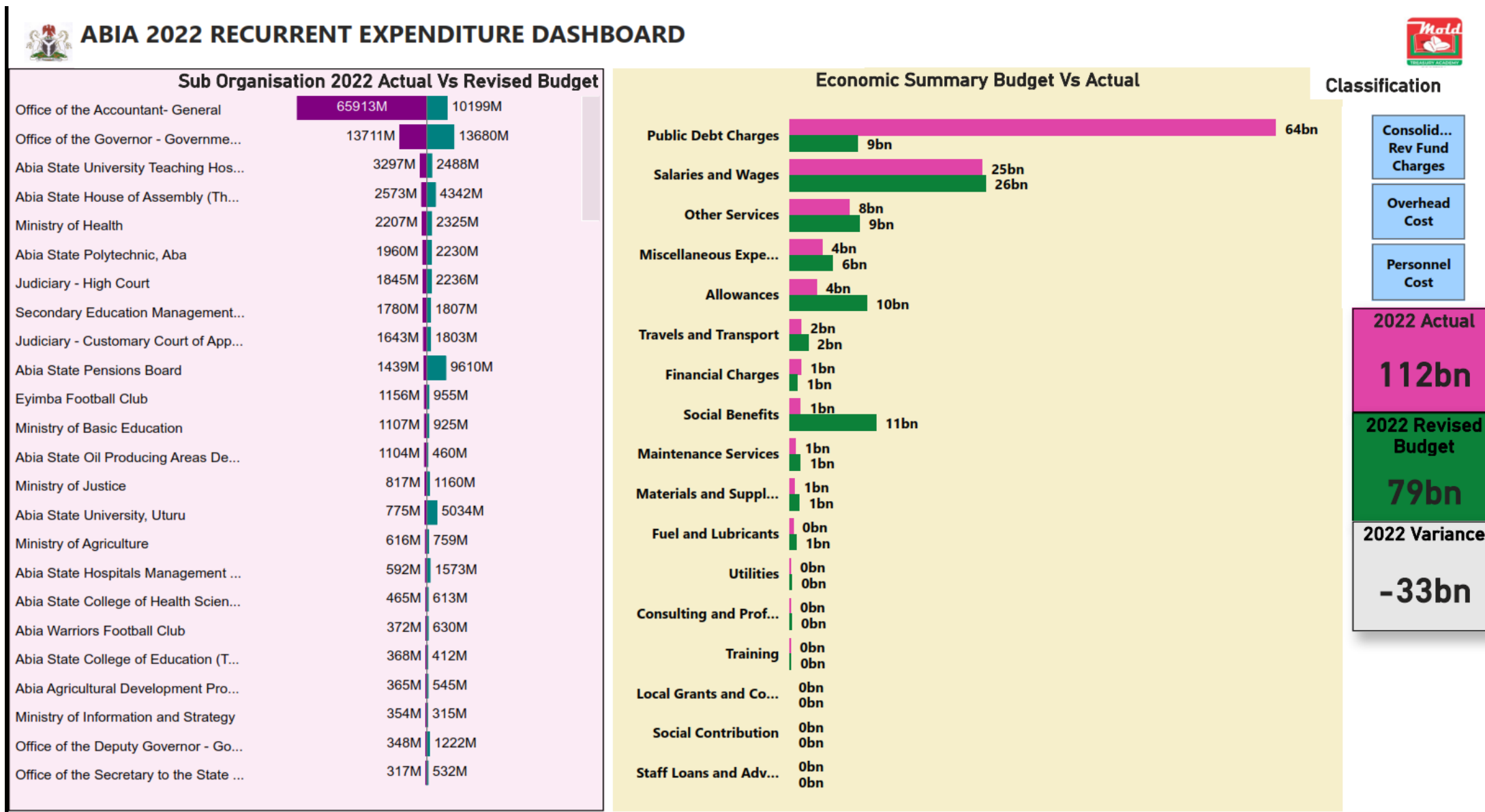


Figure 6: The visual on the left shows the spread of actual and budgeted expenditure incurred by organizations in Abia state while the visual on the right shows recurrent expenditure (Actual and Budgeted) by economic classifications.

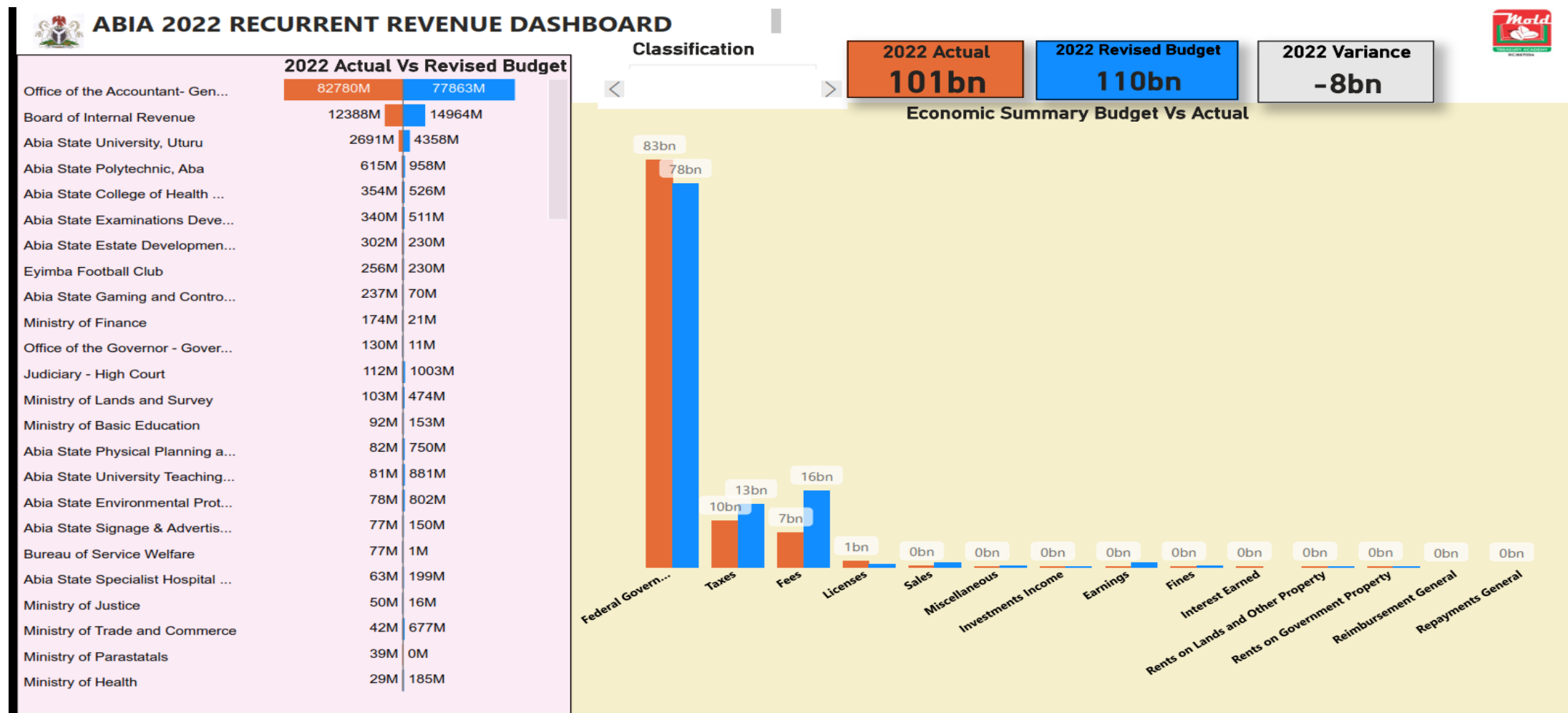


Figure 7: The visual on the left shows the spread of actual and budgeted revenue collection by organizations in the fiscal year 2022. The visual on the right shows recurrent revenue by economic classifications. Statutory Allocations from the Federation Account still make up a large share of the total revenue of the state indicating that more effort needs to be put into boosting the Internally Generated Revenue of the state. The State is making efforts to digitalize revenue collection through approved Payment Gateways (Interswitch, Money Point and Remita) geared towards total integration of Payment Gateways to the State Integrated Financial Management Information System (Sage Pastel Software Nigerian Government Special Build) through Application Programming Interface, Open Banking and Mobile Application. This will facilitate e-Collection, tracking of payments and automated e-Receipting. The e-collection module of the SIFMIS will provide an easy and accessible Web Window for taxpayers to pay for government services through their Mobile Phones – Smart and Non-Smart Phone. Furthermore, the integration will support the state to meet the requirements of DLI 7: Simplified State and Local Business Tax Regimes of the World Bank Programme “State Action on Business Enabling Reform (SABER) 2023 - 2025.

PART ONE

FINANCIAL STATEMENTS

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2022 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 attempt 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.

1.1 COMPLIANCE WITH NATIONAL AND INTERNATIONAL STANDARDS

Abia State has continued to produce its Budget and Financial Statements in compliance with National and International Standards and in line with International Public Sector Accounting Standards (IPSAS) using the Government Integrated Financial Management Information System (GIFMIS) developed for the state by our consultants Mold Computers and Communications Ltd.

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2022

	Actual 2020	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
	N	N	N	N	N	%	N	N	N
Opening Balance	6,724,247,149.52	12,066,408,693.88	11,931,408,694.00	11,931,408,694.00	134,999,999.88+	1.13%+			
RECEIPTS									
Statutory Allocation	61,648,313,252.83	82,944,189,819.34	56,464,585,500.00	77,862,672,300.00	5,081,517,519.34+	6.53%+	73,874,663,700.00	93,896,566,672.00	100,938,809,188.00
Internally Generated Revenue	16,879,709,746.71	18,648,670,408.81	31,679,891,900.00	31,674,891,900.00	13,026,221,491.19-	41.12%-	30,923,100,700.00	39,692,335,780.00	42,669,260,670.00
Grants & Miscellaneous	8,709,162,338.62	6,000,386,869.50	33,960,958,800.00	33,960,571,930.50-	27,960,571,930.50-	82.33%-	17,790,932,700.00	39,201,781,070.00	42,141,914,675.00
Total Current Year Receipts	87,237,185,338.16	107,593,247,097.65	122,105,436,200.00	143,498,523,000.00	35,905,275,902.35-	25.02%-	122,588,697,100.00	172,790,683,522.00	185,749,984,533.00
Total Projected Funds Available	93,961,432,487.68	119,659,655,791.53	134,036,844,894.00	155,429,931,694.00	35,770,275,902.47-	23.01%-	122,588,697,100.00	172,790,683,522.00	185,749,984,533.00
Expenditure: Economic Classification									
Employees Compensation	31,139,569,295.91	28,893,354,423.31	32,724,217,100.00	35,991,114,600.00	7,097,760,176.69+	19.72%+	34,373,445,400.00	34,531,824,110.00	35,395,120,147.00
Social Benefits	2,865,078,306.92	1,443,180,282.45	11,372,576,300.00	11,372,576,300.00	9,929,396,017.55+	87.31%+	9,355,707,300.00	9,538,350,007.00	9,776,808,754.00
Overhead Costs	15,808,635,785.83	17,633,953,277.23	18,127,525,300.00	22,832,574,800.00	5,198,621,522.77+	22.77%+	20,192,659,300.00	19,672,485,221.00	20,164,301,006.00
Repayment of External Loans	918,349,300.99	832,173,262.10	350,000,000.00	350,000,000.00	482,173,262.10-	137.76%-	400,000,000.00	410,000,000.00	420,250,000.00
Repayment of Internal Loans	23,977,161,364.71	56,268,691,297.04	3,048,000,000.00	6,766,465,800.00	49,502,225,497.04-	731.58%-	10,186,703,300.00	11,466,370,907.00	11,753,030,180.00
CRFC - Excluding Social Benefit and Public Debt Charges	4,301,516,106.13	6,912,627,416.49	1,880,000,000.00	1,880,000,000.00	5,032,627,416.49-	267.69%-	1,270,112,800.00	1,301,865,620.00	1,334,412,270.00
Total Recurrent Expenditure	79,010,310,160.49	111,983,979,958.62	67,502,318,700.00	79,192,731,500.00	32,791,248,458.62-	41.41%-	75,778,628,100.00	76,920,895,865.00	78,843,922,357.00
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture	13,000,000.00	32,080,000.00	2,481,654,100.00	2,481,654,100.00	2,449,574,100.00+	98.71%+	2,481,496,900.00	2,512,515,722.00	2,543,922,172.00
02 Societal Re - Orientation	248,792,500.00	504,900,000.00	947,159,700.00	947,159,700.00	442,259,700.00+	46.69%+	545,661,500.00	552,482,340.00	559,388,390.00
03 Poverty Alleviation	29,889,475.00	347,097,968.31	1,396,701,000.00	1,396,701,000.00	1,049,603,031.69+	75.15%+	1,046,501,800.00	1,059,583,098.00	1,072,827,892.00
04 Improvement to Human Health	514,541,974.19	2,971,579,060.46	4,909,508,800.00	6,694,708,800.00	3,723,129,739.54+	55.61%+	5,778,909,400.00	5,851,146,055.00	5,924,285,484.00
05 Enhancing Skills and Knowledge	3,852,902,937.80	2,334,071,956.74	5,709,008,100.00	8,870,513,300.00	6,536,441,343.26+	73.69%+	7,289,926,200.00	7,381,050,682.00	7,473,313,922.00
06 - Housing and Urban Development	408,664,837.00	2,193,134,444.55	8,270,633,800.00	9,417,303,800.00	7,224,169,355.45+	76.71%+	7,267,205,000.00	7,358,045,235.00	7,450,020,755.00
07 Gender	355,659,732.70	25,513,769.70	44,000,000.00	44,000,000.00	18,486,230.30+	42.01%+	506,000,000.00	512,324,994.00	518,729,054.00
08 Youth	474,190,000.02	473,183,000.00	1,484,500,600.00	1,513,500,600.00	1,040,317,600.00+	68.74%+	3,034,000,000.00	3,071,925,066.00	3,110,324,109.00
09 Environmental Improvement	8,051,026,044.87	7,419,454,418.70	4,327,528,200.00	4,777,528,200.00	2,641,926,218.70-	55.30%-	4,887,727,300.00	4,442,573,949.00	4,498,106,165.00
10 Water Resources and Rural Development	9,330,000.00	135,215,000.00	2,558,262,900.00	2,552,262,900.00	2,417,047,900.00+	94.70%+	1,858,603,800.00	1,881,836,452.00	1,905,359,432.00
11 Information Communication & Technology	55,000,000.00		137,520,900.00	218,520,900.00	218,520,900.00+	100.00%+	853,613,400.00	246,658,622.00	249,741,875.00
12 Growing the Private Sector	131,350,000.00	235,114,635.00	4,219,055,200.00	4,108,054,000.00	3,872,939,365.00+	94.28%+	3,346,794,700.00	3,388,629,741.00	3,430,987,605.00
13 Reform of Government and Governance	8,065,877,230.12	7,278,373,948.46	26,345,632,100.00	27,270,932,100.00	19,992,558,151.54+	73.31%+	26,258,726,700.00	25,416,373,761.00	25,734,078,565.00
14 Power	598,880,723.00	2,211,066,687.50	1,953,344,600.00	1,923,344,600.00	287,722,087.50-	14.96%-	1,654,051,600.00	1,674,727,531.00	1,695,661,632.00
17 Road	20,712,673,814.29	19,261,507,358.14	14,965,242,600.00	17,241,242,600.00	2,020,264,758.14-	11.72%-	17,899,533,000.00	18,123,278,101.00	18,349,819,022.00
18 Airways			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
21 Oil and Gas Infrastructure			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+	5,124,900.00	5,188,959.00	5,253,822.00
Total Capital Expenditure by Program	43,521,779,268.99	45,422,292,247.56	79,779,877,500.00	89,487,551,500.00	44,065,259,252.44+	49.24%+	84,738,876,200.00	83,503,652,805.00	84,547,448,803.00
Total Expenditure (Budget Size)	122,532,089,429.48	157,406,272,206.18	147,282,196,200.00	168,680,283,000.00	11,274,010,793.82+	6.68%+	160,517,504,300.00	160,424,548,670.00	163,391,371,160.00
Budget Surplus/(Deficit)	(28,570,656,941.80)	(37,746,616,414.65)	(13,245,351,306.00)	(13,250,351,306.00)	24,496,265,108.65-	184.87%-	37,928,807,200.00	12,366,134,852.00	22,358,613,373.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	21,772,914,871.44	42,725,716,703.38			42,725,716,703.38+				
Below the Line Payments	22,387,154,764.37	44,022,449,210.07			44,022,449,210.07-				
Sub-Total: Movement in Other Cash Equivalents	614,239,892.93	1,296,732,506.69			1,296,732,506.69-				
Financing of Deficit by Borrowing:									
Internal Loans	41,168,597,410.32	39,377,444,830.98	21,748,060,000.00	21,748,060,000.00	17,629,384,830.98+	81.06%+	27,976,999,629.00	25,161,826,799.00	27,048,963,807.00
External Loans	155,135,000.00	667,038,939.10	3,433,700,000.00	3,433,700,000.00	2,766,661,060.90-	80.57%-	10,317,807,571.00	4,228,728,581.00	4,545,883,231.00
Total Loans	41,323,732,410.32	40,044,483,770.08	25,181,760,000.00	25,181,760,000.00	14,862,723,770.08+	59.02%+	38,294,807,200.00	29,390,555,380.00	31,594,847,038.00
Closing Balance	12,138,835,575.59	1,001,134,848.74	11,936,408,694.00	11,931,408,694.00	10,930,273,845.26-	91.61%-	366,000,000.00	41,756,690,232.00	53,953,460,411.00

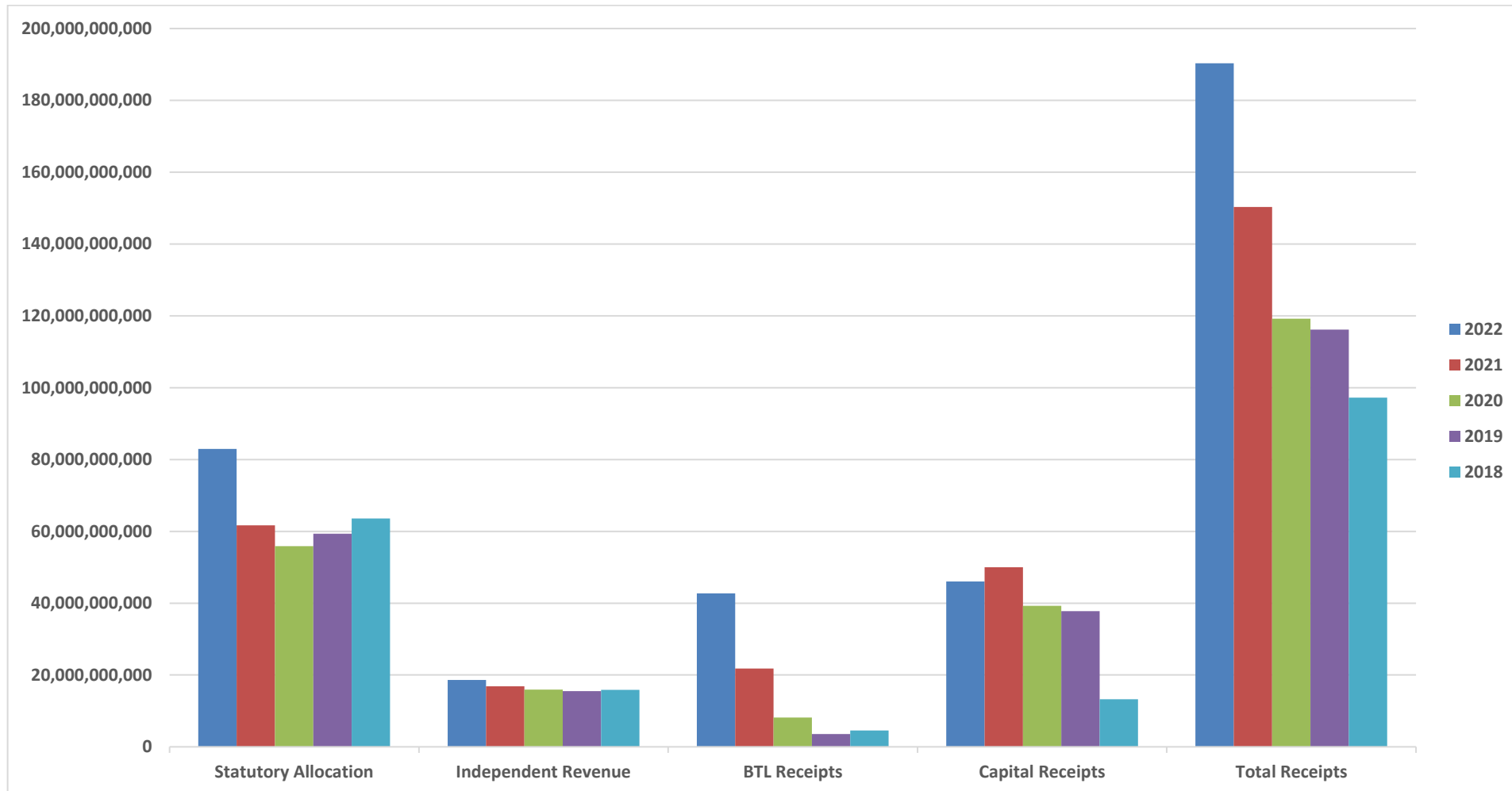
1.3 SCHEDULE OF MONTHLY STATUTORY ALLOCATION FOR THE YEAR ENDED 31/12/2022

DESCRIPTION	January	February	March	April	May	June	July	August	September	October	November	December	Total
	N	N	N	N	N	N	N	N	N	N	N	N	N
GROSS ALLOCATION:													
Statutory Allocation from Federation Accounts	3,117,227,255.42	68,856,828.68	3,538,246,079.21	130,114,159.29	3,155,776,252.84	307,528,808.76	5,694,332,321.13	4,759,855,948.13	607,375,806.06	9,731,023,047.64	2,587,318,810.63	4,046,822,863.63	37,744,478,181.42
VAT from Federation Accounts	1,967,629,847.67		3,497,752,221.95		2,213,974,838.00	1,774,356,319.24	5,026,705,182.08		1,833,083,376.44	2,182,261,547.72	4,139,412,686.78	2,068,455,637.00	24,703,631,656.88
Speical Reserved		724,304,085.28	349,945,091.79	287,029,871.54	735,310,511.78	2,652,216,068.30			785,975,042.57				5,534,780,671.26
SURE - P												3,539,917,238.33	3,539,917,238.33
13% Derivation	368,069,503.60	753,072,046.00	221,127,192.90	767,433,489.40	725,757,798.70	656,938,027.10	903,340,630.00	545,404,856.40	297,877,946.80	493,877,802.10	344,937,123.70	521,536,754.30	6,599,373,171.00
Exchange Rate Difference	36,170,455.07		37,303,286.85									36,927,437.33	110,401,179.25
Other Non Oil Excess			1,156,059,997.84			790,402.90						449,418,701.67	1,844,216,316.66
Excess Charges Recovered				48,019,699.92	57,084,653.80					877,195,250.17	1,098,699,038.70		2,080,998,642.59
Forex Equalization			18,588,369.32		12,819,704.54								31,408,073.86
Ecological fund	42,413,854.63		29,603,234.16	35,661,622.66	41,586,755.52	38,465,581.14	34,286,635.43	49,406,760.99	64,129,795.71	38,364,778.64	44,638,566.53	98,269,864.41	516,827,449.82
ELECTRONIC MONEY TRANSFER												102,734,102.33	238,157,238.27
HEALTH CARE INFLOW FROM FAAC								56,563,755.21				56,563,755.21	
Total	5,531,510,916.39	1,546,232,959.96	8,848,625,474.02	1,268,258,842.81	6,942,310,515.18	5,430,295,207.44	11,658,664,768.64	5,411,231,320.73	3,588,441,967.58	13,322,722,426.27	8,804,086,467.67	10,591,808,952.65	82,944,189,819.34
LESS: DEDUCTIONS @ SOURCE:													
Foreign Loans Repayment	90,495,551.45	90,495,551.45	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	65,118,215.92	832,173,262.10
Deduction @ Source - National Fadama	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
Deduction @ Source - National Agric Tech Support	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
Deduction @ Source - Counterpart Fund IRO MDG'S Project	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46		15,236,056.46						91,416,338.76
Deduction @ Source - Accelerated Agric Dev. Scheme Loans	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	410,704,692.84
Deduction @ Source - Ecological Fund Distribution to States	83,997,141.61	41,427,595.95	55,770,107.93	83,173,511.04	73,375,321.99	62,502,722.52	98,813,521.97	128,259,591.40	73,173,716.99	78,609,612.19	69,718,171.54	109,042,355.90	957,863,371.03
Deduction @ Source - Excess Crude	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	1,079,671,147.08
Deduction @ Source - Bail Out	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	1,522,336,317.60
Deduction @ Source - C/funding for Various Project IFO UBA	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	179,400,709.30	2,152,808,511.60
Deduction @ Source - Health Care deductions				48,243,767.95	96,487,535.90	162,076,226.60	162,076,226.60	113,832,429.00	91,969,533.05	91,969,533.05	91,969,533.05	91,969,533.05	950,594,318.25
Deduction @ Source - Budget Suport	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.70	154,908,117.80	154,908,117.70	1,858,897,413.40
Deduction @ Source - Refund to Other States											139,878.59	139,878.59	279,757.18
Deduction @ Source - Refund of 13% Derivation							5,081,937.20		222,616.08				5,304,553.28
Total Deductions	777,096,923.08	734,527,377.42	723,492,553.87	799,139,724.93	837,585,303.83	877,065,338.60	933,694,131.71	894,578,409.88	817,852,255.60	823,065,534.62	814,313,972.66	853,638,156.92	9,886,049,683.12
Net Allocation	4,754,413,993.31	811,705,582.54	8,125,132,920.15	469,119,117.88	6,104,725,211.35	4,553,229,868.84	10,724,970,636.93	4,516,652,910.85	2,770,589,711.98	12,499,656,891.65	7,989,772,495.01	9,738,170,795.73	73,058,140,136.22

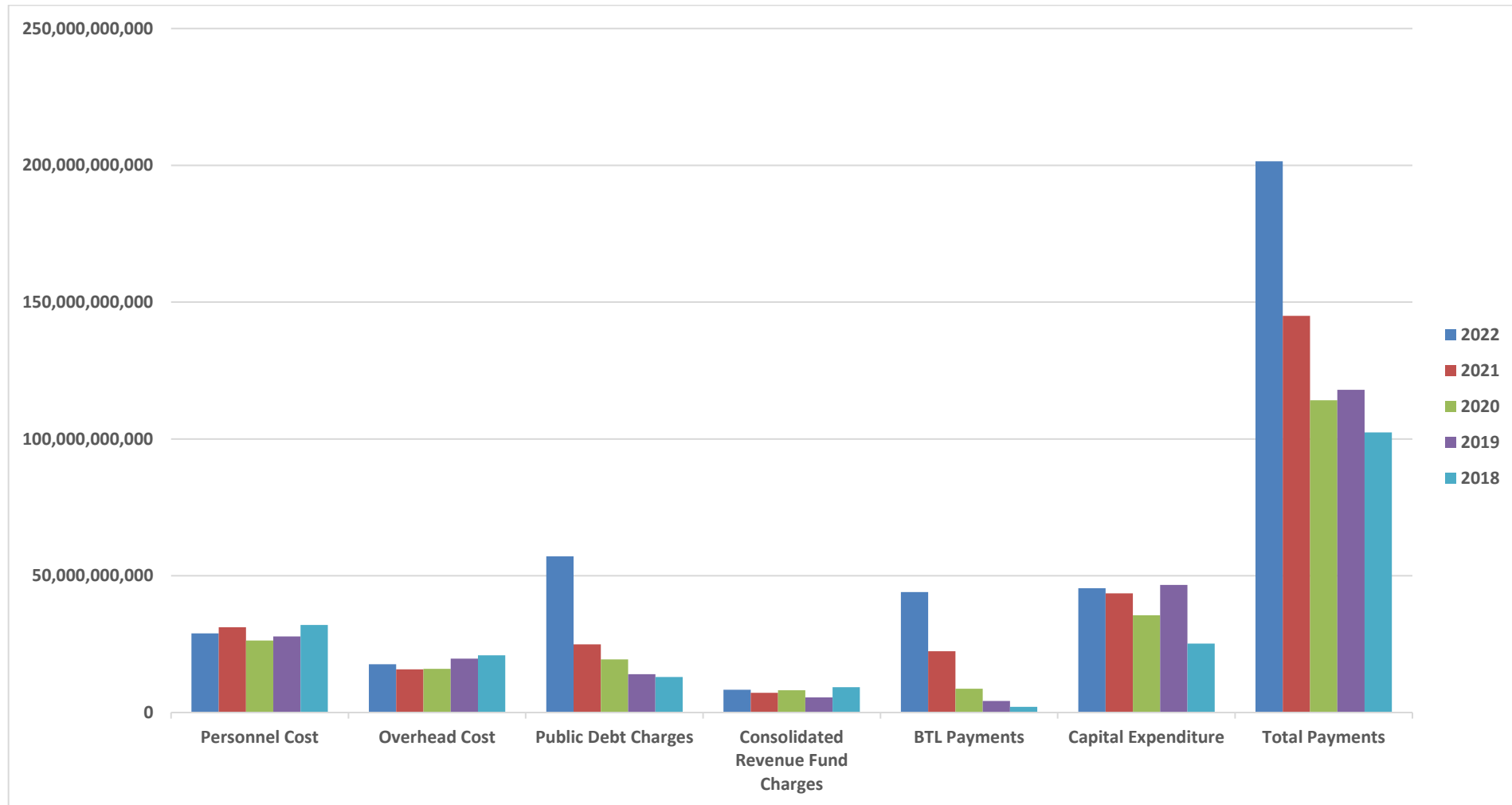
1.4 **FIVE YEAR FINANCIAL SUMMARY FOR THE FISCAL YEAR 2022**

	2022	2021	2020	2019	2018
RECEIPTS	₦	₦	₦	₦	₦
Statutory Allocation	82,944,189,819.34	61,648,313,252.83	55,883,177,678.55	59,339,361,494.87	63,598,112,907.35
Independent Revenue	18,648,670,408.81	16,879,709,746.71	15,921,226,179.91	15,499,929,260.76	15,830,928,367.24
BTL Receipts	42,725,716,703.38	21,772,914,871.44	8,131,352,877.09	3,533,844,423.16	4,560,371,562.88
Capital Receipts	46,044,870,639.58	50,032,894,748.94	39,292,262,612.06	37,802,272,667.46	13,242,586,666.53
Total Receipts	190,363,447,571.11	150,333,832,619.92	119,228,019,347.61	116,175,407,846.25	97,231,999,504.00
PAYMENTS:					
Personnel Cost	28,893,354,423.31	31,139,569,295.91	26,273,829,569.03	27,845,011,886.67	31,979,092,277.19
Overhead Cost	17,633,953,277.23	15,808,635,785.83	15,944,851,449.61	19,717,943,024.89	20,942,972,835.93
Public Debt Charges	57,100,864,559.14	24,895,510,665.70	19,430,774,255.46	14,034,505,654.67	12,945,115,124.90
Consolidated Revenue Fund Charges	8,355,807,698.94	7,239,021,294.76	8,182,232,496.54	5,568,696,662.44	9,278,171,024.42
BTL Payments	44,022,449,210.07	22,387,154,764.37	8,734,607,206.04	4,199,288,267.11	2,054,930,281.11
Capital Expenditure	45,422,292,247.56	43,521,779,268.99	35,533,863,436.74	46,603,225,240.76	25,154,401,338.97
Total Payments	201,428,721,416.25	144,991,671,075.56	114,100,158,413.42	117,968,670,736.54	102,354,682,882.52
CASH BALANCES					
Net Cash Surplus/(Deficit)	(11,065,273,845.14)	5,342,161,544.36	5,127,860,934.19	-1,793,262,890.29	-5,122,683,378.52
Opening Cash Balance	12,066,408,693.88	6,724,247,149.52	1,596,386,215.33	3,389,649,105.62	8,512,332,484.14
Closing Cash Balance	1,001,134,848.74	12,066,408,693.88	6,724,247,149.52	1,596,386,215.33	3,389,649,105.62

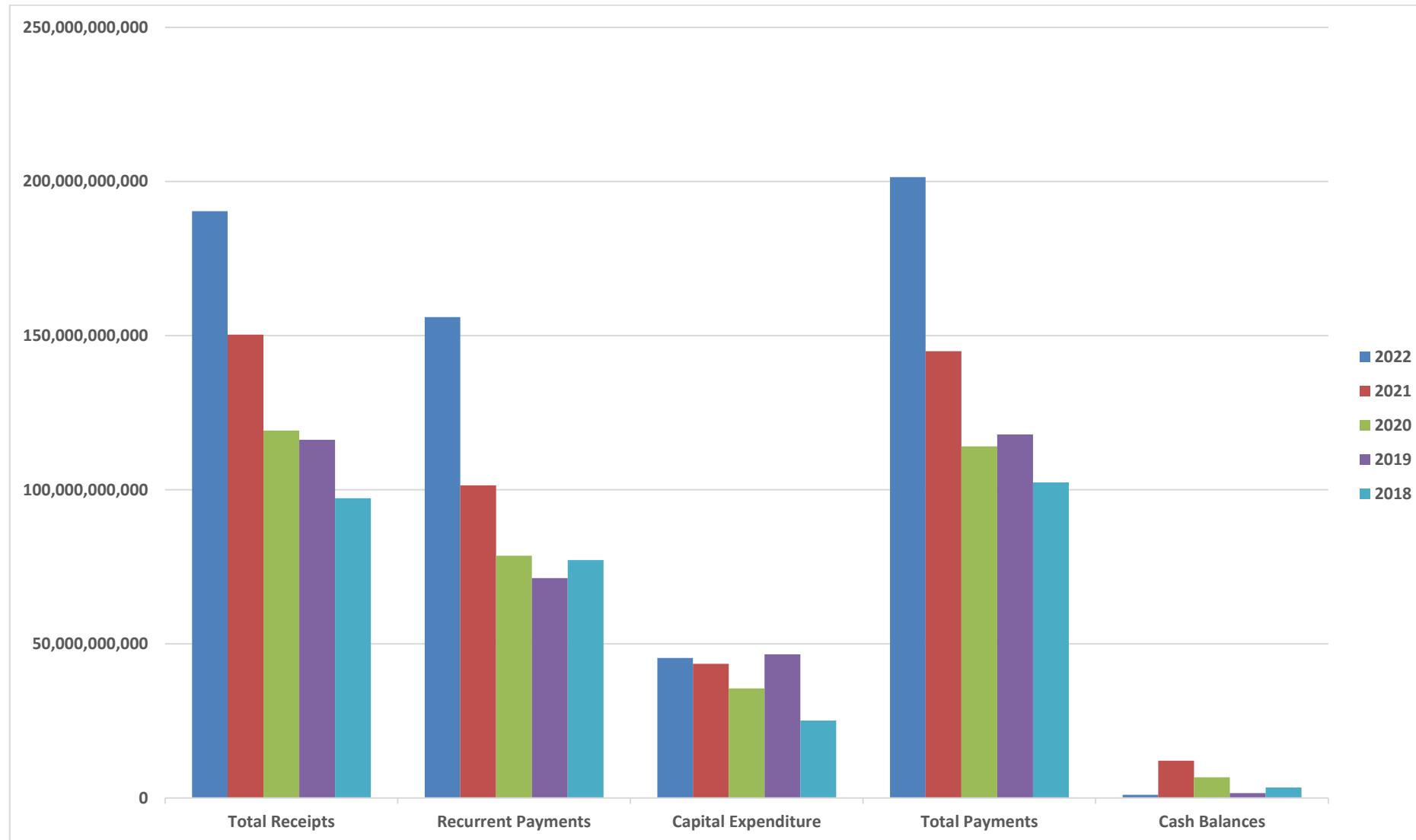
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



RECEIPTS AND PAYMENTS 2022 AND 2021



GOVERNMENT OF ABIA STATE

Telegram:

Telephone:

Your Ref:

Our Ref: **AG/S.533/1/229**

(All replies be addressed to the Accountant General)



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE & ECONOMIC PLANNING
PMB 7268
UMUAHIA

Date: **23RD June, 2023**

2.0 ACCOUNTING POLICIES:

The following are the significant accounting policies adopted by the Government of Abia State of Nigeria in the preparation of her 2022 Financial Statements:

2.1. Accounting Terminologies/Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statements.
- ii. **Cash:** Cash comprises cash on hand, demand deposits and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of an entity rather than increases or decreases in the cash it controls.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by an entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to, an entity can use to fund its operating objectives acquire capital assets or repay its debt is controlled by the entity.
- ix. **Government Business Enterprise** means an entity that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - Sells goods and services, in the normal course of its business, to other entities at a profit or full cost recovery;
 - Is not reliant on continuing government funding to be a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector entity.

- x. **Notes to the GPFS** include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information. Notes to the GPFS shall be presented in a systematic manner. The Items in the Financial Statements should be cross referenced to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statements (GPFS) and international best practice.

2.2. **General Purpose Financial Statements (GPFS)**

The GPFS comprise of statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments and balances controlled by the entity and accounting policies and notes. In Abia State Government, the GPFS are:

- i. **Statement No. 1- Cash Flow Statement:** Statement of cash receipts and payments which:
 - recognizes all cash receipts, cash payments and cash balances controlled by the Abia State Government; and
 - Separately identifies payments made by third parties on behalf of Abia State.
- ii. **Statement No. 2- Statement of Assets and Liabilities:** Statement of Financial Position;
- iii. **Statement No. 3- Statement of Consolidated Revenue Fund (CRF):** Statement of Recurrent Financial Performance;
- iv. **Statement No. 4- Statement of Capital Development Fund (CDF):** Statement of Capital Financial Performance;
- v. **Notes to the General Purpose Financial Statements (GPFS):** Additional disclosures to explain the GPFS; and
- vi. **Accounting policies and explanatory notes.**

2.3. **Basis of Preparation and Legal Provisions**

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS - Cash basis) and other applicable standards. In addition, GPFS are in compliance with the provisions of the Finance (Control and management) Act 1958 now CAP 144LFN, 1990, the Financial Rules & Regulations and other known legal requirements.

2.4. **Fundamental Accounting Concepts**

The following Fundamental Accounting Concepts were adopted in the preparation of Abia State Financial Statements for the fiscal year 2022:

- Understandability;
- Materiality,
- Relevance;
- Going concern concept;

- Consistency concept
- Prudence
- Completeness, etc.

2.5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and has been set up as such in the accounting system.

2.6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira (₦).

2.7. MDA for Consolidation

- The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government except Government Business Enterprises (GBEs).

2.8. Comparative Information

- The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

2.9. Budget Figures

- These are figures from the Approved Annual Budget and Revised Budget as approved in accordance with the Abia State Appropriation Act 2022.

2.10. Receipts

- These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Land, Rent on Government building, Income from Investments and other incidental revenue, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, Other borrowings, Capital receipts (Sale of Government Assets etc), Receipts from Trading activities and other receipts.
- These items shall be disclosed at the face of the Statement of Cash receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardized notes to GPFS.

2.11. External Assistance

- Receipts from loans are funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash receipts and Payment for the year.

2.12. Other Borrowings/Grants& Aids Received

- These shall be categorised as either short or long term loans. Short-term loans are those repayable within one calendar year, while long-terms loans and debts

shall fall due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash receipts and Payment for the year.

2.13. Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item 'Other receipts'.

2.14. Government Business activities

- Cash receipts from trading activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed to the Statement of cash receipts and payment under 'trading activities' item. Where gross revenue is received, corresponding payments shall be charged under corresponding payment item head 'Government Business activities' in Statement of Receipts and Payments.

2.15. Payments

- These are recurrent and capital cash outflows made during the financial year and shall be categorised either by Programme, by Function and/or by Sector in the statement of cash receipts and payments.
- Payments for purchase of items of capital nature (PPE) shall be expensed in the financial year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall also be treated in the same way as capital purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual)

2.16. Loans Granted

- Payments to other Government and Agencies in form of Loans during the year shall be shown separated in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

2.17. Loan Repayments

- Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

2.18. Interest on loans

- Actual Interest on loans and other bank commissions charged on Bank account during the year shall be treated as payments and disclosed under interest payment in Statement of Cash Receipts and Payments.

2.19. Foreign currency transactions

- Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange gains/losses shall be recognised in the Statement of cash receipts and payments either as receipts/payments respectively.

2.20. Prepayments

- Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

2.21. Investments:

- Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are capital costs and are disclosed as purchase of Financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

2.22. Leases

- Cash Payment for Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

2.23. Cash Balances

- This includes Cash at hand, at Bank and Cash Equivalent at the end of the financial year.

2.24. Assets and Liabilities

- Assets are stated at their net values while Liabilities are recognized in full. In preparation for the implementation of full Accrual Accounting, Pension and Gratuities Arrears has been accrued and stated in the Statement of Assets and Liabilities. Meanwhile, the State Government has mandated the Ministry of Finance Incorporated (MOFI)/Debt Management Department (DMD) of the State Ministry of Finance to embark on Registration, Verification and Valuation of Assets of the State Government with a view to full implementation of IPSAS Accrual basis as soon as relevant extant laws are amended.

2.25. Consolidated Revenue Fund

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

2.26. Capital Development Fund

- Capital Development Fund represents the aggregated balance after the Capital Receipts and Capital 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.

2.27. Memoranda to Financial Statements

- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual basis).



Njum Uma-Onyemenam, FCA
Accountant General
Office of the Accountant General
Ministry of Finance, Abia State

GOVERNMENT OF ABIA STATE

Telegram:

Telephone:

Your Ref:

Our Ref: **AG/S.533/1/228**

(All replies be addressed to the Accountant General)



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE & ECONOMIC PLANNING
PMB 7268
UMUAIHA

Date: **23rd June, 2023**

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Accountant General of Abia State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statements were prepared in line with International Public Sector Accounting Standards - IPSAS (Cash Basis).

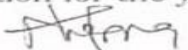
To fulfill accounting and reporting responsibilities the Accountant-General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government.

Efforts were made to ensure that these financial statements reflect the financial position of Abia State Government as at 31st December, 2022 and its operation 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, Departments and Agencies (MDAs) are worthy of mention and recognition in the preparation of this Report. We also appreciate the support of the Honourable Commissioner for Finance.

I accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the 2009 Financial Regulations and the Finance (Control and Management) Act 1958 as amended.

In my opinion, these financial statements fairly reflect the financial position of Abia State Government as at 31st December, 2022, and its operation for the year ended on that date.


Njum Uma-Onyemenam, FCA
Accountant General
Abia State

DISCLOSURE NOTE ON STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAM FOR RESULT – (PforR)**DETAIL ANALYSIS OF RECURRENT EXPENDITURE OF FOUR KEY MDAs (PERSONNEL AND OVERHEAD COSTS)**

ORG. CODE	ORG. NAME	2022			2021		
		PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
		₦	₦	₦	₦	₦	₦
20001001	Ministry of Finance	84,935,612	42,036,500	126,972,112	273,578,406	16,876,040	290,454,446
20007001	Office of the Accountant General	369,406,746	1,530,048,370	1,899,455,115.43	167,443,177	1,726,010,606	1,893,453,782
20008001	Board of Internal Revenue	207,991,662	84,036,645	292,028,307	226,030,034	640,632,984	866,663,018
38002001	Abia State Planning Commission	174,021,906	4,200,000	178,221,905.94	215,345,832	16,385,000	231,730,832
		836,355,926	1,660,321,515	2,496,677,441	882,397,449	2,399,904,629	3,282,302,079

GOVERNMENT OF ABIA STATE OF NIGERIA



OFFICE OF THE AUDITOR-GENERAL
STATE AUDIT HEADQUARTERS
P. M. B. 7040
UMUAHIA

Telegrams:

Telephone:

Your Ref:.....

Our Ref:.....**S.308/126**.....

(All replies to be addressed to the Auditor General)

.....**27th June, 2023**

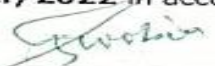
AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Abia State of Nigeria for the financial year ended **31st December, 2022** have been audited in accordance with **Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria and Section 10(1) of the Abia State Audit Law 2021 (Law No. 15 of the Laws of Abia State of Nigeria 2021)**. The Audit was conducted in accordance with the Provisions of International Standards on Auditing and International Organization of Supreme Audit Institutions Auditing Standards. In the course of the audit, I evaluated the overall adequacy of the information presented in the Financial Statements which were prepared in accordance with International Public Sector Accounting Standards on Cash Basis as described in Notes 1-67. 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, 2022 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.

SPECIAL OPINION

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and sustainability Program for Results (SFTAS PforR). The expenditure framework and receipts are detailed in Notes 1-67 in the attached General Purpose Financial Statements of Abia State Government.

In my opinion, Notes 1-67 presents fairly, in all material respects, the expenditures incurred and funds received against the SFTAS Program by the State for the year ended **31st December, 2022** in accordance with IPSAS on Cash Basis as described in Note 54.


Elder O. U. Ngwobia, CPA, CNA
Auditor-General
Abia State.

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

STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Cash Flow From Operating Activities:			
53,705,822,400.00	Statutory Allocation	1	37,744,478,181.42	30,917,948,839.34
17,477,456,100.00	Share of Value Added Tax	2	24,703,631,656.88	19,518,587,359.98
6,679,393,800.00	Other Statutory Transfers	3	20,496,079,981.04	11,211,777,053.51
77,862,672,300.00	Sub Total Statutory Allocation		82,944,189,819.34	61,648,313,252.83
12,840,793,000.00	Taxes		9,527,797,721.18	6,541,558,760.27
605,781,400.00	Licenses		1,290,159,236.10	610,929,466.04
15,606,277,900.00	Fees		7,132,571,986.68	8,965,054,903.24
243,983,500.00	Fines		80,258,708.24	104,937,594.63
962,927,700.00	Sales		245,399,344.22	271,179,299.27
965,277,300.00	Earnings		88,208,427.00	340,686,674.52
91,800,700.00	Rent on Government Property		228,073.00	425,573.00
38,000,000.00	Rent on Lands Other General		11,761,212.00	11,391,111.26
20,000,000.00	Investments General		106,617,119.00	
	Interest		24,436,656.72	2,903,476.21
300,050,400.00	Miscellaneous		141,231,924.67	30,642,888.27
31,674,891,900.00	Sub Total Independent Revenue	4	18,648,670,408.81	16,879,709,746.71
	Other Revenue Sources of Abia State Government			
109,537,564,200.00	Total Receipts		101,592,860,228.15	78,528,022,999.54
	Payments:			
35,991,114,600.00	Personnel Costs	5	28,893,354,423.31	31,139,569,295.91
11,372,576,300.00	Government Contribution to Pension (Social Benefits)	6	1,443,180,282.45	2,865,078,306.92
22,832,574,800.00	Overhead Costs	7	17,633,953,277.23	15,808,635,785.83
1,880,000,000.00	CRFC - Excluding (Public Debt & Social Benefits)	8	6,912,627,416.49	4,373,942,987.84
72,076,265,700.00	Total Payments		54,883,115,399.48	54,187,226,376.50
37,461,298,500.00	Net Cash Flow from Operating Activities		46,709,744,828.67	24,340,796,623.04
	Cash Flow From Investment Activities:			
2,481,654,100.00	Economic Empowerment Through Agriculture		32,080,000.00	13,000,000.00
947,159,700.00	Societal Re-Orientation		504,900,000.00	248,792,500.00
1,396,701,000.00	Poverty Alleviation		347,097,968.31	29,889,475.00
6,694,708,800.00	Improvement to Human Health		2,971,579,060.46	514,541,974.19
8,870,513,300.00	Enhancing Skills and Knowledge		2,334,071,956.74	3,852,902,937.80
9,417,303,800.00	Housing and Urban Development		2,193,134,444.55	408,664,837.00
44,000,000.00	Gender		25,513,769.70	355,659,732.70
1,513,500,600.00	Youth		473,183,000.00	474,190,000.02
4,777,528,200.00	Environmental Improvement		7,419,454,418.70	8,051,026,044.87
2,552,262,900.00	Water Resources and Rural Development		135,215,000.00	9,330,000.00

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

Final Budget 2022		Note	2022 Actual	2021 Actual
₦			₦	₦
218,520,900.00	Information and Communication Technology			55,000,000.00
4,108,054,000.00	Growing the Private Sector		235,114,635.00	131,350,000.00
27,270,932,100.00	Reform of Government and Governance		7,278,373,948.46	8,065,877,230.12
1,923,344,600.00	Power		2,211,066,687.50	598,880,723.00
17,241,242,600.00	Road		19,261,507,358.14	20,712,673,814.29
25,000,000.00	Airways			
5,124,900.00	Oil and Gas Infrastructure			
89,487,551,500.00	Net Cash Flow from Investment Activities	9	45,422,292,247.56	43,521,779,268.99
	Cash Flow from Financing Activities:			
33,960,958,800.00	Proceeds from Aids and Grants	10	6,000,386,869.50	8,709,162,338.62
3,433,700,000.00	Proceeds from External Loans	11	667,038,939.10	155,135,000.00
21,748,060,000.00	Proceeds from Internal Loans	12	39,377,444,830.98	41,168,597,410.32
350,000,000.00	Repayment of External Loans	14	(832,173,262.10)	(918,349,300.99)
6,766,465,800.00	Repayment of Internal Loans	15	(56,268,691,297.04)	(23,977,161,364.71)
52,026,253,000.00	Net Cash Flow From Financing Activities		(11,055,993,919.56)	25,137,384,083.24
	Movement in Other Cash Equivalent:			
	Below The Line Receipts	16	42,725,716,703.38	21,772,914,871.44
	Below The Line Payments	17	44,022,449,210.07	22,387,154,764.37
	Net Movement		(1,296,732,506.69)	(614,239,892.93)
	Net Surplus/(Deficit) for the Year		(11,065,273,845.14)	5,342,161,544.36
	Opening Balance		12,066,408,693.88	6,724,247,149.52
	Closing Cash Balance	18	1,001,134,848.74	12,066,408,693.88


Njum Uma-Onyemenam, FCA
Accountant General, Abia State

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AT 31ST DECEMBER, 2022

	Note	Actual 2022	Actual 2021
Liquid Assets		₦	₦
Treasuries and Banks	19	1,001,134,848.74	12,066,408,693.88
Sub Total		1,001,134,848.74	12,066,408,693.88
Investments and Other Assets			
Investments	20	360,547,685.26	360,547,685.26
Liability Over Assets	21	167,423,912,501.62	176,023,384,604.44
Sub Total		167,784,460,186.88	176,383,932,289.70
Total Assets		168,785,595,035.62	188,450,340,983.58
Public Funds			
Consolidated Revenue Fund	22	705,663,312.69	948,714,576.49
Capital Development Fund	23	295,471,536.05	11,117,694,117.39
Sub Total - Public Funds		1,001,134,848.74	12,066,408,693.88
Liabilities			
Internal Loans	24	82,261,109,033.45	92,760,734,811.15
External Loans	25	42,289,206,109.84	41,766,898,825.85
Other Liabilities:			
Pension and Gratuity	26	43,234,145,043.59	41,856,298,652.70
Sub Total: Liabilities		167,784,460,186.88	176,383,932,289.70
Public Fund + Liabilities		168,785,595,035.62	188,450,340,983.58


Njum Uma-Onyemenam, FCA
Accountant General, Abia State

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

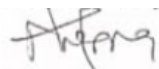
Actual 2021	Note	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
2,284,855,649.87	Opening Balance	948,714,576.49	395,142,951.00	395,142,951.00	553,571,625.49+	140.09%+			
	Add: Revenue								
30,917,948,839.34	Statutory Allocation	37,744,478,181.42	37,307,735,600.00	53,705,822,400.00	15,961,344,218.58-	29.72%-	49,441,582,949.00	55,003,518,376.00	59,128,782,252.00
19,518,587,359.98	Value Added Tax Allocation	24,703,631,656.88	12,477,456,100.00	17,477,456,100.00	7,226,175,556.88+	41.35%+	13,458,085,651.00	27,094,928,558.00	29,127,048,203.00
11,211,777,053.51	Other Statutory Transfers	20,496,079,981.04	6,679,393,800.00	6,679,393,800.00	13,816,686,181.04+	206.86%+	10,974,995,100.00	11,798,119,738.00	12,682,978,733.00
61,648,313,252.83	Sub Total: Statutory Allocation	82,944,189,819.34	56,464,585,500.00	77,862,672,300.00	5,081,517,519.34+	6.53%+	73,874,663,700.00	93,896,566,672.00	100,938,809,188.00
6,541,558,760.27	Direct Taxes	9,527,797,721.18	12,840,793,000.00	12,840,793,000.00	3,312,995,278.82-	25.80%-	14,863,883,200.00	22,428,674,531.00	24,110,825,128.00
610,929,466.04	Licenses	1,290,159,236.10	548,280,800.00	605,781,400.00	684,377,836.10+	112.97%+	547,517,200.00	588,581,073.00	632,724,637.00
8,965,054,903.24	Fees	7,132,571,986.68	15,665,778,500.00	15,606,277,900.00	8,473,705,913.32-	54.30%-	12,974,500,900.00	13,947,590,085.00	14,993,659,122.00
104,937,594.63	Fines	80,258,708.24	241,983,500.00	243,983,500.00	163,724,791.76-	67.10%-	439,070,700.00	472,001,147.00	507,401,198.00
271,179,299.27	Sales	245,399,344.22	967,927,700.00	967,927,700.00	717,528,355.78-	74.52%-	567,481,000.00	610,042,303.00	655,795,464.00
340,686,674.52	Earnings	88,208,427.00	965,277,300.00	965,277,300.00	877,068,873.00-	90.86%-	965,052,600.00	1,037,431,853.00	1,115,239,240.00
425,573.00	Rent of Government Property	228,073.00	91,800,700.00	91,800,700.00	91,572,627.00-	99.75%-	162,901,300.00	175,118,917.00	188,252,835.00
11,391,111.26	Rent on Government Building	11,761,212.00	38,000,000.00	38,000,000.00	26,238,788.00-	69.05%-	35,134,400.00	37,769,486.00	40,602,195.00
	Investment Income	106,617,119.00	20,000,000.00	20,000,000.00	86,617,119.00+	433.09%+	5,000,000.00	5,375,006.00	5,778,128.00
2,903,476.21	Interest Earned	24,436,656.72			24,436,656.72+		7,559,400.00	8,126,373.00	8,735,843.00
30,642,888.27	Miscellaneous	141,231,924.67	300,050,400.00	300,050,400.00	158,818,475.33-	52.93%-	355,000,000.00	381,625,006.00	410,246,880.00
16,879,709,746.71	Sub Total: Independent Revenue (c)	18,648,670,408.81	31,679,891,900.00	31,674,891,900.00	13,026,221,491.19-	41.12%-	30,923,100,700.00	39,692,335,780.00	42,669,260,670.00
80,812,878,649.41	Total Funds Available (a+b+c)	102,541,574,804.64	88,539,620,351.00	109,932,707,151.00	7,391,132,346.36-	6.72%-	104,797,764,400.00	133,588,902,452.00	143,608,069,858.00
	Less: Recurrent Payments:								
31,139,569,295.91	Employees Compensation	28,893,354,423.31	32,724,217,100.00	35,991,114,600.00	7,097,760,176.69+	19.72%+	34,373,445,400.00	34,531,824,110.00	35,395,120,147.00
15,808,635,785.83	Overhead Charges	17,633,953,277.23	18,127,525,300.00	22,832,574,800.00	5,198,621,522.77+	22.77%+	20,192,659,300.00	19,672,485,221.00	20,164,301,006.00
7,239,021,294.76	CRFC - Excluding Public Debt Charges	8,355,807,698.94	13,252,576,300.00	13,252,576,300.00	4,896,768,601.06+	36.95%+	10,625,820,100.00	10,840,215,627.00	11,111,221,024.00
54,187,226,376.50	Sub Total: Recurrent Expenditure	54,883,115,399.48	64,104,318,700.00	72,076,265,700.00	17,193,150,300.52+	23.85%+	65,191,924,800.00	65,044,524,958.00	66,670,642,177.00
918,349,300.99	Repayment of External Loans	832,173,262.10	350,000,000.00	350,000,000.00	482,173,262.10-	137.76%-	400,000,000.00	410,000,000.00	420,250,000.00
23,977,161,364.71	Repayment of Internal Loans	56,268,691,297.04	3,048,000,000.00	6,766,465,800.00	49,502,225,497.04-	731.58%-	10,186,703,300.00	11,466,370,907.00	11,753,030,180.00
24,895,510,665.70	Sub Total: Loans Repayment	57,100,864,559.14	3,398,000,000.00	7,116,465,800.00	49,984,398,759.14-	702.38%-	10,586,703,300.00	11,876,370,907.00	12,173,280,180.00
79,082,737,042.20	Total Recurrent Payments	111,983,979,958.62	67,502,318,700.00	79,192,731,500.00	32,791,248,458.62-	41.41%-	75,778,628,100.00	76,920,895,865.00	78,843,922,357.00
	Movement in Other Cash Equivalents:								
21,772,914,871.44	BTL Receipts	42,725,716,703.38			42,725,716,703.38+				
22,387,154,764.37	BTL Payments	44,022,449,210.07			44,022,449,210.07-				
(614,239,892.93)	Sub-Total Movement in Other Cash Equivalents	(1,296,732,506.69)			1,296,732,506.69-				
1,115,901,714.28	Operating Balance	(10,739,137,660.67)	21,037,301,651.00	30,739,975,651.00	41,479,113,311.67-	134.94%-	29,019,136,300.00	56,668,006,587.00	64,764,147,501.00
	Appropriation and Transfers:								
167,187,137.79	Transfer to Capital Development Fund		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00+	100.00%+	27,672,265,900.00		
	Transfer from CDF to CRF	11,444,800,973.36			11,444,800,973.36+				
167,187,137.79	Sub Total: Transfers	11,444,800,973.36	20,637,158,700.00	20,637,158,700.00	32,081,959,673.36+	155.46%+	27,672,265,900.00		
948,714,576.49	Closing Balance	705,663,312.69	400,142,951.00	10,102,816,951.00	9,397,153,638.31-	93.02%-	1,346,870,400.00	56,668,006,587.00	64,764,147,501.00

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Njum Uma-Onyemenam, FCA
Accountant General, Abia State

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021		Note	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦			₦	₦	₦	₦	₦	₦	₦	₦
4,439,391,499.65	Opening Balance		11,117,694,117.39	11,536,265,743.00	11,536,265,743.00	418,571,625.61-	3.63%-			
	Add Revenue:									
167,187,137.79	Transfer from Consolidated Revenue Fund	53		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00-	100.00%-	15,000,000,000.00		
8,709,162,338.62	Aids and Grants	54	6,000,386,869.50	33,960,958,800.00	33,960,958,800.00	27,960,571,930.50-	82.33%-	17,790,932,700.00	39,201,781,070.00	42,141,914,675.00
155,135,000.00	External Loans	55	667,038,939.10	3,433,700,000.00	3,433,700,000.00	2,766,661,060.90-	80.57%-	10,317,807,571.00	4,228,728,581.00	4,545,883,231.00
41,168,597,410.32	Internal Loans	56	39,377,444,830.98	21,748,060,000.00	21,748,060,000.00	17,629,384,830.98+	81.06%+	27,976,999,629.00	25,161,826,799.00	27,048,963,807.00
50,200,081,886.73	Total: Capital Receipts		46,044,870,639.58	79,779,877,500.00	79,779,877,500.00	33,735,006,860.42-	42.29%-	71,085,739,900.00	68,592,336,450.00	73,736,761,713.00
54,639,473,386.38	Total Capital Receipts Available		57,162,564,756.97	91,316,143,243.00	91,316,143,243.00	34,153,578,486.03-	37.40%-	71,085,739,900.00	68,592,336,450.00	73,736,761,713.00
	Less: Capital Expenditure									
8,021,200,103.23	General Public Services	58	7,223,704,648.46	21,610,081,400.00	23,625,081,400.00	16,401,376,751.54+	69.42%+	23,553,660,800.00	22,059,869,229.00	22,335,617,682.00
40,000,000.00	Public Order and Safety	60	15,000,000.00	1,106,664,900.00	1,106,664,900.00	1,091,664,900.00+	98.64%+	900,555,700.00	911,812,758.00	923,210,410.00
21,875,133,383.29	Economic Affairs	61	20,390,668,948.95	26,597,386,400.00	28,813,386,400.00	8,422,717,451.05+	29.23%+	28,313,277,200.00	28,667,194,678.00	29,025,534,669.00
8,049,043,880.76	Environmental Protection	62	7,419,454,418.70	3,826,553,400.00	4,276,553,400.00	3,142,901,018.70-	73.49%-	4,378,752,500.00	3,927,236,964.00	3,976,327,463.00
563,744,837.00	Housing and Community Amenities	63	4,665,129,444.55	13,671,323,800.00	13,683,992,600.00	9,018,863,155.45+	65.91%+	10,790,842,300.00	10,925,728,367.00	11,062,299,954.00
372,227,394.19	Health	64	2,817,259,060.46	4,876,007,200.00	6,824,507,200.00	4,007,248,139.54+	58.72%+	5,809,508,600.00	5,882,127,765.00	5,955,654,482.00
340,959,732.70	Recreation Culture and Religion	65	196,763,769.70	1,381,150,100.00	1,381,150,100.00	1,184,386,330.30+	85.75%+	2,800,150,100.00	2,835,152,022.00	2,870,591,424.00
3,824,579,937.80	Education	66	2,474,361,956.74	6,503,209,700.00	9,518,714,900.00	7,044,352,943.26+	74.01%+	7,934,628,400.00	8,033,811,658.00	8,134,234,382.00
434,890,000.02	Social Protection	67	219,950,000.00	207,500,600.00	257,500,600.00	37,550,600.00+	14.58%+	257,500,600.00	260,719,364.00	263,978,337.00
43,521,779,268.99	Total Capital Expenditure by Main Functions		45,422,292,247.56	79,779,877,500.00	89,487,551,500.00	44,065,259,252.44+	49.24%+	84,738,876,200.00	83,503,652,805.00	84,547,448,803.00
	Transfer from CDF to CRF		11,444,800,973.36			11,444,800,973.36-				
11,117,694,117.39	Closing Balance		295,471,536.05	11,536,265,743.00	1,828,591,743.00	1,533,120,206.95-	83.84%-	13,653,136,300.00	14,911,316,355.00	10,810,687,090.00



Njum Uma-Onyemenam, FCA
Accountant General, Abia State

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Note 1 - Statutory Allocation			
53,705,822,400.00	Statutory Allocation from Federation Accounts		37,744,478,181.42	30,917,948,839.34
53,705,822,400.00	Total		37,744,478,181.42	30,917,948,839.34
	This represent Statutory Allocation from FAAC			
	Note 2 - Share of VAT			
17,477,456,100.00	VAT from Federation Accounts		24,703,631,656.88	19,518,587,359.98
17,477,456,100.00	Total		24,703,631,656.88	19,518,587,359.98
	This represent Share of VAT from FAAC			
	Note 3 - Other Statutory Transfers			
	20007001/11010003 Excess Crude Allocation from FAAC			1,919,405,826.00
	20007001/11010007 Speical Reserved		5,534,780,671.26	
	20007001/11010010 SURE - P		3,539,917,238.33	
5,524,785,100.00	20007001/11010011 13% Derivation		6,599,373,171.00	4,782,299,056.67
162,183,700.00	20007001/11010013 Exchange Rate Difference		110,401,179.25	179,619,265.97
641,013,200.00	20007001/11010015 Other Non Oil Excess		1,844,216,316.66	2,164,179,868.31
7,212,500.00	20007001/11010017 Excess Charges Recovered		2,080,998,642.59	415,573,594.38
238,660,300.00	20007001/11010018 Forex Equalization		31,408,073.86	119,997,709.34
105,539,000.00	20007001/11010019 Solid Mineral Revenue			1,015,579,192.06
	20007001/11010020 Ecological fund		516,827,449.82	615,122,540.78
	20007001/11010030 ELECTRONIC MONEY TRANSFER		238,157,238.27	
6,679,393,800.00	Total		20,496,079,981.04	11,211,777,053.51
	Note 4 - Independent Revenue			
	Refer to Schedule of Recurrent Revenue by Organisation Notes 30, 31, 31, 32, 33, 34, 35, 36, 37, 38, 39 & 40			
	Note 5 - Personnel Cost			
25,815,842,800.00	21010100 - Salaries and Wages	5A	25,342,175,579.55	27,200,545,479.90
10,175,271,800.00	21020100 - Allowances		3,551,178,843.76	3,937,884,613.17
	21020200 - Social Contributions	5B		1,139,202.84
35,991,114,600.00	Total		28,893,354,423.31	31,139,569,295.91
	Note 5A - Salaries and Wages			
23,496,610,900.00	21010101 - Basic Salary		22,999,125,150.85	25,254,906,624.79
460,570,900.00	21010102 - Overtime Payments		352,653,067.82	230,116,926.97
1,858,661,000.00	21010103 - Consolidated Revenue Fund Charges - Salaries		1,990,397,360.88	1,715,521,928.14
25,815,842,800.00	Total		25,342,175,579.55	27,200,545,479.90
	Note 5B - Social Contributions			
	21020201 - National Health Insurance Contribution			31,196.75
	21020202 - Pension Contribution			1,108,006.09
	Total			1,139,202.84

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	Note 6: State Govt Contribution to Pension (Social Benefits)			
5,250,799,600.00	22010101 - Gratuity		92,544,284.08	41,139,440.70
5,720,789,900.00	22010102 - Pension		1,344,835,998.37	2,823,938,866.22
400,986,800.00	22010103 - Death Benefits		5,800,000.00	
11,372,576,300.00	Total		1,443,180,282.45	2,865,078,306.92
	Note 7 - Overhead Costs:			
2,434,831,450.00	22020100 - Transport and Travelling		1,545,796,501.03	1,047,466,450.00
329,046,900.00	22020200 - Utilities		199,008,302.34	54,012,000.00
1,310,642,300.00	22020300 - Material and Supplies		674,542,009.02	628,932,873.75
1,430,874,780.00	22020400 - Maintenance Services		817,477,381.39	554,077,771.11
206,573,700.00	22020500 - Training		75,466,796.40	21,514,000.00
9,237,103,800.00	22020600 - Other Services		7,866,181,528.28	8,103,163,910.50
306,154,400.00	22020700 - Consulting & Professional Services		171,639,673.20	155,544,000.00
862,844,400.00	22020800 - Fuel and Lubricants		484,274,579.52	295,115,878.89
1,031,705,900.00	22020900 - Financial Charges		1,484,259,834.16	1,668,582,900.65
5,682,797,170.00	22021000 - Miscellaneous Expenses		4,315,306,671.89	3,280,226,000.93
22,832,574,800.00	Total		17,633,953,277.23	15,808,635,785.83
	Note 8 - Consolidated Revenue Fund Charges (CRFC) - Excluding (Public Debt & Social Benefits)			
1,500,000,000.00	20007001/22060203 Recurrent Debts		1,405,925,545.06	818,632,923.17
130,000,000.00	20007001/22060204 Contractors/Other Miscellaneous Debts		1,275,843,840.82	63,294,584.22
140,000,000.00	20007001/22060205 Cost of IGR / FAAC Collection		3,502,482,447.10	2,417,124,256.68
110,000,000.00	20007001/22060300 Contribution to LG JAAC			
	20007001/22060301 Share of State IGR to MDAs		690,070,868.01	825,542,586.50
	20007001/22060302 LGAs Share of State IGR		27,298,289.00	133,914,257.18
	20007001/22060303 Settlement of Liabilities - Judgements		11,006,426.50	37,791,748.38
	20007001/22060000 Contribution to ETF			5,215,750.00
	20007001/22060305 SME Transfer			72,426,881.71
1,880,000,000.00	Total		6,912,627,416.49	4,373,942,987.84
	Note 9 - Net Cash Flow from Investing Activities by Sector:			
14,286,303,300.00	23000000 - Capital Expenditure by Administrative Sector		7,743,874,323.54	5,871,013,056.86
52,810,295,300.00	23000000 - Capital Expenditure by Economic Sector		25,488,475,338.42	25,089,963,919.66
1,039,157,100.00	23000000 - Capital Expenditure by Law and Justice		30,000,000.00	45,000,000.00
21,351,795,800.00	23000000 - Capital Expenditure by Social Sector		12,159,942,585.60	12,515,802,292.47
89,487,551,500.00	Total	9A	45,422,292,247.56	43,521,779,268.99
	Note 9A - Net Cash Flow From Investment Activities by Economic:			
16,305,125,680.00	23010100 - Purchase of Fixed Assets General		5,322,555,475.84	4,365,719,059.34
37,811,021,620.00	23020100 - Construction and Provision of Fixed Assets Genera		20,179,955,776.55	21,603,128,734.42
11,584,391,200.00	23030100 - Rehabilitation and Repairs of Fixed Assets Genera		8,949,873,895.33	6,430,533,354.61
3,587,527,000.00	23040100 - Preservation of the Environment General		7,114,907,778.70	7,528,971,267.76
20,199,486,000.00	23050100 - Acquisition of Non Tangible Assets		3,854,999,321.14	3,593,426,852.86
89,487,551,500.00	Total	9B	45,422,292,247.56	43,521,779,268.99

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	Note 9B - Analysis of Capital Expenditure by Geo Location			
8,146,031,920.00	21050100 - Abia North Senatorial Zone		3,354,338,225.99	1,737,869,005.00
72,880,536,380.00	21050200 - Abia Central Senatorial Zone		38,360,292,607.57	38,655,930,471.99
8,460,983,200.00	21050300 - Abia South Senatorial Zone		3,707,661,414.00	3,127,979,792.00
89,487,551,500.00	Total	9C	45,422,292,247.56	43,521,779,268.99
	Note 9C - Cash Flow from Investing Activities by Programme			
	See Schedule of Capital Exp. by Programme for breakdown			
	Note 10 - Proceeds from Aids & Grants			
800,000,000.00	15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAI/IDA			
78,000,000.00	15001001/13000002 National Programme for Food Security (NPFs) ADP			
100,000,000.00	15001001/13000004 CBNRMP/NDDC/RUMED/IFAD			
50,000,000.00	15001001/13000005 Agric Trans Agenda/Agricultural Ext.Trans Agenda ATA/ETA			
4,000,000,000.00	17001001/13000001 Federal Government Grant for UBE			2,440,619,586.32
50,000,000.00	17001001/13000002 UNICEF Grant & UBE			
20,000,000.00	17001001/13000003 Other Grants/Aids			
7,390,181,700.00	17001001/13000004 Tertiary Education Trust Fund (TETFUND)			865,911,373.10
	54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)		378,432,678.50	1,621,550,000.00
46,313,400.00	54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)		15,053,191.00	
700,000,000.00	38002001/13000002 SDGs Grant From FG			
195,000,000.00	38002001/13000003 OGP /SFTAS			
10,000,000.00	35001001/13000010 NEWMAP			
300,000,000.00	52001001/13000010 Water Development Project From World Bank			
8,136,000,000.00	20001001/13000001 SFTAS Grant		2,920,585,000.00	3,043,744,250.00
	14001001/13000001 World Bank/Nigeria For Women Project		2,598,916,000.00	
420,000,000.00	21002001/13020301 5% Premium Contribution from Formal Sector			
300,000,000.00	20007001/13010100 COVID-19 Donations			
1,000,000,000.00	20007001/13010102 FGN Covid 19 Response			
500,000,000.00	38002001/13000010 Grants from Development Partner			731,031,741.01
195,000,000.00	38002001/13000020 UNDP Counterpart Cash Contribution			
45,000,000.00	38002001/13000030 Worldbank Grants to Abia State Operation Coordinating Units(
6,346,366,900.00	38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)			
1,600,000.00	11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank			
	21001001/13000004 Malaria Elimination Programme - IMPACT Project		87,400,000.00	
70,000,000.00	21003001/13000001 UNICEF Programme			2,620,400.00
	21003001/13000003 Global Fund Initiative Activities			3,684,988.19
15,696,800.00	21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			
70,000,000.00	21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			
204,800,000.00	21003001/13000007 Multilateral Aids /Grants From Development Partner TCI			
2,000,000,000.00	21003001/13000008 Basic Health Care Provision Fund			
500,000,000.00	21002001/13000001 Basic Health Care Provision Fund			
315,000,000.00	52103001/13020402 Bi-lateral Aid to Water Sanitation & Hygiene-Partnership			
102,000,000.00	52103001/13020403 Nat Youth Volunteer Program for Hand washing and Clean Nig			
33,960,958,800.00	Total		6,000,386,869.50	8,709,162,338.62

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	Note 11 - Proceeds from External Loans			
300,000,000.00	52102001/14030201 Belgium Gov't - Umuahia/Aba Regional Water Scheme			
395,200,000.00	54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)			
762,500,000.00	17001001/13020402 Innovation Dev. & Effectiveness in the Acquisition of Skills		646,288,939.10	
320,000,000.00	21001001/14030201 Save a Million Lives World Bank/Federal Min. of Health			
90,000,000.00	21001001/14030203 Acelerating Nutrition Results in Nigeria (ARIN)		20,750,000.00	155,135,000.00
366,000,000.00	15001001/14030201 Abia State Livehood Improvement Family Ent. for Niger Delta			
1,200,000,000.00	14001001/14030201 World Bank Nigeria Women Project			
3,433,700,000.00	Total		667,038,939.10	155,135,000.00
	Note 12 - Proceeds from Internal Loans			
3,000,000,000.00	20007001/14030101 Loan from Commercial Banks		5,025,118,897.48	5,500,000,000.00
	20007001/14030102 Overdraft/Other Loans		3,221,823,647.80	14,783,511,953.18
	20007001/14030025 ISPO - Contract Financing Facility		16,094,600,000.00	17,877,905,000.00
18,748,060,000.00	20007001/14030105 CBN Bridging Facility		15,035,902,285.70	3,007,180,457.14
21,748,060,000.00	Total		39,377,444,830.98	41,168,597,410.32
	Note 13 - Proceeds from Other Capital Receipts			
	Note 14 - Repayment of External Loans			
350,000,000.00	Foreign Loans Repayment		832,173,262.10	918,349,300.99
350,000,000.00	Total		832,173,262.10	918,349,300.99
	Note 15 - Repayment of Internal Loans			
5,218,465,800.00	20007001/22060201 Domestic Loans Repayment		46,550,892,138.66	21,714,352,465.50
120,000,000.00	20007001/22060206 Refund to Other Government - Deductions		29,852,793.32	
12,000,000.00	20007001/22060207 Deduction @ Source - Oil Theft			
2,000,000.00	20007001/22060208 Deduction @ Source - 1% Police Reform			
2,000,000.00	20007001/22060209 Deduction @ Source - VAT/WHT Liabilities			
2,000,000.00	20007001/22060210 Deduction @ Source - Judiciary			
2,000,000.00	20007001/22060211 Deduction @ Source - National Fadama		12,000,000.00	12,000,000.00
2,000,000.00	20007001/22060212 Deduction @ Source - National Agric Tech Support		12,000,000.00	12,000,000.00
600,000,000.00	20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project			864,198,662.64
200,000,000.00	20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project		91,416,338.76	182,832,677.52
600,000,000.00	20007001/22060215 Repayment of Domestic Arrears		634,069,944.04	10,000,000.00
2,000,000.00	20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans		410,704,692.84	410,704,692.84
2,000,000.00	20007001/22060217 Deduction @ Source - FAAC Software			9,321,595.08
2,000,000.00	20007001/22060218 Deduction @ Source - Ecological Fund Distribution to States		957,863,371.03	761,751,271.13
	20007001/22060219 Deduction @ Source - Excess Crude		1,079,671,147.08	
	20007001/22060220 Deduction @ Source - Bail Out		1,522,336,317.60	
	20007001/22060221 Deduction @ Source - C/funding for Various Project IFO UBA		2,152,808,511.60	
	20007001/22060222 Deduction @ Source - Health Care deductions		950,594,318.25	
	20007001/22060223 Deduction @ Source - Budget Suport		1,858,897,413.40	
	20007001/22060306 Deduction @ Source - Refund to Other States		279,757.18	
	20007001/22060307 Deduction @ Source - Refund of 13% Derivation		5,304,553.28	
6,766,465,800.00	Total		56,268,691,297.04	23,977,161,364.71

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	Note 16 - BTL Receipts			
	20007001/22085005 Deposit		11,221,443.75	200,138,499.99
	20007001/22080002 With Holding Taxes due to FIRS		209,458,094.68	25,652,053.49
	20007001/22080003 VAT to FIRS		310,441,928.83	24,106,591.23
	20007001/22080004 Union Deductions		458,188,266.08	933,267,288.44
	20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll		78,979,055.58	61,931,675.98
	20007001/22080006 Monthly Net Total Salary Control Accounts		12,788,721,196.92	15,164,461,511.61
	20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund		14,219,375,220.24	634,306,799.08
	20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund		9,866,535,092.58	449,862,978.36
	20007001/22080091 Deduction @ Source - Zenith Bank 1B Loan Recovery		194,425,120.93	1,552,498,850.98
	20007001/22080091 Deduction @ Source - UBA Loans Various Projects		2,598,983,376.21	
	20007001/22080093 Deduction @ Source - Heal Care Facility		678,765,068.52	
	20007001/22080000 Net Monthly Pension		1,310,622,839.06	2,726,688,622.28
	Total		42,725,716,703.38	21,772,914,871.44
	Note 17 - BTL Payments			
	20007001/22080001 Withholding Taxes due to FIRS		136,194,911.39	98,546,701.44
	20007001/22080002 VAT to FIRS		106,438,574.16	86,072,845.36
	20007001/22080003 Union Deductions		516,639,858.75	705,219,176.72
	20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll		56,634,352.36	10,885,723.28
	20007001/22080006 PAYE Remittance to BIRS		188,662,576.55	
	20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund		13,259,549,995.62	1,038,778,450.80
	20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund		9,280,600,133.77	734,676,656.50
	20007001/22080060 Monthly Net Total Salary Control Accounts		16,018,540,140.23	15,843,801,778.38
	20007001/22080091 Deduction @ Source - Zenith Bank 1B Loan Recovery		49,281,638.12	1,551,127,832.08
	20007001/22080091 Deduction @ Source - Loan for Various Project		2,100,336,271.68	
	20007001/22080093 Deduction @ Source - Health Care Facility		493,323,949.24	
	20007001/22080095 Loan to Abia Line Network		50,000,000.00	
	20007001/22080000 Grant to Clifford University		150,000,000.00	
	20007001/22080000 Monthly Pension		1,616,246,808.20	2,318,045,599.81
	Total		44,022,449,210.07	22,387,154,764.37

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	Note 18 - Cash and Bank Balances			
	20007001/31030103 Abia State Counterpart Fund - UBA 1021212232		613,720,005.52	138,073,550.99
	20007001/31030107 GT Bank (VAT) - A/C - 5900956110		54,313.42	54,313.42
	20007001/31030108 Access Bank A/C 0028705965		179,954.46	179,954.46
	20007001/31030109 UBA Plc A/C - 0060000349		57,105.59	57,105.59
	20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)		675,126.39	675,126.39
	20007001/31030117 Diamond Bank A/C - 0392130000298		5,017,933.31	5,017,933.31
	20007001/31010124 GTB 5959648110 - IGR		7,418,596.00	7,418,596.00
	20007001/31010125 Bank PHB - Salary A/C - 131100007157		178,954.40	272,884.94
	20007001/31010126 Bank PHB - Special A/C III - 131100007168		35,576.74	4,509,783.31
	20007001/31010127 Oceanic Bank - 0781301008916		134,370.38	134,370.38
	20007001/31010133 GTBank - A/C 5110		2,312,986.70	2,312,986.70
	20007001/31010134 Skye Bank - A/C 475		563,891.02	563,891.02
	20007001/31010135 Skye Bank - A/C 505		132,177.19	132,177.19
	20007001/31030137 Diamond Bank (Special Account) 0021415767		45,664.88	45,664.88
	20007001/31010138 Diamond Bank (Salary) 0021415743		703,072.33	703,072.33
	20007001/31010139 Diamond Bank (Faac) Account 2150000048		259,598.09	259,598.09
	20007001/31030140 UBA Bank (VAT) Account 0053-005-00618		(1,016,686,483.87)	
	20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)		27,952,501.57	27,952,501.57
	20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account		2,767,553.96	2,767,553.96
	20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account		1,286,783.40	2,131,718.15
	20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)		1,249,787.53	1,249,787.53
	20007001/31010470 Ecological Account		(52.50)	(52.50)
	20007001/31010149 Zenith Bank - 1013892907		(521,136,359.23)	
	20007001/31010150 Sterling Bank - 0017759497		276,053.82	276,053.82
	20007001/31010151 Sterling Bank - 0021959955		674,022.63	674,022.63
	20007001/31010152 Sterling Bank - 0023041416		2,400,988.01	2,400,988.01
	20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111		15,750.00	15,750.00
	20007001/31010156 First Bank ABSG Project A/C 2014210497		3,924,207.24	3,924,207.24
	20007001/31010157 First Bank Pensions Account 2028294506		9,312,654.24	257,069,399.76
	20007001/31010158 UBA - Salary Account 1019024054		705,663,312.69	
	20007001/31010159 UBA - ABGS FAAC A/C 1015372049		(7,107,360,172.83)	
	20007001/31010160 UBA - ABSG Special A/C 1019024009		150.00	150.00
	20007001/31010161 UBA - Overhead A/C. 1019115026		(16,234,372.08)	
	20007001/31010162 UBA - Subvention A/C 1019114830		(1,194,240,803.52)	
	20007001/31010165 Zenith - ABSG Cons. A/C 1014327297		11,612,171.16	11,612,278.66
	20007001/31010166 Zenith - ABSG Special A/C 1014013949		162,168,286.80	
	20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971		1,330,189.70	1,330,318.70
	20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932		2,266,635.37	2,266,635.37
	20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123		3,776,537.50	3,776,537.50
	20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478		72,404.21	76,129.75
	20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)		(165,528,319.02)	
	20007001/31010174 ZENITN BANK A/C 1014655750		5,250.70	5,401.20

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	20007001/31010175	SKYE BANK PLC (ABSG OVERHEAD 4030014605)	(1,288,657.31)	3,603,656.06
	20007001/31010176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	295,121.72	295,121.72
	20007001/31010770	Access Bank Foreign Loan/Paris Club Refund A/C 0718250445	7,316,444.99	7,316,444.99
	20007001/31010780	ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61
	20007001/31010190	ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,946.03	28,603,118.03
	20007001/31010810	Access Bank - Consolidated IGR A/c - 0763857466	6,663,140.41	6,663,140.41
	20007001/31010820	Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
	20007001/31010830	Heritage Bank - Capital Proj- a/c No 5900006278	(44,837,890.44)	(44,837,890.44)
	20007001/31010840	Fidelity Bank - MOJ Rev -A/c No 5030036828	(19,500,000.00)	(19,500,000.00)
	20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842	129,806.47	131,017.72
	20007001/31010100	ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	1,805,091.27	1,805,241.58
	20007001/31010100	ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	(68.65)	(567,591.19)
	20007001/31010900	Zenith Bank IGR Payment A/C - 10148195251	188,409,217.13	1,274,790,471.03
	20007001/31010905	Zenith Bank Consol IGR A/C - 1016977696	1,062.24	(438,115.82)
	20007001/31010910	UBA 1022752036 COVID 19 Account	1,275,132.49	1,275,390.81
	20007001/31010100	ABIA STABILIZATION ACCOUNT (STERLING BANK)	45,038,375.00	15,124,379.42
	20007001/31010193	UBA ECOLOGICAL FUND ACCOUNT 1023953744	55,088,237.93	142,589,508.41
	20007001/31010135	ABSG - UBA Bridging Financing Acctoun 1024592087	67,960.40	2,206,320,457.14
	20007001/31010940	Union Bank Health Care Project A/C - 0141182327	185,440,669.28	
	20007001/31010945	UBA Special Subvention A/C - 1025212962	4,691,384,257.60	
	20007001/31010950	UBA Over Head 11 A/C - 1025082752	(282,026,418.15)	
	20007001/31010955	UBA OverHead 111 (1025098790)	(690,756,923.98)	
	20007001/31010201	Ecobank Domiciliary Account	153,224.91	153,224.91
	20007001/31020202	Revenue Account ASOPADEC	(96,380,315.18)	
	11039001/31020100	Cash Book - Abia State Infrastructual Dev Board	3,616.63	
	20008001/31010010	BIR - IGR Paydirect Account - Fidelity Bank	71,627,335.43	66,033,723.68
	20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030013304	8,669,370.23	
	20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030079858	79,732,773.58	
	20008001/31010020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	69,199,413.96	63,739,053.33
	20008001/31010021	BIR - IGR Paydirect Account - Access Bank	107,285,004.95	
	20008001/31010040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	21,184,951.41	14,044,050.78
	20008001/31010060	BIR - IGR Paydirect Account - Sterling Bank - 0690003293	7,493,198.05	5,729,679.96
	20008001/31010070	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	11,551,298.59	7,111,825.93
	20008001/31010080	BIR - IGR Paydirect Account - FCMB - 0532313019	74,185,884.53	106,010,107.74
	20008001/31010100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	3,403,606.64	124,257,903.58
	20008001/31010101	BIR - IGR Paydirect Account - First Bank AC No. - 2033346902	82,692,741.31	
	20008001/31010110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	(1,123,517.33)	1,167,429.11
	20008001/31010130	BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	1,853,700.52	1,592,173.53

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Final Budget		Note	2022	2021
2022			Actual	Actual
₦			₦	₦
	20008001/31010140	BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	25,883,791.38	33,704,100.49
	20008001/31010150	BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	6,260,600.12	4,680,856.49
	20008001/31010160	BIR - IGR Paydirect Account - UBA AC No. - 1012403173	78,196,123.21	22,971,357.24
	20008001/31010165	BIR - IGR Paydirect Account - Fidelity AGIS - 5110035480	93,349,161.88	93,849,257.88
	20008001/31010170	BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	42,651,513.12	32,466,939.83
	20008001/31010170	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	31,463,744.33	32,760,803.55
	20008001/31010190	BIR - IGR Paydirect Account - Zenith Bank 1011758344	62,083,457.08	88,756,430.10
	20008001/31010200	BIR - IGR Paydirect Account - Stanbic IBTC	42,832,914.91	65,904,464.99
	20008001/31010210	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 30079858		49,979,058.78
	20008001/31010220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	1,381,631.29	3,278,914.32
	20008001/31010230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	1,450,036.44	1,591,126.13
	20008001/31010240	BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	96,721.64	156,533.97
	20008001/31010250	BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	1,179,385.35	710,470.85
	20008001/31010260	BIR - IGR Paydirect Account FCMB (MBAISII) AC No. 4196382017	29,539,411.61	28,850,090.80
	20008001/31010000	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 3328		704,996.43
	20008001/31010080	BIR - IGR Paydirect Account - ROLEZ		28,125.00
	20008001/31010290	BIR - IGR Paydirect Account - GLOBUS	1,425,621.99	782,176.48
	20008001/31010295	BIR - IGR Paydirect Account - STD Charterred	341,256.00	2,311,151.78
	20008001/31010302	BIR - IGR Paydirect Acct - Interswitch Fin Inclusion Service	53,816,330.00	
	72001001/31010101	Cash and Bank SME Account	20,001,818.29	27,573,118.29
	38002001/31020103	CSDP - IDA FUND ACCOUNT	10,319.01	10,319.01
	54001001/31020130	RAAMP - FBN ACCOUNT 2040490526	1,615,087,256.57	1,621,550,000.00
	54001001/31020100	RAAMP - UBA ACCOUNT 3003160069	117,685,693.45	
	54001001/31020140	Household Upliftment Programme Account	1,223,642.48	
	21102001/31020150	Revenue Account - Abia State Estate Development Agency	97,036.19	
	14001001/31020130	Casj amd Bamk - Nigeria for Women Project UBA 3002637814	1,820,327,674.12	314,703,285.00
	14001001/31020100	Casj amd Bamk - Nigeria for Women Project UBA 1022415023	(44,230,975.30)	
	17001001/31020130	IDEAS Account	166,856,863.11	
	17008001/31020110	Cash _ Bank - Abia State Library Board - Revenue Account	2,395.00	
	21001001/31020140	ANRIN SPIU Account - 1015496323		88,336,927.90
	21001001/31020141	ANRIN Zenith Bank Account 1016652368	51,390,385.99	23,455,443.77
	21001001/31020150	Malaria Eleimination Programm - Zenith Bank 1017737280	11,881,537.45	
	21001001/31020100	Malaria Eleimination Programm - Zenith Bank 1017181591	24,247,999.01	
	21026001/31020110	Revenue Account - Abia State University Teaching Hospital	379,898,999.71	
	21026002/31020110	Revenue Account Abia State College of Health Technology	63,423,365.02	
	21026002/31020101	Cash & Bank - Coll of Hth Mgt Tech. - Capital Account	135,000,000.00	135,000,000.00
	21027010/31020010	Revenue Account Abia Specialist Hospital & Diagnostic Centre	884,364.00	
	35001001/31020100	Cash Book - NEWMAP - Zenith Bank		4,897,972,748.70
	Total		1,001,134,848.74	12,066,408,693.88

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

	Note	Actual 2022 ₦	Actual 2021 ₦
Note 19 - Treasuries and Banks			
20007001/31030103	Abia State Counterpart Fund - UBA 1021212232	613,720,005.52	138,073,550.99
20007001/31030107	GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108	Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109	UBA Plc A/C - 0060000349	57,105.59	57,105.59
20007001/31010114	Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117	Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124	GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125	Bank PHB - Salary A/C - 131100007157	178,954.40	272,884.94
20007001/31010126	Bank PHB - Special A/C III - 131100007168	35,576.74	4,509,783.31
20007001/31010127	Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31010133	GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134	Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135	Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137	Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138	Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139	Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140	UBA Bank (VAT) Account 0053-005-00618	1,016,686,483.87	
20007001/31010142	Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430	Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444	Fidelity Bank - A/C 5030030596 ABSG IGR Account	1,286,783.40	2,131,718.15
20007001/31010460	First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470	Ecological Account	52.50	52.50
20007001/31010149	Zenith Bank - 1013892907	521,136,359.23	
20007001/31010150	Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151	Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152	Sterling Bank - 0023041416	2,400,988.01	2,400,988.01
20007001/31010154	FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	15,750.00	15,750.00
20007001/31010156	First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157	First Bank Pensions Account 2028294506	9,312,654.24	257,069,399.76
20007001/31010158	UBA - Salary Account 1019024054	705,663,312.69	
20007001/31010159	UBA - ABGS FAAC A/C 1015372049	7,107,360,172.83	
20007001/31010160	UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010161	UBA - Overhead A/C. 1019115026	16,234,372.08	
20007001/31010162	UBA - Subvention A/C 1019114830	1,194,240,803.52	
20007001/31010165	Zenith - ABSG Cons. A/C 1014327297	11,612,171.16	11,612,278.66
20007001/31010166	Zenith - ABSG Special A/C 1014013949	162,168,286.80	
20007001/31010167	Zenith ABSG Salary Bailout A/C 1014429971	1,330,189.70	1,330,318.70
20007001/31010168	Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169	Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170	Keystone - ABSG Salary Bailout A/C 1002820478	72,404.21	76,129.75
20007001/31010171	ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)	165,528,319.02	
20007001/31010174	ZENITN BANK A/C 1014655750	5,250.70	5,401.20
20007001/31010175	SKYE BANK PLC (ABSG OVERHEAD 4030014605)	1,288,657.31	3,603,656.06
20007001/31010176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	295,121.72	295,121.72
20007001/31010770	ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	7,316,444.99	7,316,444.99
20007001/31010780	ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

	Note	Actual 2022 ₦	Actual 2021 ₦
20007001/31010190	ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,946.03	28,603,118.03
20007001/31010810	Access Bank - Consolidated IGR A/c - 0763857466	6,663,140.41	6,663,140.41
20007001/31010820	Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830	Heritage Bank - Capital Proj- a/c No 5900006278	44,837,890.44	44,837,890.44
20007001/31010840	Fidelity Bank - MOJ Rev -A/c No 5030036828	19,500,000.00	19,500,000.00
20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842	129,806.47	131,017.72
20007001/31010100	ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	1,805,091.27	1,805,241.58
20007001/31010100	ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	68.65	567,591.19
20007001/31010900	Zenith Bank IGR Payment A/C - 10148195251	188,409,217.13	1,274,790,471.03
20007001/31010905	Zenith Bank Consol IGR A/C - 1016977696	1,062.24	438,115.82
20007001/31010910	UBA 1022752036 COVID 19 Account	1,275,132.49	1,275,390.81
20007001/31010100	ABIA STABILIZATION ACCOUNT (STERLING BANK)	45,038,375.00	15,124,379.42
20007001/31010193	UBA ECOLOGICAL FUND ACCOUNT 1023953744	55,088,237.93	142,589,508.41
20007001/31010135	ABSG - UBA Bridging Financing Acctoun 1024592087	67,960.40	2,206,320,457.14
20007001/31010940	Union Bank Health Care Project A/C - 0141182327	185,440,669.28	
20007001/31010945	UBA Special Subvention A/C - 1025212962	4,691,384,257.60	
20007001/31010950	UBA Over Head 11 A/C - 1025082752	282,026,418.15	
20007001/31010955	UBA OverHead 111 (1025098790)	690,756,923.98	
20007001/31010201	Ecobank Domiciliary Account	153,224.91	153,224.91
20007001/31020202	Revenue Account ASOPADEC	96,380,315.18	
11039001/31020100	Cash Book - Abia State Infrastructural Dev Board	3,616.63	
20008001/31010010	BIR - IGR Paydirect Account - Fidelity Bank	71,627,335.43	66,033,723.68
20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030013304	8,669,370.23	
20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030079858	79,732,773.58	
20008001/31010020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	69,199,413.96	63,739,053.33
20008001/31010021	BIR - IGR Paydirect Account - Access Bank	107,285,004.95	
20008001/31010040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	21,184,951.41	14,044,050.78
20008001/31010060	BIR - IGR Paydirect Account - Sterling Bank - 0690003293	7,493,198.05	5,729,679.96
20008001/31010070	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	11,551,298.59	7,111,825.93
20008001/31010080	BIR - IGR Paydirect Account - FCMB - 0532313019	74,185,884.53	106,010,107.74
20008001/31010100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	3,403,606.64	124,257,903.58
20008001/31010101	BIR - IGR Paydirect Account - First Bank AC No. - 2033346902	82,692,741.31	
20008001/31010110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	1,123,517.33	1,167,429.11
20008001/31010130	BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	1,853,700.52	1,592,173.53
20008001/31010140	BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	25,883,791.38	33,704,100.49
20008001/31010150	BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	6,260,600.12	4,680,856.49
20008001/31010160	BIR - IGR Paydirect Account - UBA AC No. - 1012403173	78,196,123.21	22,971,357.24
20008001/31010165	BIR - IGR Paydirect Account - Fidelity AGIS - 5110035480	93,349,161.88	93,849,257.88
20008001/31010170	BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	42,651,513.12	32,466,939.83
20008001/31010170	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	31,463,744.33	32,760,803.55
20008001/31010190	BIR - IGR Paydirect Account - Zenith Bank 1011758344	62,083,457.08	88,756,430.10
20008001/31010200	BIR - IGR Paydirect Account - Stanbic IBTC	42,832,914.91	65,904,464.99
20008001/31010210	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 30079858		49,979,058.78
20008001/31010220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	1,381,631.29	3,278,914.32
20008001/31010230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	1,450,036.44	1,591,126.13
20008001/31010240	BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	96,721.64	156,533.97
20008001/31010250	BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	1,179,385.35	710,470.85

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

	Note	Actual 2022 ₦	Actual 2021 ₦
20008001/31010260	BIR - IGR Paydirect Account FCMB (MBAISII) AC No. 4196382017	29,539,411.61	28,850,090.80
20008001/31010000	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 3328		704,996.43
20008001/31010080	BIR - IGR Paydirect Account - ROLEZ		28,125.00
20008001/31010290	BIR - IGR Paydirect Account - GLOBUS	1,425,621.99	782,176.48
20008001/31010295	BIR - IGR Paydirect Account - STD Chartered	341,256.00	2,311,151.78
20008001/31010302	BIR - IGR Paydirect Acct - Interswitch Fin Inclusion Service	53,816,330.00	
72001001/31010101	Cash and Bank SME Account	20,001,818.29	27,573,118.29
36004001/31020100	Cash & Bank - Abia State Council for Art & Culture	942,502.88	
38002001/31020103	CSDP - IDA FUND ACCOUNT	10,319.01	10,319.01
54001001/31020130	RAAMP - FBN ACCOUNT 2040490526	1,615,087,256.57	1,621,550,000.00
54001001/31020100	RAAMP - UBA ACCOUNT 3003160069	117,685,693.45	
54001001/31020140	Household Upliftment Programme Account	1,223,642.48	
21102001/31020120	Revenue Account - Abia State Estate Development Agency	97,036.19	
14001001/31020130	Casj amd Bamk - Nigeria for Women Project UBA 3002637814	1,820,327,674.12	314,703,285.00
14001001/31020100	Casj amd Bamk - Nigeria for Women Project UBA 1022415023	44,230,975.30	
17001001/31020130	IDEAS Account	166,856,863.11	
17008001/31020110	Cash _ Bank - Abia State Library Board - Revenue Account	2,395.00	
21001001/31020140	ANRIN SPIU Account - 1015496323		88,336,927.90
21001001/31020141	ANRIN Zenith Bank Account 1016652368	51,390,385.99	23,455,443.77
21001001/31020150	Malaria Eleimination Programm - Zenith Bank 1017737280	11,881,537.45	
21001001/31020100	Malaria Eleimination Programm - Zenith Bank 1017181591	24,247,999.01	
21026001/31020101	Revenue Account - Abia State University Teaching Hospital	379,898,999.71	
21026002/31020110	Revenue Account Abia State College of Health Technology	63,423,365.02	
21026002/31020101	Cash & Bank - Coll of Hth Mgt Tech. - Capital Account	135,000,000.00	135,000,000.00
21026002/31020102	Revenue Account Abia Specialist Hospital & Diagnostic Centre	884,364.00	
35001001/31020100	Cash Book - NEWMAP - Zenith Bank		4,897,972,748.70
20007001/31001001	Pension Board - Ecobank		327,897.29
20007001/31010002	Pension Board - Diamond Bank		102,334.19
20007014/31020190	Sub Treasury - UBA - 1016685517	1,254,421.24	1,254,421.24
20007023/31020102	TPO - Umuahia - Bank Keystone Bank	50,500.00	50,000.00
20007023/31020105	TPO Umuahia - Zenith Bank A/C 1012469360	20,000.00	20,000.00
20007023/31020100	TPO - Umuahia - UBA (Impress A/C Account No: 1019431557	80,000.00	262,877.00
Total		1,001,134,848.74	12,066,408,693.88
Note 20 - Investments			
20007001/31090110	Emenite Company Limited	212,908,810.52	212,908,810.52
20007001/31090120	Ashaka Cement	64,300.00	64,300.00
20007001/31090150	Access Bank Plc	15,469,567.29	15,469,567.29
20007001/31090160	FCMB	109,995.00	109,995.00
20007001/31090170	First Inland Bank	1,360,000.00	1,360,000.00
20007001/31090180	ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00
20007001/31090110	Westminister Dredging Nig Ltd	364,579.00	364,579.00
20007001/31090100	Golden Guinea Breweries Umuahia	8,477,841.00	8,477,841.00
20007001/31090110	International Glass Industry Plc Aba	40,000,000.00	40,000,000.00
20007001/31090120	Alex Inyishi Imo State	6,753,598.00	6,753,598.00
20007001/31090140	UNIC Insurance (Nig) Ltd	293,651.00	293,651.00
20007001/31090150	Nigerian Cement Co. Ltd Nkalagu	35,531,522.00	35,531,522.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

	Note	Actual 2022	Actual 2021
		₦	₦
20007001/31090160	Aba Textile Mill Plc Aba	2,664,375.00	2,664,375.00
20007001/31090170	UAC of Nigeria Plc	3,664,089.00	3,664,089.00
20007001/31090180	Urban Development Bank Wuse - Abuja	7,705,998.00	7,705,998.00
20007001/31090190	Nigerian Sugar Company Bacita Kwara State	29,663.00	29,663.00
20007001/31090120	MARKLINT Medical Comple Ltd Oji River	108,000.00	108,000.00
20007001/31090200	Nigeria Starch Mill	288,000.00	288,000.00
20007001/31090220	Aluminium Tch. Product	375,000.00	375,000.00
20007001/31090230	Ihechiowa Oil Palm	3,750,000.00	3,750,000.00
20007001/31090240	Lion of Africa Insurance Co. Plc	3,750,000.00	3,750,000.00
20007001/31090260	First Aluminium Co. Ltd	140,820.50	140,820.50
20007001/31090260	Mother Cat	40,800.00	40,800.00
20007001/31090280	Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
20007001/31090290	GLAXO (Evans Medical)	5,176,942.65	5,176,942.65
20007001/31090230	Imo Rubber Estate Ltd Nekede Owerre	1,920,000.00	1,920,000.00
20007001/31090300	Niger Construction Co. Ltd	1,020,000.00	1,020,000.00
20007001/31090320	Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
20007001/31090330	Eco Bank Trans - National	2,230,000.00	2,230,000.00
20007001/31090350	Sterling Bank	13,992.30	13,992.30
20007001/31090360	Bank PHB	595,000.00	595,000.00
20007001/31090370	Oceanic Bank	755,200.00	755,200.00
20007001/31090380	NAL Bank Plc	8,441.00	8,441.00
Total		360,547,685.26	360,547,685.26
Note 21 - Liability Over Assets		167,423,912,501.62	176,023,384,604.44
20007001/33010108 - Liability Over Assets:		₦	
Opening Balance		176 023 384 604.44	153,329,927,148.31
Add/(Less) Net Movement			
External Loan		522,307,283.99	3,728,976,558.06
Internal Loan		(7,743,932,995.92)	15,955,467,073.15
Pension and Grauties		(1,377,846,390.89)	3,009,013,824.92
Closing Balance		167,423,912,501.62	176,023,384,604.44

NOTES TO STATEMENT OF ASSETS AND LIABILITIES...CONT'D.**Note 21B:**

Assets purchased by Ministries, Departments & Agencies (MDAs) in the year under review are written off as required by the law establishing the Capital Development Fund (CDF) which provides that assets are to be written off in the year of purchase. However, these assets are presented below as a memoranda record because of the information value to users of the financial statements pending the abrogation of Capital Development Fund:

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE YEAR ENDED 31ST DECEMBER, 2022

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2022	Addition in 2022	Disposals in 2022	Provision for	Closing Balance at Cost
				(If Any)	Depreciation in 2022 (If Any)	as at 31/12/2022
23010101	Purchase/Acquisition of Land	798,856,835.46	82,943,889.00	-	-	881,800,724.46
23010102	Purchase of Office Buildings	131,800,000.00	770,700,000.00	-	-	902,500,000.00
23010105	Purchase of Motor Vehicles	5,598,556,542.75	1,229,800,000.00	-	-	6,828,356,542.75
23010106	Purchase of Vans	230,131,000.00	178,500,000.00	-	-	408,631,000.00
23010107	Purchase of Trucks	564,241,974.42	583,881,555.54	-	-	1,148,123,529.96
23010108	Purchase of Buses	1,559,070,760.07	672,000,000.00	-	-	2,231,070,760.07
23010112	Purchase of Office Furniture and Fittings	567,789,431.56	638,931,940.75	-	-	1,206,721,372.31
23010113	Purchase of Computers	55,453,000.00	19,546,400.00	-	-	74,999,400.00
23010114	Purchase of Computer Printers	32,740,000.00	36,000,000.00	-	-	68,740,000.00
23010115	Purchase of Photocopying Machines	75,200,000.00	5,000,000.00	-	-	80,200,000.00
23010119	Purchase of Powers Generating Set	1,396,206,307.00	172,600,000.00	-	-	1,568,806,307.00
23010120	Purchase of Canteen/Kitchen Equipment	2,000,000.00	-	-	-	2,000,000.00
23010121	Purchase of Residential Furniture	10,000,000.00	-	-	-	10,000,000.00
23010122	Purchase of Health/Medical Equipment	1,284,447,354.59	532,751,690.55	-	-	1,817,199,045.14
23010123	Purchase of Fire Fighting Equipment	61,000,000.00	33,500,000.00	-	-	94,500,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	411,346,327.87	31,200,000.00	-	-	442,546,327.87
23010125	Purchase of Library Books & Equipment	188,822,751.16	20,000,000.00	-	-	208,822,751.16
23010127	Purchase of Agriculture Equipment	84,701,588.00	64,700,000.00	-	-	149,401,588.00
23010128	Purchase of Security Equipment	436,638,000.00	35,000,000.00	-	-	471,638,000.00
23010129	Purchase of Industrial Equipment	336,344,000.00	179,500,000.00	-	-	515,844,000.00
23010132	Purchase of Security Equipment		36,000,000.00			36,000,000.00
23010133	Purchase of Surveying Equipment	17,000,000.00	-	-	-	17,000,000.00
23020101	Construction/Provision of Office Buildings	1,983,866,675.00	1,140,080,394.00	-	-	3,123,947,069.00
23020102	Construction/Provision of Residential Buildings	706,071,994.00	18,240,000.00	-	-	724,311,994.00
23020103	Construction/Provision of Electricity	267,604,287.00	47,466,687.50	-	-	315,070,974.50
23020104	Construction/Provision of Housing	994,207,128.50	2,013,863,000.00	-	-	3,008,070,128.50
23020105	Construction/Provision of Water Facilities	912,973,835.00	515,315,000.00	-	-	1,428,288,835.00
23020106	Construction/Provision of Hospitals/Health Centres	2,144,570,296.12	1,432,469,635.00	-	-	3,577,039,931.12
23020107	Construction/Provision of Public Schools	980,957,965.00	161,497,200.00	-	-	1,142,455,165.00
23020111	Construction/Provision of Libraries	6,130,000.00	4,500,000.00	-	-	10,630,000.00
23020112	Construction/Provision of Sporting Facilities	192,490,000.00	57,550,000.00	-	-	250,040,000.00
23020113	Construction/Provision of Agricultural Facilities	29,150,000.00	13,850,000.00	-	-	43,000,000.00
23020114	Construction/Provision of Roads	49,646,390,562.62	11,815,937,090.35	-	-	61,462,327,652.97
23020115	Construction/Provision of Railways	36,000,000.00	-	-	-	36,000,000.00
23020116	Construction/Provision of Water ways	125,236,825.80	-	-	-	125,236,825.80
23020118	Construction/Provision of Infrastructure	4,788,034,035.12	608,413,000.00	-	-	5,396,447,035.12

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2022	Addition in 2022	Disposals in 2022	Provision for Depreciation in 2022	Closing Balance at Cost
				(If Any)	(If Any)	as at 31/12/2022
23020119	Construction/Provision of Recreational Facilities	1,247,989,732.70	110,213,769.70	-	-	1,358,203,502.40
23020123	Construction of Traffic/Street Lights	1,341,685,000.00	2,000,000,000.00	-	-	3,341,685,000.00
23020124	Construction of Markets/Parks	308,922,520.00	105,560,000.00	-	-	414,482,520.00
23020125	Construction of Power Generating Plants	1,400,000,000.00	100,000,000.00	-	-	1,500,000,000.00
23020127	Construction of ICT Infrastructures	115,120,000.00	35,000,000.00	-	-	150,120,000.00
23030101	Rehabilitation/Repairs of Residential Building	22,028,079.00	-	-	-	22,028,079.00
23030103	Rehabilitation/Repairs - Housing	57,411,000.00	4,680,000.00	-	-	62,091,000.00
23030104	Rehabilitation/Repairs - Water Facilities	92,555,000.00	19,900,000.00	-	-	112,455,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	157,177,683.00	116,171,150.00	-	-	273,348,833.00
23030106	Rehabilitation/Repairs - Public Schools	3,410,416,626.32	700,068,386.00	-	-	4,110,485,012.32
23030109	Rehabilitation/Repairs - Fire Fighting Stations	5,499,500.00	-	-	-	5,499,500.00
23030110	Rehabilitation/Repairs - Libraries	87,000,000.00	17,000,000.00	-	-	104,000,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	100,800,000.00	130,750,000.00	-	-	231,550,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	10,000,000.00	3,000,000.00	-	-	13,000,000.00
23030113	Rehabilitation/Repairs - Roads	38,806,623,406.92	7,427,682,923.34	-	-	46,234,306,330.26
23030118	Rehabilitation/Repairs - Recreational Facilities	47,800,000.00	-	-	-	47,800,000.00
23030121	Rehabilitation/Repairs of Office Buildings	252,100,000.00	518,846,435.99	-	-	770,946,435.99
23030123	Rehabilitation/Repairs - Traffic/Street Lights	293,349,480.00	11,775,000.00	-	-	305,124,480.00
23030124	Rehabilitation/Repairs - Markets/Parks	81,500,000.00	-	-	-	81,500,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructures	6,000,000.00	-	-	-	6,000,000.00
23040101	Tree Planting	8,000,000.00	-	-	-	8,000,000.00
23040102	Erosion & Flood Control	32,105,156,306.26	5,196,059,748.70	-	-	37,301,216,054.96
23040103	Wildlife Conservation	500,000.00	-	-	-	500,000.00
23040104	Industrial Pollution Preservation & Control	5,896,080,482.00	942,157,000.00	-	-	6,838,237,482.00
23040105	Water Pollution Prevention & Control	568,122,820.00	976,691,030.00	-	-	1,544,813,850.00
23050101	Research and Development	15,179,581,170.83	2,731,500,678.18	-	-	17,911,081,849.01
23050103	Monitoring and Evaluation	1,329,744,224.00	563,953,642.96	-	-	1,893,697,866.96
23050104	Anniversaries/Celebration	1,454,000,000.00	413,500,000.00	-	-	1,867,500,000.00
23050105	Improve Agricultural Seedlings	2,341,561,934.12	134,545,000.00	-	-	2,476,106,934.12
23050107	Margin for Increase in Costs	33,200,000.00	11,500,000.00	-	-	44,700,000.00
Grand Total		183,415,954,442.19	45,422,292,247.56	-	-	228,838,246,689.75

Also See Page for Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

NOTES TO STATEMENT OF ASSETS AND LIABILITIES...CONT'D.

	Note	Actual 2022 ₦	Actual 2021 ₦
Note 22 - Consolidated Revenue Fund			
Opening Balance		948,714,576.49	2,284,855,649.87
Add/(Less) Net Surplus/(Deficit)		(243,051,263.80)	(1,336,141,073.38)
Closing Balance		705,663,312.69	948,714,576.49
Note 23 - Capital Development Fund			
Opening Balance		11,117,694,117.39	4,439,391,499.65
Add/(Less) Net Capital Surplus/(Deficit)		(10,822,222,581.34)	6,678,302,617.74
Closing Balance		295,471,536.05	11,117,694,117.39
Note 24 - Internal Loans			
20007001/42000010 UBA Counterpart Fund MDG Loan			72,868,648.50
20007001/42000015 Accelerated Agric Development Scheme		574,274,033.69	916,387,591.08
20007001/42000030 Abia Counterpart Fund for Various Projects ifor UBA		1,179,904,038.98	2,923,880,415.01
20007001/42000182 UBA ISPO - CFF - Ferotex			57,018,032.15
20007001/42000184 UBA ISPO - CFF - Tunnel End			249,732,318.53
20007001/42000185 UBA ISPO - CFF - Trackcare Global			251,727,924.99
20007001/42000186 UBA ISPO - CFF - China Zhonghao			159,983,383.33
20007001/42000189 UBA ISPO - CFF - DAWN N DAISY			51,952,172.25
20007001/42000193 UBA ISPO - CFF - Rock Waters			244,496,772.05
20007001/42000194 UBA ISPO - CFF - Sanajadon Construction		15,414,245.31	97,933,622.76
20007001/42000195 UBA ISPO - Arab Contractors			94,422,979.14
20007001/42000196 UBA ISPO - Ekcleen Nig Services			88,150,506.34
20007001/42000197 UBA ISPO - JMK Construction		19,413,739.70	121,498,553.02
20007001/42000198 UBA ISPO - Vision Cars			142,780,921.30
20007001/42000199 UBA ISPO - Universal Energy		84,946,031.71	236,170,761.52
20007001/42000200 UBA ISPO - Bessed Ugu Ventures		13,526,912.32	269,462,505.02
20007001/42000201 UBA ISPO - China Zhonghua2		38,616,093.81	151,066,399.42
20007001/42000202 UBA ISPO - Sananjanon Construction 2		43,914,837.76	151,202,328.71
20007001/42000203 UBA ISPO - Rock Waters 2		26,952,894.31	110,505,267.70
20007001/42000204 UBA ISPO -Track Care		7,910,260.16	32,645,477.53
20007001/42000205 UBA ISPO - ECKLEEN		17,641,752.35	75,291,796.96
20007001/42000206 UBA ISPO - Delhope		48,302,246.46	178,761,905.91
20007001/42000207 UBA ISPO - Tunnelend		154,588,569.29	608,234,003.48
20007001/42000208 UBA ISPO - Track Care		36,750,710.50	200,040,211.72
20007001/42000209 UBA ISPO - Vission Cars 2		26,564,595.30	108,657,570.86
20007001/42000210 UBA ISPO - Effedee		345,230,560.07	1,105,114,790.32
20007001/42000211 UBA ISPO - ASUBEB		748,830,490.66	1,104,639,181.51
20007001/42000212 UBA -FEROTEX - NEW		2,381,895,516.84	6,469,546,052.30
20007001/42000215 UBA SPONMORE 1		280,353,735.27	993,557,679.84
20007001/42000216 ABSG UBA TERM LOAN			170,709,414.90
20007001/42000217 UBA ZINUCHE			266,641,649.22
20007001/42000218 ABSG UBA TERM LOAN			4,000,000,000.00
20007001/42000219 UBA ECKLEEN NEW 1			1,400,000,000.00
20007001/42000220 UBA TUNNEL END INVESTMENT NEW 3			3,730,000,000.00
20007001/42000221 UBA SPONMORE NEW 2			1,075,400,000.00
20007001/42000222 STERLING NEW ISPO			200,354,590.46

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

	Note	Actual 2022	Actual 2021
		₦	₦
20007001/42000224	TRACKCARE GLOBAL 7.5B Loan	3,754,437,843.17	
20007001/42000225	ECKLEEN - Share of 7.5b Loan	1,390,414,191.18	
20007001/42000226	LOGISTIC DELUKE - Share of 7.5b Loan	1,853,885,588.24	
20007001/42000227	UBA ABSG HEALTH CARE PROJECT	1,025,000,000.00	
20007001/42000228	HEALTH CARE FACILITIES	1,121,041,666.69	
20007001/42000300	FGN BOND	5,789,656,568.61	5,965,430,831.53
20007001/42000301	MSMED LOAN	1,987,071,760.97	2,030,082,513.66
20007001/42000302	BRIDGING FINANCE GAP FACILITY	18,043,082,742.84	3,007,180,457.14
20007001/42000310	Bail Out Fund	12,094,272,460.16	12,507,693,910.02
20007001/42000320	Zenith Bank Excess Crude - Loan	8,628,209,701.22	8,917,067,291.32
20007001/42000330	Budget Support Facility	17,307,181,598.08	17,438,932,426.47
20001001/31010101	Overdraft Account - Zenith Bank		992,040,226.44
20001001/31010100	Overdraft Account - UBA Salary Account Overdraft		168,646,805.22
20001001/31010104	Overdraft Account - UBA Subvention Account		148,273,481.57
20001001/31010100	Overdraft Account - UBA Overhead Account		1,231,381,300.15
20001001/31010108	Overdraft Account - UBA FAAC Account		9,710,727,446.45
20001001/31010100	Overdraft Account UBA VAT		971,099,447.38
20001001/31010100	Overdraft Account UBA Capital Project	3,221,823,647.80	46,552,605.47
20001001/31010100	Overdraft Account -Zenith Special Account		797,655,979.82
20001001/31010100	Overdraft Account Zenoth Excess Crude		717,134,660.68
Total		82,261,109,033.45	92,760,734,811.15
Refer to Note 24B below for futher details			
Note 25 - External Loans			
Schedule of Foreign Loans (Naira):			
		₦	₦
Erosion & Watershed Mgt Proj.		26,236,693,035.65	25,662,191,552.79
Comm. Based Pov. Reduction		3,392,260,334.53	3,546,286,733.21
Health System Dev. Project II		244,194,800.48	314,492,029.55
HIV/AIDS		648,159,634.69	672,414,657.42
Oil Palm Belt Rural Dev. Project II		280,855,213.61	309,176,856.51
Health System Dev. Project IV		1,539,655,818.77	1,419,027,407.98
Comm. Based Nation Res Mgt		450,139,235.06	457,748,260.75
Community & Soc. Development		1,765,421,292.11	1,747,067,797.49
Third National Fadama		2,646,099,616.42	2,617,978,396.15
Health Sys Dev. - Additiona		1,261,836,781.80	1,248,611,776.05
2nd HIV/AIDS		1,568,916,444.25	1,557,865,244.25
Public Sector Governance Ref		578,765,101.13	577,771,661.66
Rural Access Agricl Marketing Proj		1,676,208,801.34	1,636,266,452.04
Total		42,289,206,109.84	41,766,898,825.85
Refer to Note 25B below for futher details			
Schedule of Foreign Loan (USD):			
		\$	\$
Erosion & Watershed Mgt Proj.		58,492,237.29	62,137,561.57
Comm. Based Pov. Reduction		7,562,725.08	8,586,858.60
Health System Dev. Project II		544,409.32	761,500.35
HIV/AIDS		1,445,010.89	1,628,162.08
Oil Palm Belt Rural Dev. Project II		626,140.26	748,630.37
Health System Dev. Project IV		3,432,517.71	3,435,984.91

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

	Note	Actual 2022	Actual 2021
		₦	₦
Comm. Based Nation Res Mgt		1,003,543.05	1,108,376.14
Community & Soc. Development		3,935,840.58	4,230,290.80
Third National Fadama		5,899,230.00	6,339,084.23
Health Sys Dev. - Additional		2,813,146.32	3,023,346.27
2nd HIV/AIDS		3,497,751.52	3,772,162.14
Public Sector Governance Ref		1,290,302.31	1,398,996.74
Rural Access Agricul Marketing Proj		3,736,949.73	3,962,000.17
Total		94,279,804.06	101,132,954.37
Exchange Rate		₦448.55 = \$1	N412.99 = \$1

ABIA STATE DEBT PROFILE/SCHEDULE AS AT 31/12/2022

1	2	3	4	5	6	7
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Loans Repayment/ Servicing/ Adjustment ¹ (As per DMO Document)	Net Movement in the 2022	Closing Balance (N) 31/12/2022
		01/01/2022	2022	2022	7-3 2022	3 + 6 2022
Note 24B	DOMESTIC DEBT					
1	UBA Counterpart Fund MDG Loan	72,868,648.50		(72,868,648.50)	(72,868,648.50)	
2	Accelerated Agric Development Scheme	916,387,591.08		(342,113,557.39)	(342,113,557.39)	574,274,033.69
3	Abia Counterpart Fund for Various Projects ifo UBA	2,923,880,415.01		(1,743,976,376.03)	(1,743,976,376.03)	1,179,904,038.98
4	UBA ISPO – CFF – Ferotex	57,018,032.15		(57,018,032.15)	(57,018,032.15)	-
5	UBA ISPO – CFF – Tunnel End	249,732,318.53		(249,732,318.53)	(249,732,318.53)	-
6	UBA ISPO – CFF – Trackcare Global	251,727,924.99		(251,727,924.99)	(251,727,924.99)	-
7	UBA ISPO – CFF – China Zhonghao	159,983,383.33		(159,983,383.33)	(159,983,383.33)	-
8	UBA ISPO – CFF – DAWN N DAISY	51,952,172.25		(51,952,172.25)	(51,952,172.25)	-
9	UBA ISPO – CFF – Rock Waters	244,496,772.05		(244,496,772.05)	(244,496,772.05)	-
10	UBA ISPO – CFF – Sanajadon Construction	97,933,622.76		(82,519,377.45)	(82,519,377.45)	15,414,245.31
11	UBA ISPO – Arab Contractors	94,422,979.14		(94,422,979.14)	(94,422,979.14)	-
12	UBA ISPO – Ekcleen Nig Services	88,150,506.34		(88,150,506.34)	(88,150,506.34)	-
13	UBA ISPO – JMK Construction	121,498,553.02		(102,084,813.32)	(102,084,813.32)	19,413,739.70
14	UBA ISPO – Vision Cars	142,780,921.30		(142,780,921.30)	(142,780,921.30)	
15	UBA ISPO – Universal Energy	236,170,761.52		(151,224,729.81)	(151,224,729.81)	84,946,031.71
16	UBA ISPO – Bessed Ugu Ventures	269,462,505.02		(255,935,592.70)	(255,935,592.70)	13,526,912.32
17	UBA ISPO – China Zhonghua2	151,066,399.42		(112,450,305.61)	(112,450,305.61)	38,616,093.81
18	UBA ISPO – Sananjanon Construction 2	151,202,328.71		(107,287,490.95)	(107,287,490.95)	43,914,837.76
19	UBA ISPO – Rock Waters 2	110,505,267.70		(83,552,373.39)	(83,552,373.39)	26,952,894.31
20	UBA ISPO –Track Care	32,645,477.53		(24,735,217.37)	(24,735,217.37)	7,910,260.16
21	UBA ISPO – ECKLEEN	75,291,796.96		(57,650,044.61)	(57,650,044.61)	17,641,752.35
22	UBA ISPO – Delhope	178,761,905.91		(130,459,659.45)	(130,459,659.45)	48,302,246.46
23	UBA ISPO – Tunnelend	608,234,003.48		(453,645,434.19)	(453,645,434.19)	154,588,569.29
24	UBA ISPO – Track Care	200,040,211.72		(163,289,501.22)	(163,289,501.22)	36,750,710.50
25	UBA ISPO – Vission Cars 2	108,657,570.86		(82,092,975.56)	(82,092,975.56)	26,564,595.30
26	UBA ISPO – Effedee	1,105,114,790.32		(759,884,230.25)	(759,884,230.25)	345,230,560.07

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

1	2	3	4	5	6	7
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Loans Repayment/ Servicing/ Adjustment ¹	Net Movement in the 2022	Closing Balance (N) 31/12/2022
		01/01/2022	2022	(As per DMO Document) 2022	7-3 2022	3 + 6 2022
		27	UBA ISPO – ASUBEB	1,104,639,181.51		(355,808,690.85)	(355,808,690.85)	748,830,490.66
28	UBA -FEROTEX - NEW	6,469,546,052.30		(4,087,650,535.46)	(4,087,650,535.46)	2,381,895,516.84
29	UBA SPONMORE 1	993,557,679.84		(713,203,944.57)	(713,203,944.57)	280,353,735.27
30	ABSG UBA TERM LOAN	170,709,414.90		(170,709,414.90)	(170,709,414.90)	-
31	UBA ZINUCHE	266,641,649.22		(266,641,649.22)	(266,641,649.22)	-
32	ABSG UBA TERM LOAN	4,000,000,000.00		(4,000,000,000.00)	(4,000,000,000.00)	-
33	UBA ECKLEEN NEW 1	1,400,000,000.00		(1,400,000,000.00)	(1,400,000,000.00)	-
34	UBA TUNNEL END INVESTMENT NEW 3	3,730,000,000.00		(3,730,000,000.00)	(3,730,000,000.00)	-
35	UBA SPONMORE NEW 2	1,075,400,000.00		(1,075,400,000.00)	(1,075,400,000.00)	-
36	STERLING NEW ISPO	200,354,590.46		(200,354,590.46)	(200,354,590.46)	-
37	FGN BOND	5,965,430,831.53		(175,774,262.92)	(175,774,262.92)	5,789,656,568.61
38	MSMED LOAN	2,030,082,513.66		(43,010,752.69)	(43,010,752.69)	1,987,071,760.97
39	BRIDGING FINANCE GAP FACILITY	3,007,180,457.14	15,035,902,285.70	-	15,035,902,285.70	18,043,082,742.84
40	Bail Out Fund	12,507,693,910.02		-	(413,421,449.86)	12,094,272,460.16
41	Zenith Bank Excess Crude – Loan	8,917,067,291.32		-	(288,857,590.10)	8,628,209,701.22
42	Budget Support Facility	17,438,932,426.47		-	(131,750,828.39)	17,307,181,598.08
43	Overdraft Account – Zenith Bank	992,040,226.44		(992,040,226.44)	(992,040,226.44)	-
44	Overdraft Account – UBA Salary Account	168,646,805.22		(168,646,805.22)	(168,646,805.22)	-
45	Overdraft Account – UBA Subvention Account	148,273,481.57		(148,273,481.57)	(148,273,481.57)	-
46	Overdraft Account – UBA Overhead Account	1,231,381,300.15		(1,231,381,300.15)	(1,231,381,300.15)	-
47	Overdraft Account – UBA FAAC Account	9,710,727,446.45		(9,710,727,446.45)	(9,710,727,446.45)	-
48	Overdraft Account UBA VAT	971,099,447.38		(971,099,447.38)	(971,099,447.38)	-
49	Overdraft Account UBA Capital Project	46,552,605.47	3,175,271,042.33	-	3,175,271,042.33	3,221,823,647.80
50	Overdraft Account –Zenith Special Account	797,655,979.82		(797,655,979.82)	(797,655,979.82)	-
51	Overdraft Account Zenoth Excess Crude	717,134,660.68		(717,134,660.68)	(717,134,660.68)	-
52	DELHOPE		1,240,000,000.00	(1,240,000,000.00)	-	-
53	TRACKCARE GLOBAL 7.5B Loan		2,115,000,000.00	(2,115,000,000.00)	-	-
54	PUMECO Industries		1,239,600,000.00	(1,239,600,000.00)	-	-
55	MACUMZY		2,500,000,000.00	(2,500,000,000.00)	-	-
56	TRACKCARE		4,000,000,000.00	(245,562,156.83)	3,754,437,843.17	3,754,437,843.17
57	ECKLEEN - Share of 7.5b Loan	-	1,500,000,000.00	(109,585,808.82)	1,390,414,191.18	1,390,414,191.18
58	LOGISTIC DELUKE - Share of 7.5b Loan	-	2,000,000,000.00	(146,114,411.76)	1,853,885,588.24	1,853,885,588.24
59	UBA ABSG HEALTH CARE PROJECT	-	1,025,000,000.00	-	1,025,000,000.00	1,025,000,000.00
60	HEALTH CARE FACILITIES	-	1,250,000,000.00	(128,958,333.31)	1,121,041,666.69	1,121,041,666.69
	Total Domestic Loans	92,760,734,811.15	35,080,773,328.03	(44,746,369,237.38)	(10,499,625,777.70)	82,261,109,033.45

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022... CONT'D.

Note 25B		EXTERNAL DEBT				
1	2	3	4	5	6	7
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Loans Repayment/ Servicing/ Adjustment ¹	Net Movement in the 2022	Closing Balance (N) 31/12/2022
		01/01/2022	2022	2022	2022	2022
1	Erosion & Watershed Mgt Project	25,662,191,552.79		574,501,482.86	574,501,482.86	26,236,693,035.65
2	Comm. Based Poverty Reduction	3,546,286,733.21		(154,026,398.68)	(154,026,398.68)	3,392,260,334.53
3	Health System Dev. Project II	314,492,029.55		(70,297,229.07)	(70,297,229.07)	244,194,800.48
4	HIV/AIDS	672,414,657.42		(24,255,022.73)	(24,255,022.73)	648,159,634.69
5	Oil Palm Belt Rural Dev. Project II	309,176,856.51		(28,321,642.90)	(28,321,642.90)	280,855,213.61
6	Health System Dev. Project IV	1,419,027,407.98		120,628,410.79	120,628,410.79	1,539,655,818.77
7	Comm. Based Nation Res Mgt	457,748,260.75		(7,609,025.69)	(7,609,025.69)	450,139,235.06
8	Community & Soc. Development	1,747,067,797.49		18,353,494.62	18,353,494.62	1,765,421,292.11
9	Third National Fadama	2,617,978,396.15		28,121,220.27	28,121,220.27	2,646,099,616.42
10	Health Sys Dev. – Additional	1,248,611,776.05		13,225,005.75	13,225,005.75	1,261,836,781.80
11	2 nd HIV/AIDS	1,557,865,244.25		11,051,200.00	11,051,200.00	1,568,916,444.25
12	Public Sector Governance Ref.	577,771,661.66		993,439.47	993,439.47	578,765,101.13
13	Rural Access Agric Marketing Project	1,636,266,452.04		39,942,349.30	39,942,349.30	1,676,208,801.34
	Total External Loan Per DMO Balance	41,766,898,825.85	-	522,307,283.99	522,307,283.99	42,289,206,109.84

Note:

- External Debt repayments and balances are subject to reconciliation with DMO.

Note 26 - Pension and Gratuity		Note	Actual 2022	Actual 2021
Schedule of Outstanding Pensions and Gratuities			₦	₦
Year	No of Retiree			
1998	1		92,654.64	92,654.64
2000	4505		1,119,698,931.56	1,119,698,931.56
2001	187		123,045,454.55	123,045,454.55
2002	242		129,975,715.08	129,975,715.08
2003	138		83,684,869.97	83,684,869.97
2004	184		107,618,684.50	108,618,684.57
2005	275		205,336,981.38	205,336,981.38
2006	337		300,760,930.43	302,460,930.43
2007	296		371,001,361.40	371,201,361.40
2008	542		799,526,829.03	801,126,829.03
2009	460		704,325,986.00	704,727,986.00
2010	645		1,021,955,478.32	1,022,588,809.92
2011	697		1,549,375,789.35	1,549,775,789.35
2012	720		2,149,734,142.43	2,153,934,142.43
2013	2551		2,141,837,449.28	2,142,837,449.28
2014	5940		3,106,063,856.52	3,110,063,856.52
2015	6734		3,855,077,768.83	3,861,277,768.83
2016	612		2,418,555,650.45	2,429,084,650.45
2017	476		2,071,056,711.29	2,074,356,711.29
2018	8440		7,588,991,736.32	7,599,949,331.32
2019	8632		7,056,995,049.22	7,064,495,049.22
2020	4057		1,999,676,307.06	2,010,676,307.06
2021	9033		2,881,288,388.42	2,887,288,388.42
2022	405		1,448,468,317.49	
Total	55 704		43,234,145,043.59	41,856,298,652.70

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Varriance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Note 27 - Statutory Allocation								
30,917,948,839.34	20007001/11010001 Statutory Allocation from Federation Accounts	37,744,478,181.42	37,307,735,600.00	53,705,822,400.00	15,961,344,218.58-	29.72%-	49,441,582,949.00	55,003,518,376.00	59,128,782,252.00
30,917,948,839.34	Total	37,744,478,181.42	37,307,735,600.00	53,705,822,400.00	15,961,344,218.58-	29.72%-	49,441,582,949.00	55,003,518,376.00	59,128,782,252.00
	This Represents Share of Statutory Allocation from FAAC								
	Note 28 - Share of VAT								
19,518,587,359.98	20007001/11010002 VAT from Federation Accounts	24,703,631,656.88	12,477,456,100.00	17,477,456,100.00	7,226,175,556.88+	41.35%+	13,458,085,651.00	27,094,928,558.00	29,127,048,203.00
19,518,587,359.98	Total	24,703,631,656.88	12,477,456,100.00	17,477,456,100.00	7,226,175,556.88+	41.35%+	13,458,085,651.00	27,094,928,558.00	29,127,048,203.00
	This represents Share of VAT from FAAC								
	Note 29 - Other Statutory Transfers								
1,919,405,826.00	20007001/11010003 Excess Crude Allocation from FAAC						2,000,000,000.00	2,150,000,000.00	2,311,250,000.00
	20007001/11010007 Speical Reserved	5,534,780,671.26			5,534,780,671.26+				
	20007001/11010010 SURE - P	3,539,917,238.33			3,539,917,238.33+				
4,782,299,056.67	20007001/11010011 13% Derivation	6,599,373,171.00	5,524,785,100.00	5,524,785,100.00	1,074,588,071.00+	19.45%+	7,000,000,000.00	7,525,000,000.00	8,089,375,006.00
179,619,265.97	20007001/11010013 Exchange Rate Difference	110,401,179.25	162,183,700.00	162,183,700.00	51,782,520.75-	31.93%-	174,549,800.00	187,641,035.00	201,714,118.00
2,164,179,868.31	20007001/11010015 Other Non Oil Excess	1,844,216,316.66	641,013,200.00	641,013,200.00	1,203,203,116.66+	187.70%+	1,300,000,000.00	1,397,500,000.00	1,502,312,497.00
415,573,594.38	20007001/11010017 Excess Charges Recovered	2,080,998,642.59	7,212,500.00	7,212,500.00	2,073,786,142.59+	28,752.67%+	130,000,000.00	139,750,000.00	150,231,249.00
119,997,709.34	20007001/11010018 Forex Equalization	31,408,073.86	238,660,300.00	238,660,300.00	207,252,226.14-	86.84%-	256,858,300.00	276,122,678.00	296,831,882.00
1,015,579,192.06	20007001/11010019 Solid Mineral Revenue		105,539,000.00	105,539,000.00	105,539,000.00-	100.00%-	113,587,000.00	122,106,025.00	131,263,981.00
615,122,540.78	20007001/11010020 Ecological fund	516,827,449.82			516,827,449.82+				
	20007001/11010030 ELECTRONIC MONEY TRANSFER	238,157,238.27			238,157,238.27+				
11,211,777,053.51	Total	20,496,079,981.04	6,679,393,800.00	6,679,393,800.00	13,816,686,181.04+	206.86%+	10,974,995,100.00	11,798,119,738.00	12,682,978,733.00
	Note 30 - 12010000 - Direct Taxes								
6,510,242,510.27	Board of Internal Revenue	9,491,099,109.18	12,840,793,000.00	12,840,793,000.00	3,349,693,890.82-	26.09%-	14,771,256,900.00	22,329,101,210.00	24,003,783,814.00
3,414,000.00	Abia State Gaming Commission	2,378,000.00			2,378,000.00+		10,400,900.00	11,180,979.00	12,019,546.00
27,902,250.00	Abia State Physical Planning & Infrastructural Dev.	34,320,612.00			34,320,612.00+		82,225,400.00	88,392,342.00	95,021,768.00
6,541,558,760.27	Total	9,527,797,721.18	12,840,793,000.00	12,840,793,000.00	3,312,995,278.82-	25.80%-	14,863,883,200.00	22,428,674,531.00	24,110,825,128.00
	Note 31 : - 12020000 - Licenses								
4,000.00	Ministry of Agriculture						265,300.00	285,204.00	306,596.00
578,178,966.04	Board of Internal Revenue	1,047,731,603.10	270,200,400.00	270,200,400.00	777,531,203.10+	287.76%+	300,200,400.00	322,715,436.00	346,919,091.00
27,996,000.00	Abia State Gaming Commission	234,322,633.00	70,000,000.00	70,000,000.00	164,322,633.00+	234.75%+	57,601,300.00	61,921,421.00	66,565,528.00
33,000.00	Ministry of Commerce and Industry	24,000.00			24,000.00+		39,600.00	42,576.00	45,768.00
	Ministry of Science and Technology		200,400.00	200,400.00	200,400.00-	100.00%-	216,100.00	232,308.00	249,728.00
4,314,000.00	Ministry of Transport	7,911,500.00	193,847,600.00	251,348,200.00	243,436,700.00-	96.85%-	175,000,000.00	188,125,006.00	202,234,383.00
22,500.00	Ministry of Petroleum and Solid Minerals	27,000.00	2,000,000.00	2,000,000.00	1,973,000.00-	98.65%-	2,152,500.00	2,313,943.00	2,487,488.00
7,500.00	Ministry of public Utility		6,380,500.00	6,380,500.00	6,380,500.00-	100.00%-	6,380,500.00	6,859,055.00	7,373,481.00
293,000.00	Abia State Water Board	44,500.00	3,751,500.00	3,751,500.00	3,707,000.00-	98.81%-	3,751,500.00	4,032,868.00	4,335,329.00
12,500.00	Ministry of Lands and Urban Development								
	Ministry of Health	3,000.00			3,000.00+				
68,000.00	Ministry of Environment	85,000.00	1,900,400.00	1,900,400.00	1,815,400.00-	95.53%-	1,910,000.00	2,053,256.00	2,207,245.00
	Ministry of Local Gov't & Chieftaincy Affairs	10,000.00			10,000.00+				
610,929,466.04	Total	1,290,159,236.10	548,280,800.00	605,781,400.00	684,377,836.10+	112.97%+	547,517,200.00	588,581,073.00	632,724,637.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
N		N	N	N	N	N	N	N	N
	Note 34 - 12040000 - Fees								
5,169,737.51	Office of the Governor	129,950,025.34	6,500,600.00	6,500,600.00	123,449,425.34+	1,899.05%+	5,250,900.00	5,644,729.00	6,068,079.00
	Deputy Governor's Office		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
4,000.00	Office of the Secretary to the State Government	8,000.00	2,400,100.00	2,400,100.00	2,392,100.00-	99.67%-	199,400.00	214,366.00	230,438.00
	Abia State Liaison Office - Lagos		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Abia State Liaison Office Abuja		1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,650,600.00	1,774,401.00	1,907,482.00
	Bureau of Special Services	77,800.00	650,600.00	650,600.00	572,800.00-	88.04%-	750,300.00	806,578.00	867,070.00
4,121,400.00	Physical Planning & Infrastructural Development Board	48,061,982.00	750,336,200.00	750,336,200.00	702,274,218.00-	93.59%-	509,521,000.00	547,735,153.00	588,815,285.00
	Abia State Oil Prod. Area Dev. Commission - ASOPADEC	2,345,898.50	210,000,000.00	210,000,000.00	207,654,101.50-	98.88%-	4,000,000.00	4,300,012.00	4,622,509.00
279,000.00	Abia State Pension Board	56,500.00	274,900.00	274,900.00	218,400.00-	79.45%-	249,700.00	268,428.00	288,560.00
	Abia State Market Agency & Quality Mgt Agency		15,481,300.00	15,481,300.00	15,481,300.00-	100.00%-	15,481,400.00	16,642,505.00	17,890,693.00
55,206,289.38	Abia State Signage & Advertisement Agency (ABSSA)	76,473,007.00	11,500,600.00	11,500,600.00	64,972,407.00+	564.95%+	17,876,400.00	19,217,136.00	20,658,424.00
	Abia State House of Assembly	240,000.00			240,000.00+				
	Ministry of Information & Strategy		8,350,600.00	8,350,600.00	8,350,600.00-	100.00%-	7,132,000.00	7,666,906.00	8,241,932.00
	Abia Printing & Publishing Company		9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	9,500,600.00	10,213,145.00	10,979,135.00
	Bureau of Training	114,600.00	6,899,200.00	6,899,200.00	6,784,600.00-	98.34%-	3,901,500.00	4,194,113.00	4,508,670.00
427,300.00	Bureau of Service Welfare	76,560,173.68	499,500.00	499,500.00	76,060,673.68+	15,227.36%+	500,600.00	538,151.00	578,511.00
40,000.00	Office of the Auditor General (State)	45,000.00			45,000.00+		85,200.00	91,596.00	98,472.00
24,000.00	Civil Service Commission	21,000.00	309,700.00	309,700.00	288,700.00-	93.22%-	369,800.00	397,536.00	427,360.00
	Abia State Independent Electoral Commission		56,000,000.00	56,000,000.00	56,000,000.00-	100.00%-	60,000,000.00	64,500,000.00	69,337,503.00
83,470.88	Office of the Auditor General (Local Government)	216,539.66	25,000,000.00	25,000,000.00	24,783,460.34-	99.13%-	193,601,400.00	208,121,541.00	223,730,638.00
	Local Government Service Commission						249,800.00	268,546.00	288,686.00
3,416,900.00	Ministry of Agriculture	1,690,000.00			1,690,000.00+		959,100.00	1,031,073.00	1,108,401.00
94,000.00	Ministry of Finance	44,000.00	500,600.00	500,600.00	456,600.00-	91.21%-	300,100.00	322,608.00	346,808.00
1,050.00	Office of the Accountant General								
2,515,249,903.72	Board of Internal Revenue	1,751,347,794.19	1,759,699,800.00	1,759,699,800.00	8,352,005.81-	0.47%-	637,798,300.00	685,633,185.00	737,055,668.00
72,389,650.00	Ministry of Trade and Investment	40,748,220.01	426,451,400.00	426,451,400.00	385,703,179.99-	90.44%-	396,471,900.00	426,207,359.00	458,172,915.00
785,000.00	Ministry of Science and Technology	640,000.00	24,049,400.00	24,049,400.00	23,409,400.00-	97.34%-	45,836,700.00	49,274,476.00	52,970,034.00
475,271.23	Abia State Investment & Property Development Company	15,000.00			15,000.00+				
4,589,700.00	Ministry of Transport	764,000.00	466,663,900.00	409,163,300.00	408,399,300.00-	99.81%-	393,766,000.00	423,298,503.00	455,045,873.00
11,932,200.00	Abia State Fire Service	17,968,030.00	745,000,000.00	745,000,000.00	727,031,970.00-	97.59%-	350,000,000.00	376,250,012.00	404,468,756.00
	Abia Transport Corporation (Abia Line Network)		172,900,300.00	172,900,300.00	172,900,300.00-	100.00%-	172,900,400.00	185,867,942.00	199,808,029.00
25,000.00	Traffic & Indiscipline Mgt Agency of Abia State		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
12,933,006.52	Ministry of Petroleum & Solid minerals	14,855,500.00	112,651,800.00	112,651,800.00	97,796,300.00-	86.81%-	89,841,700.00	96,579,852.00	103,823,334.00
4,900,000.00	Ministry of Energy & Mineral Resources	100,000.00			100,000.00+				
10,767,500.00	Ministry of Works	9,385,300.00	25,702,200.00	25,702,200.00	16,316,900.00-	63.48%-	27,223,400.00	29,265,173.00	31,460,057.00
1,903,000.00	Ministry of Culture and Tourism	1,799,000.00	9,600,500.00	9,600,500.00	7,801,500.00-	81.26%-	7,571,400.00	8,139,296.00	8,749,751.00
410,000.00	Abia State Council for Arts & Culture	2,475,500.00	4,355,300.00	4,355,300.00	1,879,800.00-	43.16%-	3,768,300.00	4,050,928.00	4,354,745.00
	Tourism Board		200,400.00	200,400.00	200,400.00-	100.00%-	602,700.00	647,903.00	696,492.00
81,000.00	Abia State Planning Commission	155,000.00	2,849,900.00	2,849,900.00	2,694,900.00-	94.56%-	2,949,600.00	3,170,827.00	3,408,644.00
167,000.00	Ministry of Public Utilities & Water Resources		15,399,900.00	15,399,900.00	15,399,900.00-	100.00%-	15,399,900.00	16,554,916.00	17,796,537.00
8,363,960.00	Abia State Water Board	7,904,970.00			7,904,970.00+		32,825,900.00	35,287,866.00	37,934,454.00
51,000.00	Ministry of Housing	563,000.00	9,001,200.00	9,001,200.00	8,438,200.00-	93.75%-	7,661,300.00	8,235,909.00	8,853,592.00
1,360,000.00	Abia State Housing & Property Dev. Corp.	100,000.00	5,751,500.00	5,751,500.00	5,651,500.00-	98.26%-	2,151,300.00	2,312,671.00	2,486,120.00
464,400.00	Min. of Rural Development and Poverty Reduction	156,300.00	1,500,700.00	1,500,700.00	1,344,400.00-	89.58%-	979,600.00	1,053,094.00	1,132,063.00
116,925,878.10	Ministry of Lands and Urban Development	91,006,250.10	382,453,700.00	380,453,700.00	289,447,449.90-	76.08%-	277,890,700.00	298,732,580.00	321,137,490.00
327,485,856.54	Abia State Estate Development Agency	301,611,007.27	230,001,200.00	230,001,200.00	71,609,807.27+	31.13%+	334,601,400.00	359,696,535.00	386,673,772.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
31,760,846.00	Ministry of Physical Planning and Urban Renewal	39,424,760.00			39,424,760.00+				
1,569,000.00	Judicial Service Commission	1,445,000.00	1,500,600.00	1,500,600.00	55,600.00-	3.71%-	1,500,600.00	1,613,157.00	1,734,141.00
4,394,794.00	Ministry of Industry	100,000.00	15,781,500.00	15,781,500.00	15,681,500.00-	99.37%-	16,984,400.00	18,258,243.00	19,627,618.00
1,569,000.00	Judicial Service Commission	1,445,000.00	1,500,600.00	1,500,600.00	55,600.00-	3.71%-	1,500,600.00	1,613,157.00	1,734,141.00
4,394,794.00	Ministry of Industry	100,000.00	15,781,500.00	15,781,500.00	15,681,500.00-	99.37%-	16,984,400.00	18,258,243.00	19,627,618.00
1,911,200.00	Ministry of Small and Medium Enterprises Development	523,000.00	50,000,000.00	50,000,000.00	49,477,000.00-	98.95%-	64,964,100.00	69,836,414.00	75,074,143.00
10,725,695.26	Ministry of Justice	49,974,884.52	16,349,400.00	16,349,400.00	33,625,484.52+	205.67%+	81,849,900.00	87,988,649.00	94,587,794.00
70,592,589.37	High Court	106,372,937.43	951,000,000.00	951,000,000.00	844,627,062.57-	88.81%-	901,061,200.00	968,640,802.00	1,041,288,867.00
15,247,155.00	Customary Court of Appeal	12,498,485.99	13,050,400.00	13,050,400.00	551,914.01-	4.23%-	13,050,400.00	14,029,186.00	15,081,381.00
	Multi Door Court		150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	150,000,000.00	161,250,000.00	173,343,746.00
45,408,855.00	Umuhia Capital Development Authority (UCDA)	24,683,930.00	83,174,100.00	83,174,100.00	58,490,170.00-	70.32%-	83,174,100.00	89,412,182.00	96,118,094.00
21,000.00	Ministry of Youths and Sports Development	34,000.00	4,900,300.00	4,900,300.00	4,866,300.00-	99.31%-	2,600,200.00	2,795,227.00	3,004,876.00
350,000.00	Ministry of Women Affairs & Social Development	350,000.00	1,803,400.00	1,803,400.00	1,453,400.00-	80.59%-	1,556,100.00	1,672,842.00	1,798,302.00
88,072,800.00	Ministry of Education	92,402,250.00	151,813,800.00	151,813,800.00	59,411,550.00-	39.13%-	82,981,800.00	89,205,492.00	95,895,932.00
15,300,000.00	Universal Basic Education Board		32,000,000.00	32,000,000.00	32,000,000.00-	100.00%-	18,000,000.00	19,350,000.00	20,801,249.00
234,000.00	Abia State Library Board	392,150.00	900,400.00	900,400.00	508,250.00-	56.45%-	588,200.00	632,315.00	679,743.00
250,000.00	Agency for Mass Literacy Adult and Non-Formal	240,000.00	164,400.00	164,400.00	75,600.00+	45.99%+	199,200.00	214,176.00	230,244.00
608,771,458.47	Abia State Polytechnic Aba	588,498,740.99	763,552,200.00	763,552,200.00	175,053,459.01-	22.93%-	661,570,300.00	711,188,111.00	764,527,206.00
15,348,000.00	Abia State College of Education (Technical) Arochukwu	9,762,400.00	63,832,900.00	63,832,900.00	54,070,500.00-	84.71%-	55,760,000.00	59,942,036.00	64,437,665.00
3,912,627,356.00	Abia State University	2,664,945,692.00	4,267,474,400.00	4,267,474,400.00	1,602,528,708.00-	37.55%-	3,368,234,300.00	3,620,851,952.00	3,892,415,836.00
9,449,500.00	Abia State Education Support Fee And Education Trust	21,875,640.00	532,943,600.00	532,943,600.00	511,067,960.00-	95.90%-	1,066,829,400.00	1,146,841,635.00	1,232,854,736.00
284,700.00	Ministry of Strategy & social Development								
874,900.00	Secondary Education Management Board (SEMB)	728,500.00	25,725,000.00	25,725,000.00	24,996,500.00-	97.17%-	2,906,300.00	3,124,291.00	3,358,619.00
322,579,600.00	Examination Development Center	340,400,000.00	511,051,500.00	511,051,500.00	170,651,500.00-	33.39%-	611,002,300.00	656,827,491.00	706,089,546.00
21,966,000.00	Ministry of Health	29,096,880.00	184,800,800.00	184,800,800.00	155,703,920.00-	84.26%-	180,800,800.00	194,360,890.00	208,937,956.00
	Primary Health Care Development Mgt Agency	2,000.00			2,000.00+				
62,745,037.50	Abia State University Teaching Hospital	77,664,892.00	790,485,100.00	790,485,100.00	712,820,208.00-	90.18%-	703,260,500.00	756,005,110.00	812,705,529.00
418,315,594.62	Abia State College of Health Technology	346,707,851.00	489,300,200.00	489,300,200.00	142,592,349.00-	29.14%-	354,563,000.00	381,155,266.00	409,741,914.00
61,559,990.00	Abia Specialist Hospital and Diagnostic Centre	58,443,365.00	141,800,700.00	141,800,700.00	83,357,335.00-	58.78%-	141,800,700.00	152,435,801.00	163,868,479.00
28,000.00	Hospital Management Board		121,700,900.00	121,700,900.00	121,700,900.00-	100.00%-	161,820,200.00	173,956,799.00	187,003,523.00
3,996,000.00	Ministry of Environment	1,351,700.00	11,522,200.00	11,522,200.00	10,170,500.00-	88.27%-	14,781,600.00	15,890,251.00	17,082,011.00
58,159,358.14	Abia State Environment Protection Agency (ASEPA)	78,258,530.00	761,587,000.00	761,587,000.00	683,328,470.00-	89.72%-	545,184,700.00	586,073,585.00	630,029,106.00
20,240,000.00	Ministry of Sports	5,000.00	10,000,000.00	10,000,000.00	9,995,000.00-	99.95%-	11,034,900.00	11,862,529.00	12,752,213.00
	Abia Warriors		300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
2,145,000.00	Ministry of Local Government & Chieftaincy Affairs	8,890,000.00	6,900,400.00	6,900,400.00	1,989,600.00+	28.83%+	6,390,100.00	6,869,365.00	7,384,570.00
8,965,054,903.24	Total	7,132,571,986.68	15,665,778,500.00	15,606,277,900.00	8,473,705,913.32-	54.30%-	12,974,500,900.00	13,947,590,085.00	14,993,659,122.00
	Note 35 - 12050000 - Fines								
99,345,306.08	Board Of Internal Revenue	71,687,134.24	48,000,000.00	48,000,000.00	23,687,134.24+	49.35%+	258,000,000.00	277,350,012.00	298,151,261.00
20,000.00	Abia State Market Agency & Quality Mgt Agency		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
103,540.00	Abia State Signage & Advertisement Agency	268,390.00	5,000,000.00	5,000,000.00	4,731,610.00-	94.63%-	5,000,000.00	5,375,006.00	5,778,128.00
70,000.00	Ministry of Transport		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,076,800.00	1,157,566.00	1,244,382.00
1,853,000.00	Traffic & Indiscipline Mgt Agency of Abia State	1,100,000.00	6,081,600.00	6,081,600.00	4,981,600.00-	81.91%-	6,322,700.00	6,796,921.00	7,306,686.00
	Ministry of Petroleum & Solid Minerals		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,498.00
	Ministry of Works	155,000.00	10,500,600.00	10,500,600.00	10,345,600.00-	98.52%-	10,500,600.00	11,288,151.00	12,134,765.00
	Ministry of Public Utilities and Water		8,699,900.00	8,699,900.00	8,699,900.00-	100.00%-	8,799,600.00	9,459,571.00	10,169,048.00
	Abia State Water Board		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,497.00
57,840.55	Ministry of Lands and Survey	100,424.00	49,000,000.00	51,000,000.00	50,899,576.00-	99.80%-	52,432,100.00	56,364,531.00	60,591,860.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Ministry of Industry		8,638,600.00	8,638,600.00	8,638,600.00-	100.00%-	9,297,800.00	9,995,141.00	10,744,775.00
	Judicial Service Commission		360,200.00	360,200.00	360,200.00-	100.00%-	360,100.00	387,119.00	416,155.00
2,181,330.00	High Court	5,418,850.00	52,181,300.00	52,181,300.00	46,762,450.00-	89.62%-	30,000,000.00	32,250,000.00	34,668,751.00
113,150.00	Customary Court of Appeal	297,910.00	3,000,000.00	3,000,000.00	2,702,090.00-	90.07%-	4,000,000.00	4,300,012.00	4,622,509.00
	Ministry of Energy & Mineral Resources		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-			
	Ministry of Education		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
	Abia State Library Board		9,600.00	9,600.00	9,600.00-	100.00%-	99,700.00	107,183.00	115,219.00
972,428.00	Abia State University	1,158,000.00	10,677,200.00	10,677,200.00	9,519,200.00-	89.15%-	10,677,000.00	11,477,776.00	12,338,611.00
221,000.00	Ministry of Environment	73,000.00	13,434,700.00	13,434,700.00	13,361,700.00-	99.46%-	13,769,600.00	14,802,343.00	15,912,508.00
	Abia State Environmental Sanitation Agency - ASEPA		4,399,800.00	4,399,800.00	4,399,800.00-	100.00%-	12,734,700.00	13,689,803.00	14,716,538.00
104,937,594.63	Total	80,258,708.24	241,983,500.00	243,983,500.00	163,724,791.76-	67.10%-	439,070,700.00	472,001,147.00	507,401,198.00
	Note 36 : - 12060000 Sales								
	Government House		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Deputy Governor's Office		200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
	Office of the SSG						500,600.00	538,151.00	578,511.00
	Abia State Liaison Office - Abuja		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Abia State House of Assembly						1,200,400.00	1,290,430.00	1,387,218.00
90,000.00	Ministry of Information	200,000.00	8,000,000.00	8,000,000.00	7,800,000.00-	97.50%-	7,970,000.00	8,567,756.00	9,210,338.00
	Government Printing Press						39,600.00	42,576.00	45,768.00
	Abia Printing and Publishing Company		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
	Bureau Of Common Services And Service Monitoring		199,400.00	199,400.00	199,400.00-	100.00%-			
	Bureau of Service Welfare		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
	Bureau of Establishment and Pension		29,249,700.00	29,249,700.00	29,249,700.00-	100.00%-	31,000,000.00	33,325,006.00	35,824,371.00
	Local Government Service Commission		2,151,100.00	2,151,100.00	2,151,100.00-	100.00%-	1,115,200.00	1,198,847.00	1,288,759.00
	Abia State Independent Electoral Commission		200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
30,000.00	Metallurgical Complex	50,000.00	28,500,600.00	28,500,600.00	28,450,600.00-	99.82%-	500,600.00	538,151.00	578,511.00
	Abia State Transport Corporation		500,600.00	500,600.00	500,600.00-	100.00%-			
	Abia State Bureau of Statistics						30,000.00	32,256.00	34,680.00
1,064,000.00	Ministry of Lands and Survey		2,159,700.00	2,159,700.00	2,159,700.00-	100.00%-	159,700.00	171,683.00	184,555.00
	Judicial Service Commission		1,350,500.00	1,350,500.00	1,350,500.00-	100.00%-	1,350,500.00	1,451,794.00	1,560,674.00
400,000.00	Ministry of Justice	45,000.00			45,000.00+		1,000,000.00	1,075,006.00	1,155,630.00
476,700.00	Ministry of Agriculture		62,361,100.00	62,361,100.00	62,361,100.00-	100.00%-	33,810,300.00	36,346,107.00	39,072,062.00
1,421,476.54	Agricultural Development Program	1,499,753.72	6,132,100.00	6,132,100.00	4,632,346.28-	75.54%-	13,054,100.00	14,033,181.00	15,085,672.00
22,343,000.00	Board of Internal Revenue	2,000,000.00	45,500,600.00	45,500,600.00	43,500,600.00-	95.60%-	50,500,600.00	54,288,151.00	58,359,771.00
140,000.00	Abia State Gaming Commission	40,000.00	399,800.00	399,800.00	359,800.00-	89.99%-	2,550,900.00	2,742,224.00	2,947,892.00
8,406,150.00	Ministry of Transport		23,499,500.00	23,499,500.00	23,499,500.00-	100.00%-	25,699,900.00	27,627,393.00	29,699,447.00
5,616,750.00	Tourism Board						50,400.00	54,180.00	58,248.00
	Ministry of Public Utilities & Water Resources		5,000,000.00						
15,000.00	Abia state Water Board	105,000.00			105,000.00+		200,400.00	215,436.00	231,588.00
	Ministry of Industry		112,800.00	112,800.00	112,800.00-	100.00%-	112,800.00	121,260.00	130,356.00
300,000.00	JUdicial Service Commission	207,000.00			207,000.00+				
95,000.00	Ministry Of Justice								
15.00	Abia State Law Review And Reform Commission	30,000.00			30,000.00+		46,780,300.00	50,288,834.00	54,060,501.00
36,536,890.64	Abia State polytechnic	26,156,902.00	130,000,000.00	130,000,000.00	103,843,098.00-	79.88%-	49,000,000.00	52,675,006.00	56,625,630.00
	Abia State College of Education (Technical) Arochukw	33,000.00			33,000.00+		50,400.00	54,180.00	58,248.00
36,931,381.00	Abia State University Uturu	19,637,250.00	71,000,000.00	71,000,000.00	51,362,750.00-	72.34%-	59,500,600.00	63,963,157.00	68,760,384.00
	Scholarship Board		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
N		N	N	N	N	N	N	N	N
1,698,100.00	Abia State Universal Basic Education Board		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	6,000,000.00	6,450,000.00	6,933,746.00
9,737,981.09	Abia State University Teaching Hospital Ab	3,296,296.50	74,000,000.00	74,000,000.00	70,703,703.50-	95.55%-			
46,038,970.00	Abia State College of Health Technology	6,960,000.00	33,300,200.00	33,300,200.00	26,340,200.00-	79.10%-	25,600,300.00	27,520,329.00	29,584,355.00
36,183,285.00	Abia Specialist Hospital and Diagnostic Centre	4,188,142.00	57,695,000.00	57,695,000.00	53,506,858.00-	92.74%-	57,695,100.00	62,022,233.00	66,673,903.00
	Abia State Scholarship Board		1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
	Hospital Management Board		12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	12,000,000.00	12,900,000.00	13,867,503.00
28,000.00	Ministry of Environment	51,000.00	613,400.00	613,400.00	562,400.00-	91.69%-	606,200.00	651,671.00	700,551.00
	Abia State Environmental Protection agency		36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	96,000,000.00	103,200,000.00	110,940,000.00
63,626,600.00	Enyimba Football Club	180,900,000.00	90,000,000.00	90,000,000.00	90,900,000.00+	101.00%+	13,000,000.00	13,975,006.00	15,023,133.00
	Abia Warriors		25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	26,875,006.00	28,890,636.00
	Abia Comets		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
271,179,299.27	Total	245,399,344.22	967,927,700.00	962,927,700.00	717,528,355.78-	74.52%-	567,481,000.00	610,042,303.00	655,795,464.00
	Note 37 : -12070000 Earnings								
	Government House		3,500,600.00	3,500,600.00	3,500,600.00-	100.00%-			
25,000.00	Office of the Secretary to the State Government		2,701,000.00	2,701,000.00	2,701,000.00-	100.00%-	1,001,200.00	1,076,302.00	1,157,022.00
	Ministry of Information & Strategy		8,950,800.00	8,950,800.00	8,950,800.00-	100.00%-	8,950,800.00	9,622,146.00	10,343,804.00
40,000.00	Abia State Market Agency & Quality Mgt Agency		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
	Abia State Signage & Advertisement Agency (ABSAA)		133,000,000.00	133,000,000.00	133,000,000.00-	100.00%-	183,000,000.00	196,725,006.00	211,479,376.00
79,769,662.75	Broadcasting Corporation of Abia State - Radio	49,937.00	100,050,400.00	100,050,400.00	100,000,463.00-	99.95%-	107,678,300.00	115,754,184.00	124,435,748.00
	Local Government Service Commission		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,039,600.00	1,117,570.00	1,201,386.00
13,088.77	Ministry of Agriculture	100.00	2,530,600.00	2,530,600.00	2,530,500.00-	100.00%-	9,120,000.00	9,804,018.00	10,539,331.00
	Abia Agricultural Development Program (AADP)		2,491,000.00	2,491,000.00	2,491,000.00-	100.00%-	2,491,000.00	2,677,831.00	2,878,672.00
	Board of Internal Revenue		150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
	Abia State Gaming Control Board		150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
6,095,000.00	Ministry of Trade and Investment	800,000.00	250,701,000.00	250,701,000.00	249,901,000.00-	99.68%-	233,847,600.00	251,386,188.00	270,240,154.00
	Ministry of Science and Technology		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
	Abia Transport Corporation (Abia Line Network)		84,101,200.00	84,101,200.00	84,101,200.00-	100.00%-	84,301,300.00	90,623,904.00	97,420,697.00
540,000.00	Ministry of Petroleum & Solid Minerals		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Ministry of Works						50,400.00	54,180.00	58,248.00
	Ministry of Culture and Tourism		899,300.00	899,300.00	899,300.00-	100.00%-	899,100.00	966,539.00	1,039,031.00
	Abia State Council For Arts & Culture		500,600.00	500,600.00	500,600.00-	100.00%-	539,000.00	579,431.00	622,887.00
	Tourism Board		307,400.00	307,400.00	307,400.00-	100.00%-	549,800.00	591,036.00	635,368.00
	Abia State Planning Commission		1,301,200.00	1,301,200.00	1,301,200.00-	100.00%-	1,500,500.00	1,613,039.00	1,734,015.00
200,000.00	Abia State Sport Council	50,000.00	5,500,600.00	5,500,600.00	5,450,600.00-	99.09%-	5,500,600.00	5,913,157.00	6,356,638.00
	Abia Comets		4,399,800.00	4,399,800.00	4,399,800.00-	100.00%-	3,499,500.00	3,761,980.00	4,044,125.00
	Abia Warriors Football Club		13,399,800.00	13,399,800.00	13,399,800.00-	100.00%-	13,600,200.00	14,620,221.00	15,716,736.00
	Abia Angels Football Club		512,600.00	512,600.00	512,600.00-	100.00%-	551,000.00	592,331.00	636,759.00
	Min of Poverty Reduction Co-operative & Rural Dev		9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
	Ministry of Housing		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,240,100.00	3,483,113.00	3,744,350.00
520,000.00	Ministry of Lands and Survey	155,000.00	2,000,000.00	2,000,000.00	1,845,000.00-	92.25%-	2,152,500.00	2,313,943.00	2,487,488.00
100,000.00	Ministry of Women Affairs and Social Development		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Open Spaces Commission	960,000.00	8,000,000.00	8,000,000.00	7,040,000.00-	88.00%-	100,400,800.00	107,930,872.00	116,025,685.00
100,000.00	Ministry of Women Affairs		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
	Abia state Education for Employment (EforE)		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
3,559,553.00	Abia State University	1,029,000.00	1,707,100.00	1,707,100.00	678,100.00-	39.72%-	2,000,000.00	2,150,000.00	2,311,249.00
448,360.00	Abia State Library Board	1,029,070.00	900,500.00	900,500.00	128,570.00+	14.28%+	755,100.00	811,739.00	872,627.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
38,461,695.00	Abia Polytechnic		64,600,200.00	64,600,200.00	64,600,200.00-	100.00%-	50,300,100.00	54,072,620.00	58,128,068.00
	Abia State University	4,291,420.00			4,291,420.00+				
91,840.00	Abia State University Teaching Hospital		16,513,800.00	16,513,800.00	16,513,800.00-	100.00%-	16,513,800.00	17,752,335.00	19,083,763.00
	Hospital Management Board						1,000,000.00	1,075,006.00	1,155,630.00
47,979,975.00	Abia State College Of Health Sciences & Mgt Tech	4,455,900.00	4,500,600.00	4,500,600.00	44,700.00-	0.99%-	3,000,000.00	3,225,006.00	3,466,879.00
	Ministry of Environment		1,200,400.00	1,200,400.00	1,200,400.00-	100.00%-	123,600.00	132,876.00	142,836.00
	Ministry of Sports		82,355,000.00	82,355,000.00	82,355,000.00-	100.00%-	37,159,700.00	39,946,689.00	42,942,694.00
162,842,500.00	Enyimba Football Club	75,388,000.00	140,000,000.00	140,000,000.00	64,612,000.00-	46.15%-	5,034,800.00	5,412,410.00	5,818,339.00
	Abia State Passenger Insurance Manifest Scheme (A		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	59,699,900.00	64,177,393.00	68,990,696.00
	Abia State Road Maintenance Agency ABROMA)		9,500,500.00	9,500,500.00	9,500,500.00-	100.00%-	9,500,600.00	10,213,169.00	10,979,149.00
340,686,674.52	Total	88,208,427.00	965,277,300.00	965,277,300.00	877,068,873.00-	90.86%-	965,052,600.00	1,037,431,853.00	1,115,239,240.00
	Note 38 - 12080000 - Rent on Gov't Property								
87,573.00	Ministry of Housing	228,073.00	81,750,300.00	81,750,300.00	81,522,227.00-	99.72%-	77,489,700.00	83,301,435.00	89,549,050.00
338,000.00	Abia State Housing & Proper. Dev Corp		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,361,200.00	2,538,296.00	2,728,658.00
	Office Of The Head Of Service		50,400.00	50,400.00	50,400.00-	100.00%-	50,400.00	54,180.00	58,248.00
	Abia state University		6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	23,000,000.00	24,725,006.00	26,579,376.00
425,573.00	Total	228,073.00	91,800,700.00	91,800,700.00	91,572,627.00-	99.75%-	162,901,300.00	175,118,917.00	188,252,835.00
	Note 39 - 12090000 - Rent on Gov't Lands								
11,391,111.26	Ministry of Lands and Survey	11,747,212.00	38,000,000.00	38,000,000.00	26,252,788.00-	69.09%-	35,134,400.00	37,769,486.00	40,602,195.00
	Abia State Estate Development	14,000.00			14,000.00+				
11,391,111.26	Total	11,761,212.00	38,000,000.00	38,000,000.00	26,238,788.00-	69.05%-	35,134,400.00	37,769,486.00	40,602,195.00
	Notes 40 - 12100000 - Repayments								
	Note 41 - 12110000 - Investment Income								
	Ministry of Finance	106,617,119.00	20,000,000.00	20,000,000.00	86,617,119.00+	433.09%+	5,000,000.00	5,375,006.00	5,778,128.00
	Total	106,617,119.00	20,000,000.00	20,000,000.00	86,617,119.00+	433.09%+	5,000,000.00	5,375,006.00	5,778,128.00
	Note 42 - 12120000 - Interest								
1,379.03	Ministry of Finance						555,800.00	597,491.00	642,303.00
2,902,097.18	Board of Internal Revenue	24,436,656.72			24,436,656.72+		7,003,600.00	7,528,882.00	8,093,540.00
2,903,476.21	Total	24,436,656.72			24,436,656.72+		7,559,400.00	8,126,373.00	8,735,843.00
	Note 43 - 12130000 - Re-Imbursement								
	Note 44 - 12140000 - Miscellaneous								
30,642,888.27	Office of the Accountant General	141,018,424.67			141,018,424.67+		49,000,000.00	52,675,006.00	56,625,631.00
	Abia State Library Board	213,500.00	50,400.00	50,400.00	163,100.00+	323.61%+	6,000,000.00	6,450,000.00	6,933,746.00
	Abia State Health Insurance agency		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00	322,500,000.00	346,687,503.00
30,642,888.27	Total	141,231,924.67	300,050,400.00	300,050,400.00	158,818,475.33-	52.93%-	355,000,000.00	381,625,006.00	410,246,880.00
	Note 45 - 21000000 - Employees Compensation								
2,410,548,359.69	Government House	2,362,172,546.84	713,728,500.00	2,153,999,800.00	208,172,746.84-	9.66%-	2,006,670,900.00	2,056,837,702.00	2,108,258,647.00
114,774,191.71	Deputy Governor's Office	93,925,932.98	670,269,000.00	670,269,000.00	576,343,067.02+	85.99%+	167,752,500.00	171,946,350.00	176,245,001.00
186,901,177.08	Office of the Secretary to the State Gov't	149,079,757.53	319,957,800.00	319,957,800.00	170,878,042.47+	53.41%+	432,961,500.00	443,785,578.00	454,880,232.00
18,407,439.83	Bureau of Political Affairs	13,340,140.37	24,905,800.00	24,905,800.00	11,565,659.63+	46.44%+	25,540,300.00	26,178,837.00	26,833,328.00
19,265,537.36	Bureau of Economic Affairs	10,731,982.01	26,200,500.00	26,200,500.00	15,468,517.99+	59.04%+	29,168,100.00	29,897,344.00	30,644,764.00
7,894,712.54	Exco Secretariat	9,605,842.00	18,316,800.00	18,316,800.00	8,710,958.00+	47.56%+	22,648,400.00	23,214,645.00	23,794,999.00
7,531,124.00	Bureau of Special Services	21,293,994.39	37,622,000.00	37,622,000.00	16,328,005.61+	43.40%+	36,254,400.00	37,160,786.00	38,089,811.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
53,586,186.67	Abia State Liaison Office Lagos	45,567,402.04	58,817,800.00	58,818,400.00	13,250,997.96+	22.53%+	54,000,200.00	55,350,240.00	56,734,002.00
48,278,652.48	Abia State Liaison Office - Abuja	60,468,824.46	60,853,500.00	60,853,500.00	384,675.54+	0.63%+	196,777,800.00	201,697,280.00	206,739,702.00
6,290,847.00	Abia State Agency for the Control of AIDS	5,549,507.00	7,978,400.00	7,978,400.00	2,428,893.00+	30.44%+	7,459,700.00	7,646,217.00	7,837,378.00
	Abia State Infrastructural Dev. Board	50,458,100.00	46,080,400.00	52,080,400.00	1,622,300.00+	3.11%+	50,940,000.00	52,213,506.00	53,518,848.00
163,763,566.00	Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	921,627,635.87	174,116,400.00	340,194,400.00	581,433,235.87-	170.91%-	410,205,200.00	420,460,360.00	430,971,872.00
	Abia State Mkt. Agency & Quality Mgt. Agency		15,851,100.00	15,851,100.00	15,851,100.00+	100.00%+	10,851,100.00	11,122,383.00	11,400,438.00
22,453,529.12	Abia State Signage & Advertisement Agency	16,329,839.36	15,157,200.00	15,157,200.00	1,172,639.36-	7.74%-	14,157,200.00	14,511,159.00	14,873,932.00
	Public Partnership & Investment promotion		12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,200.00	12,792,205.00	13,112,013.00
	Bureau of Public Procu. Due Process Office		13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	13,699,900.00	14,042,398.00	14,393,455.00
826,058,654.10	Abia State House of Assembly	765,783,457.06	1,486,167,600.00	1,486,167,600.00	720,384,142.94+	48.47%+	1,071,716,500.00	1,098,509,440.00	1,125,972,171.00
	Abia State House of Assembly Service Comm.		9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	109,000,000.00	9,225,006.00	9,455,630.00
266,484,410.09	Ministry of Information and Strategy	275,158,305.90	305,225,600.00	305,225,600.00	30,067,294.10+	9.85%+	296,060,200.00	303,461,729.00	311,048,300.00
418,112,171.18	Broadcasting Corporation of Abia State -Television	291,522,482.84	368,642,200.00	368,642,200.00	77,119,717.16+	20.92%+	368,642,300.00	377,858,388.00	387,304,848.00
82,908,935.84	Abia Printing & Publishing Company	79,211,209.47	99,211,200.00	99,211,200.00	19,999,990.53+	20.16%+	89,223,000.00	91,453,604.00	93,739,936.00
37,846,878.13	Office of the Head of Civil Service	76,568,904.40	75,732,000.00	75,732,000.00	836,904.40-	1.11%-	72,390,100.00	74,199,882.00	76,054,876.00
47,267,717.09	Bureau of Training	44,453,549.22	39,175,200.00	39,175,200.00	5,278,349.22-	13.47%-	39,163,300.00	40,142,413.00	41,145,967.00
38,043,330.95	Bureau of Common Services & Service Monitoring	26,800,857.59	44,765,700.00	44,765,700.00	17,964,842.41+	40.13%+	34,310,700.00	35,168,498.00	36,047,701.00
19,851,590.12	Bureau of Service Welfare	50,450,265.15	78,439,300.00	78,439,300.00	27,989,034.85+	35.68%+	64,674,700.00	66,291,593.00	67,948,891.00
103,737,244.73	Bureau of Administration	125,044,981.89	139,356,400.00	139,356,400.00	14,311,418.11+	10.27%+	139,608,600.00	143,098,861.00	146,676,328.00
82,917,699.84	Bureau of Establishment and Pensions	66,526,371.90	99,945,900.00	99,945,900.00	33,419,528.10+	33.44%+	90,841,500.00	93,112,579.00	95,440,404.00
	Local Government Staff Pension Board		1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+	1,034,800.00	1,060,670.00	1,087,188.00
106,390,253.07	Office of the Auditor General (State)	84,759,800.74	167,566,600.00	167,566,600.00	82,806,799.26+	49.42%+	143,115,200.00	146,693,101.00	150,360,435.00
100,778,554.52	Civil Service Commission	110,074,107.13	161,098,500.00	161,098,500.00	51,024,392.87+	31.67%+	136,666,300.00	140,082,989.00	143,585,066.00
237,909,460.51	Abia State Independence Electoral Commission	187,183,651.57	337,155,100.00	337,155,100.00	149,971,448.43+	44.48%+	336,124,700.00	344,527,864.00	353,141,066.00
95,348,534.28	Office of the Auditor General - Local Government	59,164,280.28	95,776,700.00	95,776,700.00	36,612,419.72+	38.23%+	84,387,800.00	86,497,546.00	88,659,985.00
9,701,514.45	Local Government Service Commission	50,285,628.61	18,978,100.00	18,978,100.00	31,307,528.61-	164.97%-	44,059,700.00	45,161,207.00	46,290,259.00
	Ministry of Boundary Matters & Conflict Resolution	614,602.00	15,522,200.00	15,522,200.00	14,907,598.00+	96.04%+	12,034,800.00	12,335,678.00	12,644,079.00
	Ministry of Special Duties (Estab & Tra)		6,867,800.00	6,867,800.00	6,867,800.00+	100.00%+	6,868,000.00	7,039,729.00	7,215,720.00
	Ministry of Inter State Affairs		21,051,500.00	21,051,500.00	21,051,500.00+	100.00%+	21,051,500.00	21,577,811.00	22,117,268.00
21,051,029.41	Ministry of Homeland Security	24,235,600.44	421,674,600.00	421,674,600.00	397,438,999.56+	94.25%+	25,153,700.00	25,782,571.00	26,427,122.00
568,645,134.02	Ministry of Agriculture	616,241,631.90	739,750,300.00	739,750,300.00	123,508,668.10+	16.70%+	803,078,000.00	823,154,976.00	843,733,891.00
388,330,879.19	Abia State Agric Devt Programme (AADP)	364,807,724.01	535,619,300.00	535,619,300.00	170,811,575.99+	31.89%+	526,858,200.00	540,029,675.00	553,530,426.00
2,000,000.00	Abia Golden Chicken Ogwe	2,750,000.00			2,750,000.00-				
2,400,000.00	Small Holders Oil Palm	3,300,000.00			3,300,000.00-				
273,578,405.71	Ministry of Finance	84,935,612.39	194,892,000.00	194,892,000.00	109,956,387.61+	56.42%+	239,196,700.00	245,176,636.00	251,306,067.00
167,443,176.79	Office of the Accountant General	369,406,745.71	192,904,000.00	192,904,000.00	176,502,745.71-	91.50%-	187,111,600.00	191,789,426.00	196,584,155.00
226,030,034.45	Board of Internal Revenue	207,991,662.00	304,625,400.00	304,625,400.00	96,633,738.00+	31.72%+	304,625,400.00	312,241,065.00	320,047,103.00
331,426,164.63	Ministry of Commerce & Industry	256,538,495.64	357,369,600.00	357,369,600.00	100,831,104.36+	28.21%+	389,102,000.00	398,829,563.00	408,800,317.00
29,102,435.39	Ministry of Science & Technology	86,542,625.99	93,124,900.00	93,124,900.00	6,582,274.01+	7.07%+	87,375,600.00	89,560,015.00	91,799,037.00
66,463,202.46	Ministry of Transport	60,690,416.17	94,971,200.00	94,971,200.00	34,280,783.83+	36.10%+	88,055,100.00	90,256,523.00	92,512,945.00
74,788,362.00	Abia State Passenger Insurance Manifest Scheme		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	18,000,000.00	18,450,000.00	18,911,249.00
	Abia Transport Corporation (Abia Line Network)		199,195,600.00	199,195,600.00	199,195,600.00+	100.00%+	139,195,700.00	142,675,606.00	146,242,508.00
80,000,000.00	Traffic and Indicipline Mgt. Agency of Abia	90,500,000.00	89,555,800.00	89,555,800.00	944,200.00-	1.05%-	142,000,000.00	116,850,000.00	119,771,249.00
38,197,441.27	Abia State Fire Service	30,287,184.33	69,953,200.00	69,953,200.00	39,666,015.67+	56.70%+	67,247,100.00	68,928,319.00	70,651,507.00
81,000,375.19	Ministry of Petroluem and Solid Minerals	83,191,346.56	115,695,300.00	115,695,300.00	32,503,953.44+	28.09%+	110,268,000.00	113,024,731.00	115,850,356.00
19,170,696.18	Metallurgical Complex	18,064,998.92	23,814,000.00	23,814,000.00	5,749,001.08+	24.14%+	23,814,000.00	24,409,368.00	25,019,598.00
174,021,552.42	Ministry of Works	149,315,169.73	241,036,100.00	241,036,100.00	91,720,930.27+	38.05%+	221,022,800.00	226,548,394.00	232,212,114.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Abia State Road Maintenance Agency (ABROMA)		18,950,800.00	18,950,800.00	18,950,800.00+	100.00%+	18,950,800.00	19,424,595.00	19,910,212.00
39,695,380.08	Ministry of Culture and Tourism	41,868,931.20	53,800,900.00	53,800,900.00	11,931,968.80+	22.18%+	56,019,400.00	57,419,920.00	58,855,423.00
53,624,498.60	Abia State Council for Arts and Culture	54,567,095.14	73,265,300.00	73,265,300.00	18,698,204.86+	25.52%+	72,437,100.00	74,248,063.00	76,104,283.00
9,698,913.36	Tourism Board	8,334,116.00	10,022,800.00	10,022,800.00	1,688,684.00+	16.85%+	9,938,700.00	10,187,197.00	10,441,866.00
9,947,575.92	Ministry of Budget	1,134,469.00			1,134,469.00-				
215,345,832.20	Abia State Planning Commission	174,021,905.94	270,554,400.00	270,554,400.00	96,532,494.06+	35.68%+	253,983,300.00	260,332,919.00	266,841,242.00
91,717,940.74	Abia State Bureau of Statistics	93,103,099.46	104,666,300.00	104,666,300.00	11,563,200.54+	11.05%+	116,710,900.00	119,628,698.00	122,619,401.00
	Abia Community and Social Dev. Project Agency		67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	67,026,400.00	68,702,066.00	70,419,617.00
169,168,740.56	Min. of Public Utility and Water Resources	152,342,510.64	189,899,100.00	189,899,100.00	37,556,589.36+	19.78%+	201,669,800.00	206,711,586.00	211,879,377.00
107,415,933.15	Abia State Water Board	86,401,803.90	135,401,000.00	135,401,000.00	48,999,196.10+	36.19%+	127,396,100.00	130,581,033.00	133,845,567.00
21,046,808.09	AB- RUWATSA	19,750,016.81	24,464,600.00	24,464,600.00	4,714,583.19+	19.27%+	23,443,000.00	24,029,098.00	24,629,819.00
112,650,397.29	Ministry of Housing	115,490,504.30	118,654,100.00	118,654,100.00	3,163,595.70+	2.67%+	178,833,200.00	183,304,055.00	187,886,651.00
41,005,272.69	Umuahia Capital Development Authority -UCDA	43,276,129.78	44,776,800.00	44,776,800.00	1,500,670.22+	3.35%+	64,766,100.00	66,385,289.00	68,044,910.00
51,277,747.85	Abia State Housing & Prop Dev. Corporation	42,524,492.20	130,876,300.00	130,876,300.00	88,351,807.80+	67.51%+	125,877,600.00	129,024,586.00	132,250,207.00
548,400,406.97	Min.of Poverty Reductn Co-op. & Rural Dev.	212,316,719.12	273,924,500.00	273,924,500.00	61,607,780.88+	22.49%+	275,087,800.00	281,965,019.00	289,014,158.00
144,908,926.86	Ministry of Lands and Survey	274,821,109.91	335,691,600.00	335,691,600.00	60,870,490.09+	18.13%+	315,697,600.00	323,590,064.00	331,679,826.00
102,848,856.54	Abia State Estate Development Agency	87,606,083.95	79,495,900.00	104,495,900.00	16,889,816.05+	16.16%+	74,535,400.00	76,398,809.00	78,308,784.00
12,862,967.13	Open Spaces Agency	10,412,129.00	12,324,200.00	12,324,200.00	1,912,071.00+	15.51%+	15,861,900.00	16,258,476.00	16,664,946.00
68,095,101.29	Ministry of Industry	76,692,833.94	88,207,800.00	88,207,800.00	11,514,966.06+	13.05%+	93,434,600.00	95,770,494.00	98,164,768.00
43,581,044.33	Ministry of Small & Medium Ent Development	39,572,780.21	54,310,900.00	54,310,900.00	14,738,119.79+	27.14%+	51,264,100.00	52,545,753.00	53,859,391.00
100,686,930.63	Judicial Service Commission	123,786,506.61	143,202,900.00	143,202,900.00	19,416,393.39+	13.56%+	117,203,100.00	120,133,191.00	123,136,523.00
860,553,703.38	Ministry of Justice	710,105,204.15	980,307,200.00	980,307,200.00	270,201,995.85+	27.56%+	935,859,400.00	959,255,926.00	983,237,329.00
14,073,940.08	Abia State Law Review and Reform Commission	18,281,925.51	29,973,700.00	29,973,700.00	11,691,774.49+	39.01%+	34,095,900.00	34,948,322.00	35,822,038.00
1,244,066,151.21	Judiciary - High Court	1,695,767,775.94	2,000,000,000.00	2,000,000,000.00	304,232,224.06+	15.21%+	2,291,031,800.00	1,778,547,354.00	1,823,011,041.00
902,232,875.86	Judiciary - Customary Court of Appeal	1,622,300,641.51	1,540,331,400.00	1,699,303,000.00	77,002,358.49+	4.53%+	1,849,918,500.00	1,896,166,486.00	1,943,570,656.00
206,298,622.16	Ministry of Youth Development	85,066,117.03	175,421,400.00	175,421,400.00	90,355,282.97+	51.51%+	20,724,100.00	21,242,222.00	21,773,284.00
110,042,087.99	Ministry of Women Affairs	108,616,379.54	178,257,000.00	178,257,000.00	69,640,620.46+	39.07%+	239,302,500.00	245,285,102.00	251,417,227.00
958,656,473.76	Ministry of Education	1,107,055,612.14	900,000,100.00	900,000,100.00	207,055,512.14+	23.01%+	1,660,189,500.00	1,701,694,263.00	1,744,236,634.00
81,449,018.99	Abia State Universal Basic Education Board	223,232,971.10	384,513,800.00	384,513,800.00	161,280,828.90+	41.94%+	382,925,600.00	392,498,771.00	402,311,255.00
82,495,865.39	Abia State Library Board	60,740,043.77	97,375,800.00	97,375,800.00	36,635,756.23+	37.62%+	89,929,200.00	92,177,449.00	94,481,892.00
115,000.00	Agency for Mass Lit. Adult & Non-Formal Edu		2,191,900.00	2,191,900.00	2,191,900.00+	100.00%+	2,191,900.00	2,246,721.00	2,302,875.00
1,383,410,044.11	Abia State Polytechnic	1,450,875,375.00	1,290,729,900.00	1,290,729,900.00	160,145,475.00-	12.41%-	1,331,380,500.00	1,364,665,035.00	1,398,781,660.00
356,316,436.68	Abia State College of Education (Technical)	256,389,393.02	364,243,800.00	364,243,800.00	107,854,406.98+	29.61%+	381,106,900.00	390,634,585.00	400,400,456.00
4,464,090,718.00	Abia State University	775,000,000.00	2,602,398,600.00	3,278,866,600.00	2,503,866,600.00+	76.36%+	3,415,750,300.00	3,501,144,069.00	3,588,672,665.00
2,324,110,912.25	Secondary Education Management Board (SEMB)	1,779,614,050.96	1,715,142,900.00	1,715,142,900.00	64,471,150.96-	3.76%-	1,715,142,900.00	1,758,021,508.00	1,801,972,050.00
	Scholarship Board		7,555,400.00	7,555,400.00	7,555,400.00+	100.00%+	7,555,700.00	7,744,605.00	7,938,238.00
322,579,000.00	Examination Development Center								
	Abia State Continuing Training BOA		2,758,700.00	2,758,700.00	2,758,700.00+	100.00%+	3,138,000.00	3,216,463.00	3,296,859.00
2,127,267,498.82	Ministry of Health	2,202,198,995.22	1,493,056,600.00	2,287,164,600.00	84,965,604.78+	3.71%+	1,141,445,300.00	1,169,981,458.00	1,199,230,998.00
1,169,574,858.59	Abia State University Teaching Hospital Aba	3,245,014,925.08	2,211,181,400.00	2,211,181,400.00	1,033,833,525.08-	46.75%-	1,752,977,300.00	1,796,801,746.00	1,841,721,818.00
878,329,539.62	Abia State Col.of Health Science & Mgt Technology	390,568,747.00	483,687,900.00	483,687,900.00	93,119,153.00+	19.25%+	422,510,300.00	433,073,088.00	443,899,932.00
439,953,276.71	Abia Specialist Hosp & Diagnostic Centre Umu	124,206,210.90	387,559,300.00	387,559,300.00	263,353,089.10+	67.95%+	192,655,400.00	197,471,835.00	202,408,652.00
1,241,275,334.25	Abia State hospital Management Board	591,928,731.27	1,520,375,900.00	1,520,375,900.00	928,447,168.73+	61.07%+	1,509,680,700.00	1,547,422,742.00	1,586,108,302.00
208,167,867.80	Ministry of Environment	207,554,765.01	216,926,800.00	216,926,800.00	9,372,034.99+	4.32%+	275,818,700.00	282,714,209.00	289,782,060.00
197,952,615.48	Abia State Environmental Protection Agency (ASEPA)	175,212,453.22	226,444,000.00	226,444,000.00	51,231,546.78+	22.62%+	224,965,200.00	230,589,366.00	236,354,108.00
	Ministry of Sports	63,883,398.16	66,440,800.00	66,440,800.00	2,557,401.84+	3.85%+	84,816,200.00	86,936,641.00	89,110,060.00
665,759,818.95	Eyimba Football Club	849,304,449.00	455,279,700.00	455,279,700.00	394,024,749.00-	86.55%-	409,775,500.00	420,019,893.00	430,520,385.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
310,000,000.00	Abia Warriors Football Club	372,000,000.00	400,000,000.00	400,000,000.00	28,000,000.00+	7.00%+	400,000,000.00	410,000,000.00	420,250,000.00
141,206,880.00	Abia Comets	169,448,256.00	180,300,100.00	180,300,100.00	10,851,844.00+	6.02%+	180,300,100.00	184,807,603.00	189,427,794.00
256,659,255.98	Abia State Sports Council	171,638,635.00	301,977,000.00	301,977,000.00	130,338,365.00+	43.16%+	301,977,000.00	309,526,443.00	317,264,602.00
10,000,000.00	Youths Sports Federation of Nigeria (YSFON)	11,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00-	83.33%-	16,056,400.00	16,457,816.00	16,869,256.00
28,000,000.00	Abia Angels F.C.	56,000,000.00	120,000,000.00	120,000,000.00	64,000,000.00+	53.33%+	120,000,000.00	123,000,000.00	126,075,006.00
117,279,002.17	Ministry of Local Govt & Chieftancy Affairs	115,081,580.48	147,017,000.00	147,017,000.00	31,935,419.52+	21.72%+	149,634,100.00	153,374,994.00	157,209,380.00
	Ministry of Strategy & Social Development		24,213,700.00	24,213,700.00	24,213,700.00+	100.00%+	24,213,600.00	24,818,975.00	25,439,466.00
16,972,061.91	Ministry of Joint Projects	94,691,375.80	36,236,200.00	36,236,200.00	58,455,175.80-	161.32%-	36,038,300.00	36,939,283.00	37,862,773.00
	Ministry of Post - Basic Education		400,000,100.00	400,000,100.00	400,000,100.00+	100.00%+	279,775,600.00	286,770,020.00	293,939,265.00
31,139,569,295.91	Total	28,893,354,423.31	32,724,217,100.00	35,991,114,600.00	7,097,760,176.69+	19.72%+	34,373,445,400.00	34,531,824,110.00	35,395,120,147.00
	Note 46 - 22000000 - Overhead Costs								
10,565,875,229.89	Government House	11,349,165,842.00	8,457,350,500.00	11,525,850,200.00	176,684,358.00+	1.53%+	8,507,378,000.00	9,745,062,524.00	9,988,689,121.00
500,720,000.00	Deputy Governor's Office	253,800,000.00	551,270,300.00	551,270,300.00	297,470,300.00+	53.96%+	543,952,900.00	557,551,753.00	571,490,558.00
	State Emergency Management Agency (SEMA)	1,700,000.00	8,000,200.00	8,000,200.00	6,300,200.00+	78.75%+	7,949,800.00	8,148,604.00	8,352,340.00
80,690,000.00	Office of the Secretary to the State Gov't	167,775,000.00	122,151,400.00	212,151,400.00	44,376,400.00+	20.92%+	190,152,600.00	194,906,505.00	199,779,238.00
44,250,000.00	Bureau of Political Affairs	29,600,000.00	47,200,500.00	57,200,500.00	27,600,500.00+	48.25%+	30,672,200.00	31,439,089.00	32,225,101.00
265,000.00	Bureau of Economic Affairs	200,000.00	4,152,300.00	4,152,300.00	3,952,300.00+	95.18%+	4,152,400.00	4,256,286.00	4,362,733.00
800,000.00	Exco Secretariat	200,000.00	6,802,100.00	6,802,100.00	6,602,100.00+	97.06%+	6,851,300.00	7,022,671.00	7,198,266.00
7,000,000.00	Bureau of Special Services	12,200,000.00	10,621,600.00	10,621,600.00	1,578,400.00-	14.86%-	21,523,000.00	22,061,141.00	22,612,690.00
12,050,000.00	Abia State Liaison Office Lagos	18,200,500.00	26,306,200.00	26,305,600.00	8,105,100.00+	30.81%+	26,255,400.00	26,911,876.00	27,584,745.00
49,331,267.00	Abia State Liaison Office - Abuja	81,293,200.00	48,505,500.00	83,505,500.00	2,212,300.00+	2.65%+	48,604,900.00	49,820,118.00	51,065,659.00
2,234,850.00	Abia State Agency for the Control of AIDS	5,450,000.00	18,204,000.00	18,204,000.00	12,754,000.00+	70.06%+	18,002,500.00	18,452,634.00	18,913,968.00
	Abia State Pension Board	200,000.00	3,849,200.00	3,849,200.00	3,649,200.00+	94.80%+	3,849,200.00	3,945,509.00	4,044,173.00
200,000.00	Muslim Pilgrim Welfare Board	25,000,000.00	40,000,000.00	40,000,000.00	15,000,000.00+	37.50%+	40,000,000.00	41,000,000.00	42,025,006.00
	Christian Pilgrim Welfare Board		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	90,000,000.00	92,250,012.00	94,556,255.00
	Abia State Infrastructural Dev. Board	25,995,289.26	12,505,100.00	31,206,100.00	5,210,810.74+	16.70%+	31,751,500.00	32,545,389.00	33,359,070.00
85,198,708.95	Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	182,692,135.83	90,051,700.00	120,051,700.00	62,640,435.83-	52.18%-	78,002,300.00	79,952,441.00	81,951,249.00
	Abia State Mkt Agency & Quality Mgt Agency	1,450,000.00	6,704,500.00	6,704,500.00	5,254,500.00+	78.37%+	6,704,600.00	6,872,270.00	7,044,128.00
	Abia State Rural Infrastructural Dev Initiative		15,002,400.00	15,002,400.00	15,002,400.00+	100.00%+	8,006,100.00	8,206,354.00	8,411,566.00
	Abia State Signage & Advertisement Agency		6,800,800.00	6,800,800.00	6,800,800.00+	100.00%+	6,852,200.00	7,023,588.00	7,199,200.00
200,000.00	Abia State Public Partnership & Investment Promotion	2,700,000.00	16,500,700.00	16,500,700.00	13,800,700.00+	83.64%+	15,799,600.00	16,194,644.00	16,599,521.00
	Abia State Bureau of Public Procurem (Due Process Office)		10,820,900.00	10,820,900.00	10,820,900.00+	100.00%+	10,821,000.00	11,091,537.00	11,368,810.00
876,000,000.00	Abia State House of Assembly	1,807,600,000.00	2,755,470,000.00	2,855,470,000.00	1,047,870,000.00+	36.70%+	2,996,602,700.00	1,124,017,923.00	1,152,118,384.00
	Abia State House of Assembly Service Comm.		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	9,000,000.00	9,225,006.00	9,455,630.00
	Ministry of Information and Strategy	78,353,881.00	10,218,400.00	10,218,400.00	68,135,481.00-	666.79%-	10,253,200.00	10,509,621.00	10,772,412.00
	Broadcasting Corporation of Abia State -Television	200,000.00	80,703,700.00	110,703,700.00	110,503,700.00+	99.82%+	188,858,300.00	91,079,860.00	93,356,905.00
	Government Printing Press	200,000.00	4,501,800.00	4,501,800.00	4,301,800.00+	95.56%+	4,501,800.00	4,614,369.00	4,729,746.00
	Abia Printing & Publishing Company		4,001,500.00	4,001,500.00	4,001,500.00+	100.00%+	3,701,300.00	3,793,919.00	3,888,785.00
	Abia Orientation Agency		7,002,300.00	7,002,300.00	7,002,300.00+	100.00%+	6,902,600.00	7,075,248.00	7,252,173.00
29,500,000.00	Office of the Head of Civil Service	26,400,000.00	69,182,500.00	69,182,500.00	42,782,500.00+	61.84%+	74,683,100.00	76,550,256.00	78,464,046.00
	Bureau of Training	200,000.00	10,452,600.00	10,452,600.00	10,252,600.00+	98.09%+	9,803,100.00	10,048,262.00	10,299,496.00
	Bureau of Common Services & Service Monitoring	500,000.00	8,302,700.00	8,302,700.00	7,802,700.00+	93.98%+	8,203,000.00	8,408,153.00	8,618,393.00
	Bureau of Service Welfare	200,000.00	8,703,400.00	8,703,400.00	8,503,400.00+	97.70%+	7,350,400.00	7,534,215.00	7,722,590.00
1,240,000.00	Bureau of Administration	3,279,500.00	8,403,300.00	8,403,300.00	5,123,800.00+	60.97%+	8,254,300.00	8,460,742.00	8,672,273.00
1,600,000.00	Bureau of Establishment and Pensions	1,025,000.00	10,404,600.00	10,404,600.00	9,379,600.00+	90.15%+	10,304,900.00	10,562,616.00	10,826,730.00
	Local Government Staff Pension Board		8,303,700.00	8,303,700.00	8,303,700.00+	100.00%+	8,204,000.00	8,409,195.00	8,619,478.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
N		N	N	N	N	N	N	N	N
4,615,100.00	Office of the Auditor General (State)	3,269,800.00	17,556,800.00	17,556,800.00	14,287,000.00+	81.38%+	17,307,600.00	17,740,414.00	18,183,974.00
2,200,000.00	Civil Service Commission	3,200,000.00	18,812,800.00	18,812,800.00	15,612,800.00+	82.99%+	17,652,000.00	18,093,371.00	18,545,740.00
200,000.00	Abia State Independence Electoral Commission	1,200,000.00	14,422,300.00	14,422,300.00	13,222,300.00+	91.68%+	11,273,300.00	11,555,201.00	11,844,118.00
	Office of the Auditor General - Local Government	200,000.00	19,657,600.00	19,657,600.00	19,457,600.00+	98.98%+	19,476,200.00	19,963,214.00	20,462,327.00
	Local Government Service Commission	200,000.00	6,752,400.00	6,752,400.00	6,552,400.00+	97.04%+	6,622,800.00	6,788,450.00	6,958,222.00
	Ministry of Boundry Matters & Conflict Resolution	200,000.00	15,002,000.00	15,002,000.00	14,802,000.00+	98.67%+	15,702,000.00	16,094,601.00	16,496,970.00
	Ministry of Special Duties (Establishment & Training)		9,010,800.00	9,010,800.00	9,010,800.00+	100.00%+	5,010,700.00	5,136,027.00	5,264,453.00
	Ministry of Interstate		4,101,000.00	4,101,000.00	4,101,000.00+	100.00%+	4,100,900.00	4,203,493.00	4,308,586.00
86,000,000.00	Ministry of Home Land Security	97,200,000.00	1,035,356,600.00	1,035,356,600.00	938,156,600.00+	90.61%+	1,032,054,000.00	1,057,855,429.00	1,084,301,848.00
5,000,000.00	Ministry of Agriculture	200,000.00	18,899,400.00	18,899,400.00	18,699,400.00+	98.94%+	18,900,100.00	19,372,687.00	19,857,003.00
	Abia State Agric Devt Programme (AADP)	1,135.50	9,651,900.00	9,651,900.00	9,650,764.50+	99.99%+	9,652,900.00	9,894,263.00	10,141,631.00
	Abia Golden Chicken Ogwe		2,800,800.00	2,800,800.00	2,800,800.00+	100.00%+	2,800,700.00	2,870,760.00	2,942,547.00
16,876,040.00	Ministry of Finance	42,036,500.00	37,153,700.00	47,153,700.00	5,117,200.00+	10.85%+	38,653,200.00	39,619,601.00	40,610,121.00
1,726,010,605.70	Office of the Accountant General	1,530,048,369.72	210,104,300.00	1,010,104,300.00	519,944,069.72-	51.47%-	898,903,900.00	921,376,599.00	944,411,063.00
640,632,983.75	Board of Internal Revenue	84,036,645.00	150,800,700.00	150,800,700.00	66,764,055.00+	44.27%+	170,300,100.00	174,557,663.00	178,921,610.00
	Abia State Gaming Commission	200,000.00	4,150,200.00	4,150,200.00	3,950,200.00+	95.18%+	4,150,000.00	4,253,793.00	4,360,166.00
541,350.00	Ministry of Trade and Investment	10,992,520.00	9,104,200.00	9,104,200.00	1,888,320.00-	20.74%-	9,753,800.00	9,997,722.00	10,247,706.00
320,000.00	Ministry of Science & Technology	1,060,000.00	11,051,900.00	11,051,900.00	9,991,900.00+	90.41%+	11,051,500.00	11,327,884.00	11,611,122.00
1,750,000.00	Ministry of Transport	1,300,800.00	8,554,400.00	8,554,400.00	7,253,600.00+	84.79%+	15,293,000.00	15,675,415.00	16,067,349.00
	Abia State Passenger Insurance Manifest Scheme		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,201,800.00	15,581,945.00	15,971,547.00
	Abia Transport Corporation (Abia Line Network)		15,802,900.00	15,802,900.00	15,802,900.00+	100.00%+	15,803,200.00	16,198,339.00	16,603,324.00
	Abia State Transport Loan Scheme	200,000.00	3,701,000.00	3,701,000.00	3,501,000.00+	94.60%+	3,702,300.00	3,794,893.00	3,889,792.00
	Abia State Traffic and Ind. Management Agency		5,200,500.00	5,200,500.00	5,200,500.00+	100.00%+	5,150,000.00	5,278,822.00	5,410,827.00
500,000.00	Abia State Fire Services	2,000,000.00	6,302,300.00	6,302,300.00	4,302,300.00+	68.27%+	9,002,300.00	9,227,423.00	9,458,104.00
637,878.00	Ministry of Petroluem and Solid Minerals	914,644.00	14,606,200.00	14,606,200.00	13,691,556.00+	93.74%+	14,606,300.00	14,971,536.00	15,345,881.00
	Metallurgical Complex		3,761,000.00	3,761,000.00	3,761,000.00+	100.00%+	3,761,000.00	3,855,069.00	3,951,487.00
5,200,000.00	Ministry of Works	200,000.00	31,501,900.00	31,501,900.00	31,301,900.00+	99.37%+	30,231,700.00	30,987,524.00	31,762,231.00
	Abia State Road Maintenance Agency (ABROMA)		7,002,400.00	7,002,400.00	7,002,400.00+	100.00%+	7,002,300.00	7,177,435.00	7,356,916.00
200,000.00	Ministry of Culture and Tourism	200,000.00	10,002,600.00	10,002,600.00	9,802,600.00+	98.00%+	11,003,500.00	11,278,657.00	11,560,622.00
	Abia State Council for Arts and Culture	1,532,997.12	7,450,400.00	7,450,400.00	5,917,402.88+	79.42%+	7,830,600.00	8,026,432.00	8,227,090.00
	Tourism Board		3,200,500.00	3,200,500.00	3,200,500.00+	100.00%+	1,551,000.00	1,589,788.00	1,629,546.00
200,000.00	Ministry of Budget								
16,385,000.00	Abia State Planning Commission	4,200,000.00	80,301,400.00	80,301,400.00	76,101,400.00+	94.77%+	80,303,700.00	82,311,323.00	84,369,115.00
1,070,000.00	Abia State Bureau of Statistics	3,140,000.00	13,854,600.00	13,854,600.00	10,714,600.00+	77.34%+	13,854,600.00	14,201,068.00	14,556,152.00
	Abia Community and Social Dev. Project Agency		16,801,800.00	16,801,800.00	16,801,800.00+	100.00%+	16,802,100.00	17,222,236.00	17,652,819.00
10,332,800.00	Min. of Public Utility and Water Resources	200,000.00	45,605,000.00	45,605,000.00	45,405,000.00+	99.56%+	36,007,100.00	36,907,373.00	37,830,071.00
	Abia State Water Board	200,000.00	10,354,300.00	10,354,300.00	10,154,300.00+	98.07%+	10,204,100.00	10,459,322.00	10,720,859.00
	AB- RUWATSA	200,000.00	4,003,100.00	4,003,100.00	3,803,100.00+	95.00%+	3,804,400.00	3,899,574.00	3,997,094.00
52,727,137.50	Ministry of Housing	26,700,000.00	50,004,600.00	70,004,600.00	43,304,600.00+	61.86%+	30,009,400.00	30,759,671.00	31,528,729.00
11,280,000.00	Abia State Housing & Prop Dev. Corporation	7,200,000.00	17,334,900.00	17,334,900.00	10,134,900.00+	58.47%+	15,833,400.00	16,229,350.00	16,635,118.00
	Umuahia Capital Development Authority -UCDA		15,054,000.00	15,054,000.00	15,054,000.00+	100.00%+	25,592,900.00	26,232,800.00	26,888,651.00
200,000.00	Min.of Poverty Reductn Co-op. & Rural Dev.	800,000.00	9,900,500.00	9,900,500.00	9,100,500.00+	91.92%+	9,900,300.00	10,147,886.00	10,401,629.00
200,000.00	Ministry of Lands and Survey and Urban Planning	200,000.00	24,204,100.00	24,204,100.00	24,004,100.00+	99.17%+	26,855,700.00	27,527,170.00	28,215,359.00
68,635,800.00	Abia State Estate Development Agency	33,510,408.56	40,602,700.00	48,952,700.00	15,442,291.44+	31.55%+	40,702,300.00	41,719,948.00	42,762,971.00
200,000.00	Open Spaces Agency	200,000.00	2,501,500.00	2,501,500.00	2,301,500.00+	92.00%+	2,846,600.00	2,917,798.00	2,990,736.00
200,000.00	Ministry of Industry	110,200,000.00	10,002,600.00	10,002,600.00	100,197,400.00-	1,001.71%-	9,837,900.00	10,083,927.00	10,336,018.00
2,200,000.00	Ministry of Small and Medium Enterprise Development	4,158,665.00	12,502,800.00	12,502,800.00	8,344,135.00+	66.74%+	23,813,700.00	24,409,109.00	25,019,334.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
9,000,000.00	Judicial Service Commission	25,610,000.00	24,252,200.00	29,752,200.00	4,142,200.00+	13.92%+	15,255,800.00	15,637,303.00	16,028,301.00
131,000,000.00	Ministry of Justice	107,200,000.00	110,004,600.00	180,004,600.00	72,804,600.00+	40.45%+	131,004,700.00	134,279,919.00	137,636,972.00
	Abia State Law Review and Reform Commission	200,000.00	3,702,000.00	3,702,000.00	3,502,000.00+	94.60%+	3,702,200.00	3,794,814.00	3,889,701.00
	Abia State Multi-Door Court House		38,603,800.00	38,603,800.00	38,603,800.00+	100.00%+	36,603,800.00	37,518,974.00	38,456,993.00
80,476,400.00	Judiciary - High Court	149,320,847.00	160,000,000.00	236,000,000.00	86,679,153.00+	36.73%+	240,850,000.00	246,871,334.00	253,043,157.00
19,200,000.00	Judiciary - Customary Court of Appeal	20,663,341.12	63,004,700.00	97,704,100.00	77,040,758.88+	78.85%+	93,003,600.00	95,328,775.00	97,712,040.00
173,309,100.00	Ministry of Youth Development	13,200,000.00	19,704,600.00	19,704,600.00	6,504,600.00+	33.01%+	32,703,400.00	33,521,045.00	34,359,096.00
11,200,000.00	Ministry of Women Affairs	38,980,000.00	56,256,500.00	68,256,500.00	29,276,500.00+	42.89%+	131,807,600.00	135,102,898.00	138,480,546.00
	Skill Acquisition Centre		3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
13,000,000.00	Ministry of Education	200,000.00	25,032,400.00	25,032,400.00	24,832,400.00+	99.20%+	27,963,900.00	28,663,105.00	29,379,729.00
	Abia State Universal Basic Education Board		18,702,500.00	18,702,500.00	18,702,500.00+	100.00%+	20,408,100.00	20,918,399.00	21,441,407.00
	Abia State Library Board	2,032,325.00	10,504,300.00	10,504,300.00	8,471,975.00+	80.65%+	10,559,400.00	10,823,481.00	11,094,126.00
16,000,000.00	Agency for Mass Lit. Adult & Non-Formal Edu	18,000,000.00	30,003,600.00	30,003,600.00	12,003,600.00+	40.01%+	29,952,000.00	30,700,837.00	31,468,398.00
	Abia State Polytechnic	509,458,648.21	500,001,200.00	709,001,200.00	199,542,551.79+	28.14%+	452,002,400.00	463,302,616.00	474,885,274.00
	Abia State College of Education (Technical)	111,168,773.48	48,104,400.00	48,104,400.00	63,064,373.48-	131.10%-	41,662,400.00	42,704,027.00	43,771,674.00
	Abia State University		738,150,100.00	755,550,100.00	755,550,100.00+	100.00%+	1,409,500,700.00	1,444,738,290.00	1,480,856,776.00
	Secondary Education Management Board (SEMB)		91,501,800.00	91,501,800.00	91,501,800.00+	100.00%+	85,883,600.00	88,030,769.00	90,231,560.00
	Scholarship Board		13,003,500.00	13,003,500.00	13,003,500.00+	100.00%+	10,003,600.00	10,253,746.00	10,510,131.00
	Examination Development Center	61,393,000.00	80,002,300.00	80,002,300.00	18,609,300.00+	23.26%+	72,102,000.00	73,904,604.00	75,752,227.00
	E-Library		9,505,200.00	9,505,200.00	9,505,200.00+	100.00%+	9,505,400.00	9,743,131.00	9,986,767.00
	Aiba State Education for Employment Agency		10,003,800.00	10,003,800.00	10,003,800.00+	100.00%+	10,003,500.00	10,253,701.00	10,510,108.00
	Aiba State Countinuing Teachers Training		10,402,200.00	10,402,200.00	10,402,200.00+	100.00%+	10,402,100.00	10,662,264.00	10,928,879.00
	Aiba State Education Support		10,003,400.00	10,003,400.00	10,003,400.00+	100.00%+	25,919,500.00	26,567,568.00	27,231,802.00
200,000.00	Ministry of Health	5,200,000.00	38,305,000.00	38,305,000.00	33,105,000.00+	86.42%+	38,305,100.00	39,262,824.00	40,244,436.00
	Abia State Primary Health Care Dev. Agency		21,504,000.00	21,504,000.00	21,504,000.00+	100.00%+	21,752,600.00	22,296,499.00	22,853,927.00
2,500,000.00	Abia State University Teaching Hospital Aba	51,865,745.05	176,806,500.00	176,806,500.00	124,940,754.95+	70.67%+	188,307,400.00	193,015,205.00	197,840,623.00
	Abia State College of Health Science & Technology	74,131,638.98	69,805,400.00	129,705,400.00	55,573,761.02+	42.85%+	85,115,900.00	87,243,941.00	89,425,053.00
	Abia Specialist Hosp & Diagnostic Centre Umu	54,430,996.00	43,055,000.00	43,055,000.00	11,375,996.00-	26.42%-	41,043,100.00	42,069,267.00	43,121,039.00
	Hospital Management Board		52,402,200.00	52,402,200.00	52,402,200.00+	100.00%+	27,407,000.00	28,092,272.00	28,794,616.00
	Abia State Health Insurance Agency		10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,401,100.00	10,661,177.00	10,927,734.00
36,275,315.00	Ministry of Environment	17,656,330.00	51,200,700.00	51,200,700.00	33,544,370.00+	65.52%+	41,201,700.00	42,231,787.00	43,287,588.00
18,198,458.00	Abia State Environmental Protection Agency (ASEPA)	14,500,000.00	20,302,600.00	20,302,600.00	5,802,600.00+	28.58%+	20,300,000.00	20,807,572.00	21,327,748.00
	Ministry of Sports	550,000.00	9,402,100.00	9,402,100.00	8,852,100.00+	94.15%+	9,632,700.00	9,873,579.00	10,120,414.00
381,606,762.04	Eyimba Football Club	306,472,635.40	500,050,400.00	500,050,400.00	193,577,764.60+	38.71%+	617,293,900.00	632,726,319.00	648,544,464.00
	Abia Warriors Football Club		230,001,200.00	230,001,200.00	230,001,200.00+	100.00%+	160,001,200.00	164,001,284.00	168,101,320.00
3,000,000.00	Abia Comets		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	83,300,200.00	85,382,735.00	87,517,323.00
	Abia State Sports Council		12,802,800.00	12,802,800.00	12,802,800.00+	100.00%+	12,803,100.00	13,123,243.00	13,451,334.00
	Youths Sports Federation of Nigeria (YSFON)		5,999,000.00	5,999,000.00	5,999,000.00+	100.00%+	6,524,700.00	6,687,836.00	6,855,040.00
2,000,000.00	Abia Angels FC		21,302,400.00	21,302,400.00	21,302,400.00+	100.00%+	21,302,500.00	21,835,105.00	22,381,010.00
200,000.00	Ministry of Local Govt & Chieftancy Affairs	2,735,764.00	20,602,600.00	20,602,600.00	17,866,836.00+	86.72%+	21,102,100.00	21,629,746.00	22,170,471.00
	Ministry of Strategy & Social Development		8,404,500.00	8,404,500.00	8,404,500.00+	100.00%+	8,404,700.00	8,614,918.00	8,830,325.00
	Ministry of Joint Projects	600,400.00	8,654,200.00	8,053,800.00	8,053,800.00+	93.06%+	8,255,500.00	8,461,956.00	8,673,548.00
15,808,635,785.83	Total	17,633,953,277.23	18,127,525,300.00	22,832,574,800.00	5,198,621,522.77+	22.77%+	20,192,659,300.00	19,672,485,221.00	20,164,301,006.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Note 47 - Consolidated Revenue Fund Charges (Excluding Public Debt Charges)								
41,139,440.70	Gratuity	92,544,284.08	5,250,799,600.00	5,250,799,600.00	5,158,255,315.92+	98.24%+	2,336,608,700.00	2,395,023,924.00	2,454,899,520.00
2,823,938,866.22	Pension	1,344,835,998.37	5,720,789,900.00	5,720,789,900.00	4,375,953,901.63+	76.49%+	6,521,368,600.00	6,684,402,827.00	6,851,512,890.00
	Death Benefits	5,800,000.00	400,986,800.00	400,986,800.00	395,186,800.00+	98.55%+	497,730,000.00	458,923,256.00	470,396,344.00
	Severance Allowance - Executive								
2,417,124,256.68	Cost of IGR / FAAC Collection	3,502,482,447.10	140,000,000.00	140,000,000.00	3,362,482,447.10-	2,401.77%-	140,000,000.00	143,500,000.00	147,087,503.00
	Contribution to LG JAAC		110,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	112,800.00	115,620.00	118,512.00
825,542,586.50	Share of State IGR to MDAs	690,070,868.01			690,070,868.01-				
133,914,257.18	LGAs Share of State IGR	27,298,289.00			27,298,289.00-				
37,791,748.38	Settlement of Liabilities - Judgements	11,006,426.50			11,006,426.50-				
5,215,750.00	Contribution to ETF								
72,426,881.71	SME Transfer								
6,357,093,787.37	Total	5,674,038,313.06	11,622,576,300.00	11,622,576,300.00	5,948,537,986.94+	51.18%+	9,495,820,100.00	9,681,965,627.00	9,924,014,769.00
	Note 48 - Repayment of External Loans								
918,349,300.99	20007001/22060101 Foreign Loans Repayment	832,173,262.10	350,000,000.00	350,000,000.00	482,173,262.10-	137.76%-	400,000,000.00	410,000,000.00	420,250,000.00
918,349,300.99	Total	832,173,262.10	350,000,000.00	350,000,000.00	482,173,262.10-	137.76%-	400,000,000.00	410,000,000.00	420,250,000.00
	Note 49 - Repayment of Internal Loans								
21,714,352,465.50	20007001/22060201 Domestic Loans Repayment	46,550,892,138.66	1,500,000,000.00	5,218,465,800.00	41,332,426,338.66-	792.04%-	9,000,000,000.00	10,250,000,000.00	10,506,250,000.00
	20007001/22060206 Refund to Other Government - Deductions	29,852,793.32	120,000,000.00	120,000,000.00	90,147,206.68+	75.12%+	123,000,000.00	126,075,006.00	129,226,879.00
	20007001/22060207 Deduction @ Source - Oil Theft		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,300,100.00	12,607,603.00	12,922,789.00
	20007001/22060208 Deduction @ Source - 1% Police Reform		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
	20007001/22060209 Deduction @ Source - VAT/WHT Liabilities		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
	20007001/22060210 Deduction @ Source - Judiciary		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
12,000,000.00	20007001/22060211 Deduction @ Source - National Fadama	12,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00-	500.00%-	2,050,400.00	2,101,660.00	2,154,204.00
12,000,000.00	20007001/22060212 Deduction @ Source - National Agric Tech Support	12,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00-	500.00%-	2,050,400.00	2,101,660.00	2,154,204.00
864,198,662.64	20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project		600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	415,000,000.00	425,375,006.00	436,009,376.00
182,832,677.52	20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project	91,416,338.76	200,000,000.00	200,000,000.00	108,583,661.24+	54.29%+	205,000,000.00	210,125,006.00	215,378,128.00
10,000,000.00	20007001/22060215 Repayment of Domestic Arrears	634,069,944.04	600,000,000.00	600,000,000.00	34,069,944.04-	5.68%-	415,000,000.00	425,375,006.00	436,009,376.00
410,704,692.84	20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans	410,704,692.84	2,000,000.00	2,000,000.00	408,704,692.84-	20,435.23%-	2,050,400.00	2,101,660.00	2,154,204.00
9,321,595.08	20007001/22060217 Deduction @ Source - FAAC Software		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
761,751,271.13	20007001/22060218 Deduction @ Source - Ecological Fund Distribution to States	957,863,371.03	2,000,000.00	2,000,000.00	955,863,371.03-	47,793.17%-	2,050,400.00	2,101,660.00	2,154,204.00
	20007001/22060219 Deduction @ Source - Excess Crude	1,079,671,147.08			1,079,671,147.08-				
	20007001/22060220 Deduction @ Source - Bail Out	1,522,336,317.60			1,522,336,317.60-				
	20007001/22060221 Deduction @ Source - C/funding for Various Project IFO UBA	2,152,808,511.60			2,152,808,511.60-				
	20007001/22060222 Deduction @ Source - Health Care deductions	950,594,318.25			950,594,318.25-				
	20007001/22060223 Deduction @ Source - Budget Support	1,858,897,413.40			1,858,897,413.40-				
	20007001/22060306 Deduction @ Source - Refund to Other States	279,757.18			279,757.18-				
	20007001/22060307 Deduction @ Source - Refund of 13% Derivation	5,304,553.28			5,304,553.28-				
23,977,161,364.71	Total	56,268,691,297.04	3,048,000,000.00	6,766,465,800.00	49,502,225,497.04-	731.58%-	10,186,703,300.00	11,466,370,907.00	11,753,030,180.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Note 50: Below The Line (BTL) Receipts								
200,138,499.99	20007001/22085005 Deposit	11,221,443.75			11,221,443.75+				
25,652,053.49	20007001/22080002 With Holding Taxes due to FIRS	209,458,094.68			209,458,094.68+				
24,106,591.23	20007001/22080003 VAT to FIRS	310,441,928.83			310,441,928.83+				
933,267,288.44	20007001/22080004 Union Deductions	458,188,266.08			458,188,266.08+				
61,931,675.98	20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll	78,979,055.58			78,979,055.58+				
15,164,461,511.61	20007001/22080006 Monthly Net Total Salary Control Accounts	12,788,721,196.92			12,788,721,196.92+				
634,306,799.08	20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	14,219,375,220.24			14,219,375,220.24+				
449,862,978.36	20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund	9,866,535,092.58			9,866,535,092.58+				
1,552,498,850.98	20007001/22080091 Deduction @ Source - Zenith Bank 1B Loan Recovery	194,425,120.93			194,425,120.93+				
	20007001/22080091 Deduction @ Source - UBA Loans Various Projects	2,598,983,376.21			2,598,983,376.21+				
	20007001/22080093 Deduction @ Source - Heal Care Facility	678,765,068.52			678,765,068.52+				
2,726,688,622.28	20007001/22080000 Net Monthly Pension	1,310,622,839.06			1,310,622,839.06+				
21,772,914,871.44	Total	42,725,716,703.38			42,725,716,703.38+				
	Note 51 - Below The Line (BTL) Payments								
98,546,701.44	20007001/22080001 Withholding Taxes due to FIRS	136,194,911.39			136,194,911.39-				
86,072,845.36	20007001/22080002 VAT to FIRS	106,438,574.16			106,438,574.16-				
705,219,176.72	20007001/22080003 Union Deductions	516,639,858.75			516,639,858.75-				
10,885,723.28	20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll	56,634,352.36			56,634,352.36-				
	20007001/22080006 PAYE Remittance to BIRS	188,662,576.55			188,662,576.55-				
1,038,778,450.80	20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	13,259,549,995.62			13,259,549,995.62-				
734,676,656.50	20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund	9,280,600,133.77			9,280,600,133.77-				
15,843,801,778.38	20007001/22080060 Monthly Net Total Salary Control Accounts	16,018,540,140.23			16,018,540,140.23-				
1,551,127,832.08	20007001/22080091 Deduction @ Source - Zenith Bank 1B Loan Recovery	49,281,638.12			49,281,638.12-				
	20007001/22080091 Deduction @ Source - Loan for Various Project	2,100,336,271.68			2,100,336,271.68-				
	20007001/22080093 Deduction @ Source - Health Care Facility	493,323,949.24			493,323,949.24-				
	20007001/22080095 Loan to Abia Line Network	50,000,000.00			50,000,000.00-				
	20007001/22080000 Grant to Clifford University	150,000,000.00			150,000,000.00-				
2,318,045,599.81	20007001/22080000 Monthly Pension	1,616,246,808.20			1,616,246,808.20-				
22,387,154,764.37	Total	44,022,449,210.07			44,022,449,210.07-				
	Note 52 - Transfers to Other Funds								
167,187,137.79	20007001/22070001 Transfer to Capital Development Fund		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00+	100.00%+	27,672,265,900.00		
167,187,137.79	Total		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00+	100.00%+	27,672,265,900.00		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance+ 2022+	% Variance%+ 2022%+	Budget 2023	Budget 2024	Budget 2025
₦		₦	₦	₦	₦	₦	₦	₦	₦
167,187,137.79	Note 53 - Transfer from Consolidated Revenue Fund								
	20007001/14010101 Transfer from Consolidated Revenue Fund		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00-	100.00%-	15,000,000,000.00		
167,187,137.79	Total		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00-	100.00%-	15,000,000,000.00		
	This Represents Transfer from Recurrent Surplus								
	Note 54 - Aids and Grants								
	15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA		800,000,000.00	800,000,000.00	800,000,000.00-	100.00%-	861,000,000.00	925,575,006.00	994,993,133.00
	15001001/13000002 National Programme for Food Security (NPFs) ADP		78,000,000.00	78,000,000.00	78,000,000.00-	100.00%-	83,948,400.00	90,244,536.00	97,012,881.00
	15001001/13000004 CBNRMP/NDDC/RUMED/IFAD		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	107,625,400.00	115,697,305.00	124,374,600.00
	15001001/13000005 Agric Trans Agenda/Agricultural Ext.Trans Agenda ATA/ETA		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	53,812,700.00	57,848,653.00	62,187,306.00
2,440,619,586.32	17001001/13000001 Federal Government Grant for UBE		4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	100.00%-	4,305,000,000.00	4,627,875,006.00	4,974,965,630.00
	17001001/13000002 UNICEF Grant & UBE		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	53,812,700.00	57,848,653.00	62,187,306.00
	17001001/13000003 Other Grants/Aids		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	21,524,600.00	23,138,945.00	24,874,370.00
865,911,373.10	17001001/13000004 Tertiary Education Trust Fund (TETFUND)		7,390,181,700.00	7,390,181,700.00	7,390,181,700.00-	100.00%-	6,953,683,100.00	8,550,209,333.00	9,191,475,037.00
1,621,550,000.00	54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)	378,432,678.50			378,432,678.50+				
	54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)	15,053,191.00	46,313,400.00	46,313,400.00	31,260,209.00-	67.50%-		53,583,488.00	57,602,249.00
	38002001/13000001 CBN - Abia State Integrated & Infrastructural Development Pr						1,050,000,000.00	1,128,750,000.00	1,213,406,254.00
	38002001/13000002 SDGs Grant From FG		700,000,000.00	700,000,000.00	700,000,000.00-	100.00%-	753,374,600.00	809,877,701.00	870,618,533.00
	38002001/13000003 OGP /SFTAS		195,000,000.00	195,000,000.00	195,000,000.00-	100.00%-	209,869,100.00	225,609,288.00	242,529,981.00
	35001001/13000010 NEWMAP		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
	52001001/13000010 Water Development Project From World Bank		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-		347,090,738.00	373,122,546.00
3,043,744,250.00	20001001/13000001 SFTAS Grant	2,920,585,000.00	8,136,000,000.00	8,136,000,000.00	5,215,415,000.00-	64.10%-			
	20001001/13020302 State Action on Business Enabling Reforms (SABER)							9,413,097,535.00	10,119,079,856.00
	14001001/13000001 World Bank/Nigeria For Women Project	2,598,916,000.00			2,598,916,000.00+				
	21002001/13020301 5% Premium Contribution from Formal Sector		420,000,000.00	420,000,000.00	420,000,000.00-	100.00%-	452,025,200.00	485,927,096.00	522,371,633.00
	20007001/13010100 COVID-19 Donations		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	322,875,100.00	347,090,738.00	373,122,546.00
	20007001/13010102 FGN Covid 19 Response		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,076,249,700.00	1,156,968,428.00	1,243,741,057.00
731,031,741.01	38002001/13000010 Grants from Development Partner		500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	538,124,900.00	578,484,268.00	621,870,587.00
	38002001/13000020 UNDP Counterpart Cash Contribution		195,000,000.00	195,000,000.00	195,000,000.00-	100.00%-	209,869,100.00	225,609,288.00	242,529,981.00
	38002001/13000030 Worldbank Grants to Abia State Operation Coordinating Units(		45,000,000.00	45,000,000.00	45,000,000.00-	100.00%-	48,431,000.00	52,063,331.00	55,968,076.00
	38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)		6,346,366,900.00	6,346,366,900.00	6,346,366,900.00-	100.00%-		5,784,843,433.00	6,218,706,687.00
	38002001/13000060 National Social Safety Net Project - Scale-up (NASSP-SU-ABIA							53,750,000.00	57,781,249.00
	11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,721,500.00	1,850,613.00	1,989,413.00
	21001001/13000004 Malaria Elimination Programme - IMPACT Project	87,400,000.00			87,400,000.00+				
2,620,400.00	21003001/13000001 UNICEF Programme		70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	75,338,500.00	80,988,893.00	87,063,056.00
3,684,988.19	21003001/13000003 Global Fund Initiative Activities								
	21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA		15,696,800.00	15,696,800.00	15,696,800.00-	100.00%-	16,893,200.00	18,160,190.00	19,522,210.00
	21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO		70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	75,338,500.00	80,988,893.00	87,063,056.00
	21003001/13000007 Multilateral Aids /Grants From Development Partner TCI		204,800,000.00	204,800,000.00	204,800,000.00-	100.00%-	220,415,400.00	236,946,555.00	254,717,543.00
	21003001/13000008 Basic Health Care Provision Fund		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-		2,313,938,151.00	2,487,483,517.00
	21002001/13000001 Basic Health Care Provision Fund		500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		578,484,268.00	621,870,587.00
	52102001/13000010 3rd National Urban Water Reform Project (World Bank)							347,090,738.00	373,122,546.00
	52103001/13020401 Nigerian Sustainable Rural Wash Project(WADA) III Project							109,650,000.00	117,873,746.00
	52103001/13020402 Bi-lateral Aid to Water Sanitation & Hygiene-Partnership		315,000,000.00	315,000,000.00	315,000,000.00-	100.00%-	300,000,000.00	322,500,000.00	346,687,503.00
	52103001/13020403 Nat Youth Volunteer Program for Hand washing and Clean Nig		102,000,000.00	102,000,000.00	102,000,000.00-	100.00%-			
8,709,162,338.62	Total	6,000,386,869.50	33,960,958,800.00	33,960,958,800.00	27,960,571,930.50-	82.33%-	17,790,932,700.00	39,201,781,070.00	42,141,914,675.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022... CONT'D

Actual 2021 N		Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance+ 2022+ N	% Variance%+ 2022%+ N	Budget 2023 N	Budget 2024 N	Budget 2025 N
	Note 55 - External Loans								
	20001001/14030203 State Action on Business Enabling Reforms (SABER)						5,538,356,371.00		
	52102001/14030201 3rd National Urban Water Reform Project (World Bank)						322,875,100.00		
	52102001/14030201 Belgium Gov't - Umuahia/Aba Regional Water Scheme		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-			
	54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)		395,200,000.00	395,200,000.00	395,200,000.00-	100.00%-	395,200,400.00	424,840,430.00	456,703,461.00
	17001001/13020402 Innovation Dev. & Effectiveness in the Acquisition of Skills	646,288,939.10	762,500,000.00	762,500,000.00	116,211,060.90-	15.24%-	762,500,600.00	819,688,151.00	881,164,765.00
	21001001/14030201 Save a Million Lives World Bank/Federal Min. of Health		320,000,000.00	320,000,000.00	320,000,000.00-	100.00%-	320,000,000.00	344,000,000.00	369,800,000.00
155,135,000.00	21001001/14030203 Accelerating Nutrition Results in Nigeria (ARIN)	20,750,000.00	90,000,000.00	90,000,000.00	69,250,000.00-	76.94%-	90,000,000.00	96,750,000.00	104,006,254.00
	21001001/14030204 World Bank State Optima Nutrition Programme						1,000,000,000.00		
	15001001/14030201 Abia State Livelihood Improvement Family Ent. for Niger Delta		366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	393,450,000.00	422,958,751.00
	14001001/14030201 World Bank Nigeria Women Project		1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,150,000,000.00	2,311,250,000.00
	52001001/14030201 Water Development Project From World Bank						322,875,100.00		
155,135,000.00	Total	667,038,939.10	3,433,700,000.00	3,433,700,000.00	2,766,661,060.90-	80.57%-	10,317,807,571.00	4,228,728,581.00	4,545,883,231.00
	Note 56 - Internal Loans								
5,500,000,000.00	20007001/14030101 Loan from Commercial Banks	5,025,118,897.48	3,000,000,000.00	3,000,000,000.00	2,025,118,897.48+	67.50%+	750,211,688.00	3,470,906,578.00	3,731,224,573.00
14,783,511,953.18	20007001/14030102 Overdraft/Other Loans	3,221,823,647.80			3,221,823,647.80+				
17,877,905,000.00	20007001/14030025 ISPO - Contract Financing Facility	16,094,600,000.00			16,094,600,000.00+				
3,007,180,457.14	20007001/14030105 CBN Bridging Facility	15,035,902,285.70	18,748,060,000.00	18,748,060,000.00	3,712,157,714.30-	19.80%-	18,587,067,641.00	21,690,920,221.00	23,317,739,234.00
	15001001/14030102 Abia State Livelihood Improvement Family Enterprise for Nige						366,000,000.00		
	38002001/14030102 Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)						5,381,249,700.00		
	38002001/14030103 National Social Safety Net Project - Scale-up (NASSP-SU-ABIA						50,000,000.00		
	52103001/14030101 Nigerian Sustainable Rural Wash Project(WADA) III Project						102,000,000.00		
	54001001/14030101 Household Upliftment Programme (Conditional Cash Transfer)						49,845,100.00		
	21002001/14030101 Federal Govt Basic Health Care						538,124,900.00		
	21003001/14030101 Federal Govt Nigerian Basic Health Care						2,152,500,600.00		
41,168,597,410.32	Total	39,377,444,830.98	21,748,060,000.00	21,748,060,000.00	17,629,384,830.98+	81.06%+	27,976,999,629.00	25,161,826,799.00	27,048,963,807.00
	Note 57 - Other Capital Receipts								
	Note 58- General Public Services								
4,625,675,619.86	70111 - Executive and Legislative Organs	5,592,825,703.54	10,745,818,700.00	12,710,818,700.00	7,117,992,996.46+	56.00%+	13,568,410,800.00	12,668,678,213.00	12,827,036,767.00
630,000.00	70112 - Financial and Fiscal Affairs		571,100,800.00	571,100,800.00	571,100,800.00+	100.00%+	466,899,200.00	539,764,569.00	546,511,595.00
	70131 - General Personnel Services	5,000,000.00	53,500,600.00	53,500,600.00	48,500,600.00+	90.65%+	38,001,200.00	38,476,231.00	38,957,200.00
1,644,604,508.37	70132 - Overall Planning and Statistical Services	762,178,944.92	2,267,000,000.00	2,327,000,000.00	1,564,821,055.08+	67.25%+	1,198,000,000.00	1,314,225,054.00	1,330,652,868.00
1,750,289,975.00	70133 - Other General Services	863,700,000.00	7,878,661,300.00	7,868,661,300.00	7,004,961,300.00+	89.02%+	8,146,947,600.00	7,428,659,757.00	7,521,518,035.00
	70150 - Research and Development General Public Services		94,000,000.00	94,000,000.00	94,000,000.00+	100.00%+	69,200,400.00	70,065,405.00	70,941,217.00
8,021,200,103.23	Total	7,223,704,648.46	21,610,081,400.00	23,625,081,400.00	16,401,376,751.54+	69.42%+	22,553,660,800.00	22,059,869,229.00	22,335,617,682.00
	Note 59 - Defense								
	Note 60 - Public Order and Safety								
	70320 - Fire Protection Services		70,509,000.00	70,509,000.00	70,509,000.00+	100.00%+	70,509,000.00	71,390,381.00	72,282,769.00
10,000,000.00	70330 - Law Courts	10,000,000.00	980,705,800.00	980,705,800.00	970,705,800.00+	98.98%+	771,046,700.00	780,684,850.00	790,443,380.00
30,000,000.00	70350 - Research and Development Public Order and Safety	5,000,000.00	55,450,100.00	55,450,100.00	50,450,100.00+	90.98%+	59,000,000.00	59,737,527.00	60,484,261.00
40,000,000.00	Total	15,000,000.00	1,106,664,900.00	1,106,664,900.00	1,091,664,900.00+	98.64%+	900,555,700.00	911,812,758.00	923,210,410.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022... CONT'D

Actual 2021		Actual 2022	Original Budget2022	Final Budget2022	Variance+ 2022+	% Variance%+ 2022%+	Budget 2023	Budget 2024	Budget 2025
₦	Note 61- Economic Affairs	₦	₦	₦	₦	₦	₦	₦	₦
561,978,846.00	70411 - General Economic and Commercial Affairs	1,100,062,968.31	6,386,289,200.00	6,342,289,200.00	5,242,226,231.69+	82.66%+	5,067,656,600.00	5,125,940,000.00	5,190,014,301.00
	70412 - General Labour Affairs		51,000,000.00	51,000,000.00	51,000,000.00+	100.00%+	28,000,000.00	28,350,012.00	28,704,393.00
13,000,000.00	70421 - Agriculture	29,350,000.00	2,277,854,500.00	2,277,854,500.00	2,248,504,500.00+	98.71%+	2,448,198,000.00	2,478,800,591.00	2,509,785,601.00
	70432 - Petroleum and Natural Gas		295,000,000.00	295,000,000.00	295,000,000.00+	100.00%+	295,000,000.00	298,687,515.00	302,421,115.00
590,280,723.00	70435 - Electricity	66,066,687.50	379,652,900.00	349,652,900.00	283,586,212.50+	81.11%+	382,751,500.00	387,535,919.00	392,380,094.00
	70442 - Manufacturing		45,500,600.00	42,500,600.00	42,500,600.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,897.00
20,430,773,814.29	70443 - Construction	18,802,187,358.14	14,343,442,000.00	16,496,442,000.00	2,305,745,358.14-	13.98%-	17,724,332,500.00	17,945,887,553.00	18,170,211,072.00
238,500,000.00	70451 - Road Transport	353,947,300.00	1,081,000,000.00	1,221,000,000.00	867,052,700.00+	71.01%+	697,000,000.00	710,775,090.00	719,659,805.00
8,600,000.00	70452 - Water Transport	10,000,000.00	137,667,500.00	137,667,500.00	127,667,500.00+	92.74%+	107,667,500.00	109,013,359.00	110,376,025.00
15,000,000.00	70460 - Communication	5,000,000.00	7,060,000.00	7,060,000.00	2,060,000.00+	29.18%+	18,000,000.00	18,225,006.00	18,452,822.00
14,000,000.00	70471 - Distributive Trade Storage and Warehousing	23,054,635.00	651,600,300.00	651,600,300.00	628,545,665.00+	96.46%+	633,601,400.00	641,521,482.00	649,540,521.00
	70473 - Tourism		17,441,800.00	17,441,800.00	17,441,800.00+	100.00%+	17,441,800.00	17,659,831.00	17,880,587.00
3,000,000.00	70474 - Multipurpose Development Projects		72,250,900.00	72,250,900.00	72,250,900.00+	100.00%+	66,001,200.00	66,826,242.00	67,661,594.00
	70481 - R & D Gen Economic Commercial and Labour Affairs		340,000,000.00	340,000,000.00	340,000,000.00+	100.00%+	340,000,000.00	344,250,000.00	348,553,122.00
	70482 - R & D Agriculture Forestry Fishing and Hunting		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
	70483 - R & D Fuel and Energy						10,000,000.00	10,125,006.00	10,251,572.00
	70486 - R & D Communication						38,000,000.00	38,475,006.00	38,955,943.00
	70487 - R & D Other Industries	1,000,000.00	461,626,700.00	461,626,700.00	460,626,700.00+	99.78%+	404,626,700.00	409,684,563.00	414,805,633.00
21,875,133,383.29	Total	20,390,668,948.95	26,597,386,400.00	28,813,386,400.00	8,422,717,451.05+	29.23%+	28,303,277,200.00	28,657,069,672.00	29,015,283,097.00
	Note 62 - Environmental Protection								
1,546,906,655.00	70510 - Waste Management	1,427,745,640.00	1,040,000,000.00	1,490,000,000.00	62,254,360.00+	4.18%+	1,180,901,400.00	1,195,662,695.00	1,210,608,489.00
	70520 - Waste Water Management	25,000,000.00	358,500,600.00	358,500,600.00	333,500,600.00+	93.03%+	858,500,600.00	362,981,861.00	367,519,136.00
	70530 - Pollution Abatement		19,500,600.00	19,500,600.00	19,500,600.00+	100.00%+	22,000,000.00	22,274,994.00	22,553,423.00
6,313,062,225.76	70540 - Protection of Biodiversity and Landscape	5,081,427,748.70	638,501,800.00	638,501,800.00	4,442,925,948.70-	695.84%-	469,000,000.00	474,862,521.00	480,798,318.00
189,075,000.00	70550 - R & D Environmental Protection	885,281,030.00	1,246,050,400.00	1,246,050,400.00	360,769,370.00+	28.95%+	1,241,050,400.00	1,256,563,533.00	1,272,270,590.00
	70560 - Environmental Protection		524,000,000.00	524,000,000.00	524,000,000.00+	100.00%+	607,300,100.00	614,891,360.00	622,577,507.00
8,049,043,880.76	Total	7,419,454,418.70	3,826,553,400.00	4,276,553,400.00	3,142,901,018.70-	73.49%-	4,378,752,500.00	3,927,236,964.00	3,976,327,463.00
	Note 63 - Housing and Community Amenities								
492,964,225.00	70610 - Housing Development	2,324,254,444.55	7,636,487,000.00	7,663,485,800.00	5,339,231,355.45+	69.67%+	6,170,604,800.00	6,247,737,509.00	6,325,834,200.00
61,450,612.00	70620 - Community Development	80,660,000.00	2,173,349,300.00	2,165,019,300.00	2,084,359,300.00+	96.27%+	1,703,301,200.00	1,724,592,567.00	1,746,149,956.00
9,330,000.00	70630 - Water Supply	88,040,000.00	2,223,678,200.00	2,217,678,200.00	2,129,638,200.00+	96.03%+	1,655,936,300.00	1,676,635,578.00	1,697,593,527.00
	70640 - Street Lighting	2,172,175,000.00	1,637,308,700.00	1,637,308,700.00	534,866,300.00-	32.67%-	1,260,000,000.00	1,275,750,216.00	1,291,697,121.00
	70650 - R & D Housing and Community Amenities		500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
563,744,837.00	Total	4,665,129,444.55	13,671,323,800.00	13,683,992,600.00	9,018,863,155.45+	65.91%+	10,790,842,300.00	10,925,728,367.00	11,062,299,954.00
	Note 64 - Health								
212,184,000.00	70721 - General Medical Services	1,580,469,940.55	1,329,002,400.00	2,536,502,400.00	956,032,459.45+	37.69%+	1,225,104,200.00	1,240,418,085.00	1,255,923,352.00
17,805,388.19	70731 - General Hospital Services	1,160,238,518.66	903,500,600.00	1,473,500,600.00	313,262,081.34+	21.26%+	1,341,200,400.00	1,357,965,465.00	1,374,940,071.00
	70733 - Medical and Maternity Centre Services		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
	70740 - Public Health Services		282,000,000.00	328,000,000.00	328,000,000.00+	100.00%+	384,000,000.00	388,800,024.00	393,660,034.00
142,238,006.00	70750 - R & D Health	76,550,601.25	2,336,504,200.00	2,461,504,200.00	2,384,953,598.75+	96.89%+	2,839,204,000.00	2,874,694,191.00	2,910,627,903.00
372,227,394.19	Total	2,817,259,060.46	4,876,007,200.00	6,824,507,200.00	4,007,248,139.54+	58.72%+	5,809,508,600.00	5,882,127,765.00	5,955,654,482.00
	Note 65 - Recreation Culture and Religion								
334,959,732.70	70810 - Recreation and Sporting Services	177,263,769.70	1,276,000,000.00	1,276,000,000.00	1,098,736,230.30+	86.11%+	2,640,000,000.00	2,673,000,036.00	2,706,412,545.00
6,000,000.00	70820 - Cultural Services	19,500,000.00	105,150,100.00	105,150,100.00	85,650,100.00+	81.46%+	160,150,100.00	162,151,986.00	164,178,879.00
340,959,732.70	Total	196,763,769.70	1,381,150,100.00	1,381,150,100.00	1,184,386,330.30+	85.75%+	2,800,150,100.00	2,835,152,022.00	2,870,591,424.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022... CONT'D

Actual 2021 ₦		Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance+ 2022+ ₦	% Variance%+ 2022%+ ₦	Budget 2023 ₦	Budget 2024 ₦	Budget 2025 ₦
	Note 66 - Education								
2,530,656,626.32	70912 - Primary Education	535,922,980.00	814,004,500.00	3,856,509,700.00	3,320,586,720.00+	86.10%+	2,982,422,000.00	3,019,702,366.00	3,057,448,673.00
	70921 - Lower Secondary Education		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
5,000,000.00	70922 - Upper Secondary Education	5,000,000.00	267,501,800.00	267,501,800.00	262,501,800.00+	98.13%+	214,000,000.00	216,675,030.00	219,383,469.00
	70930 - Post Secondary Education		1,164,274,900.00	1,164,274,900.00	1,164,274,900.00+	100.00%+	107,001,200.00	108,338,738.00	109,692,964.00
770,723,311.48	70941 - First Stage of Tertiary Education	1,076,383,976.74	1,351,002,400.00	1,351,002,400.00	274,618,423.26+	20.33%+	1,230,000,000.00	1,245,375,066.00	1,260,942,258.00
	70942 - Second Stage of Tertiary Education		300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	307,546,878.00
416,700,000.00	70950 - Education Not Defined by Level	681,007,000.00	1,860,000,000.00	1,860,000,000.00	1,178,993,000.00+	63.39%+	2,340,503,000.00	2,369,759,388.00	2,399,381,392.00
101,500,000.00	70970 - R & D Education	176,048,000.00	741,426,100.00	714,426,100.00	538,378,100.00+	75.36%+	763,702,200.00	773,248,573.00	782,914,222.00
3,824,579,937.80	Total	2,474,361,956.74	6,503,209,700.00	9,518,714,900.00	7,044,352,943.26+	74.01%+	7,944,628,400.00	8,043,936,664.00	8,144,485,954.00
	Note 67 - Social Protection								
	71040 - Family and Children	500,000.00	2,500,600.00	2,500,600.00	2,000,600.00+	80.00%+	10,500,600.00	10,631,849.00	10,764,743.00
19,700,000.00	71050 - Unemployment		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
415,190,000.02	71080 - R & D Social Protection	219,450,000.00	201,000,000.00	251,000,000.00	31,550,000.00+	12.57%+	244,000,000.00	247,050,012.00	250,138,120.00
434,890,000.02	Total	219,950,000.00	207,500,600.00	257,500,600.00	37,550,600.00+	14.58%+	257,500,600.00	260,719,364.00	263,978,337.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federation Accounts	30,917,948,839.34	37,744,478,181.42	37,307,735,600.00	53,705,822,400.00	15,961,344,218.58-	29.72%-	49,441,582,949.00	55,003,518,376.00	59,128,782,252.00
20007001/11010002 VAT from Federation Accounts	19,518,587,359.98	24,703,631,656.88	12,477,456,100.00	17,477,456,100.00	7,226,175,556.88+	41.35%+	13,458,085,651.00	27,094,928,558.00	29,127,048,203.00
20007001/11010003 Excess Crude Allocation from FAAC	1,919,405,826.00						2,000,000,000.00	2,150,000,000.00	2,311,250,000.00
20007001/11010007 Speical Reserved		5,534,780,671.26			5,534,780,671.26+				
20007001/11010010 SURE - P		3,539,917,238.33			3,539,917,238.33+				
20007001/11010011 13% Derivation	4,782,299,056.67	6,599,373,171.00	5,524,785,100.00	5,524,785,100.00	1,074,588,071.00+	19.45%+	7,000,000,000.00	7,525,000,000.00	8,089,375,006.00
20007001/11010013 Exchange Rate Difference	179,619,265.97	110,401,179.25	162,183,700.00	162,183,700.00	51,782,520.75-	31.93%-	174,549,800.00	187,641,035.00	201,714,118.00
20007001/11010015 Other Non Oil Excess	2,164,179,868.31	1,844,216,316.66	641,013,200.00	641,013,200.00	1,203,203,116.66+	187.70%+	1,300,000,000.00	1,397,500,000.00	1,502,312,497.00
20007001/11010017 Excess Charges Recovered	415,573,594.38	2,080,998,642.59	7,212,500.00	7,212,500.00	2,073,786,142.59+	28,752.67%+	130,000,000.00	139,750,000.00	150,231,249.00
20007001/11010018 Forex Equalization	119,997,709.34	31,408,073.86	238,660,300.00	238,660,300.00	207,252,226.14-	86.84%-	256,858,300.00	276,122,678.00	296,831,882.00
20007001/11010019 Solid Mineral Revenue	1,015,579,192.06		105,539,000.00	105,539,000.00	105,539,000.00-	100.00%-	113,587,000.00	122,106,025.00	131,263,981.00
20007001/11010020 Ecological fund	615,122,540.78	516,827,449.82			516,827,449.82+				
20007001/11010030 ELECTRONIC MONEY TRANSFER		238,157,238.27			238,157,238.27+				
Total	61,648,313,252.83	82,944,189,819.34	56,464,585,500.00	77,862,672,300.00	5,081,517,519.34+	6.53%+	73,874,663,700.00	93,896,566,672.00	100,938,809,188.00
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	300,881,022.70	380,859,659.76	600,000,000.00	600,000,000.00	219,140,340.24-	36.52%-	600,000,000.00	645,000,000.00	693,375,006.00
20008001/12010002 Direct Assessment Tax (Current)	100,366,140.70	513,422,074.31	1,250,000,000.00	1,250,000,000.00	736,577,925.69-	58.93%-	1,050,000,000.00	1,666,250,000.00	1,791,218,751.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	126,218,548.21	160,177,983.81	502,553,400.00	502,553,400.00	342,375,416.19-	68.13%-	502,553,400.00	540,244,911.00	580,763,277.00
20008001/12010004 Pay As You Earn (PAYE) - Federal	18,470,864.55	2,286,934,707.22	262,549,800.00	262,549,800.00	2,024,384,907.22+	771.05%+	1,162,549,800.00	1,787,241,035.00	1,921,284,118.00
20008001/12010005 Pay As You Earn (PAYE) - State	2,446,209,007.65	1,965,397,710.36	1,662,500,600.00	1,662,500,600.00	302,897,110.36+	18.22%+	2,962,800.00	3,185,010.00	3,423,883.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	16,422,801.73	15,058,145.05	662,500,600.00	662,500,600.00	647,442,454.95-	97.73%-	1,662,500,600.00	1,787,188,151.00	1,921,227,263.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	2,371,460,838.00	2,669,082,360.26	1,412,249,700.00	1,412,249,700.00	1,256,832,660.26+	89.00%+	2,112,249,700.00	4,420,668,428.00	4,752,218,560.00
20008001/12010008 Pool Betting Tax Current)		65,000.00	709,998,800.00	709,998,800.00	709,933,800.00-	99.99%-	709,998,800.00	763,248,716.00	820,492,366.00
20008001/12010009 Pools Betting Tax (Arrears)			643,000,000.00	643,000,000.00	643,000,000.00-	100.00%-	643,000,000.00	691,225,006.00	743,066,879.00
20008001/12010010 5% Withholding Tax on Payment to Contractors	264,423,400.10	395,274,497.80	509,998,800.00	509,998,800.00	114,724,302.20-	22.50%-	1,710,000,000.00	2,913,250,000.00	3,131,743,746.00
20008001/12010011 10% Withholding Tax on Dividends	111,663,674.02	132,770,983.79	643,000,000.00	643,000,000.00	510,229,016.21-	79.35%-	1,643,000,000.00	1,766,225,006.00	1,898,691,884.00
20008001/12010012 10% Withholding Tax on Bank Interests	355,711,138.49	666,878,753.99	1,000,000,000.00	1,000,000,000.00	333,121,246.01-	33.31%-	1,000,000,000.00	2,150,000,000.00	2,311,250,000.00
20008001/12010013 10% Withholding Tax on Rents	29,542,239.98	11,388,650.61	35,000,000.00	35,000,000.00	23,611,349.39-	67.46%-	35,000,000.00	37,625,006.00	40,446,879.00
20008001/12010014 10% Withholding Tax on Royalties	46,603,274.50	7,507,730.15	60,000,000.00	60,000,000.00	52,492,269.85-	87.49%-	60,000,000.00	64,500,000.00	69,337,503.00
20008001/12010015 10% Withholding Tax on Directors Fees	38,206,788.13	4,527,766.28	10,000,000.00	10,000,000.00	5,472,233.72-	54.72%-	10,000,000.00	10,750,000.00	11,556,254.00
20008001/12010016 10% Withholding Tax on Hire of Movable/Immovable Plant/Equip			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
20008001/12010017 Development Levy	14,241,811.75	8,755,279.62	38,701,100.00	38,701,100.00	29,945,820.38-	77.38%-	38,701,100.00	41,603,683.00	44,723,961.00
20008001/12010018 Advertisement Tax	53,001.57	40,590.67	208,000,000.00	208,000,000.00	207,959,409.33-	99.98%-	208,000,000.00	223,600,000.00	240,370,000.00
20008001/12010019 Stamp	3,406,500.00	47,057,938.52			47,057,938.52+				
20008001/12010020 Pay As You Earn (PAYE) - (Arrears)	257,815,067.07	162,662,548.60	2,610,740,200.00	2,610,740,200.00	2,448,077,651.40-	93.77%-	1,610,740,700.00	2,806,546,258.00	3,017,037,230.00
20008001/12010034 CAttle Tax		40,000.00			40,000.00+				
20008001/12010036 Consumption Tax	8,546,391.12	63,196,728.38	10,000,000.00	10,000,000.00	53,196,728.38+	531.97%+	10,000,000.00	10,750,000.00	11,556,254.00
Total	6,510,242,510.27	9,491,099,109.18	12,840,793,000.00	12,840,793,000.00	3,349,693,890.82-	26.09%-	14,771,256,900.00	22,329,101,210.00	24,003,783,814.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Abia State Gaming and Control Board									
Organization/Economic Code									
20009001/12010000									
20009001/12010008 Pools Betting Tax (Current)	2,784,000.00	2,338,000.00			2,338,000.00+		8,320,500.00	8,944,543.00	9,615,381.00
20009001/12010009 Pools Betting Tax (Arrears)	630,000.00	40,000.00			40,000.00+		2,080,400.00	2,236,436.00	2,404,165.00
Total	3,414,000.00	2,378,000.00			2,378,000.00+		10,400,900.00	11,180,979.00	12,019,546.00
ABIA STATE PHYSIC PLANNING & INFRASTRUCTURAL DEV									
Organization/Economic Code									
11039001/12010000									
11039001/12010017 Infrastructural Development Levy	11,862,050.00	16,922,140.00			16,922,140.00+		12,000,000.00	12,900,000.00	13,867,503.00
11039001/12010021 Infrastructural Development Levy - Residential Buildings	2,282,650.00	3,978,000.00			3,978,000.00+		5,573,800.00	5,991,841.00	6,441,227.00
11039001/12010022 Infrastructural Development Levy - Industries	573,700.00	570,600.00			570,600.00+		5,573,800.00	5,991,841.00	6,441,227.00
11039001/12010023 Infrastructural Development Levy - Filling Stations	850,000.00	549,000.00			549,000.00+		1,114,000.00	1,197,550.00	1,287,366.00
11039001/12010024 Infrastructural Development Levy - Hotels/Catering Services	1,597,200.00	820,400.00			820,400.00+		2,228,100.00	2,395,208.00	2,574,849.00
11039001/12010025 Infrastructural Development Levy - Private Education/Institu	1,111,800.00	1,693,322.00			1,693,322.00+		6,689,100.00	7,190,783.00	7,730,089.00
11039001/12010026 Infrastructural Development Levy - Financial Institutions	7,252,000.00	6,817,100.00			6,817,100.00+		6,130,800.00	6,590,616.00	7,084,910.00
11039001/12010027 Infrastructural Development Levy - Communications and Allied	14,100.00	461,300.00			461,300.00+		3,343,300.00	3,594,053.00	3,863,606.00
11039001/12010028 Infrastructural Development Levy - Market/Warehouse	502,850.00	515,800.00			515,800.00+		15,607,400.00	16,777,961.00	18,036,312.00
11039001/12010029 Infrastructural Development Levy - Transport (Vehicle Load)	150,100.00	162,400.00			162,400.00+		16,722,700.00	17,976,903.00	19,325,175.00
11039001/12010030 Infrastructural Development Levy - Containers	635,600.00	136,700.00			136,700.00+		2,228,100.00	2,395,208.00	2,574,849.00
11039001/12010031 Infrastructural Development Levy - Parks (Private)	60,000.00	61,600.00			61,600.00+		1,114,000.00	1,197,550.00	1,287,366.00
11039001/12010032 Infrastructural Development Levy - Oil/Gas Facilities	124,000.00	60,250.00			60,250.00+				
11039001/12010033 Infrastructural Development Levy - Private Hospitals	869,400.00	1,572,000.00			1,572,000.00+		1,114,000.00	1,197,550.00	1,287,366.00
11039001/12010035 Infrastructural Dev. Levy - Quarrying/Minning Industries	16,800.00						2,786,300.00	2,995,278.00	3,219,923.00
Total	27,902,250.00	34,320,612.00			34,320,612.00+		82,225,400.00	88,392,342.00	95,021,768.00
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12010000									
TOTAL TAXES	6,541,558,760.27	9,527,797,721.18	12,840,793,000.00	12,840,793,000.00	3,312,995,278.82-	25.80%-	14,863,883,200.00	22,428,674,531.00	24,110,825,128.00
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS									
Organization/Economic Code									
51001001/12010000									
TOTAL TAXES	6,541,558,760.27	9,527,797,721.18	12,840,793,000.00	12,840,793,000.00	3,312,995,278.82-	25.80%-	14,863,883,200.00	22,428,674,531.00	24,110,825,128.00
LICENSES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12020000									
15001001/12020001 Veterinary License							124,900.00	134,268.00	144,344.00
15001001/12020016 Cattle Dealers License							120,000.00	129,000.00	138,672.00
15001001/12020018 Pet (Dog) Licenses	4,000.00						20,400.00	21,936.00	23,580.00
Total	4,000.00						265,300.00	285,204.00	306,596.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020027 Motor Dealers Licence			200,400.00	200,400.00	200,400.00-	100.00%-	200,400.00	215,436.00	231,588.00
20008001/12020032 Motor Vehicle Licenses	224,438,678.34	921,496,303.10	180,000,000.00	180,000,000.00	741,496,303.10+	411.94%+	200,000,000.00	215,000,000.00	231,125,006.00
20008001/12020033 Drivers' Licenses	353,740,287.70	126,220,300.00	90,000,000.00	90,000,000.00	36,220,300.00+	40.24%+	100,000,000.00	107,500,000.00	115,562,497.00
20008001/12020045 Pools Agents Licenses		15,000.00			15,000.00+				
Total	578,178,966.04	1,047,731,603.10	270,200,400.00	270,200,400.00	777,531,203.10+	287.76%+	300,200,400.00	322,715,436.00	346,919,091.00
LICENSES									
ABIA STATE GAMING COMMISSION									
Organization/Economic Code									
20009001/12020000									
20009001/12020032 Motor Vehicle Licenses		218,154,533.00			218,154,533.00+				
20009001/12020043 Gaming Licenses (Current)	24,102,000.00	13,912,000.00	25,000,000.00	25,000,000.00	11,088,000.00-	44.35%-	20,000,000.00	21,500,000.00	23,112,497.00
20009001/12020044 Gaming Licenses (Arrears)	5,000.00	100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99%-	5,000,000.00	5,375,006.00	5,778,128.00
20009001/12020045 Pools Agents Licenses (Current)	557,000.00	251,000.00	6,000,000.00	6,000,000.00	5,749,000.00-	95.82%-	7,200,400.00	7,740,430.00	8,320,964.00
20009001/12020046 Pools Agents Licenses (Arrears)			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
20009001/12020050 Pools Proprietor Licenses			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
20009001/12020051 Pool Betting and Casino Licenses	2,900,000.00	2,005,000.00	4,000,000.00	4,000,000.00	1,995,000.00-	49.88%-	500,600.00	538,151.00	578,511.00
20009001/12020052 Gaming Machine Licenses			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,200,400.00	2,365,436.00	2,542,848.00
20009001/12020088 Pools Proprietor Licenses Sports bet/Lotto Agent	432,000.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	18,699,900.00	20,102,398.00	21,610,082.00
Total	27,996,000.00	234,322,633.00	70,000,000.00	70,000,000.00	164,322,633.00+	234.75%+	57,601,300.00	61,921,421.00	66,565,528.00
LICENSES									
MINISTRY OF Trade and Investment									
Organization/Economic Code									
22001001/12020000									
22001001/12020078 Licensing of Produce Store Keepers	33,000.00	24,000.00			24,000.00+		39,600.00	42,576.00	45,768.00
Total	33,000.00	24,000.00			24,000.00+		39,600.00	42,576.00	45,768.00
LICENSES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12020000									
28001001/12020041 Licencing of Computer Based Business Centres			200,400.00	200,400.00	200,400.00-	100.00%-	216,100.00	232,308.00	249,728.00
Total			200,400.00	200,400.00	200,400.00-	100.00%-	216,100.00	232,308.00	249,728.00
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020037 Trade Permit License	614,000.00	1,000.00			1,000.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Approved Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
29001001/12020048 Rider's Permit			38,900,000.00	38,900,000.00	38,900,000.00-	100.00%-	40,000,000.00	43,000,000.00	46,225,006.00
29001001/12020056 Mass Transit Operators Licenses	1,000,000.00	4,200,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	40.00%+	3,000,000.00	3,225,006.00	3,466,879.00
29001001/12020057 Renewal of Mass Transit Operators Licenses	2,700,000.00	3,710,000.00	2,000,000.00	2,000,000.00	1,710,000.00+	85.50%+	2,000,000.00	2,150,000.00	2,311,249.00
29001001/12020073 Private Loading Bay Operation Permit Fees			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	70,000,000.00	75,250,000.00	80,893,746.00
29001001/12020083 Annual Route Permit/ Commercial Vehicle Fees			99,947,600.00	99,947,600.00	99,947,600.00-	100.00%-	20,000,000.00	21,500,000.00	23,112,497.00
29001001/12020089 Special Trade Permit Fees(Vehicle/Spare Parts Dealers)		500.00	57,500,600.00	57,500,600.00	57,500,100.00-	100.00%-	40,000,000.00	43,000,000.00	46,225,006.00
Total	4,314,000.00	7,911,500.00	193,847,600.00	251,348,200.00	243,436,700.00-	96.85%-	175,000,000.00	188,125,006.00	202,234,383.00
LICENSES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12020000									
32001001/12020047 Permit for Oil Service Company	22,500.00	27,000.00	2,000,000.00	2,000,000.00	1,973,000.00-	98.65%-	2,152,500.00	2,313,943.00	2,487,488.00
Total	22,500.00	27,000.00	2,000,000.00	2,000,000.00	1,973,000.00-	98.65%-	2,152,500.00	2,313,943.00	2,487,488.00
LICENSES									
MINISTRY OF PUBLIC UTILITIES									
Organization/Economic Code									
52001001/12020000									
52001001/12020025 Renewal of fisher Licences			219,700.00	219,700.00	219,700.00-	100.00%-	219,700.00	236,183.00	253,892.00
52001001/12020028 Drilling Permit	7,500.00		1,050,400.00	1,050,400.00	1,050,400.00-	100.00%-	1,050,400.00	1,129,186.00	1,213,878.00
52001001/12020070 Excavation Permit			5,110,400.00	5,110,400.00	5,110,400.00-	100.00%-	5,110,400.00	5,493,686.00	5,905,711.00
Total	7,500.00		6,380,500.00	6,380,500.00	6,380,500.00-	100.00%-	6,380,500.00	6,859,055.00	7,373,481.00
LICENSES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 Borehole Drilling Permit/Licence	293,000.00	44,500.00	3,751,500.00	3,751,500.00	3,707,000.00-	98.81%-	3,751,500.00	4,032,868.00	4,335,329.00
Total	293,000.00	44,500.00	3,751,500.00	3,751,500.00	3,707,000.00-	98.81%-	3,751,500.00	4,032,868.00	4,335,329.00
LICENSES									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12020000									
60001001/12020055 Temporary Occupational Licences	12,500.00								
Total	12,500.00								
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020038 Forestry Licences Roller Saws Saw Mills Hammer/Licence		3,000.00			3,000.00+				
Total		3,000.00			3,000.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
LICENSES	₦	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
35001001/12020038 Forestry Licences Roller Saws Saw Mills Hammer Licence	68,000.00	85,000.00	399,800.00	399,800.00	314,800.00-	78.74%-	409,400.00	440,111.00	473,115.00
35001001/12020066 Permit to Food Vendor/Pure Water Manufacturer			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
Total	68,000.00	85,000.00	1,900,400.00	1,900,400.00	1,815,400.00-	95.53%-	1,910,000.00	2,053,256.00	2,207,245.00
LICENSES									
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFR									
Organization/Economic Code									
51001001/12020000									
51001001/12020040 License Plates		10,000.00			10,000.00+				
Total		10,000.00			10,000.00+				
TOTAL LICENSES	610,929,466.04	1,290,159,236.10	548,280,800.00	605,781,400.00	684,377,836.10+	112.97%+	547,517,200.00	588,581,073.00	632,724,637.00
FEES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
11001001/12040090 Administrative Fees			2,500,600.00	2,500,600.00	2,500,600.00-	100.00%-	1,249,700.00	1,343,433.00	1,444,189.00
11001001/12040217 Issuance of Certificate of State of Origin	29,000.00	15,000.00			15,000.00+				
11001001/12040636 3% Security Fund	5,140,737.51	129,935,025.34			129,935,025.34+		2,500,600.00	2,688,151.00	2,889,760.00
Total	5,169,737.51	129,950,025.34	6,500,600.00	6,500,600.00	123,449,425.34+	1,899.05%+	5,250,900.00	5,644,729.00	6,068,079.00
FEES									
OFFICE OF THE DEPUTY GOVERNOR									
Organization/Economic Code									
11001002/12040000									
11001002/12040027 Tender Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
Total			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT									
Organization/Economic Code									
11013001/12040000									
11013001/12040027 Tenders Fees			199,700.00	199,700.00	199,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
11013001/12040217 Issuance of Certificate of State of Origin	4,000.00	8,000.00			8,000.00+				
11013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
11013001/40000028 Diplomatic Letter Charges			1,200,400.00	1,200,400.00	1,200,400.00-	100.00%-	99,700.00	107,183.00	115,219.00
Total	4,000.00	8,000.00	2,400,100.00	2,400,100.00	2,392,100.00-	99.67%-	199,400.00	214,366.00	230,438.00
FEES									
LIAISON OFFICE - LAGOS									
Organization/Economic Code									
11021001/12040000									
11021001/12040217 Issuance of Certificate of Origin			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
ABUJA LIAISON OFFICE									
Organization/Economic Code									
11021002/12040000									
11021002/12040057 Registration of Special Number for Traditional Rulers			500,600.00	500,600.00	500,600.00-	100.00%-	50,400.00	54,180.00	58,248.00
11021002/12040217 Issuance of Certificate of State			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,600,200.00	1,720,221.00	1,849,234.00
Total			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,650,600.00	1,774,401.00	1,907,482.00
FEES									
BUREAU OF POLITICAL AFFAIRS									
Organization/Economic Code									
11014001/12040000									
11014001/12040027 Tender Fees			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
11014001/12040028 Fee for Issuance of Letter of Appointment to Political Appoi			600,200.00	600,200.00	600,200.00-	100.00%-	600,200.00	645,215.00	693,603.00
11014001/12040029 OrientationWorkshop for Plitical Holders Fees			1,750,300.00	1,750,300.00	1,750,300.00-	100.00%-	1,750,300.00	1,881,573.00	2,022,690.00
Total			2,450,200.00	2,450,200.00	2,450,200.00-	100.00%-	2,450,200.00	2,633,971.00	2,831,512.00
FEES									
BUREAU OF SPECIAL SERVICES									
Organization/Economic Code									
11021002/12040000									
11021002/12040057 Plate Numbers for Traditional Rulers			600,200.00	600,200.00	600,200.00-	100.00%-			
11018001/12040217 Issuance of Certificate of State of Origin		77,800.00	50,400.00	50,400.00	27,400.00+	54.37%+	750,300.00	806,578.00	867,070.00
Total		77,800.00	650,600.00	650,600.00	572,800.00-	88.04%-	750,300.00	806,578.00	867,070.00
FEES									
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD									
Organization/Economic Code									
11039001/12040000									
11039001/12040027 Tender Fees	22,000.00	14,544,540.00	9,600.00	9,600.00	14,534,940.00+	151,405.63%+	20,400.00	21,936.00	23,580.00
11039001/12040028 Infrastructural Development Levy Residential -Building		231,000.00	410,000,000.00	410,000,000.00	409,769,000.00-	99.94%-	254,000,000.00	273,050,000.00	293,528,751.00
11039001/12040029 Infrastructural Development Levy -Industries		2,200.00	19,000,000.00	19,000,000.00	18,997,800.00-	99.99%-	23,000,000.00	24,725,006.00	26,579,376.00
11039001/12040030 Infrastructural Development Levy -Filling Stations			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
11039001/12040031 Infrastructural Development Levy -Hotels/Catering Services			9,500,600.00	9,500,600.00	9,500,600.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
11039001/12040032 Infrastructural Development Levy -Private Education/Institut			16,500,600.00	16,500,600.00	16,500,600.00-	100.00%-	90,000,000.00	96,750,000.00	104,006,254.00
11039001/12040033 Infrastructural Development Levy-Financial Institutions			17,000,000.00	17,000,000.00	17,000,000.00-	100.00%-	23,000,000.00	24,725,006.00	26,579,376.00
11039001/12040034 Infrastructural Development Levy Communication & Allied			22,500,600.00	22,500,600.00	22,500,600.00-	100.00%-	24,500,600.00	26,338,151.00	28,313,517.00
11039001/12040035 Infrastructural Development Levy-Market/Warehouse			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	15,000,000.00	16,125,006.00	17,334,382.00
11039001/12040036 Infrastructural Development Levy-Transport (Vehicle load)		567,000.00	15,374,600.00	15,374,600.00	14,807,600.00-	96.31%-	15,000,000.00	16,125,006.00	17,334,382.00
11039001/12040037 Infrastructural Development Levy-Containers			2,050,400.00	2,050,400.00	2,050,400.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
11039001/12040038 Infrastructural Development Levy-Parks (Private)			9,399,800.00	9,399,800.00	9,399,800.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
11039001/12040039 Infrastructural Development Levy-Oil&Gas Facilities			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
11039001/12040040 Infrastructural Development Levy-Private Hospitals			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
11039001/12040041 Infrastructural Development Levy-Quarrying/Minning Industrie			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
11039001/12040048 Infrastructural Development Levy	3,187,400.00	32,636,642.00	200,000,000.00	200,000,000.00	167,363,358.00-	83.68%-	25,000,000.00	26,875,006.00	28,890,636.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11039001/12040273 Fees for Renovation/Extension of Commercial Building	42,000.00	80,600.00			80,600.00+		1,000,000.00	1,075,006.00	1,155,630.00
11039001/12040620 Processing Fees for Development of Petrol Filling Station	870,000.00								
Total	4,121,400.00	48,061,982.00	750,336,200.00	750,336,200.00	702,274,218.00-	93.59%-	509,521,000.00	547,735,153.00	588,815,285.00
FEES									
ABIA STATE OIL PRODUCING AREAS DEV. COMMUNITY ASOPADEC									
Organization/Economic Code									
11101001/12040000									
11101001/12040017 Contrators Registration Fees		2,345,898.50	150,000,000.00	150,000,000.00	147,654,101.50-	98.44%-	3,000,000.00	3,225,006.00	3,466,879.00
11101001/12040027 Tender Fees			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total		2,345,898.50	210,000,000.00	210,000,000.00	207,654,101.50-	98.88%-	4,000,000.00	4,300,012.00	4,622,509.00
FEES									
ABIA STATE PENSION BOARD									
Organization/Economic Code									
11035001/12040000									
11035001/12040649 Pensioniers Identity Card Fees	279,000.00	56,500.00	274,900.00	274,900.00	218,400.00-	79.45%-	249,700.00	268,428.00	288,560.00
Total	279,000.00	56,500.00	274,900.00	274,900.00	218,400.00-	79.45%-	249,700.00	268,428.00	288,560.00
FEES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11100102/12040000									
11100102/12040677 Quality Check on all Product			12,432,100.00	12,432,100.00	12,432,100.00-	100.00%-	12,432,200.00	13,364,615.00	14,366,958.00
11100102/12040678 Registration of Joint Venture			3,049,200.00	3,049,200.00	3,049,200.00-	100.00%-	3,049,200.00	3,277,890.00	3,523,735.00
Total			15,481,300.00	15,481,300.00	15,481,300.00-	100.00%-	15,481,400.00	16,642,505.00	17,890,693.00
FEES									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY (ASAA)									
Organization/Economic Code									
11100104/12040000									
11100104/12040036 Advertisement Fees (Moblie Road show)			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
11100104/12040264 Registration Fees	41,000.00	11,280,000.00	1,000,000.00	1,000,000.00	10,280,000.00+	1,028.00%+	1,500,600.00	1,613,145.00	1,734,130.00
11100104/12040457 Bus Shelter	15,000.00	30,000.00	7,500,600.00	7,500,600.00	7,470,600.00-	99.60%-	7,500,600.00	8,063,145.00	8,667,886.00
11100104/12040661 Registration & Permit	1,649,690.00	11,652,820.00			11,652,820.00+				
11100104/12040680 Renewal of Permit Fees	53,500,599.38	53,510,187.00			53,510,187.00+		5,875,200.00	6,315,840.00	6,789,529.00
Total	55,206,289.38	76,473,007.00	11,500,600.00	11,500,600.00	64,972,407.00+	564.95%+	17,876,400.00	19,217,136.00	20,658,424.00
FEES									
ABIA STATE HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12040000									
12003001/12040090 Administrative Charges		240,000.00			240,000.00+				
Total		240,000.00			240,000.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF INFORMATION AND STRATEGY									
23001001/12040000									
23001001/12040017 Registration of Private Suppliers of Stationery Mate			50,400.00	50,400.00	50,400.00-	100.00%-	50,400.00	54,180.00	58,248.00
23001001/12040027 Tenders Fees			150,100.00	150,100.00	150,100.00-	100.00%-			
23001001/12040060 Registration of Magazine			99,700.00	99,700.00	99,700.00-	100.00%-			
23001001/12040264 Registration Fees for TV / Radio Station			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
23001001/12040336 Registration of Private Printers			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,031,200.00	5,408,546.00	5,814,187.00
23001001/12040607 Annual Renewal Fee of Private Printers			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
23001001/12040632 Renewal of Private Suppliers of Stationery Materials			50,400.00	50,400.00	50,400.00-	100.00%-	50,400.00	54,180.00	58,248.00
Total			8,350,600.00	8,350,600.00	8,350,600.00-	100.00%-	7,132,000.00	7,666,906.00	8,241,932.00
FEES									
ABIA STATE PRINTING AND PUBLISHING CORPORATION									
23055001/12040000									
23055001/12040027 Tender Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
23055001/12040036 Advertisement Fees			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	7,500,600.00	8,063,145.00	8,667,886.00
Total			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	9,500,600.00	10,213,145.00	10,979,135.00
FEES									
BUREAU OF TRAINING									
Organization/Economic Code									
25005001/12040000									
25005001/12040062 Issuance of Statement of Result for Compro		114,600.00	249,700.00	249,700.00	135,100.00-	54.10%-	480,200.00	516,215.00	554,931.00
25005001/12040316 Examination Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,440,500.00	1,548,538.00	1,664,678.00
25005001/12040609 Fee for Computer Training School			649,500.00	649,500.00	649,500.00-	100.00%-	480,200.00	516,215.00	554,931.00
25005001/12040672 Registration Fees for Proficiency Course			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
Total		114,600.00	6,899,200.00	6,899,200.00	6,784,600.00-	98.34%-	3,901,500.00	4,194,113.00	4,508,670.00
FEES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005003/12040000									
25005003/12040312 Card Fees (CSC)			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
25005003/12040316 Medical Examination Fees	427,300.00	76,560,173.68	399,800.00	399,800.00	76,160,373.68+	19,049.62%+	400,900.00	430,968.00	463,292.00
Total	427,300.00	76,560,173.68	499,500.00	499,500.00	76,060,673.68+	15,227.36%+	500,600.00	538,151.00	578,511.00
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
Organization/Economic Code									
40001001/12040000									
40001001/12040017 Registration of Firms of Chartered Accountants							30,000.00	32,256.00	34,680.00
40001001/12040027 Tenders Fees	5,000.00								
40001001/12040151 Renewal of Registration of Chartered Accountants	35,000.00	45,000.00			45,000.00+		55,200.00	59,340.00	63,792.00
Total	40,000.00	45,000.00			45,000.00+		85,200.00	91,596.00	98,472.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/12040000									
47001001/12040052 Civil Service Examination Fees			249,700.00	249,700.00	249,700.00-	100.00%-	300,100.00	322,608.00	346,808.00
47001001/12040225 Examination Fees for Appointments	24,000.00	21,000.00			21,000.00+				
47001001/12040325 Application Fees for Transfer of Service			60,000.00	60,000.00	60,000.00-	100.00%-	69,700.00	74,928.00	80,552.00
Total	24,000.00	21,000.00	309,700.00	309,700.00	288,700.00-	93.22%-	369,800.00	397,536.00	427,360.00
FEES									
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040104 Councillorship Elections			40,799,600.00	40,799,600.00	40,799,600.00-	100.00%-	42,799,600.00	46,009,570.00	49,460,285.00
48001001/12040105 Chairmanship Elections			15,200,400.00	15,200,400.00	15,200,400.00-	100.00%-	17,200,400.00	18,490,430.00	19,877,218.00
Total			56,000,000.00	56,000,000.00	56,000,000.00-	100.00%-	60,000,000.00	64,500,000.00	69,337,503.00
FEES									
AUDITOR GENERAL-LOCAL GOVERNMENT									
Organization/Economic Code									
63001001/12040000									
63001001/12040027 Tenders Fees	5,000.00								
63001001/12040000 Audit Fees	5,000.00								
63001001/12040234 Arreas of Audit Fees	73,470.88	216,539.66			216,539.66+				
63001001/12040347 Audit Fees (Local Government)			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	85,500,600.00	91,913,145.00	98,806,627.00
63001001/12040397 Audit Fees for Health Agency			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	85,500,600.00	91,913,145.00	98,806,627.00
63001001/12040600 Audit Fees for ASUBEB (LG Funds)			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
63001001/12040604 Audit Fees for Centre for Mass Literacy Education			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
63001001/12040611 Audit Fees for Local Gov't Education Authority			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	17,600,200.00	18,920,221.00	20,339,234.00
63001001/12040612 Audit Fees for Local Gov't Training Fund			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
63001001/12040613 Audit Fees for Local Government Pensions Board			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
63001001/12040614 Audit Fees for Joint Allocation Account Committtee			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total	83,470.88	216,539.66	25,000,000.00	25,000,000.00	24,783,460.34-	99.13%-	193,601,400.00	208,121,541.00	223,730,638.00
FEES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12040000									
64001001/12040017 Registration of Consultants							99,700.00	107,183.00	115,219.00
64001001/12040027 Tenders Fee							99,700.00	107,183.00	115,219.00
64001001/12040151 Renewal of Registration of Consultants							50,400.00	54,180.00	58,248.00
Total							249,800.00	268,546.00	288,686.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
Organization/Economic Code									
15001001/12040000									
15001001/12040027 Tender Fees							200,400.00	215,436.00	231,588.00
15001001/12040046 Veterinary/Agricultural Services Fees	4,000.00						150,100.00	161,363.00	173,467.00
15001001/12040090 Administration Charges	1,515,000.00						99,700.00	107,183.00	115,219.00
15001001/12040093 Trade Animal Control							39,600.00	42,576.00	45,768.00
15001001/12040108 Prophylactic Treatment Fees	182,700.00	157,000.00			157,000.00+		120,000.00	129,000.00	138,672.00
15001001/12040112 Livestock Farm Site Inspection Fees	7,000.00	5,000.00			5,000.00+		9,600.00	10,320.00	11,100.00
15001001/12040113 Meat Inspection Fees	504,000.00	700,000.00			700,000.00+		39,600.00	42,576.00	45,768.00
15001001/12040115 Haulage Fees for Livestock/Fisheries	1,100,000.00	750,000.00			750,000.00+		39,600.00	42,576.00	45,768.00
15001001/12040442 Clinic Charge Fees	91,200.00	73,000.00			73,000.00+		50,400.00	54,180.00	58,248.00
15001001/12040537 Farmers Registration Fee	13,000.00	5,000.00			5,000.00+		210,100.00	225,863.00	242,803.00
Total	3,416,900.00	1,690,000.00			1,690,000.00+		959,100.00	1,031,073.00	1,108,401.00
FEES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12040000									
20001001/12040027 Tenders Fees	94,000.00	44,000.00	500,600.00	500,600.00	456,600.00-	91.21%-	300,100.00	322,608.00	346,808.00
Total	94,000.00	44,000.00	500,600.00	500,600.00	456,600.00-	91.21%-	300,100.00	322,608.00	346,808.00
FEES									
OFFICE OF THE ACCOUNTANT GENERAL STATE									
Organization/Economic Code									
20007001/12040000									
20007001/12040058 Stamp Duties	1,050.00								
Total	1,050.00								
FEES									
ABIA STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	1,022,764,236.20	5,347,997.00	2,000,000.00	2,000,000.00	3,347,997.00+	167.40%+			
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	5,598,222.52	627,300.00	25,000,000.00	25,000,000.00	24,372,700.00-	97.49%-	30,000,000.00	32,250,000.00	34,668,751.00
20008001/12040047 Land Use Charge (Current)	112,298,330.52	104,541,411.37			104,541,411.37+		112,297,700.00	120,720,028.00	129,774,036.00
20008001/12040055 Identification of Motor Vehicles Fees	800.00		25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	30,000,000.00	32,250,000.00	34,668,751.00
20008001/12040056 Road Traffic Exam Fees/MOT			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	100,000,000.00	107,500,000.00	115,562,497.00
20008001/12040057 Motor Vehicle New Number Plates	117,137,500.00	179,173,233.33	150,000,000.00	150,000,000.00	29,173,233.33+	19.45%+	150,000,000.00	161,250,000.00	173,343,746.00
20008001/12040058 Stamp Duty	119,431,599.54	197,049,171.34	150,000,000.00	150,000,000.00	47,049,171.34+	31.37%+	180,000,000.00	193,500,000.00	208,012,497.00
20008001/12040090 Administrative Fees	43,250,389.44	179,356,149.15	15,000,000.00	15,000,000.00	164,356,149.15+	1,095.71%+	20,000,000.00	21,500,000.00	23,112,497.00
20008001/12040116 Proof of Ownership	9,188,000.00	9,030,000.00	10,000,000.00	10,000,000.00	970,000.00-	9.70%-	15,000,000.00	16,125,006.00	17,334,382.00
20008001/12040275 Flying Revenue (Tricycle Okada motor vehicleetc)	1,065,383,982.50	1,072,888,304.00	402,849,900.00	402,849,900.00	670,038,404.00+	166.32%+	500,600.00	538,151.00	578,511.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20008001/12040366 Stamp Duty (Others)	12,131,730.00	237,350.00			237,350.00+				
20008001/12040549 Auto Registration		42,400.00			42,400.00+				
20008001/12040582 Renewal of Registration fee for Collecting Agent	5,007,800.00								
20008001/12040597 Land Use Change (Arreas)	3,057,313.00	3,054,478.00	879,849,900.00	879,849,900.00	876,795,422.00-	99.65%-			
Total	2,515,249,903.72	1,751,347,794.19	1,759,699,800.00	1,759,699,800.00	8,352,005.81-	0.47%-	637,798,300.00	685,633,185.00	737,055,668.00
FEES									
MINISTRY OF Trade and Investment									
Organization/Economic Code									
22001001/12040000									
22001001/12040025 Pest Control & Fumigation/Spray of Produce Stores Fee.	50,500.00		249,700.00	249,700.00	249,700.00-	100.00%-	210,100.00	225,863.00	242,803.00
22001001/12040027 Tender Fees			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,615,900.00	1,737,093.00	1,867,374.00
22001001/12040047 Application for Industrial Plots	2,000.00	13,000.00			13,000.00+		99,700.00	107,183.00	115,219.00
22001001/12040048 Other Markets Development Levy			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	6,216,100.00	6,682,308.00	7,183,485.00
22001001/12040117 Registration of Stores (Produce)	8,000.00	5,000.00	300,100.00	300,100.00	295,100.00-	98.33%-	260,500.00	280,043.00	301,051.00
22001001/12040118 Cashew nut Inspection Fees	145,000.00	155,000.00	399,800.00	399,800.00	244,800.00-	61.23%-	360,100.00	387,108.00	416,144.00
22001001/12040119 Palm Oil Inspection Fees	6,942,000.00	6,300,000.00	20,000,000.00	20,000,000.00	13,700,000.00-	68.50%-	15,000,000.00	16,125,006.00	17,334,382.00
22001001/12040120 Palm Kernel Produce Inspection Fees	761,000.00	768,000.00	15,000,000.00	15,000,000.00	14,232,000.00-	94.88%-	15,000,000.00	16,125,006.00	17,334,382.00
22001001/12040121 Rubber Produce Inspect Fee			600,200.00	600,200.00	600,200.00-	100.00%-	600,200.00	645,215.00	693,603.00
22001001/12040122 Fees on Haulage of Industrial Good/Products		500,000.00			500,000.00+				
22001001/12040123 Registration of SMES/MSME	10,000.00	26,000.00			26,000.00+				
22001001/12040125 Registration of Business Premises (Current)	352,000.00	493,000.00	70,000,000.00	70,000,000.00	69,507,000.00-	99.30%-	75,338,600.00	80,989,001.00	87,063,172.00
22001001/12040126 Registration of Business Premises (Arreas)	65,100.00	92,000.00	12,000,000.00	12,000,000.00	11,908,000.00-	99.23%-	10,360,100.00	11,137,108.00	11,972,387.00
22001001/12040127 Renewal of Business Premises	9,302,800.00	13,486,020.01	35,000,000.00	35,000,000.00	21,513,979.99-	61.47%-	37,662,700.00	40,487,408.00	43,523,965.00
22001001/12040128 Stallage Fees (Ekeoha Shopping Centre Ltd Aba)	328,000.00		105,000,000.00	105,000,000.00	105,000,000.00-	100.00%-	103,596,700.00	111,366,453.00	119,718,942.00
22001001/12040130 Haulage Fees			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-			
22001001/12040131 Other Markets Fees	50,331,250.00	14,395,200.00	120,000,000.00	120,000,000.00	105,604,800.00-	88.00%-	105,000,000.00	112,875,006.00	121,340,636.00
22001001/12040231 Renewal of Produce Stores	14,000.00	9,000.00	1,500,600.00	1,500,600.00	1,491,600.00-	99.40%-	1,500,600.00	1,613,145.00	1,734,130.00
22001001/12040244 Registration of Produce Merchant	52,000.00	44,000.00	500,600.00	500,600.00	456,600.00-	91.21%-	300,100.00	322,608.00	346,808.00
22001001/12040273 Approval Fees for Commercial Buildings			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
22001001/12040371 Cocoa: Produce Inspection Fee	3,936,000.00	4,458,000.00	25,000,000.00	25,000,000.00	20,542,000.00-	82.17%-	15,000,000.00	16,125,006.00	17,334,382.00
22001001/12040525 Produce Inspection	90,000.00	4,000.00	399,800.00	399,800.00	395,800.00-	99.00%-	3,350,500.00	3,601,793.00	3,871,922.00
Total	72,389,650.00	40,748,220.01	426,451,400.00	426,451,400.00	385,703,179.99-	90.44%-	396,471,900.00	426,207,359.00	458,172,915.00
FEES									
MINISTRY OF SCIENCE & TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040027 Tender Fees			99,700.00	99,700.00	99,700.00-	100.00%-	108,000.00	116,100.00	124,812.00
28001001/12040030 Scienfic Research Registration Fees Trade medical Prachichir							81,600.00	87,720.00	94,296.00
28001001/12040050 Inspection Sampling and Analysis of food at Hotels and Eatr							20,000,000.00	21,500,000.00	23,112,497.00
28001001/12040227 Registration Fees for Joint Venture			150,100.00	150,100.00	150,100.00-	100.00%-	162,100.00	174,263.00	187,328.00
28001001/12040228 Registration of Techical Based Artisian/Traded Association			249,700.00	249,700.00	249,700.00-	100.00%-	268,900.00	289,068.00	310,748.00
28001001/12040229 Regsitration Fees for Scientific and Technological Lab			249,700.00	249,700.00	249,700.00-	100.00%-	268,900.00	289,068.00	310,748.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001/12040230 Inspection Fees for Scientific & Trechnological Lab			150,100.00	150,100.00	150,100.00-	100.00%-	162,100.00	174,263.00	187,328.00
28001001/12040265 Annual Renewal of Registration Fees	785,000.00	640,000.00	150,100.00	150,100.00	489,900.00+	326.38%+	26,400.00	28,380.00	30,504.00
28001001/12040616 Registration of ICT & Bussiness Centers			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	6,458,600.00	6,942,995.00	7,463,717.00
28001001/12040617 Renewal Fees for ICT Based Centers			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,230,500.00	3,472,793.00	3,733,250.00
28001001/12040637 Installation of New Mast in the State			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	6,458,600.00	6,942,995.00	7,463,717.00
28001001/12040671 Annual Renewal Fees for Mast			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	8,611,000.00	9,256,831.00	9,951,089.00
Total	785,000.00	640,000.00	24,049,400.00	24,049,400.00	23,409,400.00-	97.34%-	45,836,700.00	49,274,476.00	52,970,034.00
FEES									
ABIA STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY									
Organization/Economic Code									
22018001/12040000									
22018001/12040027 Tender Fees	475,271.23	15,000.00			15,000.00+				
Total	475,271.23	15,000.00			15,000.00+				
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12040015 Trade Test Fees			506,600.00	506,600.00	506,600.00-	100.00%-	509,000.00	547,175.00	588,219.00
29001001/12040017 Annual Registration of Contractors			2,500,600.00	2,500,600.00	2,500,600.00-	100.00%-	2,799,600.00	3,009,570.00	3,235,291.00
29001001/12040027 Tenders Fees		30,000.00	500,600.00	500,600.00	470,600.00-	94.01%-	219,700.00	236,183.00	253,892.00
29001001/12040048 Development Levy		20,000.00			20,000.00+				
29001001/12040054 Pack and Pay Project	705,600.00	300,000.00	2,000,000.00	2,000,000.00	1,700,000.00-	85.00%-	1,500,600.00	1,613,145.00	1,734,130.00
29001001/12040056 Road Traffic Inspection Fees	157,600.00		300,100.00	300,100.00	300,100.00-	100.00%-	200,400.00	215,436.00	231,588.00
29001001/12040096 Franchise Fees	40,000.00	100,000.00			100,000.00+				
29001001/12040097 Tow Vehicle Permit	2,000,000.00		300,100.00	300,100.00	300,100.00-	100.00%-	500,600.00	538,151.00	578,511.00
29001001/12040115 Haulage Fees	850,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,003,600.00	2,153,876.00	2,315,413.00
29001001/12040122 Produce Haulage Fees	750,000.00	100,000.00			100,000.00+				
29001001/12040129 Emblems Fees			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,300,100.00	21,822,608.00	23,459,305.00
29001001/12040132 MOT Test Training and Workshop Inspection Fees			111,000,000.00	111,000,000.00	111,000,000.00-	100.00%-	130,504,200.00	140,292,015.00	150,813,912.00
29001001/12040133 Fees from Driving School	3,500.00	7,500.00	404,600.00	404,600.00	397,100.00-	98.15%-	404,600.00	434,951.00	467,571.00
29001001/12040135 Driving Test Fees	58,000.00	6,500.00	500,600.00	500,600.00	494,100.00-	98.70%-	200,400.00	215,436.00	231,588.00
29001001/12040136 Daily Toll Ticket			250,000,000.00	250,000,000.00	250,000,000.00-	100.00%-	230,399,800.00	247,679,791.00	266,255,773.00
29001001/12040137 Driving /Eye Test Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
29001001/12040265 Renewal Fees from Driving School			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
29001001/12040391 Mechanic Workshop Fee			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
29001001/12040453 Okada Identification	25,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
29001001/12040454 Registration of Private Taxis		200,000.00			200,000.00+				
29001001/12040645 Government Park Maintenance Fee			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,073,300.00	2,228,803.00	2,395,964.00
Total	4,589,700.00	764,000.00	466,663,900.00	409,163,300.00	408,399,300.00-	99.81%-	393,766,000.00	423,298,503.00	455,045,873.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
ABIA STATE FIRE SERVICE									
Organization/Economic Code									
29001002/12040000									
29001002/12040028 Fire Certificate Reports Fee	1,170,600.00	268,500.00	10,000,000.00	10,000,000.00	9,731,500.00-	97.32%-	5,000,000.00	5,375,006.00	5,778,128.00
29001002/12040139 Fire Service Training Fees	65,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
29001002/12040288 Factories and Industrial Buildings Fire Inspection / Service	25,000.00	61,000.00	105,000,000.00	105,000,000.00	104,939,000.00-	99.94%-	50,000,000.00	53,750,000.00	57,781,249.00
29001002/12040369 Assembling Building Fire Inspection / Service Fees	13,000.00	52,000.00	105,000,000.00	105,000,000.00	104,948,000.00-	99.95%-	50,000,000.00	53,750,000.00	57,781,249.00
29001002/12040465 Business Building Fire Inspection / Service Fees	55,000.00	58,000.00	105,000,000.00	105,000,000.00	104,942,000.00-	99.94%-	50,000,000.00	53,750,000.00	57,781,249.00
29001002/12040681 Residential Building Fire Inspection / Service Fees		5,000.00	105,000,000.00	105,000,000.00	104,995,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
29001002/12040682 Storage Building Fire Inspection / Service Fees			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	40,000,000.00	43,000,000.00	46,225,006.00
29001002/12040683 High Hazard Building Fire Inspection / Service Fees			105,000,000.00	105,000,000.00	105,000,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
29001002/12040684 Renewal of Compliance Certificate	10,603,600.00	17,523,530.00	105,000,000.00	105,000,000.00	87,476,470.00-	83.31%-	50,000,000.00	53,750,000.00	57,781,249.00
Total	11,932,200.00	17,968,030.00	745,000,000.00	745,000,000.00	727,031,970.00-	97.59%-	350,000,000.00	376,250,012.00	404,468,756.00
FEES									
ABIA TRANSPORT CORPERATION (ABIA LINE)									
Organization/Economic Code									
29053001/12040000									
29053001/12040096 Commission on Franchise Buses			145,000,000.00	145,000,000.00	145,000,000.00-	100.00%-	145,000,000.00	155,875,006.00	167,565,630.00
29053001/12040274 Registration Fees			900,300.00	900,300.00	900,300.00-	100.00%-	900,400.00	967,930.00	1,040,526.00
29053001/12040411 Facility Fees			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	7,000,000.00	7,525,006.00	8,089,376.00
29053001/12040412 Courier Service Charges			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	21,500,000.00	23,112,497.00
Total			172,900,300.00	172,900,300.00	172,900,300.00-	100.00%-	172,900,400.00	185,867,942.00	199,808,029.00
FEES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12040000									
29057001/12040551 Motorcycle Riders Fees	25,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
Total	25,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
FEES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12040000									
32001001/12040027 Tender Fees	140,000.00	67,000.00	50,400.00	50,400.00	16,600.00+	32.94%+	99,700.00	107,183.00	115,219.00
32001001/12040000 Solid Mineral Development Fees	10,312,000.00	7,500,000.00	2,000,000.00	2,000,000.00	5,500,000.00+	275.00%+			
32001001/12040053 Application Fee for Mining Companies	48,006.52		600,200.00	600,200.00	600,200.00-	100.00%-			
32001001/12040141 Registration of Minings Sites			500,600.00	500,600.00	500,600.00-	100.00%-			
32001001/12040142 Registration of Filling Station	567,000.00	188,000.00	6,000,000.00	6,000,000.00	5,812,000.00-	96.87%-	1,000,000.00	1,075,006.00	1,155,630.00
32001001/12040143 Renewal of Registration Filling Station	149,000.00	2,540,000.00	5,000,000.00	5,000,000.00	2,460,000.00-	49.20%-	1,000,000.00	1,075,006.00	1,155,630.00
32001001/12040144 Registration of Surface Tanks		54,000.00	500,600.00	500,600.00	446,600.00-	89.21%-			
32001001/12040145 Loading and Offloading Permit to Tanker Drivers	500.00	40,000.00	15,000,000.00	15,000,000.00	14,960,000.00-	99.73%-	7,099,700.00	7,632,178.00	8,204,595.00
32001001/12040147 Renewal of Drilling Companies in the State		30,000.00			30,000.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
32001001/12040148 Registration Fees of Mining Companies		2,500,000.00			2,500,000.00+				
32001001/12040149 Certification of Petrol Stations	1,696,500.00	1,936,500.00	6,000,000.00	6,000,000.00	4,063,500.00-	67.73%-	7,099,700.00	7,632,178.00	8,204,595.00
32001001/12040228 Annual operation fees for quarries/Evacuation sites			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,731,100.00	22,285,938.00	23,957,380.00
32001001/12040581 Loading Fees			52,000,000.00	52,000,000.00	52,000,000.00-	100.00%-	50,811,500.00	54,622,363.00	58,719,036.00
32001001/12040630 Solid Mineral/Waste Treatment Inspection Fees	20,000.00								
32001001/12040654 Fees for Scrap Metal Dealers			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
32001001/12040685 Site Maintenance Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total	12,933,006.52	14,855,500.00	112,651,800.00	112,651,800.00	97,796,300.00-	86.81%-	89,841,700.00	96,579,852.00	103,823,334.00
FEES									
MINISTRY OF ENERGY & MINERAL RESOURCES									
Organization/Economic Code									
31001001/12040000									
31001001/12040428 Annual operation fees for quarries/Evacuation sites	4,900,000.00	100,000.00			100,000.00+				
Total	4,900,000.00	100,000.00			100,000.00+				
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040015 Trade Test Fees			500,600.00	500,600.00	500,600.00-	100.00%-	99,700.00	107,183.00	115,219.00
34001001/12040017 Registration of Contractors/Service Providers Registration F	1,195,000.00	3,920,000.00	5,000,000.00	5,000,000.00	1,080,000.00-	21.60%-	5,380,600.00	5,784,145.00	6,217,955.00
34001001/12040027 Tender Fees	8,632,500.00	5,112,500.00	15,000,000.00	15,000,000.00	9,887,500.00-	65.92%-	16,144,100.00	17,354,908.00	18,656,532.00
34001001/12040048 Infrastructural Levy Transport		2,800.00			2,800.00+				
34001001/12040049 Registration Fees for Auctioneers			200,400.00	200,400.00	200,400.00-	100.00%-	214,900.00	231,023.00	248,347.00
34001001/12040136 Daily Toll Ticket	380,000.00								
34001001/12040150 Fees for Approval or plan for Petrol Filling Stations	500,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,229,300.00	3,471,498.00	3,731,859.00
34001001/12040151 Renewal of Contractors Registration	50,000.00	345,000.00	1,500,600.00	1,500,600.00	1,155,600.00-	77.01%-	1,615,800.00	1,736,985.00	1,867,258.00
34001001/12040152 Renewal Fees for Auctioneers.	10,000.00	5,000.00	500,600.00	500,600.00	495,600.00-	99.00%-	539,000.00	579,431.00	622,887.00
Total	10,767,500.00	9,385,300.00	25,702,200.00	25,702,200.00	16,316,900.00-	63.48%-	27,223,400.00	29,265,173.00	31,460,057.00
FEES									
MINISTRY OF CULTURE & TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040027 Tender Fees			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
36001001/12040245 Registration of Hotels and Other Tourism Enterprises	20,000.00	10,000.00	3,500,600.00	3,500,600.00	3,490,600.00-	99.71%-	3,000,000.00	3,225,006.00	3,466,879.00
36001001/12040264 Registration of Cultural Groups			99,700.00	99,700.00	99,700.00-	100.00%-	90,000.00	96,756.00	104,016.00
36001001/12040335 Renewal of Registration of Cultural Groups	20,000.00								
36001001/12040399 Hotel Renewal Fees	1,863,000.00	1,789,000.00	2,500,600.00	2,500,600.00	711,600.00-	28.46%-	2,500,600.00	2,688,151.00	2,889,760.00
36001001/12040400 Registration of Contest of Beauty pageant			99,700.00	99,700.00	99,700.00-	100.00%-	90,000.00	96,756.00	104,016.00
36001001/12040401 Registration of Artist Group			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
36001001/12040543 Tourism Enterprises Registration Fees			99,700.00	99,700.00	99,700.00-	100.00%-	90,000.00	96,756.00	104,016.00
36001001/12040622 PMAN Registration			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
Total	1,903,000.00	1,799,000.00	9,600,500.00	9,600,500.00	7,801,500.00-	81.26%-	7,571,400.00	8,139,296.00	8,749,751.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
COUNCIL FOR ARTS AND CULTURE									
Organization/Economic Code									
36004001/12040000									
36004001/12040264 Registration/Affiliation Fees			300,100.00	300,100.00	300,100.00-	100.00%-			
36004001/12040265 Renewal of Registration/Affiliations Fee			249,700.00	249,700.00	249,700.00-	100.00%-			
36004001/12040334 Registration of Cultural Groups			304,900.00	304,900.00	304,900.00-	100.00%-			
36004001/12040414 Performance Fees	410,000.00	2,475,500.00	3,500,600.00	3,500,600.00	1,025,100.00-	29.28%-	3,768,300.00	4,050,928.00	4,354,745.00
Total	410,000.00	2,475,500.00	4,355,300.00	4,355,300.00	1,879,800.00-	43.16%-	3,768,300.00	4,050,928.00	4,354,745.00
FEES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040415 Registration of Tourism Club			200,400.00	200,400.00	200,400.00-	100.00%-	602,700.00	647,903.00	696,492.00
Total			200,400.00	200,400.00	200,400.00-	100.00%-	602,700.00	647,903.00	696,492.00
FEES									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38002001/12040000									
38002001/12040017 Contractor Registration Fees		45,000.00			45,000.00+				
38002001/12040027 Tender Fees	21,000.00	30,000.00	1,549,800.00	1,549,800.00	1,519,800.00-	98.06%-	1,549,800.00	1,666,041.00	1,790,997.00
38002001/12040153 Registration of CBO's	10,000.00								
38002001/12040154 Registration of NGO's	50,000.00	30,000.00	1,050,400.00	1,050,400.00	1,020,400.00-	97.14%-	1,099,700.00	1,182,178.00	1,270,839.00
38002001/12040155 Renewal of NGO's			249,700.00	249,700.00	249,700.00-	100.00%-	300,100.00	322,608.00	346,808.00
38002001/12040619 Development Fees from Town Planning Authorities		50,000.00			50,000.00+				
Total	81,000.00	155,000.00	2,849,900.00	2,849,900.00	2,694,900.00-	94.56%-	2,949,600.00	3,170,827.00	3,408,644.00
FEES									
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52101001/12040027 Tender Fess	161,500.00		4,099,700.00	4,099,700.00	4,099,700.00-	100.00%-	4,099,700.00	4,407,183.00	4,737,717.00
52001001/12040036 Advertisement Fees			3,050,400.00	3,050,400.00	3,050,400.00-	100.00%-	3,050,400.00	3,279,186.00	3,525,127.00
52001001/12040374 Industrial Waste Discharge Permit			5,099,700.00	5,099,700.00	5,099,700.00-	100.00%-	5,099,700.00	5,482,178.00	5,893,347.00
52001001/12040392 Adverst on Electronic Pole/Water Tank			2,099,700.00	2,099,700.00	2,099,700.00-	100.00%-	2,099,700.00	2,257,183.00	2,426,468.00
52001001/12040419 Water Analysis Fees	5,500.00		1,050,400.00	1,050,400.00	1,050,400.00-	100.00%-	1,050,400.00	1,129,186.00	1,213,878.00
Total	167,000.00		15,399,900.00	15,399,900.00	15,399,900.00-	100.00%-	15,399,900.00	16,554,916.00	17,796,537.00
FEES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12040000									
52102001/12040027 Tender Fees	25,000.00						3,343,300.00	3,594,053.00	3,863,606.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52102001/12040260 Water Connection Fee Urban							3,804,300.00	4,089,628.00	4,396,349.00
52102001/12040263 Water Reconnection Fee - Urban							5,373,400.00	5,776,405.00	6,209,638.00
52102001/12040416 Water Connection Fee Rural							1,337,300.00	1,437,598.00	1,545,422.00
52102001/12040417 Water Reconnection Fee - Rural							555,800.00	597,491.00	642,303.00
52102001/12040418 Annual Borehole Inspection Fees	8,311,460.00	7,898,970.00			7,898,970.00+		11,705,900.00	12,583,848.00	13,527,631.00
52102001/12040419 Water Analysis Fees	27,500.00	6,000.00			6,000.00+		6,705,900.00	7,208,843.00	7,749,505.00
Total	8,363,960.00	7,904,970.00			7,904,970.00+		32,825,900.00	35,287,866.00	37,934,454.00
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Registration of Contractors			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	99,600.00	107,076.00	115,104.00
53001001/12040027 Tenders Fees	51,000.00	560,000.00	1,500,600.00	1,500,600.00	940,600.00-	62.68%-	1,620,600.00	1,742,145.00	1,872,802.00
53001001/12040181 Plot Development Fees		3,000.00	5,500,600.00	5,500,600.00	5,497,600.00-	99.95%-	5,941,100.00	6,386,688.00	6,865,686.00
Total	51,000.00	563,000.00	9,001,200.00	9,001,200.00	8,438,200.00-	93.75%-	7,661,300.00	8,235,909.00	8,853,592.00
FEES									
ABIA STATE HOUSING & PROPERTY DEV.CORP									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Fees for Contract registration Form			99,700.00	99,700.00	99,700.00-	100.00%-			
53001001/12040045 Change of Ownership	1,360,000.00	100,000.00	500,600.00	500,600.00	400,600.00-	80.02%-	500,600.00	538,151.00	578,511.00
53001001/12040053 Application Form			3,500,600.00	3,500,600.00	3,500,600.00-	100.00%-			
53001001/12040090 Administrative Fees			200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
53001001/12040171 Change of use {Purpose Fees}			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
53001001/12040270 Fees for Fencing of a Plot			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
53001001/12040273 Extension /Renovation Permit Fees			649,500.00	649,500.00	649,500.00-	100.00%-	649,500.00	698,218.00	750,586.00
Total	1,360,000.00	100,000.00	5,751,500.00	5,751,500.00	5,651,500.00-	98.26%-	2,151,300.00	2,312,671.00	2,486,120.00
FEES									
MINISTRY OF POVERTY REDUCT. COOPERATIVE & RURAL DEV.									
Organization/Economic Code									
54001001/12040000									
54001001/12040215 Registration of Town Unions	10,000.00	50,000.00	150,100.00	150,100.00	100,100.00-	66.69%-	152,400.00	163,836.00	176,124.00
54001001/12040218 Annual Supervision Fees (Current)	8,000.00	16,500.00	200,400.00	200,400.00	183,900.00-	91.77%-	117,700.00	126,528.00	136,016.00
54001001/12040219 Annual Supervision Fees (Arrears)	51,600.00	53,300.00	99,700.00	99,700.00	46,400.00-	46.54%-	102,000.00	109,656.00	117,876.00
54001001/12040220 Registration Fees for Cooperative Societies	392,400.00	31,000.00	500,600.00	500,600.00	469,600.00-	93.81%-	507,800.00	545,891.00	586,828.00
54001001/12040221 Application Fees for Cooperative Societies	1,400.00		399,800.00	399,800.00	399,800.00-	100.00%-			
54001001/12040222 Renewal of Registration of Town Unions Fees		5,000.00	150,100.00	150,100.00	145,100.00-	96.67%-	99,700.00	107,183.00	115,219.00
54001001/12040363 Arrears of Cooperative Audit & Supervision Fees	1,000.00	500.00			500.00+				
Total	464,400.00	156,300.00	1,500,700.00	1,500,700.00	1,344,400.00-	89.58%-	979,600.00	1,053,094.00	1,132,063.00
FEES									
MINISTRY OF LANDS URBAN DEVELOPMENT									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees	27,019,334.10	37,606,282.05	2,000,000.00	2,000,000.00	35,606,282.05+	1,780.31%+	2,000,000.00	2,150,000.00	2,311,249.00
60001001/12040030 Registration of Professionals	45,000.00	30,000.00	200,400.00	200,400.00	170,400.00-	85.03%-	214,900.00	231,023.00	248,347.00
60001001/12040031 Environmental Impact Assessment (ELA) Application	46,000.00	155,000.00	300,100.00	300,100.00	145,100.00-	48.35%-	324,100.00	348,408.00	374,540.00
60001001/12040037 Deed Fees	17,286,752.00	5,837,500.00	45,000,000.00	45,000,000.00	39,162,500.00-	87.03%-	40,000,000.00	43,000,000.00	46,225,006.00
60001001/12040038 Survey/Planning/Building Fees	1,077,100.00	24,344,940.05	6,000,000.00	6,000,000.00	18,344,940.05+	305.75%+	6,457,400.00	6,941,711.00	7,462,337.00
60001001/12040045 Change of Ownership			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,076,800.00	1,157,566.00	1,244,382.00
60001001/12040047 Land Use Fees	631,570.00	928,164.00	10,000,000.00	10,000,000.00	9,071,836.00-	90.72%-	10,000,000.00	10,750,000.00	11,556,254.00
60001001/12040050 Inspection Fees	907,750.00	272,500.00	2,000,000.00	2,000,000.00	1,727,500.00-	86.38%-	539,000.00	579,431.00	622,887.00
60001001/12040058 Fees for Stamp Dutied Document	3,393,625.00	109,350.00	1,500,600.00	1,500,600.00	1,391,250.00-	92.71%-	1,615,800.00	1,736,985.00	1,867,258.00
60001001/12040090 Administrative Fees	1,045,319.00	365,000.00	3,000,000.00	3,000,000.00	2,635,000.00-	87.83%-	3,229,300.00	3,471,498.00	3,731,859.00
60001001/12040141 Registration of Surface Mining Site			500,600.00	500,600.00	500,600.00-	100.00%-			
60001001/12040143 Renewal Fees	500,000.00	1,000,000.00	8,000,000.00	8,000,000.00	7,000,000.00-	87.50%-	8,609,800.00	9,255,535.00	9,949,697.00
60001001/12040156 Application Fee for Certification of Occupancy	1,173,175.00	480,000.00	5,000,000.00	5,000,000.00	4,520,000.00-	90.40%-	3,000,000.00	3,225,006.00	3,466,879.00
60001001/12040157 Charting Fees	838,750.00	335,000.00	2,000,000.00	2,000,000.00	1,665,000.00-	83.25%-	2,152,500.00	2,313,943.00	2,487,488.00
60001001/12040158 Search Fees	3,627,550.00	1,149,000.00	8,000,000.00	8,000,000.00	6,851,000.00-	85.64%-	8,609,800.00	9,255,535.00	9,949,697.00
60001001/12040159 Fees for Plans Deposited by Licenced Surveyors	2,603,900.00	1,521,450.00	6,000,000.00	6,000,000.00	4,478,550.00-	74.64%-	6,457,400.00	6,941,711.00	7,462,337.00
60001001/12040160 Fee for Valuation of Property	3,008,275.00	2,561,314.00	5,000,000.00	5,000,000.00	2,438,686.00-	48.77%-	5,380,600.00	5,784,145.00	6,217,955.00
60001001/12040162 Consent Fees on Mortgage		12,500.00	5,000,000.00	5,000,000.00	4,987,500.00-	99.75%-	5,380,600.00	5,784,145.00	6,217,955.00
60001001/12040163 Special Fees for Certificate of Occupancy	2,723,250.00	287,500.00	3,000,000.00	3,000,000.00	2,712,500.00-	90.42%-	3,229,300.00	3,471,498.00	3,731,859.00
60001001/12040164 Certified True Copy for Registration	1,543,000.00	317,000.00	5,000,000.00	5,000,000.00	4,683,000.00-	93.66%-	4,000,000.00	4,300,000.00	4,622,497.00
60001001/12040165 Inspection fee for C of O	30,000.00	135,500.00	500,600.00	500,600.00	365,100.00-	72.93%-			
60001001/12040166 Site Analysis Application Fees	102,500.00	110,000.00	2,000,000.00	2,000,000.00	1,890,000.00-	94.50%-	2,152,500.00	2,313,943.00	2,487,488.00
60001001/12040167 Survey Description Fees	678,500.00	80,000.00	1,000,000.00	1,000,000.00	920,000.00-	92.00%-	1,076,800.00	1,157,566.00	1,244,382.00
60001001/12040169 Computer Fee	1,250.00		150,100.00	150,100.00	150,100.00-	100.00%-			
60001001/12040170 Deed of Mortgage on Certification of Occupancy	790,000.00		500,600.00	500,600.00	500,600.00-	100.00%-			
60001001/12040171 Change of Use	28,553,508.00	5,985,000.00	8,000,000.00	8,000,000.00	2,015,000.00-	25.19%-	8,000,000.00	8,600,000.00	9,245,006.00
60001001/12040172 Renewal of Leases	3,510,000.00	4,500,000.00			4,500,000.00+				
60001001/12040173 Verification Fee for C of O		50,000.00	1,000,000.00	1,000,000.00	950,000.00-	95.00%-	1,076,800.00	1,157,566.00	1,244,382.00
60001001/12040174 Release of Perfected Document	827,500.00	140,000.00	2,000,000.00	2,000,000.00	1,860,000.00-	93.00%-	2,152,500.00	2,313,943.00	2,487,488.00
60001001/12040177 Caveat Emptor Fee	1,830,000.00	630,000.00	5,000,000.00	5,000,000.00	4,370,000.00-	87.40%-	4,000,000.00	4,300,000.00	4,622,497.00
60001001/12040178 Fees for Layout Plans Submitted by Consultants							3,000,000.00	3,225,006.00	3,466,879.00
60001001/12040180 Renewal of Registration of Professionals	40,000.00	20,000.00	500,600.00	500,600.00	480,600.00-	96.00%-	539,000.00	579,431.00	622,887.00
60001001/12040181 Development Fees	5,538,860.00	1,118,250.00	25,000,000.00	25,000,000.00	23,881,750.00-	95.53%-	20,000,000.00	21,500,000.00	23,112,497.00
60001001/12040255 Survey Check Fees	1,624,215.00		200,400.00	200,400.00	200,400.00-	100.00%-			
60001001/12040266 Building Plan Approval fees from TPA's		50,000.00	100,000,000.00	100,000,000.00	99,950,000.00-	99.95%-	107,625,400.00	115,697,305.00	124,374,600.00
60001001/12040275 Consent Fees	4,681,195.00	525,000.00	5,000,000.00	5,000,000.00	4,475,000.00-	89.50%-	5,380,600.00	5,784,145.00	6,217,955.00
60001001/12040276 Plans Approval Fees			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-			
60001001/12040402 Recertification of Statutory Titles			99,700.00	99,700.00	99,700.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
60001001/12040407 First Registration of Plot			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
60001001/12040468 Fees on Computerization of Land	648,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
60001001/12040605 Regularization of Titles		100,000.00			100,000.00+				
60001001/12040620 Processing Fees for Development of Petrol Filling Station	600,000.00	250,000.00	8,000,000.00	8,000,000.00	7,750,000.00-	96.88%-	8,609,800.00	9,255,535.00	9,949,697.00
Total	116,925,878.10	91,006,250.10	382,453,700.00	380,453,700.00	289,447,449.90-	76.08%-	277,890,700.00	298,732,580.00	321,137,490.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
ABIA STATE ESTATE DEVELOPMENT AGENCY									
Organization/Economic Code									
60001002/12040000									
60001002/12040045 Change of Ownership	9,041,200.00	14,050,000.00	3,000,000.00	3,000,000.00	11,050,000.00+	368.33%+	4,000,000.00	4,300,000.00	4,622,497.00
60001002/12040158 Search Fees	5,230,000.00	8,230,000.00	1,000,000.00	1,000,000.00	7,230,000.00+	723.00%+	2,000,000.00	2,150,000.00	2,311,249.00
60001002/12040161 Replacement Fee	11,540,000.00	16,110,000.00	500,600.00	500,600.00	15,609,400.00+	3,118.14%+	600,200.00	645,215.00	693,603.00
60001002/12040166 Plot Identification Fee	40,657,300.00	9,870,000.00	40,000,000.00	40,000,000.00	30,130,000.00-	75.33%-	43,000,000.00	46,225,006.00	49,691,884.00
60001002/12040167 Plot Application Fee	60,550,000.00	100,000,000.00	41,000,000.00	41,000,000.00	59,000,000.00+	143.90%+	44,000,000.00	47,300,000.00	50,847,503.00
60001002/12040171 Seperation Change of Title & Land Relisation		45,550,900.00			45,550,900.00+		89,000,000.00	95,675,006.00	102,850,636.00
60001002/12040181 Site Development Fee	73,970,000.00	7,850,000.00	4,500,600.00	4,500,600.00	3,349,400.00+	74.42%+	5,000,000.00	5,375,006.00	5,778,128.00
60001002/12040266 Plan Application Fee	27,441,080.50	7,600,053.75	15,000,000.00	15,000,000.00	7,399,946.25-	49.33%-	15,500,600.00	16,663,145.00	17,912,881.00
60001002/12040268 Development Fee	69,610,000.00	78,950,000.00	100,000,000.00	100,000,000.00	21,050,000.00-	21.05%-	105,000,000.00	112,875,006.00	121,340,636.00
60001002/12040269 Fencing Permit Fee	9,826,876.04	3,600,000.00	5,000,000.00	5,000,000.00	1,400,000.00-	28.00%-	5,500,600.00	5,913,145.00	6,356,627.00
60001002/12040671 Change of Purpose	19,619,400.00	9,800,053.52	20,000,000.00	20,000,000.00	10,199,946.48-	51.00%-	21,000,000.00	22,575,006.00	24,268,128.00
Total	327,485,856.54	301,611,007.27	230,001,200.00	230,001,200.00	71,609,807.27+	31.13%+	334,601,400.00	359,696,535.00	386,673,772.00
FEES									
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL									
Organization/Economic Code									
62001001/12040000									
62001001/12040027 Tenders Fees		3,000.00			3,000.00+				
62001001/12040030 Registration of Professionals	15,000.00								
62001001/12040038 Inspection Fees for Building Plans	1,506,000.00	3,000.00			3,000.00+				
62001001/12040048 Development Levy	365,400.00	754,400.00			754,400.00+				
62001001/12040090 Administrative Fees	30,000.00	1,030,000.00			1,030,000.00+				
62001001/12040166 Site Analysis Form Application Fees	69,000.00	25,000.00			25,000.00+				
62001001/12040171 Purpose Clause Verification /Change	20,775,000.00	35,459,360.00			35,459,360.00+				
62001001/12040180 Renewal of Registration of Professionals		20,000.00			20,000.00+				
62001001/12040181 Plot Development Fees	10,000.00	2,090,000.00			2,090,000.00+				
62001001/12040619 Development Fees from Town Planning Authorities	8,390,446.00	40,000.00			40,000.00+				
62001001/12040620 Processing Fees for Development of Petrol Filling Station	600,000.00								
Total	31,760,846.00	39,424,760.00			39,424,760.00+				
FEES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12040000									
18011001/12040090 Administration Fees	42,000.00	20,000.00			20,000.00+				
18011001/12040226 Documentation Fees for Appointed Customary Court Chairmen/Me	702,000.00	312,000.00	500,600.00	500,600.00	188,600.00-	37.67%-	500,600.00	538,151.00	578,511.00
18011001/12040622 Membership Application Forms for Customary Court of Appeal	825,000.00	1,113,000.00	1,000,000.00	1,000,000.00	113,000.00+	11.30%+	1,000,000.00	1,075,006.00	1,155,630.00
Total	1,569,000.00	1,445,000.00	1,500,600.00	1,500,600.00	55,600.00-	3.71%-	1,500,600.00	1,613,157.00	1,734,141.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12040000									
71001001/12040027 Tender fees for PPP Projects	65,000.00		2,032,400.00	2,032,400.00	2,032,400.00-	100.00%-	2,187,300.00	2,351,348.00	2,527,700.00
71001001/12040367 General Commodity Fees (Supportive operators)			1,553,500.00	1,553,500.00	1,553,500.00-	100.00%-	1,672,300.00	1,797,728.00	1,932,557.00
71001001/12040428 Operational Permit for Industrie			5,081,600.00	5,081,600.00	5,081,600.00-	100.00%-	5,469,400.00	5,879,605.00	6,320,578.00
71001001/12040680 Annual Renewal Operation Permit for industries	4,329,794.00	100,000.00	2,032,400.00	2,032,400.00	1,932,400.00-	95.08%-	2,187,300.00	2,351,348.00	2,527,700.00
71001001/12040687 Regulation /Supervisory Fees			1,016,800.00	1,016,800.00	1,016,800.00-	100.00%-	1,093,600.00	1,175,626.00	1,263,798.00
71001001/12040689 Industrial Cluster and layout operational fees			4,064,800.00	4,064,800.00	4,064,800.00-	100.00%-	4,374,500.00	4,702,588.00	5,055,285.00
Total	4,394,794.00	100,000.00	15,781,500.00	15,781,500.00	15,681,500.00-	99.37%-	16,984,400.00	18,258,243.00	19,627,618.00
FEES									
MINISTRY OF SMALL AND MEDIUM ENTERP.DEVELOPMENT									
Organization/Economic Code									
72001001/12040000									
72001001/12040123 Small and Medium Enterprises Registration Fees	1,716,000.00	453,000.00	5,000,000.00	5,000,000.00	4,547,000.00-	90.94%-	5,380,600.00	5,784,145.00	6,217,955.00
72001001/12040124 Business Plan Preparation fees	145,000.00	65,000.00	10,000,000.00	10,000,000.00	9,935,000.00-	99.35%-	10,765,900.00	11,573,343.00	12,441,349.00
72001001/12040373 Small and Medium Enterprises Trade Exhibition Fees	50,200.00	5,000.00	30,000,000.00	30,000,000.00	29,995,000.00-	99.98%-	32,288,100.00	34,709,708.00	37,312,936.00
72001001/12040409 Quality Managemnet Certification Fees							11,148,900.00	11,985,073.00	12,883,948.00
72001001/12040477 Loan Processing Applicationn form Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,380,600.00	5,784,145.00	6,217,955.00
Total	1,911,200.00	523,000.00	50,000,000.00	50,000,000.00	49,477,000.00-	98.95%-	64,964,100.00	69,836,414.00	75,074,143.00
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040000									
26001001/12040089 Oath Fees	4,020,820.00	10,500.00	249,700.00	249,700.00	239,200.00-	95.79%-	249,700.00	268,428.00	288,560.00
26001001/12040090 Estate Administration Fees	256,767.00	41,266.00	10,000,000.00	10,000,000.00	9,958,734.00-	99.59%-	1,500,600.00	1,613,145.00	1,734,130.00
26001001/12040091 Fiat Fees	1,200.00	10,000.00			10,000.00+				
26001001/12040092 Justice of Peace	965,670.00	300,440.00	99,700.00	99,700.00	200,740.00+	201.34%+	99,600.00	107,076.00	115,104.00
26001001/12040595 1% Vetting Fee (MOJ)	5,481,238.26	49,112,678.52	6,000,000.00	6,000,000.00	43,112,678.52+	718.54%+	80,000,000.00	86,000,000.00	92,450,000.00
26001001/12040000 1% Veting Fees		500,000.00			500,000.00+				
Total	10,725,695.26	49,974,884.52	16,349,400.00	16,349,400.00	33,625,484.52+	205.67%+	81,849,900.00	87,988,649.00	94,587,794.00
FEES									
JUDICIARY HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	30,560,222.00	36,776,072.00	300,000,000.00	300,000,000.00	263,223,928.00-	87.74%-	300,001,200.00	322,501,296.00	346,688,895.00
26051001/12040027 Tender Fees		6,580.00			6,580.00+				
26051001/12040089 Oath Fees	1,132,130.92	3,216,730.00	50,000,000.00	50,000,000.00	46,783,270.00-	93.57%-	50,400.00	54,180.00	58,248.00
26051001/12040090 Administrative Charges	94,590.00	89,170.00	1,000,000.00	1,000,000.00	910,830.00-	91.08%-	1,000,000.00	1,075,006.00	1,155,630.00
26051001/12040181 Plot Development Charge		36,055.96			36,055.96+				
26051001/12040283 Probate Fees	38,052,746.45	66,164,279.47	200,000,000.00	200,000,000.00	133,835,720.53-	66.92%-	200,009,600.00	215,010,320.00	231,136,094.00
26051001/12040284 Election Petition Tribunal Fees	752,900.00	84,050.00	400,000,000.00	400,000,000.00	399,915,950.00-	99.98%-	400,000,000.00	430,000,000.00	462,250,000.00
Total	70,592,589.37	106,372,937.43	951,000,000.00	951,000,000.00	844,627,062.57-	88.81%-	901,061,200.00	968,640,802.00	1,041,288,867.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Approved Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
FEES									
JUDICIARY CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	14,650,405.00	11,757,485.99	12,000,000.00	12,000,000.00	242,514.01-	2.02%-	12,000,000.00	12,900,000.00	13,867,503.00
26052001/12040027 Tender Fees		7,150.00	50,400.00	50,400.00	43,250.00-	85.81%-	50,400.00	54,180.00	58,248.00
26052001/12040090 Administrative Charges	596,750.00	604,400.00	1,000,000.00	1,000,000.00	395,600.00-	39.56%-	1,000,000.00	1,075,006.00	1,155,630.00
26052001/12040182 Sanitation Court Fees		129,450.00			129,450.00+				
Total	15,247,155.00	12,498,485.99	13,050,400.00	13,050,400.00	551,914.01-	4.23%-	13,050,400.00	14,029,186.00	15,081,381.00
FEES									
JUDICIARY- MULTI-DOOR COURT									
Organization/Economic Code									
26051002/12000000									
26051002/12040026 Court fees			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	100,000,000.00	107,500,000.00	115,562,497.00
26051002/12040089 Oath Fees			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
Total			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	150,000,000.00	161,250,000.00	173,343,746.00
FEES									
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY									
Organization/Economic Code									
53056001/12040000									
53056001/12040017 Registration of Contractors			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
53056001/12040038 Planning Fees			14,172,900.00	14,172,900.00	14,172,900.00-	100.00%-	14,172,900.00	15,235,868.00	16,378,559.00
53056001/12040048 Interim development fees			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
53056001/12040050 Inspection Fee			14,000,000.00	14,000,000.00	14,000,000.00-	100.00%-	14,000,000.00	15,050,000.00	16,178,751.00
53056001/12040157 Charting Fees			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	8,000,000.00	8,600,000.00	9,245,006.00
53056001/12040181 Plot Development Fee	38,500,995.00	23,567,880.00	3,000,000.00	3,000,000.00	20,567,880.00+	685.60%+	3,000,000.00	3,225,006.00	3,466,879.00
53056001/12040270 Fencing Fee	115,000.00		15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	15,000,000.00	16,125,006.00	17,334,382.00
53056001/12040000 Certificate of Fitness Fees		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00-	90.00%-	2,000,000.00	2,150,000.00	2,311,249.00
53056001/12040317 Stages Permit	400,000.00		12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	12,000,000.00	12,900,000.00	13,867,503.00
53056001/12040441 Commencement Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
53056001/12040555 Registration Fees for Building Plan	6,392,860.00	916,050.00	5,000,000.00	5,000,000.00	4,083,950.00-	81.68%-	5,000,000.00	5,375,006.00	5,778,128.00
53056001/12040619 Development control fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total	45,408,855.00	24,683,930.00	83,174,100.00	83,174,100.00	58,490,170.00-	70.32%-	83,174,100.00	89,412,182.00	96,118,094.00
FEES									
YOUTH DEVELOPMENT									
Organization/Economic Code									
13001001/12040000									
13001001/12040027 Tenders Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,200,400.00	1,290,430.00	1,387,218.00
13001001/12040053 Application Fees	2,000.00	3,000.00	99,700.00	99,700.00	96,700.00-	96.99%-	99,700.00	107,183.00	115,219.00
13001001/12040183 Registration of Clubs and Organisations	19,000.00	31,000.00	600,200.00	600,200.00	569,200.00-	94.84%-	699,900.00	752,398.00	808,823.00
13001001/12040184 Renewal Fee for Reg. of Voluntary Youth Association			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
13001001/12040185 Revalidation of Certificates Fees			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
13001001/12040214 Renewal of Registration of Sports Clubs			600,200.00	600,200.00	600,200.00-	100.00%-			
13001001/12040264 Registration of Sports Club			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
Total	21,000.00	34,000.00	4,900,300.00	4,900,300.00	4,866,300.00-	99.31%-	2,600,200.00	2,795,227.00	3,004,876.00
FEES									
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees	50,000.00		300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
14001001/12040053 Application form Fees for Estab of Orphanes/Social Homes			104,500.00	104,500.00	104,500.00-	100.00%-	99,700.00	107,183.00	115,219.00
14001001/12040188 Renewal of Registration fees for Day Care Centre			99,700.00	99,700.00	99,700.00-	100.00%-	106,900.00	114,923.00	123,547.00
14001001/12040189 Registration of Voluntary Organization Audit Social Club			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
14001001/12040190 Renewal of Registration of Social Clubs			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
14001001/12040191 Registration of Motherless Babies/Social Homes	300,000.00	150,000.00	799,600.00	799,600.00	649,600.00-	81.24%-	99,700.00	107,183.00	115,219.00
14001001/12040192 Renewal of Motherless Babies/Social Homes		200,000.00	99,700.00	99,700.00	100,300.00+	100.60%+	399,800.00	429,791.00	462,027.00
14001001/12040449 Registration fee for Day Care Centre			200,400.00	200,400.00	200,400.00-	100.00%-	350,500.00	376,788.00	405,044.00
Total	350,000.00	350,000.00	1,803,400.00	1,803,400.00	1,453,400.00-	80.59%-	1,556,100.00	1,672,842.00	1,798,302.00
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees	449,500.00	1,133,000.00	50,400.00	50,400.00	1,082,600.00+	2,148.02%+			
17001001/12040050 Inspection Fee for Remedial Studies		61,200.00			61,200.00+				
17001001/12040064 Applicatn Fees for Inspection of Comm/Private Vocational Sch	100,600.00		210,100.00	210,100.00	210,100.00-	100.00%-			
17001001/12040065 Application form Fees (Vocational School)	218,000.00	10,000.00	1,000,000.00	1,000,000.00	990,000.00-	99.00%-			
17001001/12040066 Application Fees for Inspection of New Nursery Schools	3,394,000.00	2,350,000.00	5,000,000.00	5,000,000.00	2,650,000.00-	53.00%-	5,180,100.00	5,568,613.00	5,986,262.00
17001001/12040067 Application Fees for Inspection of New Primary Schools	7,934,000.00	12,146,000.00	20,000,000.00	20,000,000.00	7,854,000.00-	39.27%-	9,324,100.00	10,023,413.00	10,775,164.00
17001001/12040068 Application Fees for Inspection of New Secondary Schools	6,453,000.00	10,114,000.00	10,000,000.00	10,000,000.00	114,000.00+	1.14%+	3,507,800.00	3,770,885.00	4,053,706.00
17001001/12040069 Application Fees for Inspectn of New Professional Institutn	150,000.00								
17001001/12040070 Registration of New Private Nursery Schools	787,000.00	923,000.00	7,000,000.00	7,000,000.00	6,077,000.00-	86.81%-	3,507,800.00	3,770,885.00	4,053,706.00
17001001/12040071 Registration of New Private Primary Schools	1,702,000.00	1,946,000.00	7,000,000.00	7,000,000.00	5,054,000.00-	72.20%-	3,507,800.00	3,770,885.00	4,053,706.00
17001001/12040072 Registration of New Private Secondary Schools	1,088,000.00	1,063,000.00	5,000,000.00	5,000,000.00	3,937,000.00-	78.74%-	3,280,900.00	3,526,973.00	3,791,498.00
17001001/12040073 New Private Professional Institutions Registration of	150,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
17001001/12040075 Refresher Course for Private Nursery/Primary School Teachers	524,000.00	5,000.00	300,100.00	300,100.00	295,100.00-	98.33%-	210,100.00	225,863.00	242,803.00
17001001/12040077 Refresher Courses for Private Secondary School Teachers			300,100.00	300,100.00	300,100.00-	100.00%-	105,600.00	113,520.00	122,040.00
17001001/12040078 Enumeration of Private Schools			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,072,000.00	2,227,400.00	2,394,456.00
17001001/12040079 Transfer & Late JSS1 Admission			50,400.00	50,400.00	50,400.00-	100.00%-	51,600.00	55,476.00	59,640.00
17001001/12040080 Processing Fees for Certificate Evaluation	110,000.00	10,000.00	99,700.00	99,700.00	89,700.00-	89.97%-			
17001001/12040081 Site Inspection of Private Vocational Centres	464,200.00	810,000.00	5,000,000.00	5,000,000.00	4,190,000.00-	83.80%-			
17001001/12040082 Approval Inspection of Private School for SSC & JSC Exams	2,425,000.00	1,450,000.00	4,000,000.00	4,000,000.00	2,550,000.00-	63.75%-			
17001001/12040083 School Sport Development Fee (Private Schools)	3,035,000.00	3,008,400.00	3,000,000.00	3,000,000.00	8,400.00+	0.28%+	2,108,000.00	2,266,100.00	2,436,060.00
17001001/12040099 Renewal of Registration of Private Nursery Schools	4,820,000.00	2,771,000.00	10,000,000.00	10,000,000.00	7,229,000.00-	72.29%-	6,180,100.00	6,643,608.00	7,141,881.00
17001001/12040100 Renewal of Registration of Private Primary Schools	8,937,000.00	6,332,500.00	10,000,000.00	10,000,000.00	3,667,500.00-	36.68%-	12,465,700.00	13,400,628.00	14,405,675.00
17001001/12040101 Renewal of Registration of Private Secondary Schools	9,180,000.00	6,691,000.00	20,000,000.00	20,000,000.00	13,309,000.00-	66.55%-	8,649,500.00	9,298,218.00	9,995,581.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17001001/12040102 Renewal of Registration of Private Professional Institutions	160,000.00		600,200.00	600,200.00	600,200.00-	100.00%-			
17001001/12040193 Regis. for New Training/Best Centres & Private Institutes		5,000.00			5,000.00+				
17001001/12040194 Fees for Approval of New Nursery School	873,000.00	870,000.00	10,000,000.00	10,000,000.00	9,130,000.00-	91.30%-	5,181,200.00	5,569,790.00	5,987,527.00
17001001/12040195 Fees for Approval of New Primary School	1,982,000.00	4,115,000.00	8,000,000.00	8,000,000.00	3,885,000.00-	48.56%-	5,181,200.00	5,569,790.00	5,987,527.00
17001001/12040196 Fees for Approval of New Secondary School	1,591,000.00	3,710,000.00	5,000,000.00	5,000,000.00	1,290,000.00-	25.80%-	3,190,900.00	3,430,218.00	3,687,483.00
17001001/12040197 Inspection of Schools Science Laboratory	20,000.00	45,000.00	200,400.00	200,400.00	155,400.00-	77.54%-			
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	332,000.00	5,000.00	500,600.00	500,600.00	495,600.00-	99.00%-	517,500.00	556,318.00	598,042.00
17001001/12040209 Approval Inspection of Private School forJSCE/BECE	1,986,000.00	2,765,000.00	5,000,000.00	5,000,000.00	2,235,000.00-	44.70%-	6,289,300.00	6,761,003.00	7,268,073.00
17001001/12040291 Annual Renewal of Operation permit for Tertiary Institution			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
17001001/12040294 Review of Textbook			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	709,500.00	762,718.00	819,922.00
17001001/12040473 Registration of Vocational Centre			500,600.00	500,600.00	500,600.00-	100.00%-			
17001001/12040474 Renewal of Registration Fee of Vocation Center	30,000.00								
17001001/12040475 Registration of Private School	2,472,000.00	1,933,000.00			1,933,000.00+				
17001001/12040476 Renewal of Registration of Private School	26,067,500.00	27,693,150.00			27,693,150.00+				
17001001/12040477 Application form Fees (Private School)	608,000.00	437,000.00			437,000.00+				
17001001/12040479 Common Entrance Exam Forms Fees (TTC)	10,000.00								
17001001/12040534 Registration of Private Schools/Tertiary Institutions			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
17001001/12040569 Use of E-Library Facilities	20,000.00								
17001001/12040581 Hiring E- Library Hall for external Agencies			500,600.00	500,600.00	500,600.00-	100.00%-			
17001001/12040586 GST			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,761,100.00	1,893,188.00	2,035,180.00
Total	88,072,800.00	92,402,250.00	151,813,800.00	151,813,800.00	59,411,550.00-	39.13%-	82,981,800.00	89,205,492.00	95,895,932.00
FEES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12040000									
17008001/12040602 Reader Registration Fees	216,200.00	363,750.00	500,600.00	500,600.00	136,850.00-	27.34%-	549,800.00	591,035.00	635,367.00
17008001/12040640 Reference Fees for Researchers	17,800.00	28,400.00	399,800.00	399,800.00	371,400.00-	92.90%-	38,400.00	41,280.00	44,376.00
Total	234,000.00	392,150.00	900,400.00	900,400.00	508,250.00-	56.45%-	588,200.00	632,315.00	679,743.00
FEES									
EDUCATION FOR EMPLOYMENT									
Organization/Economic Code									
17001002/12040000									
17001002/12040001 Training Fees as EDI			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
17001002/40000002 Skills Training Application Form			875,100.00	875,100.00	875,100.00-	100.00%-	50,400.00	54,180.00	58,248.00
Total			974,800.00	974,800.00	974,800.00-	100.00%-	150,100.00	161,363.00	173,467.00
FEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040064 Application Fees	30,000.00	30,000.00	30,000.00	30,000.00			39,600.00	42,576.00	45,768.00
17010001/12040065 Application Fees for Inspection of Vocational Computer	25,000.00	10,000.00	30,000.00	30,000.00	20,000.00-	66.67%-	39,600.00	42,576.00	45,768.00
17010001/12040081 Site Inspection Fees	80,000.00		39,600.00	39,600.00	39,600.00-	100.00%-	39,600.00	42,576.00	45,768.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17010001/12040102 Renewal of Registration of Professional Institute		150,000.00			150,000.00+				
17010001/12040254 Guidline Fees	45,000.00	10,000.00	25,200.00	25,200.00	15,200.00-	60.32%-	30,000.00	32,256.00	34,680.00
17010001/12040264 Fees for Registration of Non Formal Education Center	20,000.00	10,000.00	20,400.00	20,400.00	10,400.00-	50.98%-	20,400.00	21,936.00	23,580.00
17010001/12040265 Renewal of Registration Fees For Non Formal Education	10,000.00		9,600.00	9,600.00	9,600.00-	100.00%-	9,600.00	10,320.00	11,100.00
17010001/12040276 Approval Inspection Fees for Non Formal Centres	40,000.00	30,000.00	9,600.00	9,600.00	20,400.00+	212.50%+	20,400.00	21,936.00	23,580.00
Total	250,000.00	240,000.00	164,400.00	164,400.00	75,600.00+	45.99%+	199,200.00	214,176.00	230,244.00
FEES									
COLLEGE OF EDUCATION AROCHUKWU									
Organization/Economic Code									
17019001/12040000									
17019001/12040024 Accreditation Fees	1,218,000.00	206,500.00			206,500.00+				
17019001/12040048 Development Levy	286,000.00	206,500.00			206,500.00+				
17019001/12040052 School/Tuition/Examination Fees	8,533,700.00	4,392,000.00			4,392,000.00+				
17019001/12040161 Beacon Replacement Fees & Service Stations	600.00								
17019001/12040169 Computer Literacy/ICTC Fees	171,500.00	42,000.00			42,000.00+				
17019001/12040217 Fees for Issuance of Certificate	2,755,000.00	3,205,000.00			3,205,000.00+				
17019001/12040315 Admission Fees		36,000.00			36,000.00+				
17019001/12040409 Certification Fees			2,521,000.00	2,521,000.00	2,521,000.00-	100.00%-	2,459,800.00	2,644,291.00	2,842,612.00
17019001/12040420 Acceptance Fees	425,000.00	281,000.00	260,500.00	260,500.00	20,500.00+	7.87%+			
17019001/12040426 Result Verification Fees	180,000.00	5,000.00			5,000.00+				
17019001/12040511 NCE I II & III Fees			38,671,000.00	38,671,000.00	38,671,000.00-	100.00%-	33,824,700.00	36,361,553.00	39,088,669.00
17019001/12040512 Sandwich Programme Fees			3,152,400.00	3,152,400.00	3,152,400.00-	100.00%-	3,074,500.00	3,305,093.00	3,552,974.00
17019001/12040513 Distance Learning Programme Fees			1,050,400.00	1,050,400.00	1,050,400.00-	100.00%-	1,025,200.00	1,102,090.00	1,184,743.00
17019001/12040514 Transcript Fees	390,400.00	105,000.00	2,626,600.00	2,626,600.00	2,521,600.00-	96.00%-	2,563,000.00	2,755,231.00	2,961,868.00
17019001/12040515 Fees for Obtaining Statement of Result	198,000.00	153,500.00			153,500.00+				
17019001/12040516 NYSC Clearance Fees		150,000.00			150,000.00+				
17019001/12040517 Attestation Letter Fees			1,050,400.00	1,050,400.00	1,050,400.00-	100.00%-	1,025,200.00	1,102,090.00	1,184,743.00
17019001/12040518 NCE Clearance Form Fees			2,416,600.00	2,416,600.00	2,416,600.00-	100.00%-	2,152,500.00	2,313,943.00	2,487,488.00
17019001/12040519 Clearance Card Fees	446,000.00	266,000.00	2,416,600.00	2,416,600.00	2,150,600.00-	88.99%-	2,357,700.00	2,534,528.00	2,724,620.00
17019001/12040520 JAMB Fees		120,000.00			120,000.00+				
17019001/12040521 Convocation Fees	351,500.00	238,000.00	3,572,600.00	3,572,600.00	3,334,600.00-	93.34%-	3,485,000.00	3,746,381.00	4,027,354.00
17019001/12040522 Matriculation Fees		25,000.00	3,152,400.00	3,152,400.00	3,127,400.00-	99.21%-	3,074,500.00	3,305,093.00	3,552,974.00
17019001/12040526 Admission Material Fees	392,300.00	251,900.00	735,900.00	735,900.00	484,000.00-	65.77%-	717,900.00	771,743.00	829,620.00
17019001/12040527 Medical Fitness Fees		48,000.00			48,000.00+				
17019001/12040616 Registration of ICT Based Business C		25,000.00			25,000.00+				
17019001/12040641 Surcharge Fee (Prorata)			2,206,500.00	2,206,500.00	2,206,500.00-	100.00%-			
17019001/12060123 Sales of Student Log Book		6,000.00			6,000.00+				
Total	15,348,000.00	9,762,400.00	63,832,900.00	63,832,900.00	54,070,500.00-	84.71%-	55,760,000.00	59,942,036.00	64,437,665.00
FEES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12040000									
17021001/12040024 Accreditation Fees	79,708,602.00	89,315,000.00	95,709,500.00	95,709,500.00	6,394,500.00-	6.68%-	81,310,900.00	87,409,218.00	93,964,907.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17021001/12040027 Tender Fees			1,087,700.00	1,087,700.00	1,087,700.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
17021001/12040028 Professional Levy			45,799,600.00	45,799,600.00	45,799,600.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
17021001/12040029 Loss of Receipt			464,600.00	464,600.00	464,600.00-	100.00%-	1,069,600.00	1,149,826.00	1,236,066.00
17021001/12040038 P.G. Building Project	110,732,960.00	73,002,440.00			73,002,440.00+				
17021001/12040048 Development Levy	105,980,542.00	147,756,800.00	121,855,900.00	121,855,900.00	25,900,900.00+	21.26%+	105,218,500.00	113,109,893.00	121,593,135.00
17021001/12040052 Tuition Fees	2,678,225,952.00	1,347,983,036.00	2,737,101,100.00	2,737,101,100.00	1,389,118,064.00-	50.75%-	2,129,294,100.00	2,288,991,158.00	2,460,665,491.00
17021001/12040252 Late Payment Fees	20,826,200.00	11,804,450.00	6,122,500.00	6,122,500.00	5,681,950.00+	92.80%+	22,908,800.00	24,626,966.00	26,473,991.00
17021001/12040256 Accommodation Forms	152,841,556.00	224,495,000.00	206,505,400.00	206,505,400.00	17,989,600.00+	8.71%+	173,310,900.00	186,309,218.00	200,282,409.00
17021001/12040298 Post Graduate School Fees			107,278,500.00	107,278,500.00	107,278,500.00-	100.00%-	104,868,000.00	112,733,106.00	121,188,092.00
17021001/12040315 Admission Checking Status		17,200.00			17,200.00+				
17021001/12040316 Make Up Exam Free	2,181,960.00		390,200.00	390,200.00	390,200.00-	100.00%-	2,399,800.00	2,579,791.00	2,773,276.00
17021001/12040409 Certificate Collection	14,054,500.00	26,362,000.00	8,096,000.00	8,096,000.00	18,266,000.00+	225.62%+	15,461,000.00	16,620,581.00	17,867,125.00
17021001/12040411 Practical fees	25,363,456.00	21,217,050.00	44,334,900.00	44,334,900.00	23,117,850.00-	52.14%-	39,540,200.00	42,505,721.00	45,693,654.00
17021001/12040420 Acceptance Fees	525,940,090.00	361,932,000.00	634,362,500.00	634,362,500.00	272,430,500.00-	42.95%-	336,959,200.00	362,231,146.00	389,398,482.00
17021001/12040421 Faculty Levy	32,260,320.00	29,609,000.00	61,979,600.00	61,979,600.00	32,370,600.00-	52.23%-	59,988,000.00	64,487,100.00	69,323,631.00
17021001/12040425 Medical Examination Fees	14,762,520.00	9,771,300.00	20,649,500.00	20,649,500.00	10,878,200.00-	52.68%-	17,330,100.00	18,629,858.00	20,027,095.00
17021001/12040442 Clinic Fees			5,660,200.00	5,660,200.00	5,660,200.00-	100.00%-	5,725,100.00	6,154,488.00	6,616,074.00
17021001/12040513 Other Programmes	66,656,265.00	155,893,516.00	26,392,600.00	26,392,600.00	129,500,916.00+	490.67%+			
17021001/12040514 Transcript Fees	49,690,050.00	81,335,300.00	25,033,600.00	25,033,600.00	56,301,700.00+	224.90%+	49,728,700.00	53,458,353.00	57,467,729.00
17021001/12040521 Convocation Fees	19,801,890.00	18,922,950.00	17,058,800.00	17,058,800.00	1,864,150.00+	10.93%+	17,058,800.00	18,338,210.00	19,713,574.00
17021001/12040522 Matriculation Fees	2,350,800.00	22,457,700.00	20,649,500.00	20,649,500.00	1,808,200.00+	8.76%+	17,330,100.00	18,629,858.00	20,027,095.00
17021001/12040545 Abia State University Uturu Motor Park Fees		2,000,000.00	2,000,000.00	2,000,000.00			7,000,000.00	7,525,006.00	8,089,376.00
17021001/12040571 Field Trip	3,140,160.00	1,934,000.00	306,100.00	306,100.00	1,627,900.00+	531.82%+	290,600.00	312,395.00	335,823.00
17021001/12040586 GST	1,600,632.00	30,968,600.00	1,165,700.00	1,165,700.00	29,802,900.00+	2,556.65%+			
17021001/12040631 I.D. Card Fees	6,508,901.00	8,168,350.00	672,200.00	672,200.00	7,496,150.00+	1,115.17%+	1,500,600.00	1,613,145.00	1,734,130.00
17021001/12040641 Surcharged Fees			96,000.00	96,000.00	96,000.00-	100.00%-	9,393,800.00	10,098,341.00	10,855,715.00
17021001/12040693 Institute for continue Education Under Graduate Fees			48,797,100.00	48,797,100.00	48,797,100.00-	100.00%-	25,681,900.00	27,608,048.00	29,678,651.00
17021001/12040694 Institute for continue Education Post Graduate Fees			27,905,100.00	27,905,100.00	27,905,100.00-	100.00%-	44,865,600.00	48,230,526.00	51,847,817.00
Total	3,912,627,356.00	2,664,945,692.00	4,267,474,400.00	4,267,474,400.00	1,602,528,708.00-	37.55%-	3,368,234,300.00	3,620,851,952.00	3,892,415,836.00
FEES									
ABIA STATE EDUCATION SUPPORT FEE & EDU. TRUST									
Organization/Economic Code									
17065001/12040000									
17065001/12040697 Education Support Fees from Private Schools			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	11,699,900.00	12,577,393.00	13,520,696.00
17065001/12040698 Education Support Fees from Private Hospitals	100.00		15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	660,200.00	709,715.00	762,940.00
17065001/12040699 Education Support Fees from Commercial Bank Offices			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	2,750,300.00	2,956,578.00	3,178,319.00
17065001/12040700 Education Support Fees from Petrol Stations			66,000,000.00	66,000,000.00	66,000,000.00-	100.00%-	690,300.00	742,078.00	797,734.00
17065001/12040701 Education Support Fees from Petrol Service Depots			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	99,700.00	107,183.00	115,219.00
17065001/12040702 Education Support Fees from Multinational Companies	4,879,700.00	13,429,740.00	20,000,000.00	20,000,000.00	6,570,260.00-	32.85%-	2,600,200.00	2,795,215.00	3,004,852.00
17065001/12040703 Education Support Fees from Big Factories/Industries	531,600.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	348,100.00	374,208.00	402,272.00
17065001/12040704 Education Support Fees from Market Shops and Warehouse		6,000.00	100,000,000.00	100,000,000.00	99,994,000.00-	99.99%-	666,000,000.00	715,950,000.00	769,646,254.00
17065001/12040705 Education Support Fees from Transport Companies	100,600.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	410,500.00	441,288.00	474,380.00
17065001/12040706 Education Support Fees from Taxi Mini Bus Small Bus Tricyc	811,200.00	89,400.00	100,000,000.00	100,000,000.00	99,910,600.00-	99.91%-	303,919,600.00	326,713,576.00	351,217,096.00
17065001/12040707 Education Support Fees from Individual/Taxable Persons	2,454,100.00	4,671,100.00	100,000,000.00	100,000,000.00	95,328,900.00-	95.33%-	61,200,400.00	65,790,430.00	70,724,710.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17065001/12040708 Education Support Fees on Contracts	659,600.00	2,727,600.00	74,943,600.00	74,943,600.00	72,216,000.00-	96.36%-	450,200.00	483,971.00	520,264.00
17065001/12040709 Education Support Fees from Donor Agencies	12,000.00	951,800.00			951,800.00+		10,000,000.00	10,750,000.00	11,556,254.00
17065001/12040710 Education Support Fees from Micro Finance Banks			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,497.00
17065001/12040711 Education Support Fees from Hotels/ Eateries	600.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total	9,449,500.00	21,875,640.00	532,943,600.00	532,943,600.00	511,067,960.00-	95.90%-	1,066,829,400.00	1,146,841,635.00	1,232,854,736.00
FEES									
MINISTRY OF STRATEGY & SOCIAL DEVELOPMENT									
Organization/Economic Code									
69001001/12040000									
69001001/12040331 Registration of Social Clubs	284,700.00								
Total	284,700.00								
FEES									
SECONDARY EDUCATION MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12040000									
17051001/12040199 Teaches Inter State Transfer	18,000.00		48,000.00	48,000.00	48,000.00-	100.00%-	51,600.00	55,476.00	59,640.00
17051001/12040316 Modular Examination Fees			17,600,200.00	17,600,200.00	17,600,200.00-	100.00%-			
17051001/12040325 Transfer of Teachers		3,000.00			3,000.00+				
17051001/12040505 Fees for Change of School			1,350,500.00	1,350,500.00	1,350,500.00-	100.00%-	1,453,800.00	1,562,841.00	1,680,057.00
17051001/12040506 Request of Data	2,000.00		300,100.00	300,100.00	300,100.00-	100.00%-	324,100.00	348,408.00	374,540.00
17051001/12040507 Centrally Conducted Exam Promotion			5,426,200.00	5,426,200.00	5,426,200.00-	100.00%-			
17051001/12040508 WAEC Clearance	854,900.00	725,500.00	1,000,000.00	1,000,000.00	274,500.00-	27.45%-	1,076,800.00	1,157,566.00	1,244,382.00
Total	874,900.00	728,500.00	25,725,000.00	25,725,000.00	24,996,500.00-	97.17%-	2,906,300.00	3,124,291.00	3,358,619.00
FEES									
ABIA STATE POLY									
Organization/Economic Code									
17018001/12040000									
17018001/12040002 Unspecified Revenue	3,479,050.00	66,253.49	10,000,000.00	10,000,000.00	9,933,746.51-	99.34%-	1,000,000.00	1,075,006.00	1,155,630.00
17018001/12040017 Contractor Registration Fees	4,642,525.00	277,925.00	500,600.00	500,600.00	222,675.00-	44.48%-	249,700.00	268,428.00	288,560.00
17018001/12040027 Tender Fees			500,600.00	500,600.00	500,600.00-	100.00%-	300,100.00	322,608.00	346,808.00
17018001/12040041 Laboratory Fees	17,448,700.00	4,166,070.00	25,000,000.00	25,000,000.00	20,833,930.00-	83.34%-	30,000,000.00	32,250,000.00	34,668,751.00
17018001/12040052 School/Tuition/Examination Fees	62,168,898.89	62,386,243.77	120,000,000.00	120,000,000.00	57,613,756.23-	48.01%-	1,099,700.00	1,182,178.00	1,270,839.00
17018001/12040080 Processing Fees	53,991,508.08	38,252,760.00	45,000,000.00	45,000,000.00	6,747,240.00-	14.99%-	43,000,000.00	46,225,006.00	49,691,884.00
17018001/12040173 Verification Fee for Certificate of Occupancy	214,200.00	164,200.00			164,200.00+				
17018001/12040209 Feeding Fees		4,000.00			4,000.00+				
17018001/12040264 Fees for Enterpreneurship Training	11,844,100.00	247,025.00			247,025.00+				
17018001/12040274 Registration		5,282,625.00	50,400.00	50,400.00	5,232,225.00+	10,381.40%+	69,700.00	74,928.00	80,552.00
17018001/12040279 Caution Fees	37,237,315.50	33,590,700.00	50,000,000.00	50,000,000.00	16,409,300.00-	32.82%-	52,000,000.00	55,900,000.00	60,092,497.00
17018001/12040316 Examination Fees	29,119,682.50	28,840,500.00	50,000,000.00	50,000,000.00	21,159,500.00-	42.32%-	60,000,000.00	64,500,000.00	69,337,503.00
17018001/12040322 Acceptance Fees/Screening Fees		6,873,675.00			6,873,675.00+				
17018001/12040410 X-ray Services Fees		9,555,162.73			9,555,162.73+				
17018001/12040420 Acceptance Fees	92,910,800.00	63,127,200.00	100,000,000.00	100,000,000.00	36,872,800.00-	36.87%-	116,000,000.00	124,700,000.00	134,052,497.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17018001/12040422 Departmental Fees	3,248,169.00	1,517,860.00	4,000,000.00	4,000,000.00	2,482,140.00-	62.05%-	4,000,000.00	4,300,000.00	4,622,497.00
17018001/12040425 Medical Fees	25,562,975.50	26,804,700.00	40,000,000.00	40,000,000.00	13,195,300.00-	32.99%-	42,000,000.00	45,150,000.00	48,536,254.00
17018001/12040426 Certification Verification Fees		28,500.00	5,000,000.00	5,000,000.00	4,971,500.00-	99.43%-	1,000,000.00	1,075,006.00	1,155,630.00
17018001/12040521 Convocation Fees	13,146,275.00	5,709,500.00	15,000,000.00	15,000,000.00	9,290,500.00-	61.94%-	6,000,000.00	6,450,000.00	6,933,746.00
17018001/12040522 Matriculation Fees	28,632,760.00	29,714,100.00	35,000,000.00	35,000,000.00	5,285,900.00-	15.10%-	40,000,000.00	43,000,000.00	46,225,006.00
17018001/12040569 Library Fees	34,601,034.50	41,011,570.00	50,000,000.00	50,000,000.00	8,988,430.00-	17.98%-	53,000,000.00	56,975,006.00	61,248,128.00
17018001/12040570 Sports and Games Fees	14,132,880.00	13,975,000.00	25,000,000.00	25,000,000.00	11,025,000.00-	44.10%-	22,000,000.00	23,650,000.00	25,423,746.00
17018001/12040609 CTI Fees for computer Training		42,801,216.00	4,000,000.00	4,000,000.00	38,801,216.00+	970.03%+	350,500.00	376,788.00	405,044.00
17018001/12040631 ID Cards Fees	4,100.00	1,900.00			1,900.00+				
17018001/12040641 Surcharge Fees	22,800.00	9,500.00			9,500.00+				
17018001/12040643 Fees for Collection of Certificate	11,666,500.00	27,565,900.00	7,000,000.00	7,000,000.00	20,565,900.00+	293.80%+	5,000,000.00	5,375,006.00	5,778,128.00
17018001/12040644 Fees for Collection of Transcript	3,040,500.00	2,634,200.00	4,000,000.00	4,000,000.00	1,365,800.00-	34.15%-	2,000,000.00	2,150,000.00	2,311,249.00
17018001/12040645 Maintenance Fees	34,248,450.00	33,930,000.00	55,000,000.00	55,000,000.00	21,070,000.00-	38.31%-	50,000,000.00	53,750,000.00	57,781,249.00
17018001/12040646 Student Development Fees	64,957,600.00	43,514,455.00	68,000,000.00	68,000,000.00	24,485,545.00-	36.01%-	100,000,000.00	107,500,000.00	115,562,497.00
17018001/12040647 Fees for Change of Programme	41,832,864.50	161,350.00	500,600.00	500,600.00	339,250.00-	67.77%-	500,600.00	538,151.00	578,511.00
17018001/12040648 Sponsorship Fees (Student Price)		511,500.00			511,500.00+				
17018001/12040649 Technology fees	20,617,770.00	65,773,150.00	50,000,000.00	50,000,000.00	15,773,150.00+	31.55%+	32,000,000.00	34,400,000.00	36,980,000.00
Total	608,771,458.47	588,498,740.99	763,552,200.00	763,552,200.00	175,053,459.01-	22.93%-	661,570,300.00	711,188,111.00	764,527,206.00
FEES									
ABIA STATE UNIVERSAL BASIC EDUCATION									
Organization/Economic Code									
17003001/12040000									
17003001/12040017 Contractor Registration Fees	15,100,000.00		12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	7,200,400.00	7,740,430.00	8,320,964.00
17003001/12040027 Tender Fees	200,000.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	10,799,600.00	11,609,570.00	12,480,285.00
Total	15,300,000.00		32,000,000.00	32,000,000.00	32,000,000.00-	100.00%-	18,000,000.00	19,350,000.00	20,801,249.00
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17064001/12040000									
17064001/12040053 Application Fees			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
17064001/12040080 Confirmation of PSLAT (FSLC)	112,984,000.00	121,101,500.00	549,800.00	549,800.00	120,551,700.00+	21,926.46%+	100,000,000.00	107,500,000.00	115,562,497.00
17064001/12040090 Administrative fee for Trainings Participants under CBN/EDI			600,200.00	600,200.00	600,200.00-	100.00%-	600,200.00	645,215.00	693,603.00
17064001/12040316 Basic Education Certificate Examination	941,600.00	147,896,000.00	150,000,000.00	150,000,000.00	2,104,000.00-	1.40%-	250,000,000.00	268,750,000.00	288,906,254.00
17064001/12040411 BECE /Slack Facility Fees	146,512,000.00	1,240,000.00	1,000,000.00	1,000,000.00	240,000.00+	24.00%+	500,600.00	538,151.00	578,511.00
17064001/12040426 Confirmation of ITC II Result	15,000.00	7,500.00	600,200.00	600,200.00	592,700.00-	98.75%-	600,200.00	645,215.00	693,603.00
17064001/12040481 Primary School Leaving Assessment Test			110,000,000.00	110,000,000.00	110,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
17064001/12040484 Exam Fees - Special Science School (CEE)			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
17064001/12040487 UBE/GPT	62,127,000.00	70,155,000.00	67,500,600.00	67,500,600.00	2,654,400.00+	3.93%+	67,500,600.00	72,563,145.00	78,005,378.00
17064001/12040560 Mandatory Central Promotion Examination for Secondary School			180,000,000.00	180,000,000.00	180,000,000.00-	100.00%-	180,000,000.00	193,500,000.00	208,012,497.00
Total	322,579,600.00	340,400,000.00	511,051,500.00	511,051,500.00	170,651,500.00-	33.39%-	611,002,300.00	656,827,491.00	706,089,546.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040027 Tender Fees	211,500.00	341,000.00	500,600.00	500,600.00	159,600.00-	31.88%-	500,600.00	538,151.00	578,511.00
21001001/12040031 Fees for Environment Impact Assessment	5,000.00								
21001001/12040049 Registration Fee for Trad/Medical Health Institution	125,000.00	480,000.00	399,800.00	399,800.00	80,200.00+	20.06%+	399,800.00	429,791.00	462,027.00
21001001/12040000 Fees for Application forms for Establishments of Health Inst	145,000.00	55,000.00	1,399,800.00	1,399,800.00	1,344,800.00-	96.07%-	1,399,800.00	1,504,785.00	1,617,645.00
21001001/12040200 Fees for Renewal of Health Institution	58,000.00	120,000.00	20,000,000.00	20,000,000.00	19,880,000.00-	99.40%-	20,000,000.00	21,500,000.00	23,112,497.00
21001001/12040201 Nursing/Midwifery Exams Fees.	6,205,000.00	15,202,430.00	28,000,000.00	28,000,000.00	12,797,570.00-	45.71%-	28,000,000.00	30,100,000.00	32,357,503.00
21001001/12040202 Hostel Fees for Accomodation of Trainees Nurses	2,640,000.00	5,412,000.00	12,000,000.00	12,000,000.00	6,588,000.00-	54.90%-	12,000,000.00	12,900,000.00	13,867,503.00
21001001/12040203 Arrears of Renewal of Private Health Institution			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
21001001/12040204 Application Fee for Trado Medical Health Institution	50,000.00	161,000.00	500,600.00	500,600.00	339,600.00-	67.84%-	500,600.00	538,151.00	578,511.00
21001001/12040205 Fees for Trade Fair for Trade	170,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-			
21001001/12040487 Registration Fees of Hospital	1,205,000.00	1,545,000.00	10,000,000.00	10,000,000.00	8,455,000.00-	84.55%-	10,000,000.00	10,750,000.00	11,556,254.00
21001001/12040488 Renewal Registration Fees of Hospital	4,971,000.00	5,648,350.00	2,000,000.00	2,000,000.00	3,648,350.00+	182.42%+	2,000,000.00	2,150,000.00	2,311,249.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	12,000.00	80,800.00			80,800.00+				
21001001/12040490 International Immunization Fees	6,162,500.00	6,000.00			6,000.00+				
21001001/12040491 Tuition Fees for School of Nursing	6,000.00	45,300.00			45,300.00+				
21001001/12040604 Covid 19 Medical Certificate (Overseer Trevellers foreign			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
21001001/12040606 Registration Fees for Clinics/Maternity			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
21001001/12040607 Registration fee for Mortuary			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total	21,966,000.00	29,096,880.00	184,800,800.00	184,800,800.00	155,703,920.00-	84.26%-	180,800,800.00	194,360,890.00	208,937,956.00
FEES									
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY									
Organization/Economic Code									
21003001/12040000									
21003001/12040638 Certificate of Completion on Immunization		2,000.00			2,000.00+				
Total		2,000.00			2,000.00+				
FEES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12040000									
21026001/12040027 Tender Fees	70,000.00	25,000.00	8,000,000.00	8,000,000.00	7,975,000.00-	99.69%-	8,000,000.00	8,600,000.00	9,245,006.00
21026001/12040040 NHIS - Medical Fees	20,709,977.80	13,595,918.50	60,000,000.00	60,000,000.00	46,404,081.50-	77.34%-	60,000,000.00	64,500,000.00	69,337,503.00
21026001/12040041 Laboratory	8,477,800.00	3,415,440.00	70,000,000.00	70,000,000.00	66,584,560.00-	95.12%-	70,000,000.00	75,250,000.00	80,893,746.00
21026001/12040201 Nursing/Midwifery Exams Fees.			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-			
21026001/12040302 Feeding Fees	22,540.00		60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	60,000,000.00	64,500,000.00	69,337,503.00
21026001/12040303 Ultra Sound Fees			16,124,900.00	16,124,900.00	16,124,900.00-	100.00%-	16,200,400.00	17,415,436.00	18,721,588.00
21026001/12040310 DDM/02	4,916,204.00		90,000,000.00	90,000,000.00	90,000,000.00-	100.00%-			
21026001/12040311 Medical Records	2,718,450.00	1,284,100.00	9,000,000.00	9,000,000.00	7,715,900.00-	85.73%-	9,000,000.00	9,675,006.00	10,400,636.00
21026001/12040312 Card Fees			16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	16,000,000.00	17,200,000.00	18,490,000.00
21026001/12040317 Mortuary Fees	3,561,100.00	1,006,250.00	16,000,000.00	16,000,000.00	14,993,750.00-	93.71%-	16,000,000.00	17,200,000.00	18,490,000.00
21026001/12040410 X-ray	1,114,400.00	753,200.00	12,000,000.00	12,000,000.00	11,246,800.00-	93.72%-	12,000,000.00	12,900,000.00	13,867,503.00
21026001/12040425 Medical Examination Fees			11,004,800.00	11,004,800.00	11,004,800.00-	100.00%-	11,004,800.00	11,830,166.00	12,717,429.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/12040427 Physiotherapy Fees			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
21026001/12040428 Operation Fees			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
21026001/12040429 OBS & Maternity (Delivery)			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	60,000,000.00	64,500,000.00	69,337,503.00
21026001/12040430 Medical Oxygen	888,260.00	286,165.00	45,000,000.00	45,000,000.00	44,713,835.00-	99.36%-	45,000,000.00	48,375,006.00	52,003,133.00
21026001/12040432 Police Report			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
21026001/12040433 Bed Fees	13,143,305.70	4,031,226.40	20,949,600.00	20,949,600.00	16,918,373.60-	80.76%-	20,949,600.00	22,520,826.00	24,209,891.00
21026001/12040435 Consultation Fees			65,000,000.00	65,000,000.00	65,000,000.00-	100.00%-	65,000,000.00	69,875,006.00	75,115,630.00
21026001/12040438 Birth/Death Certificate Fees			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	8,000,000.00	8,600,000.00	9,245,006.00
21026001/12040440 Eye/Ear/Nose/Throat			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	9,000,000.00	9,675,006.00	10,400,636.00
21026001/12040491 Tuition Fees for School of Nursing	1,146,000.00	27,337,200.00	16,000,000.00	16,000,000.00	11,337,200.00+	70.86%+	29,699,900.00	31,927,393.00	34,321,945.00
21026001/12040492 Tuition Fees for School of Midwifery	5,553,000.00	24,356,750.00	18,000,000.00	18,000,000.00	6,356,750.00+	35.32%+	18,000,000.00	19,350,000.00	20,801,249.00
21026001/12040527 Medical Fitness Fees			10,886,000.00	10,886,000.00	10,886,000.00-	100.00%-	10,886,000.00	11,702,450.00	12,580,137.00
21026001/12040668 Disposition Materials (DDM)		1,457,692.10	65,000,000.00	65,000,000.00	63,542,307.90-	97.76%-	65,000,000.00	69,875,006.00	75,115,630.00
21026001/12040669 Dialysis	424,000.00		8,519,800.00	8,519,800.00	8,519,800.00-	100.00%-	8,519,800.00	9,158,791.00	9,845,705.00
21026001/12040670 Scanning			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
21026001/12040695 ECHO Fees		115,950.00	11,000,000.00	11,000,000.00	10,884,050.00-	98.95%-	11,000,000.00	11,825,006.00	12,711,884.00
Total	62,745,037.50	77,664,892.00	790,485,100.00	790,485,100.00	712,820,208.00-	90.18%-	703,260,500.00	756,005,110.00	812,705,529.00
FEEES									
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY									
Organization/Economic Code									
21026002/12040000									
21026002/12040017 Contractors Registration Fees			799,600.00	799,600.00	799,600.00-	100.00%-	799,600.00	859,570.00	924,042.00
21026002/12040024 Accreditation Fee	15,596,000.00	46,419,753.00	25,000,000.00	25,000,000.00	21,419,753.00+	85.68%+	64,380,500.00	69,209,043.00	74,399,723.00
21026002/12040027 Tenders Fees			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
21026002/12040048 Development Levy	61,622,800.00	78,393,186.00	72,000,000.00	72,000,000.00	6,393,186.00+	8.88%+	76,000,000.00	81,700,000.00	87,827,503.00
21026002/12040052 Tuition Fees	247,050,815.62	152,493,162.00	250,000,000.00	250,000,000.00	97,506,838.00-	39.00%-	64,380,500.00	69,209,043.00	74,399,723.00
21026002/12040054 Car park fees		901,000.00	1,000,000.00	1,000,000.00	99,000.00-	9.90%-	1,000,000.00	1,075,006.00	1,155,630.00
21026002/12040304 Store Fees	664,000.00	4,288,750.00	1,000,000.00	1,000,000.00	3,288,750.00+	328.88%+	1,000,000.00	1,075,006.00	1,155,630.00
21026002/12040420 Acceptance Fees	21,661,000.00	10,015,000.00	36,000,000.00	36,000,000.00	25,985,000.00-	72.18%-	38,000,000.00	40,850,000.00	43,913,746.00
21026002/12040424 Hostels Fees	36,129,839.00	18,983,500.00	45,000,000.00	45,000,000.00	26,016,500.00-	57.81%-	47,500,600.00	51,063,145.00	54,892,881.00
21026002/12040425 Medical Examination Fees	15,029,190.00	11,498,000.00	18,000,000.00	18,000,000.00	6,502,000.00-	36.12%-	19,000,000.00	20,425,006.00	21,956,879.00
21026002/12040426 Result Verification Fees		5,665,000.00	9,000,000.00	9,000,000.00	3,335,000.00-	37.06%-	9,500,600.00	10,213,145.00	10,979,135.00
21026002/12040428 Screening Fees	20,561,950.00	3,894,000.00	4,000,000.00	4,000,000.00	106,000.00-	2.65%-	4,000,000.00	4,300,000.00	4,622,497.00
21026002/12040522 Matriculations Fee		9,921,500.00	18,000,000.00	18,000,000.00	8,078,500.00-	44.88%-	19,000,000.00	20,425,006.00	21,956,879.00
21026002/12040606 Orientation fee		4,235,000.00	9,000,000.00	9,000,000.00	4,765,000.00-	52.94%-	9,500,600.00	10,213,145.00	10,979,135.00
Total	418,315,594.62	346,707,851.00	489,300,200.00	489,300,200.00	142,592,349.00-	29.14%-	354,563,000.00	381,155,266.00	409,741,914.00
FEEES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027010/12040000									
21027010/12040041 Laboratory Fees	13,284,291.00	7,324,013.00	25,000,000.00	25,000,000.00	17,675,987.00-	70.70%-	25,000,000.00	26,875,006.00	28,890,636.00
21027010/12040090 Seminar Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
21027010/12040108 Prophylactic Treatment Fees	6,831,809.00	9,103,210.00	16,000,000.00	16,000,000.00	6,896,790.00-	43.10%-	16,000,000.00	17,200,000.00	18,490,000.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21027010/12040213 Incision and Drainage			2,500,600.00	2,500,600.00	2,500,600.00-	100.00%-	2,500,600.00	2,688,151.00	2,889,760.00
21027010/12040303 Ultrasound Fees	733,740.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
21027010/12040310 Drugs		21,380,549.00	35,000,000.00	35,000,000.00	13,619,451.00-	38.91%-	35,000,000.00	37,625,006.00	40,446,879.00
21027010/12040312 Card Fees	8,847,780.00	6,567,040.00	7,000,000.00	7,000,000.00	432,960.00-	6.19%-	7,000,000.00	7,525,006.00	8,089,376.00
21027010/12040410 Chest X - ray			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
21027010/12040425 Medical Examination Fees	5,386,800.00								
21027010/12040428 Major Operation Fees	8,865,080.00								
21027010/12040429 Delivery	1,062,052.00	2,133,700.00	2,000,000.00	2,000,000.00	133,700.00+	6.69%+	2,000,000.00	2,150,000.00	2,311,249.00
21027010/12040430 OXYGEN	1,015,700.00	596,250.00	3,000,000.00	3,000,000.00	2,403,750.00-	80.13%-	3,000,000.00	3,225,006.00	3,466,879.00
21027010/12040433 Bed Fees		1,439,747.00	3,000,000.00	3,000,000.00	1,560,253.00-	52.01%-	3,000,000.00	3,225,006.00	3,466,879.00
21027010/12040435 Consultation Fee	7,584,238.00	4,883,564.00			4,883,564.00+				
21027010/12040440 Eye Clinic Fees	6,331,700.00	5,015,292.00	8,000,000.00	8,000,000.00	2,984,708.00-	37.31%-	8,000,000.00	8,600,000.00	9,245,006.00
21027010/12040669 Dialysis	1,616,800.00		35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	35,000,000.00	37,625,006.00	40,446,879.00
21027010/12040670 Scanning			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
Total	61,559,990.00	58,443,365.00	141,800,700.00	141,800,700.00	83,357,335.00-	58.78%-	141,800,700.00	152,435,801.00	163,868,479.00
FEES									
ABIA STATE HOSPITAL MGT BOARD									
Organization/Economic Code									
21102001/12040000									
21102001/12040017 Contractors Registration Fee			549,800.00	549,800.00	549,800.00-	100.00%-	600,200.00	645,215.00	693,603.00
21102001/12040041 Laboratory Fees			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
21102001/12040151 Renewal of Contractors Registration			249,700.00	249,700.00	249,700.00-	100.00%-	150,100.00	161,363.00	173,467.00
21102001/12040310 Drug and Dressing Material Fees			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	30,000,000.00	32,250,000.00	34,668,751.00
21102001/12040311 Folder Fees			600,200.00	600,200.00	600,200.00-	100.00%-	500,600.00	538,151.00	578,511.00
21102001/12040312 Cards Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	6,000,000.00	6,450,000.00	6,933,746.00
21102001/12040314 Emergency Fee			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
21102001/12040315 Admission Fee			300,100.00	300,100.00	300,100.00-	100.00%-	399,800.00	429,791.00	462,027.00
21102001/12040317 Mortuary/Storage Fee			22,000,000.00	22,000,000.00	22,000,000.00-	100.00%-	20,000,000.00	21,500,000.00	23,112,497.00
21102001/12040410 Laboratory Services			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	15,000,000.00	16,125,006.00	17,334,382.00
21102001/12040425 Medical Examinations			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
21102001/12040427 Minor Operation			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,099,700.00	1,182,178.00	1,270,839.00
21102001/12040428 Major Operation Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,099,700.00	2,257,183.00	2,426,468.00
21102001/12040429 OBS & Maternity (Delivery)			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	1,099,700.00	1,182,178.00	1,270,839.00
21102001/12040430 Autentication Fees			200,400.00	200,400.00	200,400.00-	100.00%-	50,000,000.00	53,750,000.00	57,781,249.00
21102001/12040431 Dental Charges			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
21102001/12040432 Police Cases/Report			200,400.00	200,400.00	200,400.00-	100.00%-	200,400.00	215,436.00	231,588.00
21102001/12040433 Bed Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,099,700.00	1,182,178.00	1,270,839.00
21102001/12040434 Circumcision Fees			99,700.00	99,700.00	99,700.00-	100.00%-	99,700.00	107,183.00	115,219.00
21102001/12040435 Consultation Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
21102001/12040436 Nursing Care Process			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
21102001/12040437 Autopsy Report Fee			150,100.00	150,100.00	150,100.00-	100.00%-	20,400.00	21,936.00	23,580.00
21102001/12040438 Death/Birth Certificate			200,400.00	200,400.00	200,400.00-	100.00%-	200,400.00	215,436.00	231,588.00
21102001/12040439 Service Charge			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
21102001/12040440 Eye Clinic Fees	28,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,099,700.00	1,182,178.00	1,270,839.00
Total	28,000.00		121,700,900.00	121,700,900.00	121,700,900.00-	100.00%-	161,820,200.00	173,956,799.00	187,003,523.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12040000									
35001001/12040017 Contractor Registration Fees	120,000.00	395,000.00	500,600.00	500,600.00	105,600.00-	21.09%-	512,700.00	551,158.00	592,498.00
35001001/12040024 Accreditation Fees			300,100.00	300,100.00	300,100.00-	100.00%-			
35001001/12040027 Tenders Fees	153,500.00	45,000.00	500,600.00	500,600.00	455,600.00-	91.01%-	512,700.00	551,158.00	592,498.00
35001001/12040031 Environmental Audit/Impact Assessment	2,160,000.00	135,000.00	2,000,000.00	2,000,000.00	1,865,000.00-	93.25%-	2,050,400.00	2,204,180.00	2,369,496.00
35001001/12040051 Forest Produce	316,000.00	359,500.00	300,100.00	300,100.00	59,400.00+	19.79%+	307,300.00	330,348.00	355,124.00
35001001/12040206 Environmental Health Registration/Regulation Fees	400,000.00		300,100.00	300,100.00	300,100.00-	100.00%-	307,300.00	330,348.00	355,124.00
35001001/12040207 Slaughtering Houses/Meat Sanitation Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,025,200.00	1,102,090.00	1,184,743.00
35001001/12040208 Agro Si/Vi Cultures	67,000.00		99,700.00	99,700.00	99,700.00-	100.00%-	102,000.00	109,656.00	117,876.00
35001001/12040209 Squating (Current)	42,000.00	21,000.00	2,000,000.00	2,000,000.00	1,979,000.00-	98.95%-	2,050,400.00	2,204,180.00	2,369,496.00
35001001/12040210 Squating (Arrears)			300,100.00	300,100.00	300,100.00-	100.00%-	307,300.00	330,348.00	355,124.00
35001001/12040211 Air/Noise Pollution Abatement	525,000.00	379,000.00	99,700.00	99,700.00	279,300.00+	280.14%+	1,025,200.00	1,102,090.00	1,184,743.00
35001001/12040212 Timber Landing Fees	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,025,200.00	1,102,090.00	1,184,743.00
35001001/12040241 Forestry Produce Fees	9,500.00	10,000.00			10,000.00+		307,300.00	330,348.00	355,124.00
35001001/12040383 Pest and Vector Control/Fumigation Fees			120,000.00	120,000.00	120,000.00-	100.00%-	122,500.00	131,688.00	141,560.00
35001001/12040504 Daily Sanitation Toll (Free Market)		7,200.00	1,500,600.00	1,500,600.00	1,493,400.00-	99.52%-	1,537,800.00	1,653,141.00	1,777,125.00
35001001/12040629 Eatery/Resturant Inspection Fee	3,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,025,200.00	1,102,090.00	1,184,743.00
35001001/12040630 Solid Minerals/Waste Treatment Inspeccion Fees			500,600.00	500,600.00	500,600.00-	100.00%-	512,700.00	551,158.00	592,498.00
35001001/12040657 Mortuary Inspection fee							2,050,400.00	2,204,180.00	2,369,496.00
Total	3,996,000.00	1,351,700.00	11,522,200.00	11,522,200.00	10,170,500.00-	88.27%-	14,781,600.00	15,890,251.00	17,082,011.00
FEES									
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)									
Organization/Economic Code									
35016001/12040000									
35016001/12040027 Tender Fees	70,600.00	145,800.00	2,500,600.00	2,500,600.00	2,354,800.00-	94.17%-	300,100.00	322,608.00	346,808.00
35016001/12040031 ESP EDF EIA Fees Emblem Fees	7,745,000.00	6,974,450.00	8,500,600.00	8,500,600.00	1,526,150.00-	17.95%-	71,759,900.00	77,141,893.00	82,927,535.00
35016001/12040131 Market Stalls/Ssops and Artisans Workshop Sanitation Fees	3,771,900.00	12,667,860.00	415,000,000.00	415,000,000.00	402,332,140.00-	96.95%-	212,399,800.00	228,329,791.00	245,454,524.00
35016001/12040318 Sanitation Offences	143,600.00	376,400.00	4,399,800.00	4,399,800.00	4,023,400.00-	91.45%-	12,734,700.00	13,689,803.00	14,716,538.00
35016001/12040374 Industrial and Manufacturing Sanitation Fees	5,855,432.72	2,660,800.00	250,000,000.00	250,000,000.00	247,339,200.00-	98.94%-	34,080,400.00	36,636,436.00	39,384,165.00
35016001/12040497 Tenement Sanitation Fees	5,731,410.00	11,737,120.00	42,100.00	42,100.00	11,695,020.00+	27,779.14%+	10,799,600.00	11,609,570.00	12,480,285.00
35016001/12040499 Commercial Establishment Sanitation Fees	10,966,965.42	13,395,300.00	30,000,000.00	30,000,000.00	16,604,700.00-	55.35%-	14,499,400.00	15,586,855.00	16,755,871.00
35016001/12040500 Hospital Establishment Sanitation Fee	471,400.00	684,900.00	39,600.00	39,600.00	645,300.00+	1,629.55%+	20,189,600.00	21,703,820.00	23,331,605.00
35016001/12040501 Hospitality	1,418,200.00	2,713,900.00	31,000,000.00	31,000,000.00	28,286,100.00-	91.25%-	94,116,400.00	101,175,136.00	108,763,271.00
35016001/12040502 Professional and Business Offices Sanitation Fees	17,397,850.00	19,912,900.00	16,000,000.00	16,000,000.00	3,912,900.00+	24.46%+	19,440,500.00	20,898,538.00	22,465,927.00
35016001/12040503 Hospital and Maternities Sanitation Fees	1,478,800.00	3,011,400.00	103,200.00	103,200.00	2,908,200.00+	2,818.02%+	6,120,000.00	6,579,000.00	7,072,429.00
35016001/12040528 Educational Institution Sanitation Fees	2,604,100.00	2,810,100.00	450,200.00	450,200.00	2,359,900.00+	524.19%+	45,036,000.00	48,413,706.00	52,044,737.00
35016001/12040529 Bakery Houses Sanitation Fees	490,900.00	128,200.00	2,200,400.00	2,200,400.00	2,072,200.00-	94.17%-	1,619,500.00	1,740,968.00	1,871,537.00
35016001/12040530 Poultry/Piggery Establishment Sanitation Fees			1,350,500.00	1,350,500.00	1,350,500.00-	100.00%-	1,368,500.00	1,471,138.00	1,581,471.00
35016001/12040531 Ministry/Parastatals Sanitation Fees	13,200.00	1,039,400.00			1,039,400.00+		720,300.00	774,323.00	832,403.00
Total	58,159,358.14	78,258,530.00	761,587,000.00	761,587,000.00	683,328,470.00-	89.72%-	545,184,700.00	586,073,585.00	630,029,106.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12040000									
39001001/12040027 Tender Fees	201,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,152,500.00	2,313,943.00	2,487,488.00
39001001/12040214 Renewal of Registration of Sport Clubs	5,000.00	5,000.00	2,000,000.00	2,000,000.00	1,995,000.00-	99.75%-	2,152,500.00	2,313,943.00	2,487,488.00
39001001/12040264 Registration of Sports Clubs			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,304,900.00	4,627,768.00	4,974,849.00
39001001/12040313 Gate Taking from Stadium (Umuahia)	20,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,425,000.00	2,606,875.00	2,802,388.00
39001001/12040331 Registration of Sports Clubs	34,000.00								
Total	20,240,000.00	5,000.00	10,000,000.00	10,000,000.00	9,995,000.00-	99.95%-	11,034,900.00	11,862,529.00	12,752,213.00
FEES									
ABIA WARRIORS FOOTBALL CLUB									
Organization/Economic Code									
39002002/12040000									
39002002/12040036 Advertisement/Pitch Panel			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
Total			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
FEES									
MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS									
Organization/Economic Code									
51001001/12040000									
51001001/12040024 Registration of Titles		1,410,000.00			1,410,000.00+				
51001001/12040027 Tender Fees			99,700.00	99,700.00	99,700.00-	100.00%-			
51001001/12040215 Registration of Autonomous Communities		1,190,000.00	500,600.00	500,600.00	689,400.00+	137.71%+	539,000.00	579,431.00	622,887.00
51001001/12040216 Autonomous Communities Constitution Amendment Fee	25,000.00	75,000.00	300,100.00	300,100.00	225,100.00-	75.01%-	350,500.00	376,788.00	405,044.00
51001001/12040222 Traditional Ruler Title Permit Fees		1,250,000.00			1,250,000.00+				
51001001/12040321 Application Fees for would be Traditional Rulers	2,120,000.00	810,000.00	300,100.00	300,100.00	509,900.00+	169.91%+			
51001001/12040495 Certificate of Recognition Fees		4,155,000.00	1,200,400.00	1,200,400.00	2,954,600.00+	246.13%+	1,320,500.00	1,419,538.00	1,526,006.00
51001001/12040496 Clearance Fees for Festivals			399,800.00	399,800.00	399,800.00-	100.00%-			
51001001/12040631 ID Cards Fees			99,700.00	99,700.00	99,700.00-	100.00%-			
51001001/12040673 Issuance of Staff of Office			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,180,100.00	4,493,608.00	4,830,633.00
Total	2,145,000.00	8,890,000.00	6,900,400.00	6,900,400.00	1,989,600.00+	28.83%+	6,390,100.00	6,869,365.00	7,384,570.00
TOTAL FEES	8,965,054,903.24	7,132,571,986.68	15,665,778,500.00	15,606,277,900.00	8,473,705,913.32-	54.30%-	12,974,500,900.00	13,947,590,085.00	14,993,659,122.00
FINES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12050000									
20008001/12050018 Fines for Late Remittance of PAYE Deductions	50,239,569.88	20,865,528.89	10,000,000.00	10,000,000.00	10,865,528.89+	108.66%+	50,000,000.00	53,750,000.00	57,781,249.00
20008001/12050019 Fines for Late Remittance of WHT Deductions	100,000.00	92,267.35	4,000,000.00	4,000,000.00	3,907,732.65-	97.69%-	4,000,000.00	4,300,000.00	4,622,497.00
20008001/12050020 Penalty on Stamp Duties	48,272,660.00	43,852,237.00	30,000,000.00	30,000,000.00	13,852,237.00+	46.17%+	200,000,000.00	215,000,000.00	231,125,006.00
20008001/12050021 Fine for Failure to Deduct Taxes	20,003.20	3,000,000.00	3,000,000.00	3,000,000.00			3,000,000.00	3,225,006.00	3,466,879.00
20008001/12050022 Penalty for late payment of Development fees	8,800.00	3,200.00	1,000,000.00	1,000,000.00	996,800.00-	99.68%-	1,000,000.00	1,075,006.00	1,155,630.00
20008001/12050026 Fines For Non Payment of Land Use Charges	704,273.00	3,873,901.00			3,873,901.00+				
Total	99,345,306.08	71,687,134.24	48,000,000.00	48,000,000.00	23,687,134.24+	49.35%+	258,000,000.00	277,350,012.00	298,151,261.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FINES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11101002/12050000									
11101002/12050039 Exporting Sub-standard Product Fine	20,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
Total	20,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
FINES									
ABIA STATE SINAGE & ADVERTISEMENT AGENCY									
Organization/Economic Code									
11101004/12050000									
11101004/12050003 Penalties (General)	103,540.00	268,390.00	5,000,000.00	5,000,000.00	4,731,610.00-	94.63%-	5,000,000.00	5,375,006.00	5,778,128.00
Total	103,540.00	268,390.00	5,000,000.00	5,000,000.00	4,731,610.00-	94.63%-	5,000,000.00	5,375,006.00	5,778,128.00
FINES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12050000									
35001001/12050004 Forest Offences Penalties	7,000.00	8,000.00	307,300.00	307,300.00	299,300.00-	97.40%-	314,600.00	338,195.00	363,556.00
35001001/12050005 Sanitation Court Fines	64,000.00	65,000.00	205,300.00	205,300.00	140,300.00-	68.34%-	210,100.00	225,863.00	242,803.00
35001001/12050006 Illegal Evacuation			102,100.00	102,100.00	102,100.00-	100.00%-	104,500.00	112,343.00	120,764.00
35001001/12050007 Excavation Offences Fines	150,000.00		614,700.00	614,700.00	614,700.00-	100.00%-	630,200.00	677,471.00	728,283.00
35001001/12050008 Sewage and Sewerage Control Fines			12,205,300.00	12,205,300.00	12,205,300.00-	100.00%-	12,510,200.00	13,448,471.00	14,457,102.00
Total	221,000.00	73,000.00	13,434,700.00	13,434,700.00	13,361,700.00-	99.46%-	13,769,600.00	14,802,343.00	15,912,508.00
FINES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY									
Organization/Economic Code									
35001601/12050000									
35001601/12050027 Sanitation Offences Fines			4,399,800.00	4,399,800.00	4,399,800.00-	100.00%-	12,734,700.00	13,689,803.00	14,716,538.00
Total			4,399,800.00	4,399,800.00	4,399,800.00-	100.00%-	12,734,700.00	13,689,803.00	14,716,538.00
FINES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12050000									
29001001/12050013 Contravention Fines	70,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,076,800.00	1,157,566.00	1,244,382.00
Total	70,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,076,800.00	1,157,566.00	1,244,382.00
FINES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12050000									
29057001/12050041 Non Painting of Comm Vehicles Operating in State Approved Co			50,400.00	50,400.00	50,400.00-	100.00%-	50,500.00	54,288.00	58,364.00
29057001/12050042 Comm Tricycle Motor Cycle & Buses Operating Without Id Badge	1,030,000.00	35,000.00	50,400.00	50,400.00	15,400.00-	30.56%-	1,000,000.00	1,075,006.00	1,155,630.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29057001/12050043 Non Display of MOT Number on Comm Vehicles			99,700.00	99,700.00	99,700.00-	100.00%-	120,000.00	129,000.00	138,672.00
29057001/12050044 Disobeying Traffic control Personnel or Traffic Signs by Bus	120,000.00	10,000.00	200,400.00	200,400.00	190,400.00-	95.01%-	791,100.00	850,438.00	914,218.00
29057001/12050045 Driving Motorcycle/Tricycle with non functional Lamps	52,000.00	20,000.00	30,000.00	30,000.00	10,000.00-	33.33%-	158,400.00	170,280.00	183,048.00
29057001/12050046 Riding motorcycle on Restricted Area/Helment for rider & Pas			150,100.00	150,100.00	150,100.00-	100.00%-	169,200.00	181,896.00	195,540.00
29057001/12050047 Demurrage - For Impounded Cars/Buses /Motor/Tricycles	40,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,390,100.00	1,494,358.00	1,606,431.00
29057001/12050049 Violation of of Traffice and Driving Rules	611,000.00	1,035,000.00	3,500,600.00	3,500,600.00	2,465,600.00-	70.43%-	2,643,400.00	2,841,655.00	3,054,783.00
Total	1,853,000.00	1,100,000.00	6,081,600.00	6,081,600.00	4,981,600.00-	81.91%-	6,322,700.00	6,796,921.00	7,306,686.00
FINES									
MINISTRY OF PETROLEUM AND SOLID MINERALS									
Organization/Economic Code									
32001001/12050000									
32001001/12050006 Penalty for Defaulters			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
32001001/12050012 Petroleum Products Offences Fines			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,498.00
FINES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12050000									
34001001/12050002 Obstruction Fine		155,000.00			155,000.00+				
34001001/12050004 Fines for Illegal Cutting of Road			10,500,600.00	10,500,600.00	10,500,600.00-	100.00%-	10,500,600.00	11,288,151.00	12,134,765.00
Total		155,000.00	10,500,600.00	10,500,600.00	10,345,600.00-	98.52%-	10,500,600.00	11,288,151.00	12,134,765.00
FINES									
ABIA WATER BOARD									
Organization/Economic Code									
52102001/12050000									
52102001/12050000 Penalty Fees for Drilling Borehole without permit			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,497.00
Total			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,497.00
FINES									
MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES									
Organization/Economic Code									
52001001/12050000									
52001001/12050006 Penalty for Illegal Evacuation on Right of Way			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-	7,099,700.00	7,632,178.00	8,204,595.00
52001001/12050007 Penalty for Damage on Street Lights			1,699,900.00	1,699,900.00	1,699,900.00-	100.00%-	1,699,900.00	1,827,393.00	1,964,453.00
Total			8,699,900.00	8,699,900.00	8,699,900.00-	100.00%-	8,799,600.00	9,459,571.00	10,169,048.00
FINES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12050000									
60001001/12050003 Checking and Approvals of Private Layout Schemes			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
60001001/12050012 Penalty for Development of Petrol Fueling Station			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,076,800.00	1,157,566.00	1,244,382.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
60001001/12050023 Penalty on Late Payment of Rent	57,840.55	100,424.00	3,000,000.00	3,000,000.00	2,899,576.00-	96.65%-	3,000,000.00	3,225,006.00	3,466,879.00
60001001/12050050 Penalty for Developing before Approval			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
60001001/12050051 Penalty for Developing on Sanitary Lane			44,000,000.00	44,000,000.00	44,000,000.00-	100.00%-	47,355,300.00	50,906,953.00	54,724,969.00
Total	57,840.55	100,424.00	49,000,000.00	51,000,000.00	50,899,576.00-	99.80%-	52,432,100.00	56,364,531.00	60,591,860.00
FINES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12050000									
71001001/12050052 Fines for non Quality Assurance compliance			5,081,600.00	5,081,600.00	5,081,600.00-	100.00%-	5,469,400.00	5,879,605.00	6,320,578.00
71001001/12050053 Fines for non Rendition of Accounting and Other Periodic Rep			2,032,400.00	2,032,400.00	2,032,400.00-	100.00%-	2,187,300.00	2,351,348.00	2,527,700.00
71001001/12050054 Penalty on non compliance			1,524,600.00	1,524,600.00	1,524,600.00-	100.00%-	1,641,100.00	1,764,188.00	1,896,497.00
Total			8,638,600.00	8,638,600.00	8,638,600.00-	100.00%-	9,297,800.00	9,995,141.00	10,744,775.00
FINES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12050000									
18011001/12050001 Court Fines			260,500.00	260,500.00	260,500.00-	100.00%-	260,500.00	280,043.00	301,051.00
18011001/12050005 Fines - Abia State Library Board			99,700.00	99,700.00	99,700.00-	100.00%-	99,600.00	107,076.00	115,104.00
Total			360,200.00	360,200.00	360,200.00-	100.00%-	360,100.00	387,119.00	416,155.00
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	2,181,330.00	5,418,850.00	52,181,300.00	52,181,300.00	46,762,450.00-	89.62%-	30,000,000.00	32,250,000.00	34,668,751.00
Total	2,181,330.00	5,418,850.00	52,181,300.00	52,181,300.00	46,762,450.00-	89.62%-	30,000,000.00	32,250,000.00	34,668,751.00
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines	91,150.00	227,410.00	3,000,000.00	3,000,000.00	2,772,590.00-	92.42%-	3,000,000.00	3,225,006.00	3,466,879.00
26052001/12050005 Sanitation Court Fines	22,000.00	70,500.00			70,500.00+		1,000,000.00	1,075,006.00	1,155,630.00
Total	113,150.00	297,910.00	3,000,000.00	3,000,000.00	2,702,090.00-	90.07%-	4,000,000.00	4,300,012.00	4,622,509.00
FINES									
MINISTRY OF ENERGY & MINERAL RESOURCES									
Organization/Economic Code									
31001001/12050000									
31001001/12050006 Penalty for Defaulters			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-			
Total			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-			

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FINES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12050000									
17001001/12050014 Fines for Illegal Operation of Schools			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
Total			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
FINES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12050000									
17008001/12050029 Fines on Overused Books			9,600.00	9,600.00	9,600.00-	100.00%-	99,700.00	107,183.00	115,219.00
Total			9,600.00	9,600.00	9,600.00-	100.00%-	99,700.00	107,183.00	115,219.00
FINES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12050000									
17021001/12050003 Penalty on Loss of Receipt	972,428.00	1,158,000.00	10,338,600.00	10,338,600.00	9,180,600.00-	88.80%-	10,338,500.00	11,113,888.00	11,947,427.00
17021001/12050022 Late Payment Penalty			338,600.00	338,600.00	338,600.00-	100.00%-	338,500.00	363,888.00	391,184.00
Total	972,428.00	1,158,000.00	10,677,200.00	10,677,200.00	9,519,200.00-	89.15%-	10,677,000.00	11,477,776.00	12,338,611.00
TOTAL FINES	104,937,594.63	80,258,708.24	241,983,500.00	243,983,500.00	163,724,791.76-	67.10%-	439,070,700.00	472,001,147.00	507,401,198.00
SALES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12060000									
11001001/12060004 Sale of Unserviceable & Old Parts			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
SALES									
OFFICE OF THE DEPUTY GOVERNOR									
Organization/Economic Code									
11001002/12060000									
11001002/12060016 Sale of Old Newspapers			200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
Total			200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12060000									
11013001/12060004 Sales of Unserviceable Assets							500,600.00	538,151.00	578,511.00
Total							500,600.00	538,151.00	578,511.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
LIASON OFFICE ABUJA									
Organization/Economic Code									
11021002/12060000									
11021002/12060016 Sales of Old Newspaper			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
ABIA STATE HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12060000									
23013001/12060016 Sale of Old Newspapers							1,200,400.00	1,290,430.00	1,387,218.00
Total							1,200,400.00	1,290,430.00	1,387,218.00
SALES									
MINISTRY OF INFORMATION AND STRATEGY									
Organization/Economic Code									
23001001/12060000									
23001001/12060001 Sale of Publications	90,000.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00-	90.00%-	1,970,000.00	2,117,756.00	2,276,592.00
23001001/12060018 Sales of Dairies and Calendars			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	6,000,000.00	6,450,000.00	6,933,746.00
Total	90,000.00	200,000.00	8,000,000.00	8,000,000.00	7,800,000.00-	97.50%-	7,970,000.00	8,567,756.00	9,210,338.00
SALES									
GOVERNMENT PRINTING PRESS									
Organization/Economic Code									
23013001/12060000									
23013001/12060001 Sales of Pubilication							39,600.00	42,576.00	45,768.00
Total							39,600.00	42,576.00	45,768.00
SALES									
ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER									
Organization/Economic Code									
23013001/12060000									
23013001/12060016 Sales of Newspaper & Old Newspaper			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
SALES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12060000									
64001001/12060001 Sale of Publications							208,800.00	224,460.00	241,296.00
Total							208,800.00	224,460.00	241,296.00
SALES									
BUREAU OF COMMON SERVICES & SERVICE MONITORING									
Organization/Economic Code									
25005002/12060000									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25005002/12060001 Sales Of Journal & Publications			99,700.00	99,700.00	99,700.00-	100.00%-			
25005002/12060168 Advert fees			99,700.00	99,700.00	99,700.00-	100.00%-			
Total			199,400.00	199,400.00	199,400.00-	100.00%-			
SALES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005003/12060000									
25005003/12060012 Sales of Drugs			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
SALES									
BUREAU OF ESTABLISHMENTS AND PENSION									
Organization/Economic Code									
25005007/12060000									
25005007/12060027 Sales of Service Documents			22,000,000.00	22,000,000.00	22,000,000.00-	100.00%-	22,000,000.00	23,650,000.00	25,423,746.00
25005007/12060031 Sales of Promotion/Conversion/Confirmation Forms			5,249,700.00	5,249,700.00	5,249,700.00-	100.00%-	7,000,000.00	7,525,006.00	8,089,376.00
25005007/12060069 Sales of service gazzette			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total			29,249,700.00	29,249,700.00	29,249,700.00-	100.00%-	31,000,000.00	33,325,006.00	35,824,371.00
SALES									
LOCAL GOV'T SERVICE COMMISSION									
Organization/Economic Code									
64001001/12060000									
64001001/12060001 Sale of Publications			200,400.00	200,400.00	200,400.00-	100.00%-			
64001001/12060006 Sale of Application for Employment Form			200,400.00	200,400.00	200,400.00-	100.00%-			
64001001/12060007 Sale of Consultants Application Forms			249,700.00	249,700.00	249,700.00-	100.00%-	249,700.00	268,428.00	288,560.00
64001001/12060069 Sale of LGSC Gazette			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	156,100.00	167,808.00	180,392.00
64001001/12060070 Sale of LGSC Bulletin							500,600.00	538,151.00	578,511.00
Total			2,151,100.00	2,151,100.00	2,151,100.00-	100.00%-	906,400.00	974,387.00	1,047,463.00
SALES									
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12060000									
48001001/12060004 Sales of Unused Election Paper Materials			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
Total			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060049 Sale of Hackney & State Carriage Badges			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
20008001/12060050 Sale of New Number Plate Registration Forms	218,900.00		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
20008001/12060052 Sales of Sticker/Consolidated Emblems	22,124,100.00	2,000,000.00	35,000,000.00	35,000,000.00	33,000,000.00-	94.29%-	40,000,000.00	43,000,000.00	46,225,006.00
Total	22,343,000.00	2,000,000.00	45,500,600.00	45,500,600.00	43,500,600.00-	95.60%-	50,500,600.00	54,288,151.00	58,359,771.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
METALLURGICAL COMPLEX									
Organization/Economic Code									
22005001/12060000									
22005001/12060152 Sales of Products	30,000.00	50,000.00	28,500,600.00	28,500,600.00	28,450,600.00-	99.82%-	500,600.00	538,151.00	578,511.00
Total	30,000.00	50,000.00	28,500,600.00	28,500,600.00	28,450,600.00-	99.82%-	500,600.00	538,151.00	578,511.00
SALES									
ABIA STATE GAMING AND CONTROL BOARD									
Organization/Economic Code									
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	140,000.00	30,000.00	99,700.00	99,700.00	69,700.00-	69.91%-	50,400.00	54,180.00	58,248.00
20009001/12060055 Sales of Application Form for Polls & Games		10,000.00	200,400.00	200,400.00	190,400.00-	95.01%-	2,300,100.00	2,472,608.00	2,658,056.00
20009001/12060145 Pools Proprietor Form Fees			99,700.00	99,700.00	99,700.00-	100.00%-	200,400.00	215,436.00	231,588.00
Total	140,000.00	40,000.00	399,800.00	399,800.00	359,800.00-	89.99%-	2,550,900.00	2,742,224.00	2,947,892.00
SALES									
ABIA STATE TRANSPORT CORPORATION									
Organization/Economic Code									
29053001/12060000									
29053001/12060029 Sales of Scaps			500,600.00	500,600.00	500,600.00-	100.00%-			
Total			500,600.00	500,600.00	500,600.00-	100.00%-			
SALES									
ABIA STATE BUREAU OF STATISTICS									
Organization/Economic Code									
38004001/12060000									
38004001/12060058 Sale of Statistical Year Book							30,000.00	32,256.00	34,680.00
Total							30,000.00	32,256.00	34,680.00
SALES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12060000									
60001001/12060060 Sales of Layout Plans	1,054,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	159,700.00	171,683.00	184,555.00
Total	1,054,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	159,700.00	171,683.00	184,555.00
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
18011001/12060006 Sales of Bills of Entries/Application Forms			350,500.00	350,500.00	350,500.00-	100.00%-	350,500.00	376,788.00	405,044.00
18011001/12060204 Sales of Application Form for Customary Court Chairman/ Memb			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total			1,350,500.00	1,350,500.00	1,350,500.00-	100.00%-	1,350,500.00	1,451,794.00	1,560,674.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books	400,000.00	45,000.00			45,000.00+		1,000,000.00	1,075,006.00	1,155,630.00
Total	400,000.00	45,000.00			45,000.00+		1,000,000.00	1,075,006.00	1,155,630.00
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060045 Sales of Table Fish			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
15001001/12060047 Sales of Eggs/Spent Layers			200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
15001001/12060035 Sale of Cocoa Seeds			99,700.00	99,700.00	99,700.00-	100.00%-	90,000.00	96,756.00	104,016.00
15001001/12060072 Veterinary Sales of Meat & Livestock Produce			200,400.00	200,400.00	200,400.00-	100.00%-	210,100.00	225,863.00	242,803.00
15001001/12060074 Sale of Casava Cuttings/Root			200,400.00	200,400.00	200,400.00-	100.00%-	219,700.00	236,183.00	253,892.00
15001001/12060102 Sale of Livestock Products and Poultry			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	30,000,000.00	32,250,000.00	34,668,751.00
15001001/12060103 Sale of Planting Materials (Tree Crop)			50,400.00	50,400.00	50,400.00-	100.00%-	60,000.00	64,500.00	69,336.00
15001001/12060104 Sale of Planting Materials (Food Crop)			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
15001001/12060105 Sale of Agric Chemicals/Product			9,600.00	9,600.00	9,600.00-	100.00%-	9,600.00	10,320.00	11,100.00
15001001/12060190 Sale of Palm Bunch	476,700.00						1,500,600.00	1,613,145.00	1,734,130.00
15001001/12060202 Sales of Palm Oil Seedlings			300,100.00	300,100.00	300,100.00-	100.00%-	219,700.00	236,183.00	253,892.00
Total	476,700.00		62,361,100.00	62,361,100.00	62,361,100.00-	100.00%-	33,810,300.00	36,346,107.00	39,072,062.00
SALES									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (ADP)									
Organization/Economic Code									
15102001/12060000									
15102001/12060047 Sale of Layers		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99%-	1,500,600.00	1,613,145.00	1,734,130.00
15102001/12060048 Sale of Broilers	1,420,976.54	1,499,653.72	1,799,600.00	1,799,600.00	299,946.28-	16.67%-	2,699,900.00	2,902,398.00	3,120,082.00
15102001/12060074 Sales of Casava Cuttings/Root			750,300.00	750,300.00	750,300.00-	100.00%-	3,970,000.00	4,267,756.00	4,587,841.00
15102001/12060104 Sale of Seedlings	500.00		1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,458,600.00	1,568,001.00	1,685,601.00
15102001/12060152 Sales of Agric Products			500,600.00	500,600.00	500,600.00-	100.00%-	3,344,600.00	3,595,445.00	3,865,102.00
15102001/12060198 Sales of Honey			80,400.00	80,400.00	80,400.00-	100.00%-	80,400.00	86,436.00	92,916.00
Total	1,421,476.54	1,499,753.72	6,132,100.00	6,132,100.00	4,632,346.28-	75.54%-	13,054,100.00	14,033,181.00	15,085,672.00
SALES									
MINISTRY OF LANDS SURVEY AND URBAN PLANNING									
Organization/Economic Code									
60001001/12060000									
60001001/12060060 Sales of Physical Development Plans	10,000.00		159,700.00	159,700.00	159,700.00-	100.00%-			
Total	10,000.00		159,700.00	159,700.00	159,700.00-	100.00%-			
SALES									
ABIA STATE GAMING COMMISSION									

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
Organization/Economic Code	₦	₦	₦	₦	₦	₦	₦	₦	₦
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	140,000.00	30,000.00	99,700.00	99,700.00	69,700.00-	69.91%-	50,400.00	54,180.00	58,248.00
20009001/12060055 Sales of Application Form for Polls & Games		10,000.00	200,400.00	200,400.00	190,400.00-	95.01%-	2,300,100.00	2,472,608.00	2,658,056.00
20009001/12060145 Pools Proprietor Form Fees			99,700.00	99,700.00	99,700.00-	100.00%-	200,400.00	215,436.00	231,588.00
Total	140,000.00	40,000.00	399,800.00	399,800.00	359,800.00-	89.99%-	2,550,900.00	2,742,224.00	2,947,892.00
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060049 Sale of Hackney & Stage Carriage			23,399,800.00	23,399,800.00	23,399,800.00-	100.00%-	23,399,800.00	25,154,785.00	27,041,391.00
29001001/12060052 Sale of Unserviceable Vehicles	8,406,150.00		99,700.00	99,700.00	99,700.00-	100.00%-	2,300,100.00	2,472,608.00	2,658,056.00
Total	8,406,150.00		23,499,500.00	23,499,500.00	23,499,500.00-	100.00%-	25,699,900.00	27,627,393.00	29,699,447.00
SALES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12060000									
36052001/12060059 Sales of Abia Maps (Pin Ups)	5,616,750.00						50,400.00	54,180.00	58,248.00
Total	5,616,750.00						50,400.00	54,180.00	58,248.00
SALES									
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES									
Organization/Economic Code									
52001001/12060000									
Total			5,000,000.00						
SALES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12060000									
52102001/12060093 Current Water Rate - Urban	15,000.00	105,000.00			105,000.00+		200,400.00	215,436.00	231,588.00
Total	15,000.00	105,000.00			105,000.00+		200,400.00	215,436.00	231,588.00
SALES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12060000									
71001001/12060083 Sales of Industrial Application Form for Industries			112,800.00	112,800.00	112,800.00-	100.00%-	112,800.00	121,260.00	130,356.00
Total			112,800.00	112,800.00	112,800.00-	100.00%-	112,800.00	121,260.00	130,356.00
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
Total	300,000.00	207,000.00			207,000.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books	95,000.00								
Total	95,000.00								
SALES									
ABIA STATE LAW REVIEW AND REFORM COMMISSION									
Organization/Economic Code									
26002001/12060000									
26002001/12060063 Sales of Law Report and Legal Publications		30,000.00			30,000.00+		9,600,200.00	10,320,221.00	11,094,239.00
26002001/12060096 Sales of Customary Law Manual of Abia State							7,180,100.00	7,718,613.00	8,297,511.00
26002001/12060097 Sales of Revised Law of Abia State	15.00						30,000,000.00	32,250,000.00	34,668,751.00
Total	15.00	30,000.00			30,000.00+		46,780,300.00	50,288,834.00	54,060,501.00
SALES									
ABIA STATE POLYTECHNIC ABA									
Organization/Economic Code									
17018001/12060000									
17018001/12060001 Sales of IT Log Book	2,550,580.00	2,018,200.00	5,000,000.00	5,000,000.00	2,981,800.00-	59.64%-	3,000,000.00	3,225,006.00	3,466,879.00
17018001/12060099 Sales of Student Handbook	13,898,261.00	13,792,300.00	35,000,000.00	35,000,000.00	21,207,700.00-	60.59%-	20,000,000.00	21,500,000.00	23,112,497.00
17018001/12060121 Sales of Admission Form	20,088,049.64	10,160,172.00	90,000,000.00	90,000,000.00	79,839,828.00-	88.71%-	26,000,000.00	27,950,000.00	30,046,254.00
17018001/12060161 Sales of Asset		186,230.00			186,230.00+				
Total	36,536,890.64	26,156,902.00	130,000,000.00	130,000,000.00	103,843,098.00-	79.88%-	49,000,000.00	52,675,006.00	56,625,630.00
SALES									
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU									
Organization/Economic Code									
17001901/12060000									
17001901/12060121 Sales of Admission Form		33,000.00			33,000.00+		50,400.00	54,180.00	58,248.00
Total		33,000.00			33,000.00+		50,400.00	54,180.00	58,248.00
SALES									
ABIA STATE UNIVERSITY UTURU									
Organization/Economic Code									
17021001/12060000									
17021001/12060009 Sales of Produce		242,700.00	6,000,000.00	6,000,000.00	5,757,300.00-	95.96%-			
17021001/12060091 Sales of Table Water			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	4,500,600.00	4,838,151.00	5,201,008.00
17021001/12060122 Sales of Admission Form	36,931,381.00	19,394,550.00	55,000,000.00	55,000,000.00	35,605,450.00-	64.74%-	55,000,000.00	59,125,006.00	63,559,376.00
Total	36,931,381.00	19,637,250.00	71,000,000.00	71,000,000.00	51,362,750.00-	72.34%-	59,500,600.00	63,963,157.00	68,760,384.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ABAI STATE SCHOLARSHIP BOARD									
Organization/Economic Code									
17056001/12060000									
17056001/1202060122 Sale of Scholarship Form - Foreign			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
Total			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
SALES									
ABIA STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12060000									
17003001/12060031 Promotion/Conversion Exercise Forms	1,698,100.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	6,000,000.00	6,450,000.00	6,933,746.00
Total	1,698,100.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	6,000,000.00	6,450,000.00	6,933,746.00
SALES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12060000									
21026001/12060012 Sale Drugs (Drug Revolving Fund)	9,737,981.09	3,296,296.50	74,000,000.00	74,000,000.00	70,703,703.50-	95.55%-			
Total	9,737,981.09	3,296,296.50	74,000,000.00	74,000,000.00	70,703,703.50-	95.55%-			
SALES									
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY									
Organization/Economic Code									
21026002/12060000									
21026002/12060001 Sales of Journal & Publications			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
21026002/12060012 Sales of Drugs and Medications			799,600.00	799,600.00	799,600.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
21026002/12060015 Sales of Uniforms	18,123,440.00		15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-			
21026002/12060121 Sales of Entrance Form	27,915,530.00	6,960,000.00	16,000,000.00	16,000,000.00	9,040,000.00-	56.50%-	23,099,700.00	24,832,178.00	26,694,595.00
Total	46,038,970.00	6,960,000.00	33,300,200.00	33,300,200.00	26,340,200.00-	79.10%-	25,600,300.00	27,520,329.00	29,584,355.00
SALES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027010/12060000									
21027010/12060012 Sales of Drugs	30,874,225.00		47,695,000.00	47,695,000.00	47,695,000.00-	100.00%-	47,695,100.00	51,272,233.00	55,117,649.00
21027010/12060162 Disposable	5,309,060.00	4,188,142.00	10,000,000.00	10,000,000.00	5,811,858.00-	58.12%-	10,000,000.00	10,750,000.00	11,556,254.00
Total	36,183,285.00	4,188,142.00	57,695,000.00	57,695,000.00	53,506,858.00-	92.74%-	57,695,100.00	62,022,233.00	66,673,903.00
SALES									
ABIA SCHOLARSHIP BOARD									
Organization/Economic Code									
17056001/12060000									
17056001/12060156 Sales of Scholarship Form			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
Total			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12060000									
21102001/12060012 Sales of Drugs			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
21102001/12060162 Sales of Dressing and Disposal Material (DDM)			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total			12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	12,000,000.00	12,900,000.00	13,867,503.00
SALES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12060000									
35001001/12060032 Sale of Indigenous Fruit Trees		7,000.00			7,000.00+				
35001001/12060065 Sale of Life Endangered Species/Seedling			21,600.00	21,600.00	21,600.00-	100.00%-			
35001001/12060066 Sale of Forest Produce	15,000.00	31,000.00	540,200.00	540,200.00	509,200.00-	94.26%-	553,400.00	594,911.00	639,531.00
35001001/12060067 Sale of Agro S/V Culture	13,000.00	13,000.00	51,600.00	51,600.00	38,600.00-	74.81%-	52,800.00	56,760.00	61,020.00
Total	28,000.00	51,000.00	613,400.00	613,400.00	562,400.00-	91.69%-	606,200.00	651,671.00	700,551.00
SALES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY(ASEPA)									
Organization/Economic Code									
35016001/12060000									
35016001/12060205 Sales of Sanitation Ticket			36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	96,000,000.00	103,200,000.00	110,940,000.00
Total			36,000,000.00	36,000,000.00	36,000,000.00-	100.00%-	96,000,000.00	103,200,000.00	110,940,000.00
SALES									
ENYIMBA FOOTBALL CLUB									
Organization/Economic Code									
390002003/12060000									
39002003/12060024 Sale/Transfer of Players to Local & Foreign Clubs	63,626,600.00	180,900,000.00	80,000,000.00	80,000,000.00	100,900,000.00+	126.13%+	3,000,000.00	3,225,006.00	3,466,879.00
39002003/12060086 Sale of Pro-League Slots			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
Total	63,626,600.00	180,900,000.00	90,000,000.00	90,000,000.00	90,900,000.00+	101.00%+	13,000,000.00	13,975,006.00	15,023,133.00
SALES									
ABIA WARRIORS									
Organization/Economic Code									
39002002/12060000									
39002002/12060024 Transfer/Sale of Players to Local & Foreign Clubs			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	26,875,006.00	28,890,636.00
Total			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	26,875,006.00	28,890,636.00
SALES									
ABIA COMETS									
Organization/Economic Code									
39002003/12060000									
39002003/12060024 Sale/Transfer of Abia Comets Player to Local & Foreign Clubs			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
Total			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
TOTAL SALES	271,179,299.27	245,399,344.22	967,927,700.00	962,927,700.00	717,528,355.78-	74.52%-	567,481,000.00	610,042,303.00	655,795,464.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022	Approved Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
EARNINGS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12070000									
11001001/12070000 3% Security Fund Earnings from Contracts			3,500,600.00	3,500,600.00	3,500,600.00-	100.00%-			
Total			3,500,600.00	3,500,600.00	3,500,600.00-	100.00%-			
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070005 Earnings from the Use of Govt. Halls	25,000.00								
11013001/12070133 Earning from Micheal Okpara Auditorium			2,200,400.00	2,200,400.00	2,200,400.00-	100.00%-	500,600.00	538,151.00	578,511.00
11013001/12070134 Earning from Aguiyi Ironsi Conference Center			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total	25,000.00		2,701,000.00	2,701,000.00	2,701,000.00-	100.00%-	1,001,200.00	1,076,302.00	1,157,022.00
EARNINGS									
MINISTRY OF INFORMATION & CULTURE									
Organization/Economic Code									
23001001/12070000									
23001001/12070013 Printing Earnings Machine Impression			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
23001001/12070014 Hire of Films			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
23001001/12070015 Hire of Public Address System			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,375,006.00	5,778,128.00
23001001/12070016 Earnings from Binding			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
23001001/12070018 Earnings from Events Photo Coverage			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
23001001/12070143 Earnings from Workshop/Achives Services			649,500.00	649,500.00	649,500.00-	100.00%-	649,500.00	698,218.00	750,586.00
23001001/12070144 Earning from confirmation of Records / Document			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total			8,950,800.00	8,950,800.00	8,950,800.00-	100.00%-	8,950,800.00	9,622,146.00	10,343,804.00
EARNINGS									
ABIA STATE MKT. AGENCY & QUALITY MGT AGENCY									
Organization/Economic Code									
11101002/12070000									
11101002/12070136 Training of Hospitality Staff Yearly	40,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
Total	40,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
EARNINGS									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY(ABSAA)									
Organization/Economic Code									
11101004/12070000									
11101004/12070119 1st Party Advert/3rd Party Advert & others			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	150,000,000.00	161,250,000.00	173,343,746.00
11101004/12070140 Corporate Payment			30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	30,000,000.00	32,250,000.00	34,668,751.00
11101004/12070141 Temporary Signs			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
Total			133,000,000.00	133,000,000.00	133,000,000.00-	100.00%-	183,000,000.00	196,725,006.00	211,479,376.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022	Approved Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
EARNINGS									
BROADCASTING CORPORATION OF ABIA STATE									
Organization/Economic Code									
23004001/12070000									
23003001/12/070011 Earnings from Commercials	77,500,454.69		95,000,000.00	95,000,000.00	95,000,000.00-	100.00%-	102,243,700.00	109,911,983.00	118,155,381.00
23003001/12/070112 Earnings from Business Unit	2,269,208.06	49,937.00	5,000,000.00	5,000,000.00	4,950,063.00-	99.00%-	5,380,600.00	5,784,145.00	6,217,955.00
23003001/12/070145 Earnings from BCA Training School			50,400.00	50,400.00	50,400.00-	100.00%-	54,000.00	58,056.00	62,412.00
Total	79,769,662.75	49,937.00	100,050,400.00	100,050,400.00	100,000,463.00-	99.95%-	107,678,300.00	115,754,184.00	124,435,748.00
EARNINGS									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12070000									
64001001/12070106 Earnings from Internet Cafe (Website Access Card)			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,039,600.00	1,117,570.00	1,201,386.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,039,600.00	1,117,570.00	1,201,386.00
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070020 Hire of Tractor			30,000.00	30,000.00	30,000.00-	100.00%-	819,900.00	881,398.00	947,506.00
15001001/12070021 Hire of Fishing & Fish Farm Equipment			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate		100.00	500,600.00	500,600.00	500,500.00-	99.98%-	5,099,700.00	5,482,178.00	5,893,347.00
15001001/12070024 Earning from SARDI poultry Project			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
15001001/12070028 Earning from Abia Rubber	13,088.77						1,200,400.00	1,290,430.00	1,387,218.00
Total	13,088.77	100.00	2,530,600.00	2,530,600.00	2,530,500.00-	100.00%-	9,120,000.00	9,804,018.00	10,539,331.00
EARNINGS									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)									
Organization/Economic Code									
20001001/12070000									
20001001/12070003 Hire of Equipment			840,300.00	840,300.00	840,300.00-	100.00%-	840,300.00	903,323.00	971,075.00
20001001/12070020 Earnings from Tractors/Trucks			1,500,600.00	1,500,600.00	1,500,600.00-	100.00%-	1,500,600.00	1,613,145.00	1,734,130.00
20001001/12070059 Earnings from Van			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
Total			2,491,000.00	2,491,000.00	2,491,000.00-	100.00%-	2,491,000.00	2,677,831.00	2,878,672.00
EARNINGS									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12070000									
20008001/12070043 Earnings from Information on Loss Documents (ILD)/ Roof Rack			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00
Total			150,100.00	150,100.00	150,100.00-	100.00%-	150,100.00	161,363.00	173,467.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
EARNINGS									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
22001001/12070000									
22001001/12070027 Stallage from Ekeoha Shopping Centre LTD Aba	261,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-			
22001001/12070028 Ekeoha Shopping Centre Ltd - Sundry Levies	4,105,000.00	800,000.00	10,000,000.00	10,000,000.00	9,200,000.00-	92.00%-	4,000,000.00	4,300,000.00	4,622,497.00
22001001/12070029 Earnings from Other Markets Ariaria International Market etc	189,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	203,243,700.00	218,486,978.00	234,873,497.00
22001001/12070030 Earnings from Abia Hotels Umuahia			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-			
22001001/12070031 Earnings from Abia Hotels Arochukwu			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
22001001/12070100 Earning From Rental Services	1,300,000.00								
22001001/12070113 Earnings from Trade Fair			200,400.00	200,400.00	200,400.00-	100.00%-	207,700.00	223,283.00	240,031.00
22001001/12070130 Stallage from Ubani Ibeku Market	240,000.00		15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
22001001/12070131 Stallage from shoe and bags Industrial Mkt			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,177,700.00	5,566,033.00	5,983,490.00
22001001/12070142 Earnings from Industrial Market Umuahia			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	6,218,500.00	6,684,888.00	7,186,257.00
22001001/12070146 Earnings From Taminus Hotels Aba			2,500,600.00	2,500,600.00	2,500,600.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
22001001/12070147 Earnings From Binez Hotels Aba			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
Total	6,095,000.00	800,000.00	250,701,000.00	250,701,000.00	249,901,000.00-	99.68%-	233,847,600.00	251,386,188.00	270,240,154.00
EARNINGS									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12070000									
28001001/12070055 Proceeds from ICT Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
EARNINGS									
TRANSPORT CORPORATION (ABIA LINE NETWORK)									
Organization/Economic Code									
29053001/12070000									
29007001/12070036 Hire Services			100,000.00	100,000.00	100,000.00-	100.00%-	300,100.00	322,608.00	346,808.00
29001001/12070094 Earning from Abia line Network			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
29001001/12070097 Earning from Abia State Transport Corp Buses			70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	70,000,000.00	75,250,000.00	80,893,746.00
29001001/12070145 Earning from Akwa Ibom Transport Corporation			13,500,600.00	13,500,600.00	13,500,600.00-	100.00%-	13,500,600.00	14,513,145.00	15,601,632.00
Total			84,101,200.00	84,101,200.00	84,101,200.00-	100.00%-	84,301,300.00	90,623,904.00	97,420,697.00
EARNINGS									
MINISTRY OF PETROLEUM & SOLID MINERALS									
Organization/Economic Code									
32001001/12070000									
32001001/12070045 Earnings from the Ministry's Filling Station	540,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total	540,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,600.00	538,151.00	578,511.00
EARNINGS									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12070000									
34001001/12070059 Earnings from Hire of Government Vehicles Plants & Equipmen							50,400.00	54,180.00	58,248.00
Total							50,400.00	54,180.00	58,248.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
EARNINGS									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12070000									
36001001/12070009 Earnings From Tourism/Culture/Art Centres			799,600.00	799,600.00	799,600.00-	100.00%-	799,500.00	859,463.00	923,927.00
36001001/12070056 Earning from Tourism and Cultural Resources			99,700.00	99,700.00	99,700.00-	100.00%-	99,600.00	107,076.00	115,104.00
Total			899,300.00	899,300.00	899,300.00-	100.00%-	899,100.00	966,539.00	1,039,031.00
EARNINGS									
ABIA STATE COUNCIL FOR ARTS & CULTURE									
Organization/Economic Code									
36004001/12070000									
36004001/12070056 Earnings from Sponsors			200,500.00	200,500.00	200,500.00-	100.00%-	214,900.00	231,023.00	248,347.00
36004001/12070101 Earning from Abia Kitchen			300,100.00	300,100.00	300,100.00-	100.00%-	324,100.00	348,408.00	374,540.00
Total			500,600.00	500,600.00	500,600.00-	100.00%-	539,000.00	579,431.00	622,887.00
EARNINGS									
TOURISM BOARD									
Organization/Economic Code									
36052001/12070000									
36052001/12070009 Earnings from Visit to the Tourism attraction Sites			205,300.00	205,300.00	205,300.00-	100.00%-	249,700.00	268,428.00	288,560.00
36052001/12070017 Hiring of Video Camera			102,100.00	102,100.00	102,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
Total			307,400.00	307,400.00	307,400.00-	100.00%-	549,800.00	591,036.00	635,368.00
EARNINGS									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38002001/12070000									
38002001/12070001 Earnings from Consultancy Services			500,600.00	500,600.00	500,600.00-	100.00%-	549,800.00	591,035.00	635,367.00
38002001/12070033 Earnings from NGO's Directory			200,400.00	200,400.00	200,400.00-	100.00%-	249,700.00	268,428.00	288,560.00
38002001/12070034 Earnings from State Economic Summit			300,100.00	300,100.00	300,100.00-	100.00%-	350,500.00	376,788.00	405,044.00
38002001/12070055 Earning from ICT Services to MDAs			300,100.00	300,100.00	300,100.00-	100.00%-	350,500.00	376,788.00	405,044.00
Total			1,301,200.00	1,301,200.00	1,301,200.00-	100.00%-	1,500,500.00	1,613,039.00	1,734,015.00
EARNINGS									
ABIA SPORT COUNCIL									
Organization/Economic Code									
39051001/12070000									
39051001/12070052 Earnings from Hiring of Stadium	100,000.00	50,000.00	4,500,600.00	4,500,600.00	4,450,600.00-	98.89%-	4,500,600.00	4,838,151.00	5,201,008.00
39051001/12070054 Earnings from Sports Facilities	100,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total	200,000.00	50,000.00	5,500,600.00	5,500,600.00	5,450,600.00-	99.09%-	5,500,600.00	5,913,157.00	6,356,638.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

EARNINGS	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
ABIA COMETS	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
Organization/Economic Code	₦	₦	₦	₦	₦	₦	₦	₦	₦
39002003/12070000									
39002003/12070051 Gate Taking From Umuahia Township Stadium			399,800.00	399,800.00	399,800.00-	100.00%-	399,800.00	429,791.00	462,027.00
39002003/12070071 Earnings form Sponsorship - NBL and Branding			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
39002003/12070116 Sponsorship from NLL			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	99,700.00	107,183.00	115,219.00
Total			4,399,800.00	4,399,800.00	4,399,800.00-	100.00%-	3,499,500.00	3,761,980.00	4,044,125.00
EARNINGS									
ABIA WARRIOS									
Organization/Economic Code									
39002002/12070000									
39002002/12070051 Gate Taking			399,800.00	399,800.00	399,800.00-	100.00%-	600,200.00	645,215.00	693,603.00
39002002/12070071 Corporate endorsement (Sponsorship)			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
39002002/12070116 Earnings from Professional Football League			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
Total			13,399,800.00	13,399,800.00	13,399,800.00-	100.00%-	13,600,200.00	14,620,221.00	15,716,736.00
EARNINGS									
ABIA ANGEL FOOTBALL CLUB									
Organization/Economic Code									
39002003/12070000									
39002003/12070135 Grants from NFF			512,600.00	512,600.00	512,600.00-	100.00%-	551,000.00	592,331.00	636,759.00
Total			512,600.00	512,600.00	512,600.00-	100.00%-	551,000.00	592,331.00	636,759.00
EARNINGS									
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV									
Organization/Economic Code									
54001001/12070000									
54001001/12070049 Hire of Motorized Rig			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
Total			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	11,000,000.00	11,825,006.00	12,711,884.00
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070000									
53001001/12070011 Earnings from International Conference Center			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,240,100.00	3,483,113.00	3,744,350.00
Total			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,240,100.00	3,483,113.00	3,744,350.00
EARNINGS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12070000									
60001001/12070035 Earning from Premium on Lands	510,000.00	155,000.00	2,000,000.00	2,000,000.00	1,845,000.00-	92.25%-	2,152,500.00	2,313,943.00	2,487,488.00
60001001/12090007 Ground Rent	10,000.00								
Total	520,000.00	155,000.00	2,000,000.00	2,000,000.00	1,845,000.00-	92.25%-	2,152,500.00	2,313,943.00	2,487,488.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

EARNINGS	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
MINISTRY OF WOMEN AFFAIRS	2021	2022	Budget2022	Budget2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
Organization/Economic Code	₦	₦	₦	₦	₦	₦	₦	₦	₦
14001001/12070000									
14001001/12070039 Hire of Skill Acquisition Hall	100,000.00		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total	100,000.00		500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
EARNINGS									
ABIA STATE EDUCATION FOR EMPLOYMENT(EforE)									
Organization/Economic Code									
17001002/12070000									
17001002/12070055 Earnings from ICT Maintenance and Services			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
Total			500,600.00	500,600.00	500,600.00-	100.00%-	500,600.00	538,151.00	578,511.00
EARNINGS									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12070000									
17021001/21070120 Earnings from Park	3,559,553.00	1,029,000.00	1,707,100.00	1,707,100.00	678,100.00-	39.72%-	2,000,000.00	2,150,000.00	2,311,249.00
Total	3,559,553.00	1,029,000.00	1,707,100.00	1,707,100.00	678,100.00-	39.72%-	2,000,000.00	2,150,000.00	2,311,249.00
EARNINGS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12070000									
17008001/12070032 Earning from Photocopy Services	178,030.00	529,760.00	500,600.00	500,600.00	29,160.00+	5.83%+	510,200.00	548,471.00	589,611.00
17008001/12070075 Earning from Bindery & Bookshop	107,330.00	123,310.00	200,500.00	200,500.00	77,190.00-	38.50%-	124,900.00	134,268.00	144,344.00
17008001/12070102 Earnings from Rental Services	163,000.00	376,000.00	99,700.00	99,700.00	276,300.00+	277.13%+	120,000.00	129,000.00	138,672.00
17008001/12070106 Earning from Internet Services			99,700.00	99,700.00	99,700.00-	100.00%-			
Total	448,360.00	1,029,070.00	900,500.00	900,500.00	128,570.00+	14.28%+	755,100.00	811,739.00	872,627.00
EARNINGS									
AIBA STATE POLYTECHNIC									
Organization/Economic Code									
17018001/12070000									
17018001/12070001 Earnings from Centre for Consultancy Services (CCS)	22,775,125.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
17018001/12070009 Earnings from Hospitality and Tourism	314,000.00		600,200.00	600,200.00	600,200.00-	100.00%-	300,100.00	322,608.00	346,808.00
17018001/12070106 Earnings from Internet Café/ICT	15,372,570.00		30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	30,000,000.00	32,250,000.00	34,668,751.00
17018001/12070143 Earnings from Entrepreneurship Services			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	15,000,000.00	16,125,006.00	17,334,382.00
17018001/12070144 Earnings from Lecturer books sold			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	4,000,000.00	4,300,000.00	4,622,497.00
Total	38,461,695.00		64,600,200.00	64,600,200.00	64,600,200.00-	100.00%-	50,300,100.00	54,072,620.00	58,128,068.00
EARNINGS									
ABIA STATE UNIVERSITY UTURU									
Organization/Economic Code									
17021001/12070000									
17021001/12070081 Earnings from Canteen		4,291,420.00			4,291,420.00+				
Total		4,291,420.00			4,291,420.00+				

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
EARNINGS									
ABIA STATE UNIVERSITY TEACHING HOSPITAL									
Organization/Economic Code									
21026001/12070000									
21026001/12070081 Earnings from Canteen	1,840.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,750,000.00	11,556,254.00
21026001/12070115 Earnings from Hire of Ambulance	90,000.00		6,513,800.00	6,513,800.00	6,513,800.00-	100.00%-	6,513,800.00	7,002,335.00	7,527,509.00
Total	91,840.00		16,513,800.00	16,513,800.00	16,513,800.00-	100.00%-	16,513,800.00	17,752,335.00	19,083,763.00
EARNINGS									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070115 Earnings from Hire of Ambulance							1,000,000.00	1,075,006.00	1,155,630.00
Total							1,000,000.00	1,075,006.00	1,155,630.00
EARNINGS									
ABIA STATE COLLEGE OF HEALTH SCIENCE & MGT. TECH.									
Organization/Economic Code									
21026002/12070000									
21026002/12070053 Earnings from Drug Revolving Fund	28,490,565.00	3,235,900.00	4,000,000.00	4,000,000.00	764,100.00-	19.10%-	2,000,000.00	2,150,000.00	2,311,249.00
21026002/12070077 Earnings From Hall Hire	19,489,410.00	1,220,000.00	500,600.00	500,600.00	719,400.00+	143.71%+	1,000,000.00	1,075,006.00	1,155,630.00
Total	47,979,975.00	4,455,900.00	4,500,600.00	4,500,600.00	44,700.00-	0.99%-	3,000,000.00	3,225,006.00	3,466,879.00
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
35001001/12070042 Earnings from Disinfection/Fumigation Services			1,200,400.00	1,200,400.00	1,200,400.00-	100.00%-	123,600.00	132,876.00	142,836.00
Total			1,200,400.00	1,200,400.00	1,200,400.00-	100.00%-	123,600.00	132,876.00	142,836.00
EARNINGS									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12070000									
39001001/12070051 Gate Taking from Aba Stadium			15,374,600.00	15,374,600.00	15,374,600.00-	100.00%-	4,159,700.00	4,471,683.00	4,807,064.00
39001001/12070116 Earnings from Sponsorship/Branding of Eyimba FC			66,980,400.00	66,980,400.00	66,980,400.00-	100.00%-	33,000,000.00	35,475,006.00	38,135,630.00
Total			82,355,000.00	82,355,000.00	82,355,000.00-	100.00%-	37,159,700.00	39,946,689.00	42,942,694.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION...CONT'D.

NYIMBA FOOTBALL CLUB	Actual	Actual	Original	Final	Variance	% Variance	Approved	Proposed	Proposed
Organization/Economic Code	2021	2022	Budget2022	Budget2022	2022	2022	Budgt 2023	Budgt 2024	Budgt 2025
39001001/12070000	₦	₦	₦	₦	₦	₦	₦	₦	₦
39001001/12070051 Gate Takings from Aba Stadium	580,000.00								
39001001/12070090 Premier League Match Proceeds	781,000.00	2,813,000.00	10,000,000.00	10,000,000.00	7,187,000.00-	71.87%-	5,034,800.00	5,412,410.00	5,818,339.00
39001001/1207098 Earnings from CAF Championship	145,281,500.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-			
39001001/12070116 Earnings from Sponsorship/Branding of Enyimba FC	16,200,000.00	72,575,000.00	30,000,000.00	30,000,000.00	42,575,000.00+	141.92%+			
Total	162,842,500.00	75,388,000.00	140,000,000.00	140,000,000.00	64,612,000.00-	46.15%-	5,034,800.00	5,412,410.00	5,818,339.00
EARNINGS									
OPEN SPACES DEV. COMMISSION									
Organization/Economic Code									
60001003/12070000									
60001003/12070068 Use of Park Facilites & Play Equipment			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	64,200,400.00	69,015,436.00	74,191,588.00
60001003/12070072 Hire of Open Space		960,000.00	3,000,000.00	3,000,000.00	2,040,000.00-	68.00%-	36,200,400.00	38,915,436.00	41,834,097.00
Total		960,000.00	8,000,000.00	8,000,000.00	7,040,000.00-	88.00%-	100,400,800.00	107,930,872.00	116,025,685.00
EARNINGS									
ABIA STATE PASSENGER INTEGRATED MANIFEST SCHEME									
Organization/Economic Code									
29007001/12070000									
29007001/12070096 Earning from Abia State Passenger Integrated Manifest scheme			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	59,699,900.00	64,177,393.00	68,990,696.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	59,699,900.00	64,177,393.00	68,990,696.00
EARNINGS									
ABIA ROAD MAINTENANCE AGENCY - (ABROMA)									
Organization/Economic Code									
34004004/12070000									
34004004/17070003 Earnings from hire of Road Maintenance Equipment			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
34004004/17070046 Earnings from hire of Grader			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
34004004/17070048 Earnings from hire of Bulldozer			300,100.00	300,100.00	300,100.00-	100.00%-	300,100.00	322,608.00	346,808.00
34004004/17070050 Earnings from hire of pay Loader			200,400.00	200,400.00	200,400.00-	100.00%-	200,500.00	215,543.00	231,704.00
34004004/17070148 Earnings from hire of Escavator			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,150,000.00	2,311,249.00
34004004/17070149 Earnings from hire of Back hoe			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	3,225,006.00	3,466,879.00
34004004/17070150 Earnings from hire of Roller			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,075,006.00	1,155,630.00
Total			9,500,500.00	9,500,500.00	9,500,500.00-	100.00%-	9,500,600.00	10,213,169.00	10,979,149.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12080000									
53001001/12080006 Rent on Senior Staff Quarters			399,800.00	399,800.00	399,800.00-	100.00%-	432,100.00	464,508.00	499,352.00
53001001/12080007 Infrastructural Levy	25,000.00	10,000.00	200,400.00	200,400.00	190,400.00-	95.01%-	216,100.00	232,308.00	249,728.00
53001001/12080008 Rent on Junior Staff Quarters			50,400.00	50,400.00	50,400.00-	100.00%-	54,000.00	58,056.00	62,412.00
53001001/12080009 Abia Plaza Abuja			70,799,600.00	70,799,600.00	70,799,600.00-	100.00%-	76,463,400.00	82,198,155.00	88,363,018.00
53001001/12080011 Abia Guest House Enugu			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
53001001/12080012 Rent on Public Building at Arochukwu			99,700.00	99,700.00	99,700.00-	100.00%-	108,000.00	116,100.00	124,812.00
53001001/12080013 Abrigate Shop (Ground Rent)	62,573.00	218,073.00	200,400.00	200,400.00	17,673.00+	8.82%+	216,100.00	232,308.00	249,728.00
Total	87,573.00	228,073.00	81,750,300.00	81,750,300.00	81,522,227.00-	99.72%-	77,489,700.00	83,301,435.00	89,549,050.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
RENT ON GOVERNMENT BUILDING									
ABIA STATE HOUSING & PROPERTY DEV. CORPORATION									
Organization/Economic Code									
53001001/12080000									
53001001/12090001 Rent on Government land	50,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,080,400.00	1,161,430.00	1,248,535.00
53001001/12090005 Lease/Rentage	288,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	200,400.00	215,436.00	231,588.00
53001001/12090007 Ground Rent of 200 No Housing Unit at Ehimiri Estate			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,080,400.00	1,161,430.00	1,248,535.00
Total	338,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,361,200.00	2,538,296.00	2,728,658.00
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12080000									
25001001/12080003 Rent on other Business Operations within Govt. Premises			50,400.00	50,400.00	50,400.00-	100.00%-	50,400.00	54,180.00	58,248.00
Total			50,400.00	50,400.00	50,400.00-	100.00%-	50,400.00	54,180.00	58,248.00
RENT ON GOVERNMENT BUILDING									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12080000									
17021001/12080013 Shop on Campus			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	23,000,000.00	24,725,006.00	26,579,376.00
Total			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	23,000,000.00	24,725,006.00	26,579,376.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
53001001/12090000									
60001001/12090007 Current (Ground Rent)	6,084,343.85	3,437,733.00	20,000,000.00	20,000,000.00	16,562,267.00-	82.81%-	21,524,600.00	23,138,945.00	24,874,370.00
60001001/12090008 Arrears (Ground Rent)	4,484,287.64	8,059,469.00	8,000,000.00	8,000,000.00	59,469.00+	0.74%+	8,609,800.00	9,255,535.00	9,949,697.00
60001001/12090009 Penalties (Ground Rent)	822,479.77	250,010.00	10,000,000.00	10,000,000.00	9,749,990.00-	97.50%-	5,000,000.00	5,375,006.00	5,778,128.00
Total	11,391,111.26	11,747,212.00	38,000,000.00	38,000,000.00	26,252,788.00-	69.09%-	35,134,400.00	37,769,486.00	40,602,195.00
RENT ON GOVERNMENT LANDS									
ABIA STATE ESTATE DEVELOPMENT									
Organization/Economic Code									
60001002/12090000									
60001001/12090006 Rent on Properties		14,000.00			14,000.00+				
Total		14,000.00			14,000.00+				
INVESTMENT									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12110000									
20001001/12110002 Dividend Recovered from Government Investments		106,617,119.00	20,000,000.00	20,000,000.00	86,617,119.00+	433.09%+	5,000,000.00	5,375,006.00	5,778,128.00
Total		106,617,119.00	20,000,000.00	20,000,000.00	86,617,119.00+	433.09%+	5,000,000.00	5,375,006.00	5,778,128.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION... CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
20001001/12120001 Interest on Bank Deposit	1,379.03						555,800.00	597,491.00	642,303.00
Total	1,379.03						555,800.00	597,491.00	642,303.00
INTEREST									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12120000									
20008001/12120012 Interest on Late Remittance of PAYE Deductions	2,902,097.18	14,692,429.16			14,692,429.16+		7,000,000.00	7,525,006.00	8,089,376.00
20008001/12120013 Interest on Late Remittance of WHT Deductions		8,278,543.78			8,278,543.78+		3,600.00	3,876.00	4,164.00
20008001/12120014 Interest on Failure to Deduct Statutory Taxes		1,465,683.78			1,465,683.78+				
Total	2,902,097.18	24,436,656.72			24,436,656.72+		7,003,600.00	7,528,882.00	8,093,540.00
MISCELLANEOUS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12140000									
20001001/12140002 Unspecified Revenue	8,636,469.20	67,397,363.73			67,397,363.73+		3,000,000.00	3,225,006.00	3,466,879.00
20001001/12140004 Unclaimed Salary	16,379,479.83	25,350,961.43			25,350,961.43+		40,000,000.00	43,000,000.00	46,225,006.00
20001001/12140005 Unclaimed Pension	5,626,939.24	48,270,099.51			48,270,099.51+		6,000,000.00	6,450,000.00	6,933,746.00
Total	30,642,888.27	141,018,424.67			141,018,424.67+		49,000,000.00	52,675,006.00	56,625,631.00
MISCELLANEOUS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12140000									
17008001/12140002 Unspecified Revenue		213,500.00	50,400.00	50,400.00	163,100.00+	323.61%+	6,000,000.00	6,450,000.00	6,933,746.00
Total		213,500.00	50,400.00	50,400.00	163,100.00+	323.61%+	6,000,000.00	6,450,000.00	6,933,746.00
MISCELLANEOUS									
ABIA STATE Health Insurance Agency									
Organization/Economic Code									
21002001/12140000									
21002001/12140002 Unspecified Revenue			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00	322,500,000.00	346,687,503.00
Total			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00	322,500,000.00	346,687,503.00
SUMMARY:									
TOTAL IGR	16,879,709,746.71	18,648,670,408.81	31,679,891,900.00	31,674,891,900.00	13,026,221,491.19-	41.12%-	30,923,100,700.00	39,692,335,780.00	42,669,260,670.00
STATUTORY ALLOCATION	61,648,313,252.83	82,944,189,819.34	56,464,585,500.00	77,862,672,300.00	5,081,517,519.34+	6.53%+	73,874,663,700.00	93,896,566,672.00	100,938,809,188.00
GRAND TOTAL	78,528,022,999.54	101,592,860,228.15	88,144,477,400.00	109,537,564,200.00	7,944,703,971.85-	7.25%-	104,797,764,400.00	133,588,902,452.00	143,608,069,858.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/21010101 Basic Salary	1,389,003,195.70	465,559,631.43	469,517,400.00	1,709,788,700.00	1,244,229,068.57+	72.77%+	389,739,500.00	399,482,993.00	409,470,064.00
11001001/21010102 Overtime Payments	55,556,679.00	115,454,344.00	55,200,400.00	55,200,400.00	60,253,944.00-	109.15%-	100,000,000.00	102,500,000.00	105,062,497.00
11001001/21010103 Consolidated Revenue Fund Charges - Salaries	868,197,449.13	1,495,287,258.04	71,680,600.00	271,680,600.00	1,223,606,658.04-	450.38%-	1,397,310,900.00	1,432,243,673.00	1,468,049,770.00
11001001/21020101 Housing/Rent Allowance	47,985,307.74	207,601,807.33	60,927,900.00	60,927,900.00	146,673,907.33-	240.73%-	62,354,100.00	63,912,958.00	65,510,784.00
11001001/21020102 Transport Allowance	18,758,342.41	37,295,517.86	22,361,300.00	22,361,300.00	14,934,217.86-	66.79%-	22,157,200.00	22,711,136.00	23,278,914.00
11001001/21020103 Meal Subsidy	7,776,700.00	9,898,995.29	9,483,800.00	9,483,800.00	415,195.29-	4.38%-	9,403,300.00	9,638,388.00	9,879,347.00
11001001/21020104 Utility Allowance	4,406,580.75	6,074,317.00	5,271,300.00	5,271,300.00	803,017.00-	15.23%-	4,905,200.00	5,027,830.00	5,153,522.00
11001001/21020105 Entertainment Allowance	476,172.49	833,792.50	144,100.00	144,100.00	689,692.50-	478.62%-	180,100.00	184,603.00	189,214.00
11001001/21020107 Domestic Staff Allowance	4,246,585.33	7,882,195.49	3,709,500.00	3,709,500.00	4,172,695.49-	112.49%-	4,504,200.00	4,616,805.00	4,732,231.00
11001001/21020114 Duty Allowance	14,135,937.14	16,284,687.90	15,432,200.00	15,432,200.00	852,487.90-	5.52%-	16,116,400.00	16,519,316.00	16,932,304.00
11001001/21020109 Call Duties Allowance	5,410.00								
Sub Total: Personnel Cost	2,410,548,359.69	2,362,172,546.84	713,728,500.00	2,153,999,800.00	208,172,746.84-	9.66%-	2,006,670,900.00	2,056,837,702.00	2,108,258,647.00
11001001/22020101 Local Transport & Travel-Training	196,648,700.00	294,199,000.00	300,000,000.00	300,000,000.00	5,801,000.00+	1.93%+	226,000,000.00	334,150,000.00	342,503,746.00
11001001/22020102 Local Transport & Travel-Others	159,240,800.00	183,019,262.00	150,000,000.00	200,000,000.00	16,980,738.00+	8.49%+	160,000,000.00	164,000,000.00	168,100,000.00
11001001/22020103 International Transport & Travel-Training	249,694,350.00	258,600,000.00	210,000,000.00	260,000,000.00	1,400,000.00+	0.54%+	220,000,000.00	225,500,000.00	231,137,503.00
11001001/22020104 International Transport & Travel-Others	173,346,000.00	145,325,230.00	100,000,000.00	150,000,000.00	4,674,770.00+	3.12%+	200,000,000.00	205,000,000.00	210,125,006.00
11001001/22020201 Electricity Charges		67,500,000.00	60,000,000.00	68,000,000.00	500,000.00+	0.74%+	60,000,000.00	61,500,000.00	63,037,503.00
11001001/22020203 Internet Access Charges	14,736,550.00	24,947,000.00	20,000,000.00	25,000,000.00	53,000.00+	0.21%+	17,000,000.00	17,425,006.00	17,860,636.00
11001001/22020207 Leased Communication Lines	1,924,000.00	1,200,000.00	2,300,100.00	3,300,100.00	2,100,100.00+	63.64%+	2,300,100.00	2,357,603.00	2,416,546.00
11001001/22020208 Software Charges/Licensed Renewal	3,195,200.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,330,410.00	5,463,673.00
11001001/22020301 Office Stationeries/Computer Consumables	70,424,050.00	87,595,500.00	92,000,000.00	92,000,000.00	4,404,500.00+	4.79%+	82,000,000.00	84,050,000.00	86,151,249.00
11001001/22020303 Newspapers	20,000.00	3,500,000.00	5,000,000.00	6,000,000.00	2,500,000.00+	41.67%+	3,000,000.00	3,075,006.00	3,151,884.00
11001001/22020304 Magazines & Periodicals	1,952,000.00	3,300,000.00	2,500,600.00	3,500,000.00	200,000.00+	5.71%+	2,000,000.00	2,050,000.00	2,101,249.00
11001001/22020305 Printing of Non Security Documents	14,787,500.00	16,970,000.00	17,000,000.00	17,000,000.00	30,000.00+	0.18%+	17,000,000.00	17,425,006.00	17,860,636.00
11001001/22020306 Printing of Security Documents	3,618,000.00	7,430,000.00	5,000,000.00	10,000,000.00	2,570,000.00+	25.70%+	5,000,000.00	5,125,006.00	5,253,133.00
11001001/22020307 Drugs & Medical Supplies	24,518,010.00	35,130,000.00	28,000,000.00	36,000,000.00	870,000.00+	2.42%+	28,000,000.00	28,700,000.00	29,417,503.00
11001001/22020309 Uniforms & Other Clothing	833,000.00	3,000,000.00	1,000,000.00	3,000,000.00			1,000,000.00	1,025,006.00	1,050,636.00
11001001/22020311 Food Stuff/Catering Materials Supplies	344,566,850.00	314,435,000.00	300,000,000.00	320,000,000.00	5,565,000.00+	1.74%+	250,000,000.00	358,750,000.00	367,718,751.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	149,533,355.00	164,974,640.00	150,000,000.00	165,000,000.00	25,360.00+	0.02%+	160,000,000.00	164,000,000.00	168,100,000.00
11001001/22020402 Maintenance of Office Furniture	14,650,000.00	19,751,142.00	15,000,000.00	20,000,000.00	248,858.00+	1.24%+	15,500,600.00	15,888,115.00	16,285,318.00
11001001/22020403 Maintenance of Office Building/Residential Qrts.	95,950,000.00	194,578,850.00	100,000,000.00	200,000,000.00	5,421,150.00+	2.71%+	105,000,000.00	107,625,006.00	110,315,630.00
11001001/22020404 Maintenance of Office IT Equipment	29,112,364.11	34,880,885.89	30,000,000.00	35,000,000.00	119,114.11+	0.34%+	32,000,000.00	32,800,000.00	33,620,000.00
11001001/22020405 Maintenance of Plants/Generators	54,625,000.00	99,344,000.00	100,000,000.00	100,000,000.00	656,000.00+	0.66%+	60,000,000.00	61,500,000.00	63,037,503.00
11001001/22020406 Other Maintenance Services	24,767,200.00	52,287,450.00	46,000,000.00	56,000,000.00	3,712,550.00+	6.63%+	28,750,300.00	29,469,063.00	30,205,786.00
11001001/22020501 Local Training	4,197,000.00	5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	16.67%+	5,000,000.00	5,125,006.00	5,253,133.00
11001001/22020502 International Training	9,931,200.00	12,000,000.00	12,000,000.00	12,000,000.00			11,500,600.00	11,788,115.00	12,082,821.00
11001001/22020604 Security Vote (Including Operations)	7,150,000,085.00	7,244,237,017.00	5,400,000,000.00	7,250,000,000.00	5,762,983.00+	0.08%+	5,500,000,000.00	6,150,000,000.00	6,303,750,000.00
11001001/22020605 Cleaning & Fumigation Services	5,000,000.00	5,425,000.00	5,000,000.00	5,500,000.00	75,000.00+	1.36%+	5,750,300.00	5,894,058.00	6,041,405.00
11001001/22020801 Motor Vehicle Fuel Cost	99,831,026.00	201,553,565.00	150,000,000.00	220,000,000.00	18,446,435.00+	8.38%+	115,575,000.00	118,464,375.00	121,425,983.00
11001001/22020802 Other Transport Equipment Fuel Cost	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00			23,000,000.00	23,575,006.00	24,164,382.00
11001001/22020803 Plant/Generator Fuel Cost	99,675,168.89	115,300,000.00	120,000,000.00	120,000,000.00	4,700,000.00+	3.92%+	115,000,000.00	117,875,006.00	120,821,884.00
11001001/22021001 Refreshments & Meals	437,983,905.89	569,724,600.11	300,000,000.00	600,000,000.00	30,275,399.89+	5.05%+	317,500,600.00	530,438,115.00	543,699,064.00
11001001/22021003 Publicity & Advertisements	96,945,000.00	99,258,000.00	100,000,000.00	110,000,000.00	10,742,000.00+	9.77%+	115,000,000.00	117,875,006.00	120,821,884.00
11001001/22021004 Medical Expenses	4,000,000.00	2,413,000.00	10,000,000.00	12,000,000.00	9,587,000.00+	79.89%+	5,750,300.00	5,894,058.00	6,041,405.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11001001/22021007 Welfare Packages	891,169,915.00	917,461,700.00	450,000,000.00	950,000,000.00	32,538,300.00+	3.43%+	475,000,000.00	589,375,006.00	604,109,376.00
11001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11001001/22021014 Annual Budget Expenses & Administration			249,700.00	250,000.00	250,000.00+	100.00%+	249,700.00	255,943.00	262,342.00
11001001/22021021 Special Days/Celebrations	118,999,000.00	149,825,000.00	150,000,000.00	150,000,000.00	175,000.00+	0.12%+	138,000,000.00	141,450,000.00	144,986,254.00
Sub-Total: Overhead	10,565,875,229.89	11,349,165,842.00	8,457,350,500.00	11,525,850,200.00	176,684,358.00+	1.53%+	8,507,378,000.00	9,745,062,524.00	9,988,689,121.00
Total Recurrent Expenditure	12,976,423,589.58	13,711,338,388.84	9,171,079,000.00	13,679,850,000.00	31,488,388.84-	0.23%-	10,514,048,900.00	11,801,900,226.00	12,096,947,768.00
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	83,078,781.47	58,752,430.66	603,599,100.00	603,599,100.00	544,846,669.34+	90.27%+	58,198,000.00	59,652,956.00	61,144,275.00
11001002/21010102 Overtime Payment	9,878,914.00	13,368,213.00	7,255,700.00	7,255,700.00	6,112,513.00-	84.24%-	28,928,000.00	29,651,206.00	30,392,491.00
11001002/21010103 Consolidated Revenue Fund Charges - Salaries	213,834.64	109,485.32	3,114,000.00	3,114,000.00	3,004,514.68+	96.48%+	3,114,000.00	3,191,850.00	3,271,645.00
11001002/21020101 Housing/Rent Allowance	11,358,955.00	11,400,557.00	16,618,300.00	16,618,300.00	5,217,743.00+	31.40%+	16,249,700.00	16,655,943.00	17,072,342.00
11001002/21020102 Transport Allowance	3,480,600.00	3,524,886.00	4,174,000.00	4,174,000.00	649,114.00+	15.55%+	4,349,400.00	4,458,141.00	4,569,595.00
11001002/21020103 Meal Subsidy	1,493,500.00	1,513,794.00	1,798,400.00	1,798,400.00	284,606.00+	15.83%+	1,852,400.00	1,898,716.00	1,946,184.00
11001002/21020104 Utility Allowance	798,600.00	981,558.00	977,200.00	977,200.00	4,358.00-	0.45%-	1,002,400.00	1,027,466.00	1,053,156.00
11001002/21020105 Entertainment Allowance	45,000.00	58,512.00	72,000.00	72,000.00	13,488.00+	18.73%+	90,000.00	92,256.00	94,560.00
11001002/21020106 Leave Allowance			5,805,500.00	5,805,500.00	5,805,500.00+	100.00%+	5,779,100.00	5,923,578.00	6,071,669.00
11001002/21020107 Domestic Staff Allowance	1,324,920.00	1,796,966.00	1,854,800.00	1,854,800.00	57,834.00+	3.12%+	2,120,000.00	2,173,000.00	2,227,321.00
11001002/21020111 Harzard Allowance			21,195,700.00	21,195,700.00	21,195,700.00+	100.00%+	26,629,000.00	27,294,725.00	27,977,089.00
11001002/21020114 Duty Allowance	3,101,086.60	2,419,531.00	3,804,300.00	3,804,300.00	1,384,769.00+	36.40%+	19,440,500.00	19,926,513.00	20,424,674.00
Total Personal Cost	114,774,191.71	93,925,932.98	670,269,000.00	670,269,000.00	576,343,067.02+	85.99%+	167,752,500.00	171,946,350.00	176,245,001.00
11001002/22020101 Local Transport & Travel-Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,330,410.00	5,463,673.00
11001002/22020102 Local Transport & Travel-Others	23,570,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	22,000,000.00	22,550,000.00	23,113,746.00
11001002/22020104 International Transport and Travels - Others	17,150,000.00	13,000,000.00	5,000,000.00	5,000,000.00	8,000,000.00-	160.00%-	6,000,000.00	6,150,000.00	6,303,746.00
11001002/22020301 Office Stationeries/Computer Consumables		2,500,000.00	2,000,000.00	2,000,000.00	500,000.00-	25.00%-	2,000,000.00	2,050,000.00	2,101,249.00
11001002/22020303 Newspapers			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11001002/22020307 Drugs and Medical Supplies			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,099,700.00	3,177,193.00	3,256,619.00
11001002/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,230,410.00	1,261,176.00
11001002/22020403 Maintenance of Office Building/Residential Qrts.			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
11001002/22020405 Maintenance of Plants & Generators			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,200,400.00	3,280,410.00	3,362,424.00
11001002/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11001002/22020604 Security Vote (Including Operations)	422,000,000.00	122,500,000.00	350,000,000.00	350,000,000.00	227,500,000.00+	65.00%+	370,000,000.00	379,250,000.00	388,731,249.00
11001002/22020605 Cleaning & Fumigation Services			20,400.00	20,400.00	20,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11001002/22020801 Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,200,400.00	3,280,410.00	3,362,424.00
11001002/22020802 Other Transport Equipment Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11001002/22021001 Refreshments & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	200,400.00	205,416.00	210,552.00
11001002/22021003 Publicity & Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
11001002/22021004 Medical Expenses-Local			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
11001002/22021007 Welfare Packages	38,000,000.00	115,800,000.00	150,000,000.00	150,000,000.00	34,200,000.00+	22.80%+	120,000,000.00	123,000,000.00	126,075,006.00
11001002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11001002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	500,720,000.00	253,800,000.00	551,270,300.00	551,270,300.00	297,470,300.00+	53.96%+	543,952,900.00	557,551,753.00	571,490,558.00
Total Recurrent Expenditure	615,494,191.71	347,725,932.98	1,221,539,300.00	1,221,539,300.00	873,813,367.02+	71.53%+	711,705,400.00	729,498,103.00	747,735,559.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11008001 - Abia State Emergency Management Agency(SEMA)									
11008001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11008001/22020102 Local Transport & Travel-Others		1,200,000.00	500,600.00	500,600.00	699,400.00-	139.71%-	450,200.00	461,461.00	472,998.00
11008001/22020301 Office Stationeries/Computer Consumables		500,000.00	300,100.00	300,100.00	199,900.00-	66.61%-	300,100.00	307,603.00	315,297.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11008001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11008001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11008001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11008001/22020803 Plant/Generator Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11008001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11008001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11008001/22021007 Welfare Packages			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
11008001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11008001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		1,700,000.00	8,000,200.00	8,000,200.00	6,300,200.00+	78.75%+	7,949,800.00	8,148,604.00	8,352,340.00
Total Recurrent Expenditure		1,700,000.00	8,000,200.00	8,000,200.00	6,300,200.00+	78.75%+	7,949,800.00	8,148,604.00	8,352,340.00
11013001 - Office of The Secretary to the State Government									
11013001/21010101 Basic Salary	49,021,615.50	33,315,562.04	38,773,100.00	38,773,100.00	5,457,537.96+	14.08%+	77,547,100.00	3,847,753.00	3,943,947.00
11013001/21010102 Overtime Payment	1,707,592.58	1,607,995.00	5,893,100.00	5,893,100.00	4,285,105.00+	72.71%+	4,801,900.00	4,921,948.00	5,044,997.00
11013001/21010103 Consolidated Revenue Fund Charges - Salaries	118,811,800.00	96,972,815.37	250,000,000.00	250,000,000.00	153,027,184.63+	61.21%+	326,745,800.00	410,552,481.00	420,816,298.00
11013001/21020101 Housing/Rent Allowance	9,390,247.00	8,513,970.83	11,793,500.00	11,793,500.00	3,279,529.17+	27.81%+	11,240,100.00	11,521,108.00	11,809,139.00
11013001/21020102 Transport Allowance	2,412,200.00	2,633,303.96	2,806,800.00	2,806,800.00	173,496.04+	6.18%+	2,606,300.00	2,671,463.00	2,738,247.00
11013001/21020103 Meal Subsidy	1,033,200.00	872,165.00	1,120,000.00	1,120,000.00	247,835.00+	22.13%+	1,133,200.00	1,161,530.00	1,190,568.00
11013001/21020104 Utility Allowance	577,700.00	761,241.75	746,700.00	746,700.00	14,541.75-	1.95%-	626,600.00	642,265.00	658,326.00
11013001/21020105 Entertainment Allowance	61,500.00	337,912.75	136,800.00	136,800.00	201,112.75-	147.01%-	72,000.00	73,800.00	75,648.00
11013001/21020106 Leave Allowance			3,781,500.00	3,781,500.00	3,781,500.00+	100.00%+	3,753,900.00	3,847,753.00	3,943,947.00
11013001/21020107 Domestic Staff Allowance	1,568,322.00	2,182,194.83	2,338,500.00	2,338,500.00	156,305.17+	6.68%+	1,854,800.00	1,901,176.00	1,948,705.00
11013001/21020114 Duty Allowance	2,317,000.00	1,882,596.00	2,567,800.00	2,567,800.00	685,204.00+	26.68%+	2,579,800.00	2,644,301.00	2,710,410.00
Sub Total: Personnel Cost	186,901,177.08	149,079,757.53	319,957,800.00	319,957,800.00	170,878,042.47+	53.41%+	432,961,500.00	443,785,578.00	454,880,232.00
11013001/22020101 Local Travel and Transport - Training		2,320,000.00	3,000,000.00	3,000,000.00	680,000.00+	22.67%+	3,000,000.00	3,075,006.00	3,151,884.00
11013001/22020102 Local Transport & Travel-Others	2,740,000.00	1,975,000.00	4,000,000.00	4,000,000.00	2,025,000.00+	50.63%+	4,000,000.00	4,100,000.00	4,202,497.00
11013001/22020104 International Transport and Travels - Others							3,000,000.00	3,075,006.00	3,151,884.00
11013001/22020202 Telephone Charge			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11013001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11013001/22020204 Satellite Broadcasting Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11013001/22020206 Sewerage Charges			99,700.00	99,700.00	99,700.00+	100.00%+	50,400.00	51,660.00	52,956.00
11013001/22020302 Office Stationeries/Computer Consumables	450,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
11013001/22020303 Newspapers			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11013001/22020309 Uniforms & Other Clothing			200,400.00	200,400.00	200,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	950,800.00	974,570.00	998,940.00
11013001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	99,700.00	102,198.00	104,756.00
11013001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	500,600.00	513,121.00	525,954.00
11013001/22020404 Maintenance of Office IT Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11013001/22020405 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11013001/22020406 Maintenance of Michael Okpara Auditorium		2,500,000.00	6,000,000.00	6,000,000.00	3,500,000.00+	58.33%+	2,000,000.00	2,050,000.00	2,101,249.00
11013001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
11013001/22020604 Security Vote (Including Operatios)	3,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
11013001/22020605 Cleaning & Fumigation Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11013001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11013001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
11013001/22021002 Honorarium & Sitting Allowance	29,500,000.00	64,980,000.00	25,000,000.00	75,000,000.00	10,020,000.00+	13.36%+	80,000,000.00	82,000,000.00	84,050,000.00
11013001/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11013001/22021007 Welfare Packages	38,000,000.00	81,000,000.00	44,000,000.00	84,000,000.00	3,000,000.00+	3.57%+	54,000,000.00	55,350,000.00	56,733,746.00
11013001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
11013001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11013001/22021021 Special Days Celebrations	6,500,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	25.00%+	5,000,000.00	5,125,006.00	5,253,133.00
11013001/21021025 Emergency Intervention Expensive							20,000,000.00	20,500,000.00	21,012,497.00
Sub-Total: Overhead	80,690,000.00	167,775,000.00	122,151,400.00	212,151,400.00	44,376,400.00+	20.92%+	190,152,600.00	194,906,505.00	199,779,238.00
Total Recurrent Expenditure	267,591,177.08	316,854,757.53	442,109,200.00	532,109,200.00	215,254,442.47+	40.45%+	623,114,100.00	638,692,083.00	654,659,470.00
11014001 - Bureau of Political Affairs									
11014001/21010101 Basic Salary	10,059,796.15	7,766,226.93	10,949,600.00	10,949,600.00	3,183,373.07+	29.07%+	8,081,600.00	8,283,640.00	8,490,734.00
11014001/21010102 Overtime Payments	464,000.00	289,036.00	774,300.00	774,300.00	485,264.00+	62.67%+	708,300.00	726,008.00	744,160.00
11014001/21010103 Consolidated Revenue Fund Charges - Salaries	2,266,799.22	410,738.63	7,602,600.00	7,602,600.00	7,191,861.37+	94.60%+	11,345,800.00	11,629,451.00	11,920,185.00
11014001/21020101 Housing/Rent Allowance	2,296,525.61	2,194,021.61	2,644,700.00	2,644,700.00	450,678.39+	17.04%+	2,573,800.00	2,638,145.00	2,704,099.00
11014001/21020102 Transport Allowance	726,975.61	921,595.22	576,200.00	576,200.00	345,395.22-	59.94%-	547,400.00	561,085.00	575,118.00
11014001/21020103 Meal Subsidy	214,700.00	198,619.00	252,100.00	252,100.00	53,481.00+	21.21%+	240,100.00	246,103.00	252,261.00
11014001/21020104 Utility Allowances	399,070.75	267,524.75	141,700.00	141,700.00	125,824.75-	88.80%-	135,700.00	139,098.00	142,580.00
11014001/21020105 Entertainment Allowance	326,967.49	171,015.75	18,000.00	18,000.00	153,015.75-	850.09%-	18,000.00	18,456.00	18,912.00
11014001/21010106 Leave Allowance			840,400.00	840,400.00	840,400.00+	100.00%+	807,900.00	828,103.00	848,810.00
11014001/21020107 Domestic Staff Allowance	899,255.09	709,321.48	530,000.00	530,000.00	179,321.48-	33.83%-	529,500.00	542,743.00	556,311.00
11014001/21020114 Duty Allowance	753,349.91	412,041.00	576,200.00	576,200.00	164,159.00+	28.49%+	552,200.00	566,005.00	580,158.00
Sub Total: Personnel Cost	18,407,439.83	13,340,140.37	24,905,800.00	24,905,800.00	11,565,659.63+	46.44%+	25,540,300.00	26,178,837.00	26,833,328.00
11014001/22020101 Local Travel and Transport - Training		2,000,000.00	2,000,000.00	2,000,000.00			1,000,000.00	2,050,000.00	2,101,249.00
11014001/22020102 Local Transport & Travel-Others		400,000.00	1,000,000.00	1,000,000.00	600,000.00+	60.00%+	200,000.00	1,025,006.00	1,050,636.00
11014001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,025,006.00	1,050,636.00
11014001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11014001/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	20,400.00	20,916.00	21,444.00
11014001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11014001/22020403 Maintenance of Office Building Residential Qtrs			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11014001/22020404 Maintenance of Office/ IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11014001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11014001/22020601 Security Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	200,000.00	1,025,006.00	1,050,636.00
11014001/22020801 Motor Vehicle Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11014001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11014001/22021001 Refreshment & Meals		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	25.00%+	500,000.00	2,050,000.00	2,101,249.00
11014001/22021002 Honorarium & Sitting Allowance	22,474,000.00	9,000,000.00	13,000,000.00	13,000,000.00	4,000,000.00+	30.77%+	11,799,600.00	1,844,596.00	1,890,709.00
11014001/22021003 Publicity & Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	99,700.00	102,198.00	104,756.00
11014001/22021004 Medical Expenses		1,500,000.00	249,700.00	249,700.00	1,250,300.00-	500.72%-	200,400.00	205,416.00	210,552.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11014001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11014001/22021007 Welfare Packages	2,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,600,000.00	4,100,000.00	4,202,497.00
11014001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11014001/22021011 Recuritment and Appointment (Service Wide)	4,776,000.00	5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,125,006.00	5,253,133.00
11014001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
11014001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11014001/22021021 Special Day /Celebrations	15,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	5,500,600.00	10,763,121.00	11,032,197.00
Sub-Total: Overhead	44,250,000.00	29,600,000.00	47,200,500.00	57,200,500.00	27,600,500.00+	48.25%+	30,672,200.00	31,439,089.00	32,225,101.00
Total Recurrent Expenditure	18,407,439.83	13,340,140.37	24,905,800.00	24,905,800.00	11,565,659.63+	46.44%+	25,540,300.00	26,178,837.00	26,833,328.00
11016001 - Bureau of Economic Affairs									
11016001/21010101 Basic Salary	10,653,312.16	6,954,338.01	8,434,600.00	8,434,600.00	1,480,261.99+	17.55%+	10,291,700.00	10,548,998.00	10,812,719.00
11016001/21010102 Overtime Payments	489,500.00	358,907.00	903,900.00	903,900.00	544,993.00+	60.29%+	915,900.00	938,803.00	962,271.00
11016001/21010103 Consolidated Revenue Fund Charges - Salaries	2,449,919.50	1,000.00	11,345,800.00	11,345,800.00	11,344,800.00+	99.99%+	11,345,800.00	11,629,451.00	11,920,185.00
11016001/21020101 Housing/Rent Allowance	2,148,983.61	1,902,531.00	2,527,000.00	2,527,000.00	624,469.00+	24.71%+	3,154,800.00	3,233,670.00	3,314,509.00
11016001/21020102 Transport Allowance	799,575.61	500,802.00	595,400.00	595,400.00	94,598.00+	15.89%+	691,500.00	708,788.00	726,508.00
11016001/21020103 Meal Subsidy	245,400.00	195,700.00	259,300.00	259,300.00	63,600.00+	24.53%+	302,500.00	310,063.00	317,817.00
11016001/21020104 Utility Allowance	445,167.50	119,800.00	142,900.00	142,900.00	23,100.00+	16.17%+	169,300.00	173,538.00	177,873.00
11016001/21020105 Entertainment Allowance	359,664.24	9,000.00	18,000.00	18,000.00	9,000.00+	50.00%+	18,000.00	18,456.00	18,912.00
11016001/21020106 Leave Allowance			843,900.00	843,900.00	843,900.00+	100.00%+	1,028,800.00	1,054,526.00	1,080,888.00
11016001/21020107 Domestic Staff Allowance	1,155,014.74	283,902.00	529,500.00	529,500.00	245,598.00+	46.38%+	529,500.00	542,743.00	556,311.00
11016001/21020114 Duty Allowance	519,000.00	406,002.00	600,200.00	600,200.00	194,198.00+	32.36%+	720,300.00	738,308.00	756,771.00
Sub Total: Personnel Cost	19,265,537.36	10,731,982.01	26,200,500.00	26,200,500.00	15,468,517.99+	59.04%+	29,168,100.00	29,897,344.00	30,644,764.00
11016001/22020101 Local Transport & Travel-Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11016001/22020102 Local Transport & Travel-Others	265,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11016001/22020205 Water Rates			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11016001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11016001/22020305 Printing of Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11016001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11016001/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11016001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11016001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11016001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11016001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11016001/22021004 Medical Expenses			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11016001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11016001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11016001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11016001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
11016001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	265,000.00	200,000.00	4,152,300.00	4,152,300.00	3,952,300.00+	95.18%+	4,152,400.00	4,256,286.00	4,362,733.00
Total Recurrent Expenditure	19,530,537.36	10,931,982.01	30,352,800.00	30,352,800.00	19,420,817.99+	63.98%+	33,320,500.00	34,153,630.00	35,007,497.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11017001 - Executive Council Secretariate									
11017001/21010101 Basic Salary	5,503,706.54	6,409,257.00	6,237,700.00	6,237,700.00	171,557.00-	2.75%-	6,471,800.00	6,633,601.00	6,799,436.00
11017001/21010102 Overtime Payment	217,000.00	285,978.00	624,200.00	624,200.00	338,222.00+	54.18%+	624,200.00	639,805.00	655,806.00
11017001/21010103 Consolidated Revenue Fund Charges - Salaries			7,602,600.00	7,602,600.00	7,602,600.00+	100.00%+	11,345,800.00	11,629,451.00	11,920,185.00
11017001/21020101 Housing/Rent Allowance	1,240,006.00	1,693,899.00	1,812,700.00	1,812,700.00	118,801.00+	6.55%+	1,932,800.00	1,981,120.00	2,030,652.00
11017001/21020102 Transport Allowance	354,000.00	460,165.00	429,800.00	429,800.00	30,365.00-	7.06%-	429,800.00	440,545.00	451,555.00
11017001/21020103 Meal Subsidy	153,000.00	198,885.00	188,500.00	188,500.00	10,385.00-	5.51%-	188,500.00	193,218.00	198,045.00
11017001/21020104 Utility Allowance	84,000.00	109,192.00	105,600.00	105,600.00	3,592.00-	3.40%-	105,600.00	108,240.00	110,952.00
11017001/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+	18,000.00	18,456.00	18,912.00
11017001/21020106 Leave Allowance			624,200.00	624,200.00	624,200.00+	100.00%+	647,100.00	663,283.00	679,863.00
11017001/21020107 Domestic Staff Allowance		34,500.00	265,300.00	265,300.00	230,800.00+	87.00%+	265,300.00	271,938.00	278,733.00
11017001/21020114 Duty Allowance	343,000.00	413,966.00	408,200.00	408,200.00	5,766.00-	1.41%-	619,500.00	634,988.00	650,860.00
Sub Total: Personnel Cost	7,894,712.54	9,605,842.00	18,316,800.00	18,316,800.00	8,710,958.00+	47.56%+	22,648,400.00	23,214,645.00	23,794,999.00
11017001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11017001/22020102 Local Travel and Transport - Others			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
11017001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11017001/22020401 Maintenance of Motor Vehicle/Transport Equipment			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
11017001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11017001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11017001/22020405 Maintenance of Plants & Generators	800,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11017001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11017001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11017001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11017001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11017001/22021001 Refreshment & Meals			150,100.00	150,100.00	150,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
11017001/22021003 Publicity & Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
11017001/22021004 Medical Expenses			350,500.00	350,500.00	350,500.00+	100.00%+	300,100.00	307,603.00	315,297.00
11017001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
11017001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11017001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
11017001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
11017001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	800,000.00	200,000.00	6,802,100.00	6,802,100.00	6,602,100.00+	97.06%+	6,851,300.00	7,022,671.00	7,198,266.00
Total Recurrent Expenditure	8,694,712.54	9,805,842.00	25,118,900.00	25,118,900.00	15,313,058.00+	60.96%+	29,499,700.00	30,237,316.00	30,993,265.00
11018001 - Bureau of Special Services									
11018001/21010101 Basic Salary	5,159,729.00	11,985,746.03	14,525,800.00	14,525,800.00	2,540,053.97+	17.49%+	13,921,900.00	14,269,953.00	14,626,698.00
11018001/21010102 Overtime Payments	245,500.00	712,225.00	1,267,700.00	1,267,700.00	555,475.00+	43.82%+	1,174,100.00	1,203,453.00	1,233,538.00
11018001/21010103 Consolidated Revenue Fund Charges - Salaries	38,499.00	474,481.37	11,345,800.00	11,345,800.00	10,871,318.63+	95.82%+	11,345,800.00	11,629,451.00	11,920,185.00
11018001/21020101 Housing/Rent Allowance	1,076,515.00	3,448,331.83	4,821,200.00	4,821,200.00	1,372,868.17+	28.48%+	4,527,000.00	4,640,181.00	4,756,183.00
11018001/21020102 Transport Allowance	269,400.00	1,341,085.83	953,200.00	953,200.00	387,885.83-	40.69%-	933,900.00	957,248.00	981,183.00
11018001/21020103 Meal Subsidy	117,900.00	281,689.00	423,800.00	423,800.00	142,111.00+	33.53%+	423,800.00	434,401.00	445,266.00
11018001/21020104 Utility Allowance	65,600.00	439,812.75	242,500.00	242,500.00	197,312.75-	81.37%-	232,900.00	238,723.00	244,690.00
11018001/21020105 Entertainment Allowance	12,000.00	319,873.75	72,000.00	72,000.00	247,873.75-	344.27%-	72,000.00	73,800.00	75,648.00
11018001/21020106 Leave Allowance			1,456,200.00	1,456,200.00	1,456,200.00+	100.00%+	1,397,400.00	1,432,335.00	1,468,146.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11018001/21020107 Domestic Staff Allowance	309,981.00	1,674,054.83	1,589,500.00	1,589,500.00	84,554.83-	5.32%-	1,325,300.00	1,358,433.00	1,392,394.00
11018001/21020114 Duty Allowance	236,000.00	616,694.00	924,300.00	924,300.00	307,606.00+	33.28%+	900,300.00	922,808.00	945,880.00
Sub Total: Personnel Cost	7,531,124.00	21,293,994.39	37,622,000.00	37,622,000.00	16,328,005.61+	43.40%+	36,254,400.00	37,160,786.00	38,089,811.00
11018001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11018001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11018001/22020301 Office Stationeries/Computer Consumables		200,000.00	300,100.00	300,100.00	100,100.00+	33.36%+	300,100.00	307,603.00	315,297.00
11018001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22020402 Maintenance of Office Furniture			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22020404 Maintenance of Office/IT Equipments.			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11018001/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11018001/22020601 Security Services		12,000,000.00	7,000,000.00	7,000,000.00	5,000,000.00-	71.43%-	18,000,000.00	18,450,000.00	18,911,249.00
11018001/22020604 Security Vote (Including Operations)	7,000,000.00								
11018001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11018001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22021003 Publicity and Advertisements			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	123,000.00	126,072.00
11018001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22021007 Welfare Packages			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11018001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11018001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	7,000,000.00	12,200,000.00	10,621,600.00	10,621,600.00	1,578,400.00-	14.86%-	21,523,000.00	22,061,141.00	22,612,690.00
Total Recurrent Expenditure	14,531,124.00	33,493,994.39	48,243,600.00	48,243,600.00	14,749,605.61+	30.57%+	57,777,400.00	59,221,927.00	60,702,501.00
11021001 - Abia State Liason Office Lagos									
11021001/21010101 Basic Salary	30,715,351.67	26,837,545.04	30,617,100.00	30,617,700.00	3,780,154.96+	12.35%+	26,501,800.00	27,164,345.00	27,843,456.00
11021001/21010102 Overtime Payments	5,192,892.00	5,769,847.00	6,255,700.00	6,255,700.00	485,853.00+	7.77%+	6,778,000.00	6,947,450.00	7,121,138.00
11021001/21020101 Housing/Rent Allowance	6,886,030.00	6,133,432.00	8,519,800.00	8,519,800.00	2,386,368.00+	28.01%+	8,386,600.00	8,596,265.00	8,811,176.00
11021001/21020102 Transport Allowance	2,005,271.00	1,541,316.00	2,142,900.00	2,142,900.00	601,584.00+	28.07%+	1,802,000.00	1,847,056.00	1,893,229.00
11021001/21020103 Meal Subsidy	776,100.00	673,238.00	1,786,400.00	1,786,400.00	1,113,162.00+	62.31%+	788,700.00	808,423.00	828,638.00
11021001/21020104 Utility Allowance	699,300.00	371,375.00	852,300.00	852,300.00	480,925.00+	56.43%+	811,500.00	831,788.00	852,580.00
11021001/21020105 Entertainment Allowance	246,500.00	75,016.00	150,100.00	150,100.00	75,084.00+	50.02%+	464,600.00	476,221.00	488,130.00
11021001/21020106 Leave Allowance			2,665,100.00	2,665,100.00	2,665,100.00+	100.00%+	2,527,100.00	2,590,283.00	2,655,039.00
11021001/21020107 Domestic Staff Allowance	4,425,386.00	1,546,092.00	2,229,300.00	2,229,300.00	683,208.00+	30.65%+	2,791,100.00	2,860,883.00	2,932,407.00
11021001/21020111 Hazard Allowance	1,097,200.00	1,126,729.00	1,595,500.00	1,595,500.00	468,771.00+	29.38%+	1,421,300.00	1,456,833.00	1,493,254.00
11021001/21020114 Duties Allowance	1,542,156.00	1,492,812.00	2,003,600.00	2,003,600.00	510,788.00+	25.49%+	1,727,500.00	1,770,693.00	1,814,955.00
Sub Total: Personnel Cost	53,586,186.67	45,567,402.04	58,817,800.00	58,818,400.00	13,250,997.96+	22.53%+	54,000,200.00	55,350,240.00	56,734,002.00
11021001/22020101 Local Travel and Transport - Training	1,123,650.00	1,725,800.00	2,500,600.00	2,500,600.00	774,800.00+	30.98%+	2,000,000.00	2,050,000.00	2,101,249.00
11021001/22020102 Local Travel and Transport - Others	1,855,000.00	1,545,000.00	2,000,000.00	680,150.00	864,850.00-	127.16%-	2,000,000.00	2,050,000.00	2,101,249.00
11021001/22020201 Electricity Charges	405,000.00	167,000.00	1,000,000.00	1,000,000.00	833,000.00+	83.30%+	1,200,400.00	1,230,410.00	1,261,176.00
11021001/22020202 Telephone Charge	51,000.00	89,000.00	500,600.00	500,600.00	411,600.00+	82.22%+	500,600.00	513,121.00	525,954.00
11021001/22020203 Internet Access Charges	301,400.00	381,950.00	500,600.00	500,600.00	118,650.00+	23.70%+	500,600.00	513,121.00	525,954.00
11021001/22020204 Satellite Broadcasting Access Charges	328,000.00	175,500.00	300,100.00	300,100.00	124,600.00+	41.52%+	300,100.00	307,603.00	315,297.00
11021001/22020205 Water Rate	235,500.00	394,500.00	399,800.00	399,800.00	5,300.00+	1.33%+	399,800.00	409,801.00	420,042.00
11021001/22020206 Sewerage Charges	128,000.00	128,500.00	300,100.00	300,100.00	171,600.00+	57.18%+	300,100.00	307,603.00	315,297.00
11021001/22020301 Office Stationeries/Computer Consumables	225,700.00	929,500.00	1,000,000.00	182,500.00	747,000.00-	409.32%-	1,200,400.00	1,230,410.00	1,261,176.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11021001/22020303 Newspapers			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11021001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11021001/22020311 Food Stuff/Catering Materials Supplies	168,250.00	325,550.00	799,600.00	799,600.00	474,050.00+	59.29%+	799,600.00	819,590.00	840,084.00
11021001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,474,700.00	2,114,500.00	2,500,600.00	8,855,100.00	6,740,600.00+	76.12%+	3,000,000.00	3,075,006.00	3,151,884.00
11021001/22020402 Maintenance of Office Furniture	252,200.00	493,000.00	500,600.00	500,600.00	7,600.00+	1.52%+	500,600.00	513,121.00	525,954.00
11021001/22020403 Maintenance of Office Building Residential Qtrs	836,400.00	738,000.00	1,000,000.00	495,800.00	242,200.00-	48.85%-	1,200,400.00	1,230,410.00	1,261,176.00
11021001/22020404 Maintenance of Office/IT Equipments	326,100.00	212,100.00	500,600.00	500,600.00	288,500.00+	57.63%+	500,600.00	513,121.00	525,954.00
11021001/22020405 Maintenance of Plants & Generators	984,000.00	594,580.00	2,000,000.00	2,000,000.00	1,405,420.00+	70.27%+	1,500,600.00	1,538,115.00	1,576,567.00
11021001/22020406 Other Maintenance Services	120,000.00	226,020.00	200,400.00	32,380.00	193,640.00-	598.02%-	300,100.00	307,603.00	315,297.00
11021001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11021001/22020601 Security Services		62,000.00			62,000.00-				
11021001/22020605 Cleaning & Fumigation Services		152,000.00	200,400.00	200,400.00	48,400.00+	24.15%+	200,400.00	205,416.00	210,552.00
11021001/22020801 Motor Vehicle Fuel Cost	108,000.00	312,000.00	500,600.00	500,600.00	188,600.00+	37.67%+	500,600.00	513,121.00	525,954.00
11021001/22020802 Other Transport Equipment Fuel Cost	105,000.00	492,000.00	300,100.00	300,100.00	191,900.00-	63.95%-	300,100.00	307,603.00	315,297.00
11021001/22020803 Plant/Generator Fuel Cost	476,000.00	1,348,000.00	1,500,600.00	524,000.00	824,000.00-	157.25%-	1,600,200.00	1,640,211.00	1,681,218.00
11021001/22020806 Cooking Gas/Fuel Cost	244,000.00	277,700.00	799,600.00	799,600.00	521,900.00+	65.27%+	799,600.00	819,590.00	840,084.00
11021001/22021001 Refreshment & Meals	319,600.00	364,050.00	1,000,000.00	1,000,000.00	635,950.00+	63.60%+	1,200,400.00	1,230,410.00	1,261,176.00
11021001/22021003 Publicity & Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	200,400.00	205,416.00	210,552.00
11021001/22021004 Medical Expenses	2,800.00		500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
11021001/22021006 Postages & courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
11021001/22021007 Welfare Packages	1,733,600.00	4,952,250.00	4,000,000.00	1,431,070.00	3,521,180.00-	246.05%-	4,000,000.00	4,100,000.00	4,202,497.00
11021001/22021014 Annual Budget Expenses & Administration	246,100.00		249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11021001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	12,050,000.00	18,200,500.00	26,306,200.00	26,305,600.00	8,105,100.00+	30.81%+	26,255,400.00	26,911,876.00	27,584,745.00
Total Recurrent Expenditure	65,636,186.67	63,767,902.04	85,124,000.00	85,124,000.00	21,356,097.96+	25.09%+	80,255,600.00	82,262,116.00	84,318,747.00
11021002 - Abia State Liason Office Abuja									
11021002/21000000 Basic Salary	26,905,903.38	33,954,790.87	30,422,600.00	30,422,600.00	3,532,190.87-	11.61%-	27,740,700.00	28,434,218.00	29,145,071.00
11021002/21010102 Overtime Payments	3,900,506.86	5,615,748.33	7,879,900.00	7,879,900.00	2,264,151.67+	28.73%+	8,031,200.00	8,231,980.00	8,437,778.00
11021002/21010103 Consolidated Revenue Fund Charges - Salaries	3,670,313.80	598,371.78			598,371.78-				
11021002/21020101 Housing/Rent Allowance	5,794,925.40	7,844,669.40	8,372,200.00	8,372,200.00	527,530.60+	6.30%+	8,415,400.00	8,625,785.00	8,841,428.00
11021002/21020102 Transport Allowance	1,704,367.48	4,547,928.14	1,881,200.00	1,881,200.00	2,666,728.14-	141.76%-	1,902,800.00	1,950,376.00	1,999,140.00
11021002/21020103 Meal Subsidy	600,000.00	787,365.00	813,900.00	813,900.00	26,535.00+	3.26%+	824,700.00	845,323.00	866,451.00
11021002/21020104 Utility Allowance	950,848.00	1,172,919.00	1,195,600.00	1,195,600.00	22,681.00+	1.90%+	1,201,600.00	1,231,646.00	1,262,436.00
11021002/21020105 Entertainment Allowance	530,344.74	779,980.74	767,100.00	767,100.00	12,880.74-	1.68%-	785,100.00	804,728.00	824,848.00
11021002/21020106 Leave Allowance			2,752,700.00	2,752,700.00	2,752,700.00+	100.00%+	2,774,300.00	2,843,663.00	2,914,755.00
11021002/21020107 Domestic Staff Allowance	1,645,449.32	2,254,909.20	2,136,800.00	2,136,800.00	118,109.20-	5.53%-	140,177,600.00	143,682,040.00	147,274,091.00
11021002/21020109 Call Duties Allowance	62,393.50	132,000.00			132,000.00-				
11021002/21020111 Hazard Allowance	1,026,100.00	1,349,011.00	2,027,600.00	2,027,600.00	678,589.00+	33.47%+	2,166,900.00	2,221,078.00	2,276,601.00
11021002/21020114 Duty Allowance	1,487,500.00	1,431,131.00	2,603,900.00	2,603,900.00	1,172,769.00+	45.04%+	2,757,500.00	2,826,443.00	2,897,103.00
Sub Total: Personnel Cost	48,278,652.48	60,468,824.46	60,853,500.00	60,853,500.00	384,675.54+	0.63%+	196,777,800.00	201,697,280.00	206,739,702.00
11021002/22020101 Local Travel and Transport - Training	618,000.00	150,000.00	1,500,000.00	3,000,000.00	2,850,000.00+	95.00%+	1,600,200.00	1,640,211.00	1,681,218.00
11021002/22020102 Local Travel and Transport - Others	1,457,500.00	3,354,800.00	2,000,000.00	2,501,800.00	853,000.00-	34.10%-	2,000,000.00	2,050,000.00	2,101,249.00
11021002/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22020201 Electricity Charges	4,078,650.00	7,433,470.39	3,500,600.00	6,500,600.00	932,870.39-	14.35%-	3,500,600.00	3,588,115.00	3,677,815.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11021002/22020205 Water Rate	460,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11021002/22020206 Sewerage Charges			1,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22020301 Office Stationeries/Computer Consumables	479,500.00	1,034,440.00	500,600.00	500,600.00	533,840.00-	106.64%-	500,600.00	513,121.00	525,954.00
11021002/22020304 Magazines & Periodicals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11021002/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11021002/22020401 Maintenance of Motor Vehicle/Transport Equipment	9,086,500.00	10,722,200.00	4,000,000.00	7,000,000.00	3,722,200.00-	53.17%-	4,200,400.00	4,305,416.00	4,413,049.00
11021002/22020402 Maintenance of Office Furniture	2,006,767.00	209,000.00	1,000,000.00	1,000,000.00	791,000.00+	79.10%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22020403 Maintenance of Office Building Residential Qtrs	3,160,000.00	7,371,875.00	2,000,000.00	5,000,000.00	2,371,875.00-	47.44%-	2,000,000.00	2,050,000.00	2,101,249.00
11021002/22020404 Maintenance of Office/IT Equipments	500,000.00	15,000,000.00	1,000,000.00	1,000,000.00	14,000,000.00-	1,400.00%-	1,200,400.00	1,230,410.00	1,261,176.00
11021002/22020405 Maintenance of Plants & Generators	2,415,000.00	1,702,600.00	3,500,600.00	5,500,000.00	3,797,400.00+	69.04%+	3,500,600.00	3,588,115.00	3,677,815.00
11021002/22020406 Other Maintenance Services	160,000.00		1,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22020501 Local Training	930,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
11021002/22020605 Cleaning &Fumigation Services	1,500,000.00		500,600.00	2,000,600.00	2,000,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11021002/22020801 Motor Vehicle Fuel Cost	4,564,600.00	5,152,365.00	4,000,000.00	7,500,000.00	2,347,635.00+	31.30%+	4,000,000.00	4,100,000.00	4,202,497.00
11021002/22020803 Plant/Generator Fuel Cost	3,058,200.00	9,349,720.00	4,500,600.00	7,500,000.00	1,849,720.00-	24.66%-	4,000,000.00	4,100,000.00	4,202,497.00
11021002/22020806 Cooking Gas/Fuel Cost	999,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22021001 Refreshment & Meals	5,629,150.00	11,374,910.00	5,000,000.00	13,000,000.00	1,625,090.00+	12.50%+	5,000,000.00	5,125,006.00	5,253,133.00
11021002/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11021002/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11021002/22021006 Postages & courier Services		123,700.00	150,100.00	150,100.00	26,400.00+	17.59%+	150,100.00	153,858.00	157,701.00
11021002/22021007 Welfare Packages	8,228,400.00	8,314,119.61	8,000,000.00	12,000,000.00	3,685,880.39+	30.72%+	8,500,600.00	8,713,121.00	8,930,948.00
11021002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11021002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	49,331,267.00	81,293,200.00	48,505,500.00	83,505,500.00	2,212,300.00+	2.65%+	48,604,900.00	49,820,118.00	51,065,659.00
Total Recurrent Expenditure	97,609,919.48	141,762,024.46	109,359,000.00	144,359,000.00	2,596,975.54+	1.80%+	245,382,700.00	251,517,398.00	257,805,361.00
11033001 - Abia State Agency For The Control of Hiv/Aid									
11033001/21010101 Basic Salary	4,550,887.00	3,845,994.00	4,946,000.00	4,946,000.00	1,100,006.00+	22.24%+	4,623,000.00	4,738,581.00	4,857,043.00
11033001/21010102 Overtime Payments	256,500.00	299,528.00	711,800.00	711,800.00	412,272.00+	57.92%+	665,100.00	681,728.00	698,775.00
11033001/21020101 Housing/Rent Allowance	901,541.00	868,035.00	1,151,300.00	1,151,300.00	283,265.00+	24.60%+	1,081,600.00	1,108,646.00	1,136,364.00
11033001/21020102 Transport Allowance	349,200.00	326,431.00	410,600.00	410,600.00	84,169.00+	20.50%+	381,700.00	391,243.00	401,025.00
11033001/21020103 Meal Subsidy	147,800.00	138,213.00	174,100.00	174,100.00	35,887.00+	20.61%+	162,100.00	166,158.00	170,313.00
11033001/21020104 Utility Allowance	76,200.00	71,306.00	494,600.00	494,600.00	423,294.00+	85.58%+	84,000.00	86,100.00	88,248.00
11033001/21020106 Leave Allowance			90,000.00	90,000.00	90,000.00+	100.00%+	462,200.00	473,761.00	485,610.00
11033001/21020114 Duty Allowance	8,719.00								
Sub Total: Personnel Cost	6,290,847.00	5,549,507.00	7,978,400.00	7,978,400.00	2,428,893.00+	30.44%+	7,459,700.00	7,646,217.00	7,837,378.00
11033001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,400.00	2,255,416.00	2,311,801.00
11033001/22020102 Local Travel and Transport - Others		250,000.00	1,500,600.00	1,500,600.00	1,250,600.00+	83.34%+	1,500,600.00	1,538,115.00	1,576,567.00
11033001/22020103 International Transport and Travels - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,600,200.00	1,640,211.00	1,681,218.00
11033001/22020301 Office Stationeries/Computer Consumables			699,900.00	699,900.00	699,900.00+	100.00%+	500,600.00	513,121.00	525,954.00
11033001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11033001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
11033001/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11033001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11033001/22020501 Local Training			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11033001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	399,800.00	409,801.00	420,042.00
11033001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	399,800.00	409,801.00	420,042.00
11033001/22020901 Bank Charges (Other Than Interest)			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
11033001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11033001/22021004 Medical Expenses	34,850.00		300,100.00	300,100.00	300,100.00+	100.00%+	350,500.00	359,263.00	368,242.00
11033001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11033001/22021014 Annual Budget Expenses & Administration	200,000.00	200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
11033001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11033001/22021021 Special Days Celebration(World AIDS Day)	2,000,000.00	5,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00-	25.00%-	4,000,000.00	4,100,000.00	4,202,497.00
Sub-Total: Overhead	2,234,850.00	5,450,000.00	18,204,000.00	18,204,000.00	12,754,000.00+	70.06%+	18,002,500.00	18,452,634.00	18,913,968.00
Total Recurrent Expenditure	8,525,697.00	10,999,507.00	26,182,400.00	26,182,400.00	15,182,893.00+	57.99%+	25,462,200.00	26,098,851.00	26,751,346.00
11035001 - Abia State Pension Board									
11035001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11035001/22020102 Local Travel and Transport - Others		200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11035001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22020301 Office Stationeries/Computer Consumables			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22020305 Printing of non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22020401 Maintenance of Motor Vehicle/Transport Equipment			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11035001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11035001/22020405 Maintenance of Plants & Generators			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11035001/22020801 Motor Vehicle Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22020803 Plant/Generator Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11035001/22021014 Annual Budget Expenses & Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11035001/22021019 Medical Expenses - International			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
Sub-Total: Overhead		200,000.00	3,849,200.00	3,849,200.00	3,649,200.00+	94.80%+	3,849,200.00	3,945,509.00	4,044,173.00
Total Recurrent Expenditure		200,000.00	3,849,200.00	3,849,200.00	3,649,200.00+	94.80%+	3,849,200.00	3,945,509.00	4,044,173.00
11037002 - Muslims Pilgrims Welfare Board									
11037002/22020103 International Transport and Travels - Training		25,000,000.00	40,000,000.00	40,000,000.00	15,000,000.00+	37.50%+	40,000,000.00	41,000,000.00	42,025,006.00
11037002/22021007 Welfare Package	200,000.00								
Sub-Total: Overhead	200,000.00	25,000,000.00	40,000,000.00	40,000,000.00	15,000,000.00+	37.50%+	40,000,000.00	41,000,000.00	42,025,006.00
Total Recurrent Expenditure	200,000.00	25,000,000.00	40,000,000.00	40,000,000.00	15,000,000.00+	37.50%+	40,000,000.00	41,000,000.00	42,025,006.00
11037001 - Christian Pilgrims Welfare Board									
11037001/22020102 Local Travel and Transport - Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
11037001/22020103 International Transport and Travels - Training			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	71,750,000.00	73,543,746.00
11037001/22020104 International Transport and Travels - Others			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
Sub-Total: Overhead			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	90,000,000.00	92,250,012.00	94,556,255.00
Total Recurrent Expenditure			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	90,000,000.00	92,250,012.00	94,556,255.00
11039001 - Abia State Physical Planning & Infrastructural De									
11039001/21010101 Basic Salary		50,458,100.00	46,080,400.00	52,080,400.00	1,622,300.00+	3.11%+	50,940,000.00	52,213,506.00	53,518,848.00
Sub Total: Personnel Cost		50,458,100.00	46,080,400.00	52,080,400.00	1,622,300.00+	3.11%+	50,940,000.00	52,213,506.00	53,518,848.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11039001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11039001/22020102 Local Travel and Transport - Others		1,650,000.00	1,500,600.00	1,500,600.00	149,400.00-	9.96%-	1,000,000.00	1,025,006.00	1,050,636.00
11039001/22020201 Electricity Charges		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	200,400.00	205,416.00	210,552.00
11039001/22020202 Telephone Charge		45,000.00	50,400.00	50,400.00	5,400.00+	10.71%+	99,700.00	102,198.00	104,756.00
11039001/22020301 Office Stationeries/Computer Consumables		512,000.00	500,600.00	500,600.00	11,400.00-	2.28%-	500,600.00	513,121.00	525,954.00
11039001/22020305 Printing of non Security Documents		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	300,100.00	307,603.00	315,297.00
11039001/22020401 Maintenance of Motor Vehicle/Transport Equipment		896,000.00	500,600.00	1,000,600.00	104,600.00+	10.45%+	699,900.00	717,403.00	735,339.00
11039001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	399,800.00	409,801.00	420,042.00
11039001/22020403 Maintenance of Office Building Residential Qtrs		1,637,000.00	500,600.00	2,300,600.00	663,600.00+	28.84%+	500,600.00	513,121.00	525,954.00
11039001/22020405 Maintenance of Plants & Generators		481,500.00	600,200.00	600,200.00	118,700.00+	19.78%+	699,900.00	717,403.00	735,339.00
11039001/22020406 Other Maintenance Services		591,500.00	399,800.00	899,800.00	308,300.00+	34.26%+	399,800.00	409,801.00	420,042.00
11039001/22020408 Maintenance of Office Building Residential Qtrs							5,000,000.00	5,125,006.00	5,253,133.00
11039001/22020501 Local Training		250,000.00	249,700.00	249,700.00	300.00-	0.12%-	300,100.00	307,603.00	315,297.00
11039001/22020601 Security Services		4,555,000.00	500,600.00	11,901,600.00	7,346,600.00+	61.73%+	12,000,000.00	12,300,000.00	12,607,503.00
11039001/22020605 Cleaning & Fumigation Services		300,000.00	399,800.00	399,800.00	99,800.00+	24.96%+	500,600.00	513,121.00	525,954.00
11039001/22020703 Legal Services		2,530,000.00	2,000,000.00	3,500,000.00	970,000.00+	27.71%+	3,000,000.00	3,075,006.00	3,151,884.00
11039001/22020801 Motor Vehicle Fuel Cost		1,001,478.00	1,000,000.00	1,000,000.00	1,478.00-	0.15%-	2,000,000.00	2,050,000.00	2,101,249.00
11039001/22020803 Plant/Generator Fuel Cost		1,996,000.00	600,200.00	1,100,200.00	895,800.00-	81.42%-	600,200.00	615,205.00	630,582.00
11039001/22020901 Bank Charges (Other Than Interest)		99,811.26			99,811.26-				
11039001/22021001 Refreshment & Meals							200,400.00	205,416.00	210,552.00
11039001/22021002 Honorarium & Sitting Allowance		8,380,000.00	1,000,000.00	3,000,000.00	5,380,000.00-	179.33%-	1,000,000.00	1,025,006.00	1,050,636.00
11039001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11039001/22021004 Medical Expenses			200,400.00	700,400.00	700,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
11039001/22021006 Postage and Courier Services		50,000.00	50,400.00	50,400.00	400.00+	0.79%+	99,700.00	102,198.00	104,756.00
11039001/22021007 Welfare Packages		420,000.00	500,600.00	500,600.00	80,600.00+	16.10%+	600,200.00	615,205.00	630,582.00
11039001/22021014 Annual Budget Expenses And Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead		25,995,289.26	12,505,100.00	31,206,100.00	5,210,810.74+	16.70%+	31,751,500.00	32,545,389.00	33,359,070.00
Total Recurrent Expenditure		76,453,389.26	58,585,500.00	83,286,500.00	6,833,110.74+	8.20%+	82,691,500.00	84,758,895.00	86,877,918.00
11101001 - Abia State Oil Prod. Areas Dev Comm (ASOPADEC)									
11101001/21010101 Basic Salary	70,045,600.00	792,688,309.87	80,146,500.00	226,224,500.00	566,463,809.87-	250.40%-	325,645,800.00	333,786,951.00	342,131,620.00
11101001/21010102 Overtime Payment	2,730,000.00	5,096,000.00	2,900,300.00	2,900,300.00	2,195,700.00-	75.71%-	2,996,400.00	3,071,310.00	3,148,093.00
11101001/21010103 Consolidated Revenue Fund Charges - Salaries	48,999,600.00	58,611,670.00	49,000,000.00	69,000,000.00	10,388,330.00+	15.06%+	49,000,000.00	50,225,006.00	51,480,636.00
11101001/21020101 Housing/Rent Allowance	18,936,666.00	30,365,500.00	19,279,700.00	19,279,700.00	11,085,800.00-	57.50%-	7,445,400.00	7,631,535.00	7,822,328.00
11101001/21020102 Transport Allowance	7,040,000.00	12,700,000.00	7,164,400.00	7,164,400.00	5,535,600.00-	77.27%-	8,300,100.00	8,507,603.00	8,720,292.00
11101001/21020103 Meal Subsidy	2,950,000.00	5,652,556.00	3,030,000.00	3,030,000.00	2,622,556.00-	86.55%-	2,300,100.00	2,357,603.00	2,416,546.00
11101001/21020104 Utility Allowance	1,735,000.00	2,751,800.00	1,558,300.00	1,558,300.00	1,193,500.00-	76.59%-	1,558,300.00	1,597,258.00	1,637,188.00
11101001/21020105 Entertainment Allowance	1,300,000.00	2,562,000.00	1,351,700.00	1,351,700.00	1,210,300.00-	89.54%-	1,261,700.00	1,293,248.00	1,325,577.00
11101001/21020106 Leave Allowance	6,376,700.00	4,969,800.00	6,841,500.00	6,841,500.00	1,871,700.00+	27.36%+	6,841,500.00	7,012,543.00	7,187,860.00
11101001/21020107 Domestic Staff Allowance	1,250,000.00	2,880,000.00	1,285,700.00	1,285,700.00	1,594,300.00-	124.00%-	1,285,700.00	1,317,848.00	1,350,789.00
11101001/21020114 Duty Allowance	2,400,000.00	3,350,000.00	1,558,300.00	1,558,300.00	1,791,700.00-	114.98%-	3,570,200.00	3,659,455.00	3,750,943.00
Sub Total: Personnel Cost	163,763,566.00	921,627,635.87	174,116,400.00	340,194,400.00	581,433,235.87-	170.91%-	410,205,200.00	420,460,360.00	430,971,872.00
11101001/22020101 Local Travel and Transport - Training	4,645,000.00	10,290,754.66	5,000,000.00	5,000,000.00	5,290,754.66-	105.82%-	5,000,000.00	5,125,006.00	5,253,133.00
11101001/22020102 Local Travel and Transport - Others	3,600,000.00	8,680,000.00	4,000,000.00	4,000,000.00	4,680,000.00-	117.00%-	4,000,000.00	4,100,000.00	4,202,497.00
11101001/22020103 International Transport and Travels - Training	4,740,000.00	11,840,000.00	5,000,000.00	5,000,000.00	6,840,000.00-	136.80%-	5,000,000.00	5,125,006.00	5,253,133.00
11101001/22020201 Electricity Charges	1,440,000.00	3,365,688.60	1,500,600.00	1,500,600.00	1,865,088.60-	124.29%-	1,500,600.00	1,538,115.00	1,576,567.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11101001/22020301 Office Stationeries/Computer Consumables	2,440,000.00	3,860,000.00	2,000,000.00	2,000,000.00	1,860,000.00-	93.00%-	2,000,000.00	2,050,000.00	2,101,249.00
11101001/22020309 Uniforms & Other Clothing	377,000.00	600,000.00	399,800.00	399,800.00	200,200.00-	50.08%-	399,800.00	409,801.00	420,042.00
11101001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,830,000.00	8,500,000.00	4,000,000.00	4,000,000.00	4,500,000.00-	112.50%-	4,000,000.00	4,100,000.00	4,202,497.00
11101001/22020402 Maintenance of Office Furniture	3,640,000.00	5,938,000.00	3,000,000.00	3,000,000.00	2,938,000.00-	97.93%-	3,000,000.00	3,075,006.00	3,151,884.00
11101001/22020403 Maintenance of Office Building Residential Qtrs	3,750,000.00	10,520,000.00	5,000,000.00	5,000,000.00	5,520,000.00-	110.40%-	4,000,000.00	4,100,000.00	4,202,497.00
11101001/22020404 Maintenance of Office / IT Equipments	2,830,000.00	6,050,000.00	3,000,000.00	3,000,000.00	3,050,000.00-	101.67%-	3,000,000.00	3,075,006.00	3,151,884.00
11101001/22020405 Maintenance of Plants & Generators	3,600,000.00	6,910,000.00	3,500,600.00	3,500,600.00	3,409,400.00-	97.39%-	3,500,600.00	3,588,115.00	3,677,815.00
11101001/22020406 Other Maintenance Services	470,000.00	998,590.00	500,600.00	500,600.00	497,990.00-	99.48%-	500,600.00	513,121.00	525,954.00
11101001/22020605 Cleaning & Fumigation Services	2,890,000.00	4,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,050,000.00	2,101,249.00
11101001/22020701 Financial Consulting		5,700,000.00	3,000,000.00	3,000,000.00	2,700,000.00-	90.00%-	3,000,000.00	3,075,006.00	3,151,884.00
11101001/22020801 Motor Vehicle Fuel Cost	3,680,000.00	8,043,000.00	4,000,000.00	4,000,000.00	4,043,000.00-	101.08%-	4,000,000.00	4,100,000.00	4,202,497.00
11101001/22020803 Plant/Generator Fuel Cost	4,880,000.00	10,013,422.20	5,000,000.00	5,000,000.00	5,013,422.20-	100.27%-	5,000,000.00	5,125,006.00	5,253,133.00
11101001/22020901 Bank Charges (Other Than Interest)	5,410,008.95	10,567,435.91	6,000,000.00	6,000,000.00	4,567,435.91-	76.12%-	6,000,000.00	6,150,000.00	6,303,746.00
11101001/22020902 Insurance Premium	520,000.00	1,436,244.46	600,200.00	600,200.00	836,044.46-	139.29%-	600,200.00	615,205.00	630,582.00
11101001/22021001 Refreshment & Meals	2,110,000.00	5,610,000.00	3,000,000.00	3,000,000.00	2,610,000.00-	87.00%-	3,000,000.00	3,075,006.00	3,151,884.00
11101001/22021002 Honorarium & Sitting Allowance	4,960,000.00	11,990,000.00	6,000,000.00	6,000,000.00	5,990,000.00-	99.83%-	5,000,000.00	5,125,006.00	5,253,133.00
11101001/22021003 Publicity and Advertisements		280,000.00	150,100.00	30,150,100.00	29,870,100.00+	99.07%+	200,400.00	205,416.00	210,552.00
11101001/22021004 Medical Expenses	4,340,000.00	8,350,000.00	4,000,000.00	4,000,000.00	4,350,000.00-	108.75%-	4,000,000.00	4,100,000.00	4,202,497.00
11101001/22021006 Postages & courier Services	488,300.00	620,000.00	300,100.00	300,100.00	319,900.00-	106.60%-	200,400.00	205,416.00	210,552.00
11101001/22021007 Welfare Packages	18,508,000.00	37,829,000.00	18,000,000.00	18,000,000.00	19,829,000.00-	110.16%-	8,000,000.00	8,200,000.00	8,405,006.00
11101001/22021014 Annual Budget Expenses & Administration	237,700.00	400,000.00	249,700.00	249,700.00	150,300.00-	60.19%-	249,700.00	255,943.00	262,342.00
11101001/22021016 Servicom	139,500.00	300,000.00	150,100.00	150,100.00	149,900.00-	99.87%-	150,100.00	153,858.00	157,701.00
11101001/22021021 Special Day Celebrations	673,200.00		699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
Sub-Total: Overhead	85,198,708.95	182,692,135.83	90,051,700.00	120,051,700.00	62,640,435.83-	52.18%-	78,002,300.00	79,952,441.00	81,951,249.00
Total Recurrent Expenditure	248,962,274.95	1,104,319,771.70	264,168,100.00	460,246,100.00	644,073,671.70-	139.94%-	488,207,500.00	500,412,801.00	512,923,121.00
11101002 - Abia State Market Agency & Quality Mgt Agency									
11101002/21010101 Basic Salary			15,851,100.00	15,851,100.00	15,851,100.00+	100.00%+	10,851,100.00	11,122,383.00	11,400,438.00
Sub Total: Personnel Cost			15,851,100.00	15,851,100.00	15,851,100.00+	100.00%+	10,851,100.00	11,122,383.00	11,400,438.00
11101002/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11101002/22020102 Local Travel and Transport - Others		1,450,000.00	1,500,600.00	1,500,600.00	50,600.00+	3.37%+	1,500,600.00	1,538,115.00	1,576,567.00
11101002/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11101002/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101002/22020301 Office Stationeries/Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11101002/22020305 Printing and Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101002/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101002/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101002/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101002/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101002/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11101002/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11101002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead		1,450,000.00	6,704,500.00	6,704,500.00	5,254,500.00+	78.37%+	6,704,600.00	6,872,270.00	7,044,128.00
Total Recurrent Expenditure		1,450,000.00	22,555,600.00	22,555,600.00	21,105,600.00+	93.57%+	17,555,700.00	17,994,653.00	18,444,566.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101003 - Abia State Rural Infrastructural Dev Initiative									
11101003/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
11101003/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020305 Printing and Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101003/22020404 Maintenance of Office / IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11101003/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020406 Other Maintenance Services			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11101003/22020605 Cleaning &Fumigation Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11101003/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
11101003/22021004 Medical Expenses			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
11101003/22021007 Welfare Packages			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101003/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101003/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11101003/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			15,002,400.00	15,002,400.00	15,002,400.00+	100.00%+	8,006,100.00	8,206,354.00	8,411,566.00
Total Recurrent Expenditure			15,002,400.00	15,002,400.00	15,002,400.00+	100.00%+	8,006,100.00	8,206,354.00	8,411,566.00
11101004 - Abia State Signage & Advertisement Agency									
11101004/21010101 Basic Salary	22,453,529.12	16,329,839.36	10,075,600.00	10,075,600.00	6,254,239.36-	62.07%-	10,075,600.00	10,327,496.00	10,585,683.00
11101004/21020101 Housing/Rent Allowance			3,259,300.00	3,259,300.00	3,259,300.00+	100.00%+	3,259,300.00	3,340,788.00	3,424,306.00
11101004/21020102 Transport Allowance			1,102,000.00	1,102,000.00	1,102,000.00+	100.00%+	102,000.00	104,556.00	107,172.00
11101004/21020103 Meal Subsidy			471,800.00	471,800.00	471,800.00+	100.00%+	471,800.00	483,601.00	495,690.00
11101004/21020104 Utility Allowance			248,500.00	248,500.00	248,500.00+	100.00%+	248,500.00	254,718.00	261,081.00
Sub Total: Personnel Cost	22,453,529.12	16,329,839.36	15,157,200.00	15,157,200.00	1,172,639.36-	7.74%-	14,157,200.00	14,511,159.00	14,873,932.00
11101004/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11101004/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11101004/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11101004/22020203 Internet Access Charges			50,400.00	50,400.00	50,400.00+	100.00%+			
11101004/22020301 Office Stationeries/Computer Consumables			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
11101004/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11101004/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11101004/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
11101004/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11101004/22020404 Maintenance of Office / IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11101004/22020405 Maintenance of Plants & Generators			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101004/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11101004/22020801 Motor Vehicle Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101004/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101004/22020901 Bank Charges (Other Than Interest)			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11101004/22021001 Refreshment & Meals			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11101004/22021004 Medical Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
11101004/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
11101004/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11101004/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11101004/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
11101004/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			6,800,800.00	6,800,800.00	6,800,800.00+	100.00%+	6,852,200.00	7,023,588.00	7,199,200.00
Total Recurrent Expenditure	22,453,529.12	16,329,839.36	21,958,000.00	21,958,000.00	5,628,160.64+	25.63%+	21,009,400.00	21,534,747.00	22,073,132.00
11101005 - Public Partnership & Investment Promotion									
11100105/21010101 Basic Salary			12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,200.00	12,792,205.00	13,112,013.00
Sub Total: Personnel Cost			12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,200.00	12,792,205.00	13,112,013.00
11100105/22020101 Local Travel and Transport - Training		2,500,000.00	4,000,000.00	4,000,000.00	1,500,000.00+	37.50%+	4,000,000.00	4,100,000.00	4,202,497.00
11100105/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11100105/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
11100105/22020301 Office Stationeries/Computer Consumables	200,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
11100105/22020305 Printing of Non Security Documents			249,700.00	249,700.00	249,700.00+	100.00%+	247,300.00	253,483.00	259,821.00
11100105/22020306 Printing of Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
11100105/22020401 Maintenance of Motor Vehicle/Transport Equipment			750,300.00	750,300.00	750,300.00+	100.00%+	699,900.00	717,403.00	735,339.00
11100105/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11100105/22020405 Maintenance of Plants & Generators			150,100.00	150,100.00	150,100.00+	100.00%+	200,500.00	205,518.00	210,657.00
11100105/22020406 Other Maintenance Services			150,100.00	150,100.00	150,100.00+	100.00%+	200,500.00	205,518.00	210,657.00
11100105/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	350,500.00	359,263.00	368,242.00
11100105/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	350,500.00	359,263.00	368,242.00
11100105/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
11100105/22021004 Medical Expenses			350,500.00	350,500.00	350,500.00+	100.00%+	300,100.00	307,603.00	315,297.00
11100105/22021006 Postages & Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11100105/22021007 Welfare Package			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
11100105/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
11100105/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	200,000.00	2,700,000.00	16,500,700.00	16,500,700.00	13,800,700.00+	83.64%+	15,799,600.00	16,194,644.00	16,599,521.00
Total Recurrent Expenditure	200,000.00	2,700,000.00	28,980,900.00	28,980,900.00	26,280,900.00+	90.68%+	28,279,800.00	28,986,849.00	29,711,534.00
11010001 - Bureau of Public Procurement Due Process Office									
11010001/21010101 Basic Salary			13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	13,699,900.00	14,042,398.00	14,393,455.00
Sub Total: Personnel Cost			13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	13,699,900.00	14,042,398.00	14,393,455.00
11010001/22020101 Local Travel and Transport - Training			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	4,200,500.00	4,305,518.00	4,413,154.00
11010001/22020301 Office Stationeries/Computer Consumables			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,099,600.00	3,177,090.00	3,256,513.00
11010001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+	2,200,500.00	2,255,518.00	2,311,905.00
11010001/22020402 Maintenance of Office Furniture			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	123,000.00	126,072.00
11010001/22021003 Publicity Advert & Briefing			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
11010001/22021004 Medical Expenses			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
11010001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead			10,820,900.00	10,820,900.00	10,820,900.00+	100.00%+	10,821,000.00	11,091,537.00	11,368,810.00
Total Recurrent Expenditure			24,520,800.00	24,520,800.00	24,520,800.00+	100.00%+	24,520,900.00	25,133,935.00	25,762,265.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11040001 - Abia State Diaspora Commission									
11040001/21010101 Basic Salary			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	22,248,500.00	22,804,718.00	23,374,838.00
11040001/21010102 Overtime Payments			500,600.00	500,600.00	500,600.00+	100.00%+	1,320,500.00	1,353,513.00	1,387,354.00
11040001/21010103 Consolidated Revenue Fund			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	126,000,000.00	129,150,000.00	132,378,751.00
11040001/21020101 Housing/Rent Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	7,110,400.00	7,288,166.00	7,470,373.00
11040001/21020102 Transport Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	244,800.00	250,920.00	257,196.00
11040001/21020103 Meal Subsidy			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
11040001/21020104 Utility Allowance			99,700.00	99,700.00	99,700.00+	100.00%+	743,100.00	761,683.00	780,723.00
11040001/21020105 Entertainment Allowance			50,400.00	50,400.00	50,400.00+	100.00%+	482,600.00	494,665.00	507,030.00
11040001/21020106 Leave Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
11040001/21020107 Domestic Staff Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
Sub Total: Personnel Cost			21,051,500.00	21,051,500.00	21,051,500.00+	100.00%+	160,751,300.00	164,770,106.00	168,889,368.00
11040001/22020101 Local Traveling and Transport -Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
11040001/22020102 Local Traveling and Transport -Others			600,200.00	600,200.00	600,200.00+	100.00%+	699,900.00	717,403.00	735,339.00
11040001/22020103 International Transport and Travels - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
11040001/22020104 International Transport and Travels - Others		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	25.00%+	2,000,000.00	2,050,000.00	2,101,249.00
11040001/22020202 Telephone Charge			60,000.00	60,000.00	60,000.00+	100.00%+	69,700.00	71,443.00	73,233.00
11040001/22020301 Office Stationeries/Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11040001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	399,800.00	409,801.00	420,042.00
11040001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
11040001/22020404 Maintenance of Office/IT Equipments			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11040001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11040001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22020703 Legal Services			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
11040001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11040001/22021003 Publicity and Advertisement			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
11040001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
11040001/22021006 Postages & Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
11040001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
11040001/22021014 Annual Budget Expenses And Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		1,500,000.00	10,912,200.00	10,912,200.00	9,412,200.00+	86.25%+	10,821,300.00	11,091,905.00	11,369,240.00
Total Recurrent Expenditure		1,500,000.00	31,963,700.00	31,963,700.00	30,463,700.00+	95.31%+	171,572,600.00	175,862,011.00	180,258,608.00
12003001 - Abia State House of Assembly									
12003001/21010101 Basic Salary	637,577,628.64	649,340,151.56	1,019,723,800.00	1,019,723,800.00	370,383,648.44+	36.32%+	778,307,300.00	797,764,983.00	817,709,112.00
12003001/21010102 Overtime Payment	388,873.80	6,520,592.10	60,620,800.00	60,620,800.00	54,100,207.90+	89.24%+	66,710,700.00	68,378,468.00	70,087,928.00
12003001/21010103 Consolidated Revenue Fund Charges - Salaries	26,917,143.96	15,024,590.50	99,991,100.00	99,991,100.00	84,966,509.50+	84.97%+	20,866,700.00	21,388,368.00	21,923,073.00
12003001/21020101 Housing/Rent Allowance	49,100,601.74	46,378,909.83	25,904,200.00	25,904,200.00	20,474,709.83-	79.04%-	25,904,000.00	26,551,600.00	27,215,394.00
12003001/21020102 Transport Allowance	10,843,983.74	10,979,683.83	1,555,200.00	1,555,200.00	9,424,483.83-	606.00%-	1,554,700.00	1,593,573.00	1,633,407.00
12003001/21020103 Meal Subsidy	4,725,400.00	4,532,273.00	1,549,500.00	1,549,500.00	2,982,773.00-	192.50%-	1,549,800.00	1,588,551.00	1,628,263.00
12003001/21010104 Utility Allowance	2,971,670.75	2,846,999.75	6,651,700.00	6,651,700.00	3,804,700.25+	57.20%+	6,651,800.00	6,818,101.00	6,988,555.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/21010105 Entertainment Allowance	955,770.75	897,580.75	13,238,900.00	13,238,900.00	12,341,319.25+	93.22%+	13,238,900.00	13,569,873.00	13,909,117.00
12003001/21010106 Leave Allowance	3,048,168.55	2,755,056.90	71,934,600.00	71,934,600.00	69,179,543.10+	96.17%+	71,935,100.00	73,733,478.00	75,576,814.00
12003001/21020107 Domestic Staff Allowance	14,699,530.25	13,441,974.84	25,333,000.00	25,333,000.00	11,891,025.16+	46.94%+	25,332,600.00	25,965,915.00	26,615,064.00
12003001/21020108 Shift Allowance			152,030,500.00	152,030,500.00	152,030,500.00+	100.00%+	52,030,000.00	53,330,756.00	54,664,021.00
12003001/21020111 Hazard Allowance	250,000.00	215,075.00	360,000.00	360,000.00	144,925.00+	40.26%+	360,100.00	369,103.00	378,333.00
12003001/21020114 Duty Allowance	42,126,936.92		374,300.00	374,300.00	374,300.00+	100.00%+	374,500.00	383,863.00	393,465.00
12003001/21020135 Robe & Outfit Allowances	32,452,945.00	12,850,569.00	6,900,000.00	6,900,000.00	5,950,569.00-	86.24%-	6,900,300.00	7,072,808.00	7,249,625.00
Sub Total: Personnel Cost	826,058,654.10	765,783,457.06	1,486,167,600.00	1,486,167,600.00	720,384,142.94+	48.47%+	1,071,716,500.00	1,098,509,440.00	1,125,972,171.00
12003001/22020101 Local Travel and Transport - Training (Members & Staff)	50,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	61,500,000.00	63,037,503.00
12003001/22020102 Local Travel and Transport - Others (Members & Staff)			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	46,125,006.00	47,278,128.00
12003001/22020103 International Transport & Travels - Training (Members & Staff)			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	100,000,000.00	102,500,000.00	105,062,497.00
12003001/22020104 International Transport and Travels - Others	30,000,000.00		102,000,000.00	102,000,000.00	102,000,000.00+	100.00%+	50,000,000.00	51,250,000.00	52,531,249.00
12003001/22020201 Electricity Charges			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
12003001/22020202 Telephone Charge			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22020206 Sewerage Charges			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22020208 Software Charges Licensed Renewal			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
12003001/22020301 Office Stationeries/Computer Consumables			30,400,000.00	30,400,000.00	30,400,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
12003001/22020302 Books			5,200,000.00	5,200,000.00	5,200,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020303 Newspapers			20,600,000.00	20,600,000.00	20,600,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
12003001/22020304 Magazines & Periodicals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22020305 Printing of non Security Documents			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,600.00	10,763,121.00	11,032,197.00
12003001/22020306 Printing of Security Document			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
12003001/22020307 Drugs and Medical Supplies			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020309 Uniforms & Other Clothing			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	99,700.00	102,198.00	104,756.00
12003001/22020311 Food Stuff/Catering Materials Supplies			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,600.00	10,763,121.00	11,032,197.00
12003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,600.00	10,763,121.00	11,032,197.00
12003001/22020402 Maintenance of Office Furniture			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
12003001/22020403 Maintenance of Office Building Residential Qtrs			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
12003001/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22020405 Maintenance of Plants & Generators			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020406 Other Maintenance Services			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
12003001/22020411 Maintenance of Communication Equipments	500,000.00	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00+	50.00%+	2,000,000.00	2,050,000.00	2,101,249.00
12003001/22020501 Local Training		3,600,000.00	6,000,000.00	6,000,000.00	2,400,000.00+	40.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020502 International Training			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020601 Security Services	4,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
12003001/22020604 Security Vote (Including Operations)	290,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00			300,000,000.00	205,000,000.00	210,125,006.00
12003001/22020605 Cleaning & Fumigation Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
12003001/22020702 Information Technology Consulting	500,000.00	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	2,000,000.00	2,050,000.00	2,101,249.00
12003001/22020703 Legal Services			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
12003001/22020801 Motor Vehicle Fuel Cost			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
12003001/22020802 Other Transport Equipment Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
12003001/22020803 Plant/Generator Fuel Cost			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
12003001/22020901 Bank Charges (Other than Interest)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22020902 Insurance Premium			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
12003001/22021001 Refreshment & Meals			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
12003001/22021002 Honorarium & Sitting Allowance	250,000,000.00	885,000,000.00	920,000,000.00	920,000,000.00	35,000,000.00+	3.80%+	950,000,000.00	205,000,000.00	210,125,006.00
12003001/22021003 Publicity and Advertisements	500,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
12003001/22021004 Medical Expenses			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
12003001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
12003001/22021007 Welfare Packages	250,500,000.00	637,000,000.00	634,769,400.00	734,769,400.00	97,769,400.00+	13.31%+	1,200,000,000.00	153,750,000.00	157,593,746.00
12003001/22021008 Subscription to Professional Bodies			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
12003001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
12003001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
12003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
12003001/22021019 Medical Expenses - International			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
12003001/22021023 Recess Allowance		30,000,000.00	100,000,000.00	100,000,000.00	70,000,000.00+	70.00%+	50,000,000.00	51,250,000.00	52,531,249.00
12003001/22021024 Public Relations			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
Sub-Total: Overhead	876,000,000.00	1,807,600,000.00	2,755,470,000.00	2,855,470,000.00	1,047,870,000.00+	36.70%+	2,996,602,700.00	1,124,017,923.00	1,152,118,384.00
Total Recurrent Expenditure	1,702,058,654.10	2,573,383,457.06	4,241,637,600.00	4,341,637,600.00	1,768,254,142.94+	40.73%+	4,068,319,200.00	2,222,527,363.00	2,278,090,555.00
12004001 - Abia State House of Assembly Service Comm.									
12004001/21010101 Basic Salary			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	109,000,000.00	9,225,006.00	9,455,630.00
Sub Total: Personnel Cost			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	109,000,000.00	9,225,006.00	9,455,630.00
12004001/22021007 Welfare Packages			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	9,000,000.00	9,225,006.00	9,455,630.00
Sub-Total: Overhead			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	9,000,000.00	9,225,006.00	9,455,630.00
Total Recurrent Expenditure			34,000,000.00	34,000,000.00	34,000,000.00+	100.00%+	118,000,000.00	18,450,012.00	18,911,260.00
23001001 - Ministry of Information & Strategy									
23001001/21010101 Basic Salary	175,415,617.77	177,332,374.76	176,022,800.00	176,022,800.00	1,309,574.76-	0.74%-	174,823,600.00	179,194,190.00	183,674,048.00
23001001/21010102 Overtime Payments	2,895,000.00	4,257,000.00	14,222,100.00	14,222,100.00	9,965,100.00+	70.07%+	10,268,900.00	10,525,623.00	10,788,768.00
23001001/21010103 Consolidated Revenue Fund Charges - Salaries	4,206,732.29	562,880.71			562,880.71-				
23001001/21020101 Housing/Rent Allowance	49,393,851.74	51,158,130.57	60,860,800.00	60,860,800.00	9,702,669.43+	15.94%+	57,780,300.00	59,224,813.00	60,705,437.00
23001001/21020102 Transport Allowance	10,273,182.27	16,792,011.17	12,056,400.00	12,056,400.00	4,735,611.17-	39.28%-	12,361,300.00	12,670,338.00	12,987,096.00
23001001/21020103 Meal Subsidy	3,992,400.00	4,908,000.00	5,809,100.00	5,809,100.00	901,100.00+	15.51%+	4,946,000.00	5,069,650.00	5,196,397.00
23001001/21020104 Utility Allowance	3,417,084.25	3,361,356.00	3,283,300.00	3,283,300.00	78,056.00-	2.38%-	3,318,200.00	3,401,155.00	3,486,187.00
23001001/21020105 Entertainment Allowance	989,574.25	1,022,108.50	1,050,400.00	1,050,400.00	28,291.50+	2.69%+	942,400.00	965,966.00	990,120.00
23001001/21020106 Leave Allowance			17,517,400.00	17,517,400.00	17,517,400.00+	100.00%+	17,482,600.00	17,919,671.00	18,367,666.00
23001001/21020107 Domestic Staff Allowance	15,847,967.52	15,764,444.19	14,403,300.00	14,403,300.00	1,361,144.19-	9.45%-	14,136,900.00	14,490,323.00	14,852,581.00
23001001/21020114 Duty Allowance	53,000.00								
Sub Total: Personnel Cost	266,484,410.09	275,158,305.90	305,225,600.00	305,225,600.00	30,067,294.10+	9.85%+	296,060,200.00	303,461,729.00	311,048,300.00
23001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
23001001/22020102 Local Travel and Transport - Others		1,000,000.00	1,500,600.00	1,500,600.00	500,600.00+	33.36%+	1,500,600.00	1,538,115.00	1,576,567.00
23001001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23001001/22020202 Telephone Charge			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23001001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23001001/22020207 Leased Communication Lines(s)			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23001001/22020208 Software Charges/License Renewal			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
23001001/22020301 Office Stationeries/Computer Consumables		2,000,000.00	2,000,000.00	2,000,000.00			1,000,000.00	1,025,006.00	1,050,636.00
23001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
23001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23001001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23001001/22020404 Maintenance of Office/IT Equipments			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
23001001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	799,600.00	819,590.00	840,084.00
23001001/22020801 Motor Vehicle Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
23001001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	350,500.00	359,263.00	368,242.00
23001001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23001001/22021003 Publicity and Advertisements		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	513,121.00	525,954.00
23001001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23001001/22021006 Postages & courier Services			15,600.00	15,600.00	15,600.00+	100.00%+	50,400.00	51,660.00	52,956.00
23001001/22021007 Welfare Packages		74,653,881.00	500,600.00	500,600.00	74,153,281.00-	14,812.88%-	1,000,000.00	1,025,006.00	1,050,636.00
23001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
23001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		78,353,881.00	10,218,400.00	10,218,400.00	68,135,481.00-	666.79%-	10,253,200.00	10,509,621.00	10,772,412.00
Total Recurrent Expenditure	266,484,410.09	353,512,186.90	315,444,000.00	315,444,000.00	38,068,186.90-	12.07%-	306,313,400.00	313,971,350.00	321,820,712.00
23003001 - Broadcasting Corporation of Abia State									
23003001/21010101 Basic Salary	295,340,584.15	198,135,609.84	199,630,200.00	199,630,200.00	1,494,590.16+	0.75%+	202,022,800.00	207,073,376.00	212,250,207.00
23003001/21010103 Consolidated Revenue Fund Charges - Salaries	2,506,448.69		1,429,800.00	1,429,800.00	1,429,800.00+	100.00%+	5,473,000.00	5,609,831.00	5,750,072.00
23003001/21020101 Housing/Rent Allowance	59,395,716.00	55,935,113.00	69,551,000.00	69,551,000.00	13,615,887.00+	19.58%+	71,384,100.00	73,168,708.00	74,997,926.00
23003001/21020102 Transport Allowance	10,963,600.00	10,090,001.00	13,064,900.00	13,064,900.00	2,974,899.00+	22.77%+	12,304,900.00	12,612,523.00	12,927,840.00
23003001/21020103 Meal Subsidy	4,452,700.00	4,543,309.00	5,743,100.00	5,743,100.00	1,199,791.00+	20.89%+	5,602,700.00	5,742,773.00	5,886,340.00
23003001/21020104 Utility Allowance	2,627,700.00	2,701,274.00	3,673,400.00	3,673,400.00	972,126.00+	26.46%+	3,414,200.00	3,499,555.00	3,587,047.00
23003001/21020105 Entertainment Allowance	781,500.00	856,665.00	1,445,400.00	1,445,400.00	588,735.00+	40.73%+	1,368,500.00	1,402,713.00	1,437,778.00
23003001/21020106 Leave Allowance			19,878,700.00	19,878,700.00	19,878,700.00+	100.00%+	20,201,700.00	20,706,743.00	21,224,414.00
23003001/21020107 Domestic Staff Allowance	20,419,817.65	19,260,511.00	26,356,600.00	26,356,600.00	7,096,089.00+	26.92%+	22,557,000.00	23,120,925.00	23,698,944.00
23003001/21020109 Call Duties Allowance	10,000.00								
23003001/21020111 Hazard Allowance	45,000.00						1,619,500.00	1,659,993.00	1,701,495.00
23003001/21020114 Duty Allowance	8,000.00		27,869,100.00	27,869,100.00	27,869,100.00+	100.00%+	22,693,900.00	23,261,248.00	23,842,785.00
23003001/21020139 Weigh-in Allowance	21,561,104.69								
Sub Total: Personnel Cost	418,112,171.18	291,522,482.84	368,642,200.00	368,642,200.00	77,119,717.16+	20.92%+	368,642,300.00	377,858,388.00	387,304,848.00
23003001/22020101 Local Travel and Transport - Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
23003001/22020102 Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
23003001/22020201 Electricity Charges			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
23003001/22020208 Software Charges /License Renewal			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
23003001/22020301 Office Stationaries /Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
23003001/22020302 Newspapers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
23003001/22020304 Magazines & Periodicals			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23003001/22020305 Printing of Non Security Documents							1,500,600.00	1,538,115.00	1,576,567.00
23003001/22020306 Printing of Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
23003001/22020309 Uniforms and other Clothings			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23003001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
23003001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
23003001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
23003001/22020404 Maintenance of office /IT Equipments			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
23003001/22020405 Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
23003001/22020406 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
23003001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
23003001/22020502 International Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
23003001/22020601 Security Services			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
23003001/22020602 Office Rent			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
23003001/22020605 Cleaning &Fumigation Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23003001/22020701 Financial Consulting			500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
23003001/22020703 Legal Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23003001/22020708 Medical Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23003001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
23003001/22020803 Plant/Generator Fuel Cost		200,000.00	20,000,000.00	50,000,000.00	49,800,000.00+	99.60%+	120,000,000.00	20,500,000.00	21,012,497.00
23003001/22020901 Bank Chrages (Other Than Interest)							500,600.00	513,121.00	525,954.00
23003001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
23003001/22021002 Honourarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
23003001/22021003 Publicity and Advertisements							4,000,000.00	4,100,000.00	4,202,497.00
23003001/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
23003001/22021006 Postage and Courirer Services			399,800.00	399,800.00	399,800.00+	100.00%+	300,100.00	307,603.00	315,297.00
23003001/22021007 Welfare Packages			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
23003001/22021008 Subscription to Professional Bodies			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
23003001/22021009 Sporting Activities							300,100.00	307,603.00	315,297.00
23003001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
23003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23003001/22021022 Programme Production			1,799,600.00	1,799,600.00	1,799,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
Sub-Total: Overhead		200,000.00	80,703,700.00	110,703,700.00	110,503,700.00+	99.82%+	188,858,300.00	91,079,860.00	93,356,905.00
Total Recurrent Expenditure	418,112,171.18	291,722,482.84	449,345,900.00	479,345,900.00	187,623,417.16+	39.14%+	557,500,600.00	468,938,248.00	480,661,753.00
23013001 - Government Printing Press									
23013001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23013001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23013001/22020305 Printing of Non Security Document		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	500,600.00	513,121.00	525,954.00
23013001/22020306 Printing of Security Document			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
Sub-Total: Overhead		200,000.00	4,501,800.00	4,501,800.00	4,301,800.00+	95.56%+	4,501,800.00	4,614,369.00	4,729,746.00
Total Recurrent Expenditure		200,000.00	4,501,800.00	4,501,800.00	4,301,800.00+	95.56%+	4,501,800.00	4,614,369.00	4,729,746.00
23055001 - Abia State Printing & Publishing Corporation									
23055001/21010101 Basic Salary	57,844,301.65	53,620,455.47	62,781,500.00	62,781,500.00	9,161,044.53+	14.59%+	56,851,100.00	58,272,383.00	59,729,189.00
23055001/21010102 Overtime Payments	3,884,500.00	3,897,803.00	3,000,000.00	3,000,000.00	897,803.00-	29.93%-	3,873,900.00	3,970,753.00	4,070,020.00
23055001/21020101 Housing/Rent Allowance	12,304,263.00	14,842,421.00	17,948,400.00	17,948,400.00	3,105,979.00+	17.31%+	16,054,000.00	16,455,356.00	16,866,736.00
23055001/21020102 Transport Allowance	4,852,970.00	3,253,317.00	4,408,200.00	4,408,200.00	1,154,883.00+	26.20%+	3,919,500.00	4,017,493.00	4,117,935.00
23055001/21020103 Meal Subsidy	1,492,000.00	1,572,112.00	1,929,200.00	1,929,200.00	357,088.00+	18.51%+	1,070,800.00	1,097,570.00	1,125,012.00
23055001/21020104 Utility Allowance	819,200.00	861,871.00	1,108,000.00	1,108,000.00	246,129.00+	22.21%+	939,900.00	963,403.00	987,483.00
23055001/21020105 Entertainment Allowance	30,000.00	390,206.00	54,000.00	54,000.00	336,206.00-	622.60%-	36,000.00	36,900.00	37,824.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
23055001/21020106 Leave Allowance			6,656,600.00	6,656,600.00	6,656,600.00+	100.00%+	5,683,100.00	5,825,178.00	5,970,809.00
23055001/21020107 Domestic Staff Allowance	662,460.00	773,024.00	1,325,300.00	1,325,300.00	552,276.00+	41.67%+	794,700.00	814,568.00	834,928.00
23055001/21020202 Contributory Pension	1,019,241.19								
Sub Total: Personnel Cost	82,908,935.84	79,211,209.47	99,211,200.00	99,211,200.00	19,999,990.53+	20.16%+	89,223,000.00	91,453,604.00	93,739,936.00
23055001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23055001/22020102 Local Travel and Transport - Others			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23055001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23055001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
23055001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23055001/22020402 Maintenance of Office Furniture			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
23055001/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23055001/22020406 Other Maintenance Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
23055001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23055001/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23055001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
23055001/22020803 Plant/Generator Fuel Cost			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23055001/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
23055001/22021003 Publicity & Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23055001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	200,400.00	205,416.00	210,552.00
23055001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23055001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
23055001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
23055001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
23055001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			4,001,500.00	4,001,500.00	4,001,500.00+	100.00%+	3,701,300.00	3,793,919.00	3,888,785.00
Total Recurrent Expenditure	82,908,935.84	79,211,209.47	103,212,700.00	103,212,700.00	24,001,490.53+	23.25%+	92,924,300.00	95,247,523.00	97,628,721.00
23005001 - Admin Sector- Abia State Orientation Agency									
23005001/21010101 Basic Salary			7,196,900.00	7,196,900.00	7,196,900.00+	100.00%+	6,196,900.00	6,351,823.00	6,510,623.00
23005001/21010102 Overtime Payments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23005001/21020101 Housing/Rent Allowance			1,884,700.00	1,884,700.00	1,884,700.00+	100.00%+	1,884,700.00	1,931,818.00	1,980,112.00
23005001/21020102 Transport Allowance			546,200.00	546,200.00	546,200.00+	100.00%+	546,200.00	559,861.00	573,858.00
23005001/21020103 Meal Subsidy			231,700.00	231,700.00	231,700.00+	100.00%+	231,700.00	237,498.00	243,440.00
23005001/21020104 Utility Allowance			129,600.00	129,600.00	129,600.00+	100.00%+	129,600.00	132,840.00	136,164.00
23005001/21020105 Entertainment Allowance			2,400.00	2,400.00	2,400.00+	100.00%+	2,400.00	2,460.00	2,520.00
23005001/21020106 Leave Allowance			756,300.00	756,300.00	756,300.00+	100.00%+	756,300.00	775,208.00	794,584.00
23005001/21020107 Domestic Staff Allowance			15,600.00	15,600.00	15,600.00+	100.00%+	15,600.00	15,996.00	16,392.00
Sub Total: Personnel Cost			11,063,500.00	11,063,500.00	11,063,500.00+	100.00%+	10,063,500.00	10,315,107.00	10,572,990.00
23005001/22020101 Local Transport & Travel-Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23005001/22020102 Local Transport & Travel-Others			699,900.00	699,900.00	699,900.00+	100.00%+	600,200.00	615,205.00	630,582.00
23005001/22020201 Electricity Charges			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
23005001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
23005001/22020301 Office Stationeries/Computer Consumables			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
23005001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
23005001/22020401 Maintenance of Motor Vehicles/Transport Equipment			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
23005001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
23005001/22020404 Maintenance of Office IT Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
23005001/22020404 Maintenance of Plants/Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
23005001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23005001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23005001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
23005001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
23005001/22021001 Refreshments & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
23005001/22021003 Publicity & Advertisements			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
23005001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
23005001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
23005001/22021007 Welfare Packages			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
23005001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
23005001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead			7,002,300.00	7,002,300.00	7,002,300.00+	100.00%+	6,902,600.00	7,075,248.00	7,252,173.00
Total Recurrent Expenditure			18,065,800.00	18,065,800.00	18,065,800.00+	100.00%+	16,966,100.00	17,390,355.00	17,825,163.00
25001001 - Office of the Head of Civil Service									
25001001/21010101 Basic Salary	28,480,846.19	38,309,522.86	43,504,200.00	43,504,200.00	5,194,677.14+	11.94%+	22,381,800.00	22,941,345.00	23,514,876.00
25001001/21010102 Overtime Payments	981,314.23	1,416,273.45	1,570,200.00	1,570,200.00	153,926.55+	9.80%+	1,750,300.00	1,794,058.00	1,838,908.00
25001001/21010103 Consolidation Revenue Fund Charges - Salaries	626,366.38	20,391,721.66	5,080,500.00	5,080,500.00	15,311,221.66-	301.37%-	12,824,700.00	13,145,323.00	13,473,954.00
25001001/21020101 House/Rent Allowance	4,121,770.48	8,107,838.48	10,641,000.00	10,641,000.00	2,533,161.52+	23.81%+	13,722,700.00	14,065,773.00	14,417,418.00
25001001/21020102 Transport Allowance	1,189,383.74	3,114,616.37	1,308,500.00	1,308,500.00	1,806,116.37-	138.03%-	1,378,100.00	1,412,553.00	1,447,870.00
25001001/21020103 Meal Subsidy	448,500.00	479,356.75	578,600.00	578,600.00	99,243.25+	17.15%+	597,800.00	612,745.00	628,062.00
25001001/21020104 Utility Allowance	372,587.00	1,272,965.75	1,842,700.00	1,842,700.00	569,734.25+	30.92%+	2,977,200.00	3,051,630.00	3,127,921.00
25001001/21020105 Entertainment Allowance	170,983.74	867,886.75	1,541,400.00	1,541,400.00	673,513.25+	43.69%+	2,665,100.00	2,731,728.00	2,800,024.00
25001001/21020106 Leave Allowance			2,662,600.00	2,662,600.00	2,662,600.00+	100.00%+	3,120,100.00	3,198,108.00	3,278,061.00
25001001/21020107 Domestic Staff Allowance	697,702.81	2,335,932.08	4,340,900.00	4,340,900.00	2,004,967.92+	46.19%+	7,148,800.00	7,327,526.00	7,510,717.00
25001001/21020109 Call Duties Allowance	72,000.00								
25001001/21020114 Duty Allowance	591,833.31	138,000.00	1,140,400.00	1,140,400.00	1,002,400.00+	87.90%+	1,176,400.00	1,205,810.00	1,235,953.00
25001001/21020130 Medical Allowance	93,590.25	134,790.25	1,521,000.00	1,521,000.00	1,386,209.75+	91.14%+	2,647,100.00	2,713,283.00	2,781,112.00
Sub Total: Personnel Cost	37,846,878.13	76,568,904.40	75,732,000.00	75,732,000.00	836,904.40-	1.11%-	72,390,100.00	74,199,882.00	76,054,876.00
25001001/22020101 Local Travel and Transport - Training		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	6.67%+	3,000,000.00	3,075,006.00	3,151,884.00
25001001/22020102 Local Travel and Transport - Others	2,500,000.00	750,000.00	4,500,600.00	4,500,600.00	3,750,600.00+	83.34%+	5,000,000.00	5,125,006.00	5,253,133.00
25001001/22020103 International Transport & Travels - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
25001001/22020301 Office Stationeries/Computer Consumables	2,300,000.00	2,670,000.00	4,000,000.00	4,000,000.00	1,330,000.00+	33.25%+	3,000,000.00	3,075,006.00	3,151,884.00
25001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	800,000.00	2,170,000.00	3,000,000.00	3,000,000.00	830,000.00+	27.67%+	3,000,000.00	3,075,006.00	3,151,884.00
25001001/22020402 Maintenance of Office Furniture	1,200,000.00	950,000.00	2,000,000.00	2,000,000.00	1,050,000.00+	52.50%+	2,000,000.00	2,050,000.00	2,101,249.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	1,350,000.00	1,120,000.00	2,500,600.00	2,500,600.00	1,380,600.00+	55.21%+	2,500,600.00	2,563,121.00	2,627,202.00
25001001/22020405 Maintenance of Plants & Generators	1,100,000.00	730,000.00	2,000,000.00	2,000,000.00	1,270,000.00+	63.50%+	2,000,000.00	2,050,000.00	2,101,249.00
25001001/22020501 Local Training	550,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
25001001/22020801 Motor Vehicle Fuel Cost	2,650,000.00	1,800,000.00	4,000,000.00	4,000,000.00	2,200,000.00+	55.00%+	4,000,000.00	4,100,000.00	4,202,497.00
25001001/22020802 Other Transport Equipment Fuel Cost	1,200,000.00	680,000.00	2,000,000.00	2,000,000.00	1,320,000.00+	66.00%+	2,000,000.00	2,050,000.00	2,101,249.00
25001001/22020803 Plant/Generator Fuel Cost	4,250,000.00	3,080,000.00	5,000,000.00	5,000,000.00	1,920,000.00+	38.40%+	5,000,000.00	5,125,006.00	5,253,133.00
25001001/22021001 Refreshment & Meals		600,000.00	1,000,000.00	1,000,000.00	400,000.00+	40.00%+	1,500,600.00	1,538,115.00	1,576,567.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
25001001/22021002 Honorarium & Sitting Allowance	550,000.00	750,000.00	3,000,000.00	3,000,000.00	2,250,000.00+	75.00%+	3,000,000.00	3,075,006.00	3,151,884.00
25001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25001001/22021004 Medical Expenses			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
25001001/22021006 Postages & courier Services			80,400.00	80,400.00	80,400.00+	100.00%+	80,400.00	82,416.00	84,480.00
25001001/22021007 Welfare Packages	11,050,000.00	8,300,000.00	25,000,000.00	25,000,000.00	16,700,000.00+	66.80%+	30,000,000.00	30,750,000.00	31,518,751.00
25001001/22021008 Subscription to Professional Bodies			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25001001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
25001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
25001001/22021021 Special Day/Celebration			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
Sub-Total: Overhead	29,500,000.00	26,400,000.00	69,182,500.00	69,182,500.00	42,782,500.00+	61.84%+	74,683,100.00	76,550,256.00	78,464,046.00
Total Recurrent Expenditure	67,346,878.13	102,968,904.40	144,914,500.00	144,914,500.00	41,945,595.60+	28.95%+	147,073,200.00	150,750,138.00	154,518,922.00
25005001 - Bureau of Training									
25005001/21010101 Basic Salary	26,804,366.37	27,073,515.89	20,721,500.00	20,721,500.00	6,352,015.89-	30.65%-	20,292,900.00	20,800,223.00	21,320,234.00
25005001/21010102 Overtime Payments	1,129,000.00	1,577,989.00	1,570,200.00	1,570,200.00	7,789.00-	0.50%-	1,573,800.00	1,613,151.00	1,653,475.00
25005001/21010103 Consolidated Revenue Fund Charges - Salaries	2,627,720.04	288,429.75			288,429.75-				
25005001/21020101 Housing/Rent Allowance	7,543,735.48	7,720,739.70	7,582,300.00	7,582,300.00	138,439.70-	1.83%-	7,458,600.00	7,645,071.00	7,836,200.00
25005001/23020102 Transport Allowance	1,765,767.48	2,274,513.57	2,212,400.00	2,212,400.00	62,113.57-	2.81%-	2,367,400.00	2,426,585.00	2,487,247.00
25005001/21020103 Meal Subsidy	643,900.00	626,902.00	936,300.00	936,300.00	309,398.00+	33.04%+	1,007,200.00	1,032,386.00	1,058,196.00
25005001/21020104 Utility Allowance	708,364.25	698,465.25	701,100.00	701,100.00	2,634.75+	0.38%+	747,900.00	766,603.00	785,763.00
25005001/21020105 Entertainment Allowance	455,664.25	445,165.25	446,600.00	446,600.00	1,434.75+	0.32%+	446,600.00	457,765.00	469,206.00
25005001/21020106 Leave Allowance			2,026,400.00	2,026,400.00	2,026,400.00+	100.00%+	2,290,500.00	2,347,763.00	2,406,454.00
25005001/21020107 Domestic Staff Allowance	3,895,813.86	3,375,302.57	2,791,100.00	2,791,100.00	584,202.57-	20.93%-	2,791,100.00	2,860,883.00	2,932,407.00
25005001/21020109 Call Duties Allowance	266,500.00	154,149.00			154,149.00-				
25005001/21020114 Duty Allowance	1,286,500.00								
25005001/21020126 News Paper Allowance	46,795.11	31,196.74	187,300.00	187,300.00	156,103.26+	83.34%+	187,300.00	191,983.00	196,785.00
25005001/21020130 Medical Allowance	93,590.25	187,180.50			187,180.50-				
Sub Total: Personnel Cost	47,267,717.09	44,453,549.22	39,175,200.00	39,175,200.00	5,278,349.22-	13.47%-	39,163,300.00	40,142,413.00	41,145,967.00
25005001/22020101 Local Travel and Transport - Training			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25005001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25005001/22020301 Office Stationeries/Computer Consumables		200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25005001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005001/22020403 Maintenance of Office Building Residential Qtrs			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
25005001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
25005001/22020501 Local Training (State Civil Servant Training)			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
25005001/22020803 Plant/Generator Fuel Cost			450,200.00	450,200.00	450,200.00+	100.00%+	450,200.00	461,461.00	472,998.00
25005001/22020901 Bank Charges (Other Than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005001/22021003 Publicity & Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25005001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
25005001/22021009 Sporting Activities			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
25005001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
25005001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	10,452,600.00	10,452,600.00	10,252,600.00+	98.09%+	9,803,100.00	10,048,262.00	10,299,496.00
Total Recurrent Expenditure	47,267,717.09	44,653,549.22	49,627,800.00	49,627,800.00	4,974,250.78+	10.02%+	48,966,400.00	50,190,675.00	51,445,463.00
25005002 - Bureau of Common Services & Service Monitor									
25005002/21010101 Basic Salary	22,176,512.79	16,771,536.52	26,270,100.00	26,270,100.00	9,498,563.48+	36.16%+	20,409,400.00	20,919,641.00	21,442,631.00
25005002/21010102 Overtime Payments	1,310,319.36	1,221,101.00	882,300.00	882,300.00	338,801.00-	38.40%-	894,300.00	916,663.00	939,579.00
25005002/21010103 Consolidation Revenue Fund Charges - Salaries	2,491,080.47	405,355.08			405,355.08-				
25005002/21020101 House/Rent Allowance	5,590,082.35	4,175,340.70	8,073,200.00	8,073,200.00	3,897,859.30+	48.28%+	6,836,800.00	7,007,726.00	7,182,914.00
25005002/21020102 Transport Allowance	1,471,175.61	1,465,826.96	1,491,000.00	1,491,000.00	25,173.04+	1.69%+	1,327,700.00	1,360,893.00	1,394,914.00
25005002/21020103 Meal Subsidy	541,000.00	410,646.00	651,800.00	651,800.00	241,154.00+	37.00%+	577,400.00	591,841.00	606,642.00
25005002/21020104 Utility Allowance	581,170.75	505,726.75	739,500.00	739,500.00	233,773.25+	31.61%+	693,800.00	711,145.00	728,922.00
25005002/21020105 Entertainment Allowance	424,762.61	309,305.75	428,600.00	428,600.00	119,294.25+	27.83%+	410,500.00	420,763.00	431,278.00
25005002/21020106 Leave Allowance			2,334,900.00	2,334,900.00	2,334,900.00+	100.00%+			
25005002/21020107 Domestic Staff Allowance	2,174,999.99	1,430,820.83	2,525,800.00	2,525,800.00	1,094,979.17+	43.35%+	1,996,400.00	2,046,316.00	2,097,469.00
25005002/21020109 Call Duties Allowance	317,000.00	97.00	1,368,500.00	1,368,500.00	1,368,403.00+	99.99%+			
25005002/21020110 Clinical Allowance	31,196.75								
25005002/21020111 Hazard Allowance	31,196.75								
25005002/21020114 Duty Allowance	827,833.52	105,101.00			105,101.00-		1,164,400.00	1,193,510.00	1,223,352.00
25005002/21020117 Incentive allowance (budget etc)	75,000.00								
Sub Total: Personnel Cost	38,043,330.95	26,800,857.59	44,765,700.00	44,765,700.00	17,964,842.41+	40.13%+	34,310,700.00	35,168,498.00	36,047,701.00
25005002/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,400,900.00	1,435,928.00	1,471,821.00
25005002/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	949,600.00	973,346.00	997,680.00
25005002/22020301 Office Stationaries /Computer Consumables		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	50.00%+	949,600.00	973,346.00	997,680.00
25005002/22020303 Newspapers			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
25005002/22020304 Magazines and Periodicals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005002/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005002/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22020801 Motor Vehicle Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005002/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+			
25005002/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22021007 Welfare Packages			350,500.00	350,500.00	350,500.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005002/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005002/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
25005002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		500,000.00	8,302,700.00	8,302,700.00	7,802,700.00+	93.98%+	8,203,000.00	8,408,153.00	8,618,393.00
Total Recurrent Expenditure	38,043,330.95	27,300,857.59	53,068,400.00	53,068,400.00	25,767,542.41+	48.56%+	42,513,700.00	43,576,651.00	44,666,094.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25005003 - Bureau of Service Welfare									
25005003/21010101 Basic Salary	16,200,532.12	36,529,788.79	44,519,800.00	44,519,800.00	7,990,011.21+	17.95%+	39,588,300.00	40,578,013.00	41,592,468.00
25005003/21010102 Overtime	285,500.00	1,522,464.00	2,361,300.00	2,361,300.00	838,836.00+	35.52%+	7,060,000.00	7,236,506.00	7,417,418.00
25005003/21010103 Consolidated Revenue Fund Charges - Salaries	74,686.00	274,160.37	7,477,800.00	7,477,800.00	7,203,639.63+	96.33%+			
25005003/21020101 Housing/Rent Allowance	1,390,982.00	4,780,201.96	8,117,700.00	8,117,700.00	3,337,498.04+	41.11%+	8,208,900.00	8,414,123.00	8,624,472.00
25005003/21020102 Transport Allowance	349,200.00	1,718,785.70	1,368,500.00	1,368,500.00	350,285.70-	25.60%-	1,409,300.00	1,444,533.00	1,480,642.00
25005003/21020103 Meal Subsidy	152,200.00	412,336.00	595,400.00	595,400.00	183,064.00+	30.75%+	599,100.00	614,083.00	629,438.00
25005003/21020104 Utility Allowance	84,400.00	512,238.75	6,714,300.00	6,714,300.00	6,202,061.25+	92.37%+	714,300.00	732,163.00	750,470.00
25005003/21020105 Entertainment Allowance	9,000.00	322,873.75	374,500.00	374,500.00	51,626.25+	13.79%+	410,600.00	420,865.00	431,383.00
25005003/21020106 Leave Allowance			2,234,100.00	2,234,100.00	2,234,100.00+	100.00%+	3,315,700.00	3,398,593.00	3,483,562.00
25005003/21020107 Domestic Staff Allowance	294,156.00	1,740,300.83	2,525,800.00	2,525,800.00	785,499.17+	31.10%+	936,300.00	959,708.00	983,703.00
25005003/21020108 Shift Allowance	560,934.00	1,821,652.00	1,369,800.00	1,369,800.00	451,852.00-	32.99%-	1,711,900.00	1,754,698.00	1,798,564.00
25005003/21020109 Call Duties Allowance	220,000.00	110,223.00			110,223.00-				
25005003/21020111 Hazard Allowance	230,000.00	705,240.00	780,300.00	780,300.00	75,060.00+	9.62%+	720,300.00	738,308.00	756,771.00
Sub Total: Personnel Cost	19,851,590.12	50,450,265.15	78,439,300.00	78,439,300.00	27,989,034.85+	35.68%+	64,674,700.00	66,291,593.00	67,948,891.00
25005003/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	450,200.00	461,461.00	472,998.00
25005003/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	949,600.00	973,346.00	997,680.00
25005003/22020301 Office Stationaries /Computer Consumables		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	500,600.00	513,121.00	525,954.00
25005003/22020307 Drugs & Medical Supplies			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
25005003/22020309 Uniforms and other Clothings			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005003/22020402 Maintenance of Office Furniture			799,600.00	799,600.00	799,600.00+	100.00%+	749,100.00	767,828.00	787,024.00
25005003/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	450,200.00	461,461.00	472,998.00
25005003/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005003/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005003/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005003/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005003/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25005003/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
25005003/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
25005003/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead		200,000.00	8,703,400.00	8,703,400.00	8,503,400.00+	97.70%+	7,350,400.00	7,534,215.00	7,722,590.00
Total Recurrent Expenditure	19,851,590.12	50,650,265.15	87,142,700.00	87,142,700.00	36,492,434.85+	41.88%+	72,025,100.00	73,825,808.00	75,671,481.00
25005004 - Bureau of Administration									
25005004/21010101 Basic Salary	68,639,820.46	81,738,733.11	79,134,400.00	79,134,400.00	2,604,333.11-	3.29%-	77,792,300.00	79,737,113.00	81,730,546.00
25005004/21010102 Overtime Payments	5,116,476.00	6,248,904.00	9,528,200.00	9,528,200.00	3,279,296.00+	34.42%+	10,836,700.00	11,107,623.00	11,385,317.00
25005004/21010103 Consolidation Revenue Fund Charges - Salaries	771,732.70	788,309.18	11,056,400.00	11,056,400.00	10,268,090.82+	92.87%+	3,235,300.00	3,316,188.00	3,399,093.00
25005004/21020101 House/Rent Allowance	14,834,724.74	19,747,379.96	20,906,400.00	20,906,400.00	1,159,020.04+	5.54%+	20,163,300.00	20,667,383.00	21,184,070.00
25005004/21020102 Transport Allowance	4,736,683.74	6,358,058.57	5,426,100.00	5,426,100.00	931,958.57-	17.18%-	5,220,900.00	5,351,428.00	5,485,210.00
25005004/21020103 Meal Subsidy	2,029,393.87	2,339,904.00	2,357,800.00	2,357,800.00	17,896.00+	0.76%+	2,704,700.00	2,772,323.00	2,841,628.00
25005004/21020104 Utility Allowance	1,602,880.50	1,508,186.25	1,286,900.00	1,286,900.00	221,286.25-	17.20%-	1,854,700.00	1,901,073.00	1,948,599.00
25005004/21020105 Entertainment Allowance	297,278.87	475,278.25	126,000.00	126,000.00	349,278.25+	277.20%-	536,600.00	550,021.00	563,767.00
25005004/21020106 Leave Allowance			7,360,200.00	7,360,200.00	7,360,200.00+	100.00%+	8,779,100.00	8,998,583.00	9,223,552.00
25005004/21020107 Domestic Staff Allowance	2,244,847.35	4,215,424.57	2,174,000.00	2,174,000.00	2,041,424.57-	93.90%-	4,175,300.00	4,279,683.00	4,386,671.00
25005004/21020114 Duty Allowance	3,078,406.50						4,309,700.00	4,417,443.00	4,527,875.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
2505004/21020118 Duties Allowance	385,000.00	1,624,804.00			1,624,804.00-				
Sub Total: Personnel Cost	103,737,244.73	125,044,981.89	139,356,400.00	139,356,400.00	14,311,418.11+	10.27%+	139,608,600.00	143,098,861.00	146,676,328.00
25005004/22020101 Local Travel and Transport - Training	240,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
25005004/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005004/22020201 Electricity Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005004/22020301 Office Stationaries /Computer Consumables		799,100.00	799,600.00	799,600.00	500.00+	0.06%+	699,900.00	717,403.00	735,339.00
25005004/22020401 Maintenance of Motor Vehicle /Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
25005004/22020402 Maintenance of Office Furniture	1,000,000.00	374,000.00	399,800.00	399,800.00	25,800.00+	6.45%+	399,800.00	409,801.00	420,042.00
25005004/22020403 Maintenance of Office Building Residential Qtrs			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
25005004/22020405 Maintenance of Plants & Generators		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	513,121.00	525,954.00
25005004/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005004/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005004/22020803 Plant/Generator Fuel Cost		320,000.00	399,800.00	399,800.00	79,800.00+	19.96%+	399,800.00	409,801.00	420,042.00
25005004/22021001 Refreshment & Meals		236,000.00	249,700.00	249,700.00	13,700.00+	5.49%+	200,400.00	205,416.00	210,552.00
25005004/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005004/22021007 Welfare Packages		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	513,121.00	525,954.00
25005004/22021012 Promotion (Service Wide)		200,400.00	200,400.00	200,400.00			200,400.00	205,416.00	210,552.00
25005004/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
25005004/22021016 Servicom		150,000.00	150,100.00	150,100.00	100.00+	0.07%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	1,240,000.00	3,279,500.00	8,403,300.00	8,403,300.00	5,123,800.00+	60.97%+	8,254,300.00	8,460,742.00	8,672,273.00
Total Recurrent Expenditure	104,977,244.73	128,324,481.89	147,759,700.00	147,759,700.00	19,435,218.11+	13.15%+	147,862,900.00	151,559,603.00	155,348,601.00
25005007 - Bureau of Establishment									
25005007/21010101 Basic Salaries	49,276,936.07	41,945,157.43	55,636,300.00	55,636,300.00	13,691,142.57+	24.61%+	51,163,300.00	52,442,388.00	53,753,446.00
25005007/21010102 Overtime Payments	3,714,003.33	3,536,330.00	3,751,500.00	3,751,500.00	215,170.00+	5.74%+	3,929,200.00	4,027,436.00	4,128,121.00
25005007/21010103 Consolidation Revenue Fund Charges - Salaries	4,095,928.45	241,557.62	6,043,200.00	6,043,200.00	5,801,642.38+	96.00%+	6,289,300.00	6,446,538.00	6,607,702.00
25005007/21020101 House/Rent Allowance	12,930,669.83	12,169,000.83	18,063,600.00	18,063,600.00	5,894,599.17+	32.63%+	17,000,000.00	17,425,006.00	17,860,636.00
25005007/21020102 Transport Allowance	3,194,759.35	3,102,815.57	4,063,600.00	4,063,600.00	960,784.43+	23.64%+	3,134,400.00	3,212,766.00	3,293,088.00
25005007/21020103 Meal Subsidy	1,230,200.00	1,096,311.00	1,379,300.00	1,379,300.00	282,989.00+	20.52%+	1,385,300.00	1,419,933.00	1,455,430.00
25005007/21020104 Utility Allowance	1,433,548.00	931,561.50	1,162,000.00	1,162,000.00	230,438.50+	19.83%+	792,300.00	812,108.00	832,408.00
25005007/21020105 Entertainment Allowance	667,139.85	396,009.50	500,600.00	500,600.00	104,590.50+	20.89%+	144,100.00	147,703.00	151,401.00
25005007/21020106 Leave Allowance			5,230,500.00	5,230,500.00	5,230,500.00+	100.00%+	511,400.00	524,185.00	537,294.00
25005007/21020107 Domestic Staff Allowance	4,168,714.96	3,107,628.45	4,115,300.00	4,115,300.00	1,007,671.55+	24.49%+	3,180,100.00	3,259,608.00	3,341,097.00
25005007/21020114 Duty Allowance	2,205,800.00						3,312,100.00	3,394,908.00	3,479,781.00
Sub Total: Personnel Cost	82,917,699.84	66,526,371.90	99,945,900.00	99,945,900.00	33,419,528.10+	33.44%+	90,841,500.00	93,112,579.00	95,440,404.00
25005007/22020101 Local Travel and Transport - Training		825,000.00	2,500,600.00	2,500,600.00	1,675,600.00+	67.01%+	2,500,600.00	2,563,121.00	2,627,202.00
25005007/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
25005007/22020201 Electricity Charges			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
25005007/22020205 Water Rates			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
25005007/22020301 Office Stationeries/Computer Consumables	200,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
25005007/22020305 Printing of Non Security Documents	200,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005007/22020306 Printing of Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005007/22020401 Maintenance of Motor Vehicle /Transport Equipment			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
25005007/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
25005007/22020403 Maintenance of Office Building Residential Qtrs	1,000,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25005007/22020404 Maintenance of office /IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005007/22020405 Maintenance of Plants & Generators			150,100.00	150,100.00	150,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005007/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25005007/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005007/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005007/22020801 Motor Vehicle Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005007/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25005007/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
25005007/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25005007/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005007/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
25005007/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25005007/22021014 Annual Budget Expenses and Administration	200,000.00	200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
25005007/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	1,600,000.00	1,025,000.00	10,404,600.00	10,404,600.00	9,379,600.00+	90.15%+	10,304,900.00	10,562,616.00	10,826,730.00
Total Recurrent Expenditure	84,517,699.84	67,551,371.90	110,350,500.00	110,350,500.00	42,799,128.10+	38.78%+	101,146,400.00	103,675,195.00	106,267,134.00
25007001 - Local Government Staff Pension Board									
25007001/21010101 Basic Salary			1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+	1,034,800.00	1,060,670.00	1,087,188.00
Sub Total: Personnel Cost			1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+	1,034,800.00	1,060,670.00	1,087,188.00
25007001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25007001/22020102 Local Travel and Transport - Others			1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+	1,200,400.00	1,230,410.00	1,261,176.00
25007001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25007001/22020204 Statelite Broadcasting Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25007001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25007001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
25007001/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
25007001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
25007001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
25007001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25007001/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
25007001/22021006 Postage & Courier Service			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
25007001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
25007001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead			8,303,700.00	8,303,700.00	8,303,700.00+	100.00%+	8,204,000.00	8,409,195.00	8,619,478.00
Total Recurrent Expenditure			9,338,500.00	9,338,500.00	9,338,500.00+	100.00%+	9,238,800.00	9,469,865.00	9,706,666.00
40001001 - Office of the Auditor General(State)									
40001001/21010101 Basic Salary	66,671,196.87	57,113,810.38	102,030,000.00	102,030,000.00	44,916,189.62+	44.02%+	78,266,500.00	80,223,163.00	82,228,745.00
40001001/21010102 Overtime Payments	3,105,279.00	3,700,887.00	11,074,400.00	11,074,400.00	7,373,513.00+	66.58%+	8,613,400.00	8,828,741.00	9,049,460.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
40001001/21010103 Consolidation Revenue Fund Charges - Salaries	2,531,526.00	272,831.37			272,831.37-				
40001001/21020101 Housing/Rent Allowance	18,035,675.61	12,679,692.83	26,333,800.00	26,333,800.00	13,654,107.17+	51.85%+	27,530,600.00	28,218,871.00	28,924,345.00
40001001/21020102 Transport Allowance	3,851,983.74	5,058,846.83	4,152,400.00	4,152,400.00	906,446.83-	21.83%-	5,075,700.00	5,202,593.00	5,332,655.00
40001001/21020103 Meal Subsidy	1,629,800.00	1,260,114.00	1,854,800.00	1,854,800.00	594,686.00+	32.06%+	2,240,100.00	2,296,103.00	2,353,510.00
40001001/21020104 Utility Allowance	1,239,967.50	914,762.75	1,482,600.00	1,482,600.00	567,837.25+	38.30%+	1,697,500.00	1,739,938.00	1,783,432.00
40001001/21020105 Entertainment Allowance	478,467.50	363,659.75	698,700.00	698,700.00	335,040.25+	47.95%+	644,600.00	660,721.00	677,238.00
40001001/21020106 Leave Allowance			6,807,900.00	6,807,900.00	6,807,900.00+	100.00%+	7,819,900.00	8,015,398.00	8,215,782.00
40001001/21020107 Domestic Staff Allowance	5,937,356.85	3,087,588.83	8,355,400.00	8,355,400.00	5,267,811.17+	63.05%+	6,235,300.00	6,391,183.00	6,550,967.00
40001001/21020109 Call Duties Allowance	303,000.00	307,607.00	4,464,500.00	4,464,500.00	4,156,893.00+	93.11%+			
40001001/21020114 Duty Allowance	2,606,000.00		312,100.00	312,100.00	312,100.00+	100.00%+	4,991,600.00	5,116,390.00	5,244,301.00
Sub Total: Personnel Cost	106,390,253.07	84,759,800.74	167,566,600.00	167,566,600.00	82,806,799.26+	49.42%+	143,115,200.00	146,693,101.00	150,360,435.00
40001001/22020101 Local Travel and Transport - Training		330,000.00	2,000,000.00	2,000,000.00	1,670,000.00+	83.50%+	2,000,000.00	2,050,000.00	2,101,249.00
40001001/22020102 Local Travel and Transport - Others	2,400,000.00	1,700,000.00	2,500,600.00	2,500,600.00	800,600.00+	32.02%+	3,000,000.00	3,075,006.00	3,151,884.00
40001001/22020103 International Transport & Travel Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
40001001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
40001001/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020205 Water Rate			50,400.00	50,400.00	50,400.00+	100.00%+	150,100.00	153,858.00	157,701.00
40001001/22020208 Soft ware Charges/Licence Renewal			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020301 Office Stationary/Computer Consumables	1,600,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
40001001/22020305 Printing of Non-Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	799,600.00	819,590.00	840,084.00
40001001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	400,900.00	410,923.00	421,197.00
40001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
40001001/22020601 Security Services			300,100.00	300,100.00	300,100.00+	100.00%+	210,100.00	215,358.00	220,737.00
40001001/22020702 Information Technology Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	91,200.00	93,480.00	95,820.00
40001001/22020801 Motor Vehicle Fuel Cost	615,100.00	515,130.00	549,800.00	549,800.00	34,670.00+	6.31%+	549,800.00	563,545.00	577,638.00
40001001/22020803 Plant/Generator Fuel Cost		524,670.00	1,000,000.00	1,000,000.00	475,330.00+	47.53%+	1,000,000.00	1,025,006.00	1,050,636.00
40001001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
40001001/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
40001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
40001001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
40001001/22021006 Postages & courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
40001001/22021007 Welfare Packages			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
40001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
40001001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
40001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	4,615,100.00	3,269,800.00	17,556,800.00	17,556,800.00	14,287,000.00+	81.38%+	17,307,600.00	17,740,414.00	18,183,974.00
Total Recurrent Expenditure	111,005,353.07	88,029,600.74	185,123,400.00	185,123,400.00	97,093,799.26+	52.45%+	160,422,800.00	164,433,515.00	168,544,409.00
47001001 - Civil Service Commission									
47001001/21010101 Basic Salary	68,888,024.32	71,863,434.42	69,673,500.00	69,673,500.00	2,189,934.42-	3.14%-	67,147,700.00	68,826,393.00	70,547,054.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
47001001/21010102 Overtime Payments	3,823,500.00	4,819,008.00	4,176,400.00	4,176,400.00	642,608.00-	15.39%-	4,200,400.00	4,305,416.00	4,413,049.00
47001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,270,837.39	592,789.24	30,887,200.00	30,887,200.00	30,294,410.76+	98.08%+	30,887,200.00	31,659,386.00	32,450,875.00
47001001/21020101 Housing/Rent Allowance	15,527,402.48	19,121,546.70	19,377,000.00	19,377,000.00	255,453.30+	1.32%+	21,193,200.00	21,723,030.00	22,266,102.00
47001001/21020102 Transport Allowance	4,729,467.48	6,094,592.70	6,031,200.00	6,031,200.00	63,392.70-	1.05%-	579,900.00	594,403.00	609,266.00
47001001/21020103 Meal Subsidy	1,908,400.00	1,956,596.00	2,353,000.00	2,353,000.00	396,404.00+	16.85%+	2,792,300.00	2,862,108.00	2,933,657.00
47001001/21020104 Utility Allowance	1,343,767.50	1,952,835.25	1,565,500.00	1,565,500.00	387,335.25-	24.74%-	2,376,900.00	2,436,323.00	2,497,234.00
47001001/21020105 Entertainment Allowance	436,762.61	788,806.25	428,500.00	428,500.00	360,306.25-	84.09%-	911,200.00	933,986.00	957,336.00
47001001/21020106 Leave Allowance			6,972,400.00	6,972,400.00	6,972,400.00+	100.00%+	722,700.00	740,768.00	759,291.00
47001001/21020107 Domestic Staff Allowance	1,795,392.74	2,879,493.57	2,525,800.00	2,525,800.00	353,693.57-	14.00%-	3,359,000.00	3,442,975.00	3,529,051.00
47001001/21020109 Call Duties Allowance	15,000.00	5,005.00	17,108,000.00	17,108,000.00	17,102,995.00+	99.97%+	2,495,800.00	2,558,201.00	2,622,151.00
47001001/21020114 Duty Allowance	40,000.00								
Sub Total: Personnel Cost	100,778,554.52	110,074,107.13	161,098,500.00	161,098,500.00	51,024,392.87+	31.67%+	136,666,300.00	140,082,989.00	143,585,066.00
47001001/22020101 Local Transport & Travel-Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
47001001/22020102 Local Transport & Travel-Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
47001001/22020301 Office Stationeries/Computer Consumables		200,000.00	2,500,600.00	2,500,600.00	2,300,600.00+	92.00%+	2,000,000.00	2,050,000.00	2,101,249.00
47001001/22020305 Printing of Non Security Documents			2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
47001001/22020309 Clothing and Other Uniforms			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
47001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			799,600.00	799,600.00	799,600.00+	100.00%+	799,600.00	819,590.00	840,084.00
47001001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
47001001/22020403 Maintenance of Office Building/Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
47001001/22020404 Maintenance of Office / IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
47001001/22020405 Maintenance of Plants/Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
47001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
47001001/22020803 Plant/Generator Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
47001001/22021001 Meals and Refreshment	200,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
47001001/22021002 Honourarium & Sitting Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
47001001/22021003 Publicity and Advertisement			60,000.00	60,000.00	60,000.00+	100.00%+	50,400.00	51,660.00	52,956.00
47001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
47001001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
47001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
47001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
47001001/22021011 Recruitment and Appointment (Service Wide)			799,600.00	799,600.00	799,600.00+	100.00%+	799,600.00	819,590.00	840,084.00
47001001/22021013 Promotion (Service Wide)	2,000,000.00	3,000,000.00			3,000,000.00-				
47001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
47001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	2,200,000.00	3,200,000.00	18,812,800.00	18,812,800.00	15,612,800.00+	82.99%+	17,652,000.00	18,093,371.00	18,545,740.00
Total Recurrent Expenditure	102,978,554.52	113,274,107.13	179,911,300.00	179,911,300.00	66,637,192.87+	37.04%+	154,318,300.00	158,176,360.00	162,130,806.00
48001001 - Abia State Independence Electoral Commission									
48001001/21010101 Basic Salary	164,677,168.51	125,753,396.57	192,828,400.00	192,828,400.00	67,075,003.43+	34.78%+	186,840,400.00	191,511,410.00	196,299,191.00
48001001/21010102 Overtime Payment	4,319,000.00	3,634,806.00	5,003,600.00	5,003,600.00	1,368,794.00+	27.36%+	6,090,000.00	6,242,256.00	6,398,317.00
48001001/21010103 Consolidation Revenue Fund Charges - Salaries		4,004.00			4,004.00-				
48001001/21020101 House Rent Allowance	42,635,864.00	36,552,871.00	75,791,100.00	75,791,100.00	39,238,229.00+	51.77%+	75,573,800.00	77,463,151.00	79,399,729.00
48001001/21020102 Transport Allowance	9,139,200.00	6,580,925.00	10,368,500.00	10,368,500.00	3,787,575.00+	36.53%+	10,044,400.00	10,295,516.00	10,552,899.00
48001001/21020103 Meal Subsidy	4,072,400.00	3,300,529.00	4,665,100.00	4,665,100.00	1,364,571.00+	29.25%+	4,539,100.00	4,652,583.00	4,768,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
48001001/21020104 Utility Allowance	2,365,100.00	1,932,462.00	3,444,200.00	3,444,200.00	1,511,738.00+	43.89%+	3,388,900.00	3,473,628.00	3,560,469.00
48001001/21020105 Entertainment Allowance	631,500.00	547,691.00	1,218,500.00	1,218,500.00	670,809.00+	55.05%+	1,308,500.00	1,341,213.00	1,374,742.00
48001001/21020106 Leave Allowance			19,318,200.00	19,318,200.00	19,318,200.00+	100.00%+	18,684,200.00	19,151,305.00	19,630,090.00
48001001/21020107 Domestic Staff Allowance	10,033,228.00	8,876,967.00	24,517,500.00	24,517,500.00	15,640,533.00+	63.79%+	27,432,200.00	28,118,011.00	28,820,965.00
48001001/21020114 Duty Allowance	36,000.00						12,000.00	12,300.00	12,612.00
48001001/21020120 Personal Assistance Allowance							841,500.00	862,543.00	884,103.00
48001001/21020129 Motor/Vehicle Maintance Allowance							1,369,700.00	1,403,948.00	1,439,049.00
Sub Total: Personnel Cost	237,909,460.51	187,183,651.57	337,155,100.00	337,155,100.00	149,971,448.43+	44.48%+	336,124,700.00	344,527,864.00	353,141,066.00
48001001/22020101 Local Travel and Transport - Training			3,050,400.00	3,050,400.00	3,050,400.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
48001001/22020102 Local Travel and Transport - Others		1,000,000.00	1,399,800.00	1,399,800.00	399,800.00+	28.56%+	1,200,400.00	1,230,410.00	1,261,176.00
48001001/22020201 Electricity Charges			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
48001001/22020301 Office Stationeries/Computer Consumables			356,500.00	356,500.00	356,500.00+	100.00%+	399,800.00	409,801.00	420,042.00
48001001/22020305 Printing and Non Security Documents	200,000.00		205,300.00	205,300.00	205,300.00+	100.00%+	200,400.00	205,416.00	210,552.00
48001001/22020306 Printing of Security Documents			205,300.00	205,300.00	205,300.00+	100.00%+	200,400.00	205,416.00	210,552.00
48001001/22020203 Maintenance of Motor Vehicle/Transport Equipment			619,500.00	619,500.00	619,500.00+	100.00%+	600,200.00	615,205.00	630,582.00
48001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
48001001/22020403 Maintenance of Office Building Residential Qtrs			459,800.00	459,800.00	459,800.00+	100.00%+	500,600.00	513,121.00	525,954.00
48001001/22020404 Maintenance of Office/IT Equipments			106,800.00	106,800.00	106,800.00+	100.00%+	99,700.00	102,198.00	104,756.00
48001001/22020405 Maintenance of Plants & Generators			519,800.00	519,800.00	519,800.00+	100.00%+	519,800.00	532,801.00	546,126.00
48001001/22020406 Other Maintenance Services			260,500.00	260,500.00	260,500.00+	100.00%+	300,100.00	307,603.00	315,297.00
48001001/22020501 Local Training			2,060,000.00	2,060,000.00	2,060,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
48001001/22020602 Office Rent			1,843,900.00	1,843,900.00	1,843,900.00+	100.00%+			
48001001/22020801 Motor Vehicle Fuel Cost		200,000.00	315,700.00	315,700.00	115,700.00+	36.65%+	300,100.00	307,603.00	315,297.00
48001001/22020802 Other Transport Equipment Fuel Cost			260,500.00	260,500.00	260,500.00+	100.00%+	300,100.00	307,603.00	315,297.00
48001001/22020803 Plant/Generator Fuel Cost			515,000.00	515,000.00	515,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
48001001/22021001 Refreshment & Meals			216,100.00	216,100.00	216,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
48001001/22021003 Publicity and Advertisement			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
48001001/22021004 Medical Expenses			310,900.00	310,900.00	310,900.00+	100.00%+	350,500.00	359,263.00	368,242.00
48001001/22021007 Welfare Packages			210,100.00	210,100.00	210,100.00+	100.00%+			
48001001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
48001001/22021016 Servicom			156,000.00	156,000.00	156,000.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	200,000.00	1,200,000.00	14,422,300.00	14,422,300.00	13,222,300.00+	91.68%+	11,273,300.00	11,555,201.00	11,844,118.00
Total Recurrent Expenditure	238,109,460.51	188,383,651.57	351,577,400.00	351,577,400.00	163,193,748.43+	46.42%+	347,398,000.00	356,083,065.00	364,985,184.00
62001001 - Ministry Of Parastatals									
62001001/21010101 Basic Salary			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,613,121.00	4,728,451.00
62001001/21010102 Overtime Payments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
62001001/21010103 Consolidated Revenue Fund Charges			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
62001001/21020101 Housing /Rent Allowance			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
62001001/21020102 Transport Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
62001001/21020103 Meal Subsidy			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/21020104 Utility Allowance			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/21020105 Entertainment Allowance			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
62001001/21020106 Leave Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
62001001/21020107 Domestic Staff Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
Sub Total: Personnel Cost			11,403,200.00	11,403,200.00	11,403,200.00+	100.00%+	11,403,300.00	11,688,424.00	11,980,655.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
62001001/22020101 Local Travel & Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
62001001/22020102 Local Travel & Transport - Others			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
62001001/22020301 Office Stationeries/Computer Comsumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/22020403 Maintenance of Office Building/ Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/22020404 Maintenance of Office Furniture /IT Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
62001001/22020405 Maintenance of Plants and Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
62001001/22020406 Other Maintenance Services and Minor Bills			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
62001001/22020501 Local Training			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
62001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
62001001/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
62001001/22021003 Publicity and Advertisement			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
62001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
62001001/22021006 Postages and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
62001001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
62001001/22021014 Annual Budget Expenses And Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			4,003,300.00	4,003,300.00	4,003,300.00+	100.00%+	4,003,700.00	4,103,857.00	4,206,477.00
Total Recurrent Expenditure			15,406,500.00	15,406,500.00	15,406,500.00+	100.00%+	15,407,000.00	15,792,281.00	16,187,132.00
63001001 - Office of the Auditor General for Local Governmen									
63001001/21010101 Basic Salary	63,176,626.40	37,021,328.18	45,045,600.00	45,045,600.00	8,024,271.82+	17.81%+	44,147,600.00	45,251,296.00	46,382,579.00
63001001/21010102 Overtime Payments	1,822,456.00	1,089,177.00	1,876,400.00	1,876,400.00	787,223.00+	41.95%+	1,763,500.00	1,807,593.00	1,852,779.00
63001001/21010103 Consolidated Revenue Fund Charges - Salaries	4,710,568.26	542,093.78	13,156,000.00	13,156,000.00	12,613,906.22+	95.88%+	6,577,500.00	6,741,943.00	6,910,492.00
63001001/21020101 Housing/Rent Allowance	12,909,560.22	11,398,154.44	17,633,900.00	17,633,900.00	6,235,745.56+	35.36%+	15,196,900.00	15,576,828.00	15,966,252.00
63001001/21020102 Transport Allowance	3,081,543.09	2,950,083.44	2,843,900.00	2,843,900.00	106,183.44-	3.73%-	2,716,700.00	2,784,623.00	2,854,239.00
63001001/21020103 Meal Subsidy	1,122,800.00	896,400.00	1,268,900.00	1,268,900.00	372,500.00+	29.36%+	1,214,800.00	1,245,170.00	1,276,297.00
63001001/21020104 Utility Allowance	1,241,338.25	900,481.00	750,300.00	750,300.00	150,181.00-	20.02%-	721,500.00	739,543.00	758,031.00
63001001/21020105 Entertainment Allowance	708,238.25	480,935.00	4,753,900.00	4,753,900.00	4,272,965.00+	89.88%+	162,100.00	166,158.00	170,313.00
63001001/21020106 Leave Allowance			3,974,800.00	3,974,800.00	3,974,800.00+	100.00%+	4,539,100.00	4,652,583.00	4,768,900.00
63001001/21020107 Domestic Staff Allowance	4,546,403.81	3,630,371.44	1,268,900.00	1,268,900.00	2,361,471.44-	186.10%-	4,240,100.00	4,346,103.00	4,454,758.00
63001001/21020109 Call Duties Allowance	516,000.00	255,256.00	3,204,100.00	3,204,100.00	2,948,844.00+	92.03%+			
63001001/21020114 Duty Allowance	1,513,000.00						3,108,000.00	3,185,706.00	3,265,345.00
Sub Total: Personnel Cost	95,348,534.28	59,164,280.28	95,776,700.00	95,776,700.00	36,612,419.72+	38.23%+	84,387,800.00	86,497,546.00	88,659,985.00
63001001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
63001001/22020102 Local Travel and Transport - Others			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
63001001/22020201 Electricity Charges			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
63001001/22020203 Internet Access Charges			55,200.00	55,200.00	55,200.00+	100.00%+	50,400.00	51,660.00	52,956.00
63001001/22020208 Software Charges/License Renewal			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
63001001/22020301 Office Stationeries Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
63001001/22020401 Maintenance of Motor Vehicle./Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
20007001/22020804 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
63001001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
63001001/22020404 Maintenance of Office / IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	399,800.00	409,801.00	420,042.00
63001001/22020405 Maintenance of Plants and Generator			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
63001001/22020406 Other Maintenance Services							50,400.00	51,660.00	52,956.00
63001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
63001001/22020701 Financial Consulting			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
63001001/22020702 Information Technology Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
63001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
63001001/22020000 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
63001001/22020901 Bank Charges (Other than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
63001001/22021001 Refreshment & Meals			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
63001001/22021002 Honorarium & Sitting Allowance			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
63001001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
63001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
63001001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
63001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
63001001/22021008 Subscription to Professional Bodies			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
63001001/22021009 Sporting Activities							300,100.00	307,603.00	315,297.00
63001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
63001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
63001001/22021021 Special Days/Celebrations			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
Sub-Total: Overhead		200,000.00	19,657,600.00	19,657,600.00	19,457,600.00+	98.98%+	19,476,200.00	19,963,214.00	20,462,327.00
Total Recurrent Expenditure	95,348,534.28	59,364,280.28	115,434,300.00	115,434,300.00	56,070,019.72+	48.57%+	103,864,000.00	106,460,760.00	109,122,312.00
64001001 - Local Government Service Commission									
64001001/21010101 Basic Salary	6,642,585.85	40,602,982.00	1,247,300.00	1,247,300.00	39,355,682.00-	3,155.27%-	1,247,300.00	1,278,488.00	1,310,445.00
64001001/21010102 Overtime Payments	66,264.00	231,479.00	2,417,800.00	2,417,800.00	2,186,321.00+	90.43%+	2,105,700.00	2,158,343.00	2,212,306.00
64001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,215,104.60		8,383,000.00	8,383,000.00	8,383,000.00+	100.00%+	36,873,900.00	37,795,748.00	38,740,644.00
64001001/21020101 Housing/Rent Allowance	588,648.87	2,996,707.00	936,300.00	936,300.00	2,060,407.00-	220.06%-	936,300.00	959,708.00	983,703.00
64001001/21020102 Transport Allowance	235,191.87	4,314,268.61	936,300.00	936,300.00	3,377,968.61-	360.78%-	936,300.00	959,708.00	983,703.00
64001001/21020103 Meal Subsidy	67,800.00								
64001001/21020104 Utility Allowance	192,183.75	688,280.00	374,500.00	374,500.00	313,780.00-	83.79%-	374,500.00	383,863.00	393,465.00
64001001/21020105 Entertainment Allowance	155,983.75	440,864.00	374,500.00	374,500.00	66,364.00-	17.72%-	374,500.00	383,863.00	393,465.00
64001001/21020106 Leave Allowance			124,800.00	124,800.00	124,800.00+	100.00%+	124,800.00	127,920.00	131,124.00
64001001/21020107 Domestic Staff Allowance	480,557.72	1,011,048.00	936,300.00	936,300.00	74,748.00-	7.98%-	936,300.00	959,708.00	983,703.00
64001001/21020109 Call Duties Allowance	25,997.29		3,247,300.00	3,247,300.00	3,247,300.00+	100.00%+	150,100.00	153,858.00	157,701.00
64001001/21020201 NHIS Contribution	31,196.75								
Sub Total: Personnel Cost	9,701,514.45	50,285,628.61	18,978,100.00	18,978,100.00	31,307,528.61-	164.97%-	44,059,700.00	45,161,207.00	46,290,259.00
64001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
64001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
64001001/22020201 Electricity Charges			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
64001001/22020301 Office Stationeries/Computer Consumables		100,000.00	249,700.00	249,700.00	149,700.00+	59.95%+	300,100.00	307,603.00	315,297.00
64001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
64001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	20,400.00	20,916.00	21,444.00
64001001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
64001001/22020404 Maintenance of Office/IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
64001001/22020405 Maintenance of Plants & Generators		50,000.00	300,100.00	300,100.00	250,100.00+	83.34%+	300,100.00	307,603.00	315,297.00
64001001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
64001001/22020801 Motor Vehicle Fuel Cost		50,000.00	300,100.00	300,100.00	250,100.00+	83.34%+	300,100.00	307,603.00	315,297.00
64001001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
64001001/22020901 Bank Charges (Other Than Interest)			500,600.00	500,600.00	500,600.00+	100.00%+	200,400.00	205,416.00	210,552.00
64001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
64001001/22021002 Honorarium & Sitting Allowance			300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
64001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
64001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
64001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
64001001/22021012 Promotion Service wide							99,700.00	102,198.00	104,756.00
64001001/22021014 Budget Preparation Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
64001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	6,752,400.00	6,752,400.00	6,552,400.00+	97.04%+	6,622,800.00	6,788,450.00	6,958,222.00
Total Recurrent Expenditure	9,701,514.45	50,485,628.61	25,730,500.00	25,730,500.00	24,755,128.61-	96.21%-	50,682,500.00	51,949,657.00	53,248,481.00
65001001 - Ministry of Boundary Matters & Conflict Resolutio									
65001001/21010101 Basic Salary		513,428.00	7,000,000.00	7,000,000.00	6,486,572.00+	92.67%+	6,117,600.00	6,270,540.00	6,427,309.00
65001001/21010102 Overtime Payment			603,900.00	603,900.00	603,900.00+	100.00%+	160,900.00	164,923.00	169,042.00
65001001/21020101 Housing/Rent Allowance		70,074.00	4,061,200.00	4,061,200.00	3,991,126.00+	98.27%+	2,309,700.00	2,367,443.00	2,426,626.00
65001001/21020102 Transport Allowanc		18,800.00	1,076,800.00	1,076,800.00	1,058,000.00+	98.25%+	615,900.00	631,303.00	647,090.00
65001001/21020103 Meal Subsidy		8,000.00	429,800.00	429,800.00	421,800.00+	98.14%+	170,500.00	174,763.00	179,133.00
65001001/21020104 Utility Allowance		4,300.00	329,000.00	329,000.00	324,700.00+	98.69%+	225,700.00	231,343.00	237,129.00
65001001/21020105 Entertainment Allowance			82,800.00	82,800.00	82,800.00+	100.00%+	100,800.00	103,320.00	105,900.00
65001001/21020106 Leave Allowance			925,500.00	925,500.00	925,500.00+	100.00%+	1,320,500.00	1,353,513.00	1,387,354.00
65001001/21020107 Domestic Staff Allowance			1,013,200.00	1,013,200.00	1,013,200.00+	100.00%+	1,013,200.00	1,038,530.00	1,064,496.00
Sub Total: Personnel Cost		614,602.00	15,522,200.00	15,522,200.00	14,907,598.00+	96.04%+	12,034,800.00	12,335,678.00	12,644,079.00
65001001/22020101 Local Travel and Transport - Training			3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
65001001/22020102 Local Travel and Transport - Others			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	4,500,600.00	4,613,121.00	4,728,451.00
65001001/22020201 Electricity Charges			270,100.00	270,100.00	270,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
65001001/22020203 Internent Access Charges			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,756.00	31,524.00
65001001/22020205 Water Rates			60,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	61,500.00	63,036.00
65001001/22020301 Office Stationaries/Computer Consumables		100,000.00	300,100.00	300,100.00	200,100.00+	66.68%+	350,500.00	359,263.00	368,242.00
65001001/22020305 Printing of non Security Documents			360,100.00	360,100.00	360,100.00+	100.00%+	350,500.00	359,263.00	368,242.00
65001001/22020309 Uniform and Other Clothing			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,756.00	31,524.00
65001001/22020401 Matenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
65001001/22020403 Maintenance of Office Building			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
65001001/22020404 Maintenance of Office/IT Equipment			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	123,000.00	126,072.00
65001001/22020405 Maintenance of Plant & Generator			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
65001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
65001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
65001001/22020801 Motor Vehicle Fuel Cost			840,300.00	840,300.00	840,300.00+	100.00%+	799,600.00	819,590.00	840,084.00
65001001/22020803 Plant and Generator Fuel Cost			900,300.00	900,300.00	900,300.00+	100.00%+	900,300.00	922,808.00	945,880.00
65001001/22021004 Medical Expenses			210,100.00	210,100.00	210,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
65001001/22021006 Postage and Courier Services			60,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	61,500.00	63,036.00
65001001/22021007 Welfare Package			1,799,600.00	1,799,600.00	1,799,600.00+	100.00%+	1,799,600.00	1,844,596.00	1,890,709.00
65001001/22021009 Sporting Activities			180,100.00	180,100.00	180,100.00+	100.00%+	99,700.00	102,198.00	104,756.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
65001001/22021014 Annual Budget Expenses		100,000.00	150,100.00	150,100.00	50,100.00+	33.38%+	249,700.00	255,943.00	262,342.00
65001001/22021016 Servicom			90,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	15,002,000.00	15,002,000.00	14,802,000.00+	98.67%+	15,702,000.00	16,094,601.00	16,496,970.00
Total Recurrent Expenditure		814,602.00	30,524,200.00	30,524,200.00	29,709,598.00+	97.33%+	27,736,800.00	28,430,279.00	29,141,049.00
66001001 - Ministry of Special Duties(Establishment & Traini									
66001001/21010101 Basic Salary			3,912,300.00	3,912,300.00	3,912,300.00+	100.00%+	3,912,400.00	4,010,216.00	4,110,469.00
66001001/21010102 Overtime Payments			234,100.00	234,100.00	234,100.00+	100.00%+	234,100.00	239,958.00	245,960.00
66001001/21020101 Hosing /Rent Allowance			1,433,400.00	1,433,400.00	1,433,400.00+	100.00%+	1,433,400.00	1,469,235.00	1,505,970.00
66001001/21000000 Transport Allowance			362,500.00	362,500.00	362,500.00+	100.00%+	362,500.00	371,563.00	380,853.00
66001001/21020103 Meal Subsidy			159,700.00	159,700.00	159,700.00+	100.00%+	159,700.00	163,698.00	167,792.00
66001001/21020104 Utility			91,200.00	91,200.00	91,200.00+	100.00%+	91,200.00	93,480.00	95,820.00
66001001/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+	18,000.00	18,456.00	18,912.00
66001001/21020106 Leave Allowance			391,300.00	391,300.00	391,300.00+	100.00%+	391,400.00	401,185.00	411,211.00
66001001/21020107 Domestic Staff Allowance			265,300.00	265,300.00	265,300.00+	100.00%+	265,300.00	271,938.00	278,733.00
Sub Total: Personnel Cost			6,867,800.00	6,867,800.00	6,867,800.00+	100.00%+	6,868,000.00	7,039,729.00	7,215,720.00
66001001/22020101 Local Transport and Travel - Training			900,300.00	900,300.00	900,300.00+	100.00%+	900,400.00	922,910.00	945,984.00
66001001/22020102 Local Travel and Transport Others			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
66001001/22020301 Office Stationaries & Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
66001001/22020305 Printing of non Security Documents			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
66001001/22020306 Printing of Security Documents			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
66001001/22020309 Uniform and Other Clothing			60,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	61,500.00	63,036.00
66001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
66001001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
66001001/22020403 Maintenance of Office Building			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
66001001/22020404 Maintenance of Office/IT Equipment			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
66001001/22020405 Maintenance of Plants and Generator			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
66001001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
66001001/22020501 Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
66001001/22020801 Motor Vehicle Fuel Cost			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
66001001/22020803 Plant & Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
66001001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
66001001/22021006 Postage & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
66001001/22021014 Annual Budget Expenses/Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
66001001/22021016 Servicom			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
Sub-Total: Overhead			9,010,800.00	9,010,800.00	9,010,800.00+	100.00%+	5,010,700.00	5,136,027.00	5,264,453.00
Total Recurrent Expenditure			15,878,600.00	15,878,600.00	15,878,600.00+	100.00%+	11,878,700.00	12,175,756.00	12,480,173.00
68001001 - Ministry of Inter Governmental Affairs									
68001001/21010101 Basic Salary			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
68001001/21010102 Overtime Payments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
68001001/21010103 Consolidated Revenue Fund Charges			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
68001001/21020101 Housing /Rent Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
68001001/21020102 Transport Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
68001001/21020103 Meal Subsidy			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
68001001/21020104 Utility Allowance			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
68001001/21020105 Entertainment Allowance			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
68001001/21020106 Leave Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
68001001/21020107 Domestic Staff Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
Sub Total: Personnel Cost			21,051,500.00	21,051,500.00	21,051,500.00+	100.00%+	21,051,500.00	21,577,811.00	22,117,268.00
68001001/22020101 Local Travel & Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
68001001/22020102 Local Travel & Transport - Others			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
68001001/22020301 Office Stationeries/Computer Comsumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
68001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
68001001/22020402 Maintenance of Office Furniture Cum Office and General			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
68001001/22020403 Maintenance of Office Building/ Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
68001001/22020405 Maintenance of Plants and Generators			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
68001001/22020406 Other Maintenance Services and Minor Bills			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
68001001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
68001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
68001001/22020802 Other Transport Equipment Fuel Cost			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
68001001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
68001001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
68001001/22021006 Postages and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
68001001/22021007 Welfare Packages			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
68001001/22021014 Annual Budget Expenses and Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
68001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			4,101,000.00	4,101,000.00	4,101,000.00+	100.00%+	4,100,900.00	4,203,493.00	4,308,586.00
Total Recurrent Expenditure			25,152,500.00	25,152,500.00	25,152,500.00+	100.00%+	25,152,400.00	25,781,304.00	26,425,854.00
73001001 - Ministry of Home Land Security									
73001001/21010101 Basic Salary	13,721,686.23	17,902,646.57	398,782,700.00	398,782,700.00	380,880,053.43+	95.51%+	13,013,200.00	13,338,530.00	13,671,999.00
73001001/21010102 Overtime Payment	128,000.00	175,583.00	672,200.00	672,200.00	496,617.00+	73.88%+	660,200.00	676,705.00	693,619.00
73001001/21010103 Consolidated Revenue Charges/Salaries	1,142,466.50	88,055.20	8,461,000.00	8,461,000.00	8,372,944.80+	98.96%+			
73001001/21020101 Housing / Rent Subsidy	3,068,791.80	3,461,668.87	5,728,700.00	5,728,700.00	2,267,031.13+	39.57%+	4,681,900.00	4,798,948.00	4,918,924.00
73001001/21020102 Transport Allowance	822,646.00	1,094,255.80	2,042,000.00	2,042,000.00	947,744.20+	46.41%+	1,977,100.00	2,026,533.00	2,077,191.00
73001001/21020103 Meal Subsidy	340,400.00	342,100.00	831,900.00	831,900.00	489,800.00+	58.88%+	786,300.00	805,963.00	826,107.00
73001001/21020104 Utility Allowance	334,057.00	315,420.00	721,500.00	721,500.00	406,080.00+	56.28%+	690,300.00	707,563.00	725,247.00
73001001/21020105 Entertainment Allowance	168,522.00	74,910.00	474,200.00	474,200.00	399,290.00+	84.20%+	438,200.00	449,161.00	460,386.00
73001001/21020106 Leave Allowance			1,481,400.00	1,481,400.00	1,481,400.00+	100.00%+	1,303,800.00	1,336,395.00	1,369,806.00
73001001/21020107 Domerstic Staff Allowance	1,318,459.88	780,961.00	2,479,000.00	2,479,000.00	1,698,039.00+	68.50%+	1,419,000.00	1,454,475.00	1,490,838.00
73001001/21020114 Duty Allowance	6,000.00						183,700.00	188,298.00	193,005.00
Sub Total: Personnel Cost	21,051,029.41	24,235,600.44	421,674,600.00	421,674,600.00	397,438,999.56+	94.25%+	25,153,700.00	25,782,571.00	26,427,122.00
73001001/22020101 Local Travei and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
73001001/22020102 Local Travel and Transport Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
73001001/22020301 Office Stationary and Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
73001001/22020305 Printing of Non Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
73001001/22020309 Uniform and Other Clothing			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
73001001/22020401 Maintainance of Motor Vehicle / Transport Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
73001001/22020402 Maintainance of Office Furniture			104,500.00	104,500.00	104,500.00+	100.00%+	200,400.00	205,416.00	210,552.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
73001001/22020403 Maintenance of Office Building / Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
73001001/22020404 Maintainance of Office and ICT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
73001001/22020405 Maintainace of Plant and Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
73001001/22020406 Other Maintainance Services			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
73001001/22020501 Local Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
73001001/22020601 Security Services	86,000,000.00	97,000,000.00	1,000,000,000.00	1,000,000,000.00	903,000,000.00+	90.30%+	1,000,000,000.00	1,025,000,000.00	1,050,625,006.00
73001001/22020801 Motor Vehicle Fuel Cost			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
73001001/22020803 Plant and Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
73001001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
73001001/22021007 Welfare Packages			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
73001001/22021009 Sporting Activites			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
73001001/22021014 Annual Budget Expenses And Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
73001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	86,000,000.00	97,200,000.00	1,035,356,600.00	1,035,356,600.00	938,156,600.00+	90.61%+	1,032,054,000.00	1,057,855,429.00	1,084,301,848.00
Total Recurrent Expenditure	107,051,029.41	121,435,600.44	1,457,031,200.00	1,457,031,200.00	1,335,595,599.56+	91.67%+	1,057,207,700.00	1,083,638,000.00	1,110,728,970.00
74001001 - Ministry Of Documentation & Strategic Comm.									
74001001/21010101 Basic Salary			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
74001001/21010102 Overtime Payments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
74001001/21010103 Consolidated Revenue Fund Charges			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
74001001/21020101 Housing /Rent Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
74001001/21020102 Transport Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
74001001/21020103 Meal Subsidy			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
74001001/21020104 Utility Allowance			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
74001001/21020105 Entertainment Allowance			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
74001001/21020106 Leave Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
74001001/21020107 Domestic Staff Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
Sub Total: Personnel Cost			11,051,500.00	11,051,500.00	11,051,500.00+	100.00%+	11,051,500.00	11,327,823.00	11,611,037.00
74001001/22020101 Local Travel & Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
74001001/22020102 Local Travel & Transport - Others			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
74001001/22020203 Internment Access Charge			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
74001001/22020301 Office Stationeries/Computer Comsumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
74001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
74001001/22020403 Maintenance of Office Building/ Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
74001001/22020404 Maintenance of Office Furniture / IT Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
74001001/22020405 Maintenance of Plants and Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
74001001/22020406 Other Maintenance Services and Minor Bills			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
74001001/22020501 Local Training			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
74001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
74001001/22020802 Other Transport Equipment Fuel Cost			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
74001001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
74001001/22021003 Publicity and Adadvertisment			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
74001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
74001001/22021006 Postages and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
74001001/22021007 Welfare Packages			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
74001001/22021014 Annual Budget Expenses And Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			4,401,100.00	4,401,100.00	4,401,100.00+	100.00%+	4,401,100.00	4,511,210.00	4,623,996.00
Total Recurrent Expenditure			15,452,600.00	15,452,600.00	15,452,600.00+	100.00%+	15,452,600.00	15,839,033.00	16,235,033.00
15001001 - Ministry of Agriculture									
15001001/21010101 Basic Salary	434,250,929.94	461,004,333.19	544,793,600.00	544,793,600.00	83,789,266.81+	15.38%+	583,310,900.00	597,893,673.00	612,841,019.00
15001001/21010102 Overtime Payments	4,387,000.00	6,334,495.00			6,334,495.00-				
15001001/21010103 Consolidated Revenue Fund Charges - Salaries	6,604,735.24	453,346.46			453,346.46-				
15001001/21020101 Housing/Rent Allowance	46,542,672.74	53,670,007.00	58,530,700.00	58,530,700.00	4,860,693.00+	8.30%+	57,709,500.00	59,152,238.00	60,631,049.00
15001001/21020102 Transport Allowance	8,179,640.34	15,195,379.80	16,031,200.00	16,031,200.00	835,820.20+	5.21%+	15,976,000.00	16,375,400.00	16,784,788.00
15001001/21020103 Meal Subsidy	5,770,400.00	6,464,955.00	6,404,500.00	6,404,500.00	60,455.00-	0.94%-	6,428,600.00	6,589,321.00	6,754,052.00
15001001/21020104 Utility Allowance	7,132,645.50	3,678,010.75	4,043,200.00	4,043,200.00	365,189.25+	9.03%+	4,045,600.00	4,146,740.00	4,250,413.00
15001001/21020105 Entertainment Allowance	275,620.37	269,586.75	625,500.00	625,500.00	355,913.25+	56.90%+	609,900.00	625,148.00	640,779.00
15001001/21020106 Leave Allowance			561,800.00	561,800.00	561,800.00+	100.00%+	20,094,900.00	20,597,278.00	21,112,213.00
15001001/21020107 Domestic Staff Allowance	2,401,287.86	4,175,958.62	4,043,200.00	4,043,200.00	132,758.62-	3.28%-	3,851,100.00	3,947,378.00	4,046,068.00
15001001/21020108 Shift Allowance	3,152,244.00	7,331,081.00			7,331,081.00-				
15001001/21020109 Call Duties Allowance	24,016,417.88	26,815,037.48	46,127,200.00	46,127,200.00	19,312,162.52+	41.87%+	73,440,500.00	75,276,513.00	77,158,431.00
15001001/21020111 Hazard Allowance	11,035,000.00	12,369,999.00	12,120,000.00	12,120,000.00	249,999.00-	2.06%-	11,880,000.00	12,177,000.00	12,481,431.00
15001001/21020118 Non-Clinical Allowance	13,200,155.41	13,979,826.51	46,127,200.00	46,127,200.00	32,147,373.49+	69.69%+	19,175,200.00	19,654,586.00	20,145,953.00
15001001/21020112 Rural Posting Allowance	1,696,384.74	4,499,615.34	342,200.00	342,200.00	4,157,415.34-	1,214.91%-	6,555,800.00	6,719,701.00	6,887,695.00
Sub Total: Personnel Cost	568,645,134.02	616,241,631.90	739,750,300.00	739,750,300.00	123,508,668.10+	16.70%+	803,078,000.00	823,154,976.00	843,733,891.00
15001001/22020101 Local Travel and Transport - Training	2,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,006.00	7,354,382.00
15001001/22020102 Local Travel and Transport - Others	1,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
15001001/22020301 Office Stationeries Computer/Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	399,800.00	409,801.00	420,042.00
15001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	649,500.00	665,743.00	682,383.00
15001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	256,900.00	263,323.00	269,902.00
15001001/22020403 Maintenance of Office Building Residential Qtrs			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
15001001/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	121,200.00	124,236.00	127,344.00
15001001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+	421,300.00	431,838.00	442,629.00
15001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
15001001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	350,500.00	359,263.00	368,242.00
15001001/22020803 Plant Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	400,900.00	410,923.00	421,197.00
15001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
15001001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
15001001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
15001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
15001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
15001001/22021014 Annual Budget Expenses And Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
15001001/22021015 Creche							200,400.00	205,416.00	210,552.00
15001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
15001001/22021021 Special Days/Celebration	2,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
Sub-Total: Overhead	5,000,000.00	200,000.00	18,899,400.00	18,899,400.00	18,699,400.00+	98.94%+	18,900,100.00	19,372,687.00	19,857,003.00
Total Recurrent Expenditure	573,645,134.02	616,441,631.90	758,649,700.00	758,649,700.00	142,208,068.10+	18.74%+	821,978,100.00	842,527,663.00	863,590,894.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15102001 - Abia Agricultural Dev. Program (AADP)									
15102001/21010101 Basic Salary	278,364,366.19	247,459,817.01	321,075,700.00	321,075,700.00	73,615,882.99+	22.93%+	330,345,800.00	338,604,445.00	347,069,560.00
15102001/21010102 Overtime Payment	7,324,500.00	7,289,314.00	10,200,400.00	10,200,400.00	2,911,086.00+	28.54%+	11,831,900.00	12,127,698.00	12,430,890.00
15102001/21020101 Housing/Rent Allowance	64,579,295.00	67,466,386.00	106,182,500.00	106,182,500.00	38,716,114.00+	36.46%+	85,631,400.00	87,772,191.00	89,966,499.00
15102001/21020102 Transport Allowance	13,350,000.00	13,141,802.00	16,356,500.00	16,356,500.00	3,214,698.00+	19.65%+	17,392,600.00	17,827,415.00	18,273,106.00
15102001/21020103 Meal Subsidy	5,913,800.00	5,824,352.00	7,309,700.00	7,309,700.00	1,485,348.00+	20.32%+	7,743,100.00	7,936,678.00	8,135,094.00
15102001/21020104 Utility Allowance	3,407,300.00	3,351,806.00	4,266,500.00	4,266,500.00	914,694.00+	21.44%+	4,470,500.00	4,582,263.00	4,696,822.00
15102001/21020105 Entertainment Allowance	784,500.00	792,140.00	1,278,500.00	1,278,500.00	486,360.00+	38.04%+	1,224,500.00	1,255,113.00	1,286,494.00
15102001/21020106 Leave Allowance			28,462,200.00	28,462,200.00	28,462,200.00+	100.00%+	29,375,700.00	30,110,093.00	30,862,841.00
15102001/21020107 Domestic Staff Allowance	13,227,118.00	17,996,832.00	32,593,000.00	32,593,000.00	14,596,168.00+	44.78%+	30,207,700.00	30,962,898.00	31,736,968.00
15102001/21020109 Call Duties Allowance			6,813,900.00	6,813,900.00	6,813,900.00+	100.00%+	3,878,700.00	3,975,673.00	4,075,060.00
15102001/21020111 Hazard Allowance	1,380,000.00	1,355,275.00	1,080,400.00	1,080,400.00	274,875.00-	25.44%-	1,260,500.00	1,292,013.00	1,324,317.00
15102001/21020114 Duties Allowance		130,000.00			130,000.00-		3,495,800.00	3,583,195.00	3,672,775.00
Sub Total: Personnel Cost	388,330,879.19	364,807,724.01	535,619,300.00	535,619,300.00	170,811,575.99+	31.89%+	526,858,200.00	540,029,675.00	553,530,426.00
15102001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,300,100.00	1,332,608.00	1,365,921.00
15102001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
15102001/22020203 Internet Access Charges			200,400.00	200,400.00	200,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
15102001/22020208 Software Charges /License Renewal			99,700.00	99,700.00	99,700.00+	100.00%+	108,000.00	110,700.00	113,472.00
15102001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,001,200.00	1,026,230.00	1,051,884.00
15102001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
15102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	1,102,000.00	1,129,550.00	1,157,785.00
15102001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+	200,500.00	205,518.00	210,657.00
15102001/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	341,000.00	349,525.00	358,266.00
15102001/22020404 Maintenance of Office/IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+	200,500.00	205,518.00	210,657.00
15102001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	310,900.00	318,678.00	326,648.00
15102001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	776,700.00	796,123.00	816,027.00
15102001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,006,000.00	1,031,150.00	1,056,925.00
15102001/22020701 Financial Consulting			200,400.00	200,400.00	200,400.00+	100.00%+	600,200.00	615,205.00	630,582.00
15102001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
15102001/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	549,800.00	563,545.00	577,638.00
15102001/22020901 Bank Charges (Other Than Interest)		1,135.50			1,135.50-				
15102001/22021004 Medical Expenses							300,100.00	307,603.00	315,297.00
15102001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	206,400.00	211,560.00	216,852.00
15102001/22021007 Welfare Packages			399,800.00	399,800.00	399,800.00+	100.00%+			
15102001/22021014 Annunal Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead		1,135.50	9,651,900.00	9,651,900.00	9,650,764.50+	99.99%+	9,652,900.00	9,894,263.00	10,141,631.00
Total Recurrent Expenditure	388,330,879.19	364,808,859.51	545,271,200.00	545,271,200.00	180,462,340.49+	33.10%+	536,511,100.00	549,923,938.00	563,672,057.00
15111001 - Abia Golden Chicken Ogwe									
15111001/21010101 Basic Salary	2,000,000.00	2,750,000.00			2,750,000.00-				
Sub Total: Personnel Cost	2,000,000.00	2,750,000.00			2,750,000.00-				
15111001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
15111001/22020301 Office Stationerie/Computer Consumables			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
15111001/22020401 Maintenance of Motor Vehicle/ Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
15111001/22020403 Maintenance of Office Building/Residential Qtrs			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15111001/22020405 Maintenance of Plants and Generators			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
15111001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
15111001/22020803 Plants/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
15111001/22021001 Refreshment and Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
15111001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
Sub-Total: Overhead			2,800,800.00	2,800,800.00	2,800,800.00+	100.00%+	2,800,700.00	2,870,760.00	2,942,547.00
Total Recurrent Expenditure	2,000,000.00	2,750,000.00	2,800,800.00	2,800,800.00	50,800.00+	1.81%+	2,800,700.00	2,870,760.00	2,942,547.00
15111002 - Small Holders Oil Palm									
15111002/21010101 Basic Salary	2,400,000.00	3,300,000.00			3,300,000.00-				
Sub Total: Personnel Cost	2,400,000.00	3,300,000.00			3,300,000.00-				
Total Recurrent Expenditure	2,400,000.00	3,300,000.00			3,300,000.00-				
15112005 - Abia State Agricultural Credit Loans Board (SACLB)									
20001001 - Ministry of Finance									
20001001/21010101 Basic Salary	188,279,465.63	36,804,437.97	112,952,000.00	112,952,000.00	76,147,562.03+	67.42%+	152,637,400.00	156,453,341.00	160,364,672.00
20001001/21010102 Overtime Payment	5,023,197.12	3,198,191.47	6,222,100.00	6,222,100.00	3,023,908.53+	48.60%+	7,781,500.00	7,976,038.00	8,175,438.00
20001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,491,807.76	17,356,806.35	12,000,000.00	12,000,000.00	5,356,806.35-	44.64%-	5,678,200.00	5,820,155.00	5,965,663.00
20001001/21020101 Housing/Rent Allowance	49,621,956.09	17,996,313.17	34,217,300.00	34,217,300.00	16,220,986.83+	47.41%+	39,102,000.00	40,079,550.00	41,081,542.00
20001001/21020102 Transport Allowance	11,000,052.58	3,917,059.01	7,518,600.00	7,518,600.00	3,601,540.99+	47.90%+	9,244,900.00	9,476,028.00	9,712,931.00
20001001/21020103 Meal Subsidy	4,815,478.61	1,703,771.42	3,286,900.00	3,286,900.00	1,583,128.58+	48.16%+	4,099,600.00	4,202,096.00	4,307,149.00
20001001/21020104 Utility Allowance	2,906,503.63	1,226,874.42	2,334,900.00	2,334,900.00	1,108,025.58+	47.45%+	2,367,300.00	2,426,483.00	2,487,142.00
20001001/21020105 Entertainment Allowance	620,240.96	815,851.82	1,588,300.00	1,588,300.00	772,448.18+	48.63%+			
20001001/21020106 Leave Allowance			11,232,900.00	11,232,900.00	11,232,900.00+	100.00%+	14,357,800.00	14,716,745.00	15,084,669.00
20001001/21020107 Domestic Staff Allowance	9,819,703.33	1,916,306.76	3,539,000.00	3,539,000.00	1,622,693.24+	45.85%+	3,928,000.00	4,026,200.00	4,126,861.00
Sub Total: Personnel Cost	273,578,405.71	84,935,612.39	194,892,000.00	194,892,000.00	109,956,387.61+	56.42%+	239,196,700.00	245,176,636.00	251,306,067.00
20001001/22020101 Local Travel and Transport - Training	957,500.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
20001001/22020102 Local Travel and Transport - Others	2,297,500.00	220,000.00	5,000,000.00	7,000,000.00	6,780,000.00+	96.86%+	5,000,000.00	5,125,006.00	5,253,133.00
20001001/22020301 Office Stationeries/Computer Consumables	1,687,700.00	3,398,700.00	4,000,000.00	6,000,000.00	2,601,300.00+	43.36%+	4,000,000.00	4,100,000.00	4,202,497.00
20001001/22020306 Printing of Security Document			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
20001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
20001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,000,000.00	1,500,600.00	1,500,600.00	500,600.00+	33.36%+	1,500,600.00	1,538,115.00	1,576,567.00
20001001/22020402 Maintenance of Office Furniture	1,000,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
20001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20001001/22020405 Maintenance of Plants & Generators	2,450,000.00	7,600,000.00	3,000,000.00	6,000,000.00	1,600,000.00-	26.67%-	4,000,000.00	4,100,000.00	4,202,497.00
20001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
20001001/22020601 Security Services	6,150,000.00	24,190,000.00	10,000,000.00	10,000,000.00	14,190,000.00-	141.90%-	10,000,000.00	10,250,000.00	10,506,254.00
20001001/22020801 Motor Vehicle Fuel Cost		3,675,000.00	500,600.00	500,600.00	3,174,400.00-	634.12%-	500,600.00	513,121.00	525,954.00
20001001/22020803 Plant/Generator Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
20001001/22021001 Refreshment & Meals	654,800.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
20001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
20001001/22021004 Medical Expenses	1,678,540.00	952,800.00	500,600.00	3,500,600.00	2,547,800.00+	72.78%+	1,000,000.00	1,025,006.00	1,050,636.00
20001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
20001001/22021007 Welfare Packages		1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	5,000,000.00	5,125,006.00	5,253,133.00
20001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	16,876,040.00	42,036,500.00	37,153,700.00	47,153,700.00	5,117,200.00+	10.85%+	38,653,200.00	39,619,601.00	40,610,121.00
Total Recurrent Expenditure	290,454,445.71	126,972,112.39	232,045,700.00	242,045,700.00	115,073,587.61+	47.54%+	277,849,900.00	284,796,237.00	291,916,188.00
20007001 - Office of the Accountant General									
20007001/21010101 Basic Salary	115,236,112.21	222,805,756.79	112,117,600.00	112,117,600.00	110,688,156.79-	98.73%-	113,898,000.00	116,745,456.00	119,664,089.00
20007001/21010102 Overtime Payments	3,074,438.88	8,627,005.27	2,651,900.00	2,651,900.00	5,975,105.27-	225.31%-	2,615,900.00	2,681,303.00	2,748,339.00
20007001/21010103 Consolidated Revenue Fund Charges - Salaries	913,058.28	5,940,000.00	8,539,000.00	8,539,000.00	2,599,000.00+	30.44%+	8,539,000.00	8,752,481.00	8,971,292.00
20007001/21020101 Housing/Rent Allowance	30,371,030.00	87,878,650.50	39,129,700.00	39,129,700.00	48,748,950.50-	124.58%-	30,201,700.00	30,956,743.00	31,730,657.00
20007001/21020102 Transport Allowance	6,732,562.63	15,618,143.17	6,602,600.00	6,602,600.00	9,015,543.17-	136.55%-	6,633,800.00	6,799,645.00	6,969,632.00
20007001/21020103 Meal Subsidy	2,947,305.13	5,971,822.08	2,934,000.00	2,934,000.00	3,037,822.08-	103.54%-	2,959,200.00	3,033,186.00	3,109,020.00
20007001/21020104 Utility Allowance	1,778,920.37	5,883,017.33	1,727,500.00	1,727,500.00	4,155,517.33-	240.55%-	1,751,500.00	1,795,293.00	1,840,179.00
20007001/21020105 Entertainment Allowance	379,617.36	2,148,481.17	306,100.00	306,100.00	1,842,381.17-	601.89%-	378,100.00	387,558.00	397,245.00
20007001/21020106 Leave Allowance			11,211,300.00	11,211,300.00	11,211,300.00+	100.00%+	11,390,100.00	11,674,853.00	11,966,724.00
20007001/21020107 Domestic Staff Allowance	6,010,131.93	14,533,869.40	7,684,300.00	7,684,300.00	6,849,569.40-	89.14%-	8,744,300.00	8,962,908.00	9,186,978.00
Sub Total: Personnel Cost	167,443,176.79	369,406,745.71	192,904,000.00	192,904,000.00	176,502,745.71-	91.50%-	187,111,600.00	191,789,426.00	196,584,155.00
20007001/22020101 Local Travel and Transport - Training	4,910,000.00	4,188,000.00	5,000,000.00	5,000,000.00	812,000.00+	16.24%+	6,000,000.00	6,150,000.00	6,303,746.00
20007001/22020102 Local Travel and Transport - Others	8,429,000.00	7,810,000.00	8,000,000.00	8,000,000.00	190,000.00+	2.38%+	8,000,000.00	8,200,000.00	8,405,006.00
20007001/22020103 International Transport and Travels - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
20007001/22020203 Internet Access Charges	1,000,000.00		1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,300,100.00	1,332,608.00	1,365,921.00
20007001/22020208 Software Charges/Licensed Renewal	6,500,000.00	6,500,000.00	6,500,600.00	6,500,600.00	600.00+	0.01%+	6,500,600.00	6,663,121.00	6,829,700.00
20007001/22020301 Office Stationeries/Computer Consumables	5,423,000.00	4,748,000.00	5,000,000.00	5,000,000.00	252,000.00+	5.04%+	8,000,000.00	8,200,000.00	8,405,006.00
20007001/22020309 Uniforms & Other Clothing	90,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
20007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	807,000.00	2,980,000.00	3,000,000.00	3,000,000.00	20,000.00+	0.67%+	3,500,600.00	3,588,115.00	3,677,815.00
20007001/22020402 Maintenance of Office Furniture	3,884,000.00	2,945,000.00	3,000,000.00	3,000,000.00	55,000.00+	1.83%+	3,000,000.00	3,075,006.00	3,151,884.00
20007001/22020403 Maintenance of Office Building Residential Qtrs	2,918,000.00	1,776,500.00	2,000,000.00	2,000,000.00	223,500.00+	11.18%+	2,000,000.00	2,050,000.00	2,101,249.00
20007001/22020404 Maintenance of Office/IT Equipments	496,500.00	1,966,900.00	2,000,000.00	2,000,000.00	33,100.00+	1.66%+	3,000,000.00	3,075,006.00	3,151,884.00
20007001/22020405 Maintenance of Plants & Generators	1,958,400.00	4,777,000.00	5,000,000.00	5,000,000.00	223,000.00+	4.46%+	5,000,000.00	5,125,006.00	5,253,133.00
20007001/22020406 Other Maintenance Services	213,000.00	236,000.00	300,100.00	300,100.00	64,100.00+	21.36%+	500,600.00	513,121.00	525,954.00
20007001/22020501 Local Training	1,045,000.00	1,395,000.00	1,500,600.00	1,500,600.00	105,600.00+	7.04%+	4,000,000.00	4,100,000.00	4,202,497.00
20007001/22020601 Security Services	4,590,288.00	1,366,161.28	5,000,000.00	5,000,000.00	3,633,838.72+	72.68%+	5,000,000.00	5,125,006.00	5,253,133.00
20007001/22020701 Financial Consulting	17,909,500.00	11,610,850.00	18,000,000.00	18,000,000.00	6,389,150.00+	35.50%+	18,000,000.00	18,450,000.00	18,911,249.00
20007001/22020702 Information Technology Consulting		850,000.00	1,000,000.00	1,000,000.00	150,000.00+	15.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20007001/22020801 Motor Vehicle Fuel Cost	1,809,900.00	2,405,750.00	2,500,600.00	2,500,600.00	94,850.00+	3.79%+	5,000,000.00	5,125,006.00	5,253,133.00
20007001/22020803 Plant/Generator Fuel Cost	1,973,000.00	3,898,550.00	4,000,000.00	4,000,000.00	101,450.00+	2.54%+	10,000,000.00	10,250,000.00	10,506,254.00
20007001/22020901 Bank Charges (Other Than Interest)	1,661,332,667.70	1,469,925,074.44	125,000,000.00	925,000,000.00	544,925,074.44-	58.91%-	800,000,000.00	820,000,000.00	840,500,000.00
20007001/22020902 Insurance Premium			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
20007001/22020904 Other CRF Bank Charges		84.00	2,000,000.00	2,000,000.00	1,999,916.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20007001/22021001 Refreshment & Meals		100,000.00	1,000,000.00	1,000,000.00	900,000.00+	90.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20007001/22021003 Publicity and Advertisements	105,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
20007001/22021004 Medical Expenses	300,000.00	219,500.00	500,600.00	500,600.00	281,100.00+	56.15%+	500,600.00	513,121.00	525,954.00
20007001/22021006 Postages & courier Services	21,350.00		50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
20007001/22021007 Welfare Packages	295,000.00	350,000.00	2,000,000.00	2,000,000.00	1,650,000.00+	82.50%+	2,000,000.00	2,050,000.00	2,101,249.00
20007001/22021008 Subscription to Professional Bodies			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
20007001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20007001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
20007001/22021019 Medical Expenses - International			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
Sub-Total: Overhead	1,726,010,605.70	1,530,048,369.72	210,104,300.00	1,010,104,300.00	519,944,069.72-	51.47%-	898,903,900.00	921,376,599.00	944,411,063.00
Total Recurrent Expenditure	1,893,453,782.49	1,899,455,115.43	403,008,300.00	1,203,008,300.00	696,446,815.43-	57.89%-	1,086,015,500.00	1,113,166,025.00	1,140,995,218.00
20008001 - Board of Internal Revenue									
20008001/21010101 Basic Salary	158,711,134.45	139,628,074.00	188,683,100.00	188,683,100.00	49,055,026.00+	26.00%+	188,683,100.00	193,400,183.00	198,235,190.00
20008001/21010102 Overtime Payments	1,264,500.00	1,524,801.00			1,524,801.00-				
20008001/21010103 Consolidated Revenue Fund Charges - Salaries	2,007,900.00	100,100.00	5,678,200.00	5,678,200.00	5,578,100.00+	98.24%+	5,678,200.00	5,820,155.00	5,965,663.00
20008001/21020101 Housing/Rent Allowance	41,108,600.00	42,420,631.00	62,433,400.00	62,433,400.00	20,012,769.00+	32.05%+	62,433,400.00	63,994,241.00	65,594,098.00
20008001/21020102 Transport Allowance	9,053,800.00	8,903,986.00	12,324,100.00	12,324,100.00	3,420,114.00+	27.75%+	12,324,100.00	12,632,203.00	12,948,012.00
20008001/21020103 Meal Subsidy	3,579,800.00	3,924,686.00	5,192,100.00	5,192,100.00	1,267,414.00+	24.41%+	5,192,100.00	5,321,908.00	5,454,958.00
20008001/21020104 Utility Allowance	2,241,100.00	2,236,446.00	2,995,200.00	2,995,200.00	758,754.00+	25.33%+	2,995,200.00	3,070,086.00	3,146,833.00
20008001/21020105 Entertainment Allowance	334,500.00	330,067.00	468,200.00	468,200.00	138,133.00+	29.50%+	468,200.00	479,905.00	491,899.00
20008001/21020106 Leave Allowance			15,721,500.00	15,721,500.00	15,721,500.00+	100.00%+	15,721,500.00	16,114,538.00	16,517,407.00
20008001/21020107 Domestic Staff Allowance	7,728,700.00	8,922,871.00	11,129,600.00	11,129,600.00	2,206,729.00+	19.83%+	11,129,600.00	11,407,846.00	11,693,043.00
Sub Total: Personnel Cost	226,030,034.45	207,991,662.00	304,625,400.00	304,625,400.00	96,633,738.00+	31.72%+	304,625,400.00	312,241,065.00	320,047,103.00
20008001/22020101 Local Travel and Transport - Training	6,711,000.00		7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	9,000,000.00	9,225,006.00	9,455,630.00
20008001/22020102 Local Travel and Transport - Others	11,210,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
20008001/22020201 Electricity Charges	1,955,350.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
20008001/22020203 Internet Access Charges	3,126,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
20008001/22020204 Satellite Broadcasting Access Charges		18,000,000.00			18,000,000.00-				
20008001/22020205 Water Rate	20,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
20008001/22020301 Office Stationeries/Computer Consumables	5,464,100.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
20008001/22020305 Printing of Non Security Documents	10,185,030.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
20008001/22020306 Printing of Security Documents	104,840,983.75	66,036,645.00	2,000,000.00	2,000,000.00	64,036,645.00-	3,201.83%-	18,000,000.00	18,450,000.00	18,911,249.00
20008001/22020309 Uniforms & Other Clothing	96,000.00								
20008001/22020401 Maintenance of Motor Vehicle/Transport Equipment	8,623,020.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
20008001/22020402 Maintenance of Office Furniture	8,602,400.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
20008001/22020403 Maintenance of Office Building Residential Qtrs	9,521,300.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
20008001/22020404 Maintenance of Office/IT Equipments	7,355,875.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
20008001/22020405 Maintenance of Plants & Generators	1,915,940.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
20008001/22020406 Other Maintenance Services	637,400.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
20008001/22020501 Local Training	3,600,100.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
20008001/22020602 Office Rent	2,676,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
20008001/22020703 Legal Services	6,894,500.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
20008001/22020801 Motor Vehicle Fuel Cost	12,909,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
20008001/22020803 Plant/Generator Fuel Cost	8,396,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
20008001/22021001 Refreshment & Meals	3,441,240.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
20008001/22021002 Honorarium & Sitting Allowance	1,068,000.00								
20008001/22021003 Publicity and Advertisements	4,136,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
20008001/22021004 Medical Expenses	4,811,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
20008001/22021006 Postages & courier Services	584,050.00		600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
20008001/22021007 Welfare Packages	411,561,195.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00	51,250,000.00	52,531,249.00
20008001/22021014 Annual Busget Expenses and Administration	250,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20008001/22021016 Servicom	41,500.00		150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	640,632,983.75	84,036,645.00	150,800,700.00	150,800,700.00	66,764,055.00+	44.27%+	170,300,100.00	174,557,663.00	178,921,610.00
Total Recurrent Expenditure	866,663,018.20	292,028,307.00	455,426,100.00	455,426,100.00	163,397,793.00+	35.88%+	474,925,500.00	486,798,728.00	498,968,713.00
20009001 - Abia Gaming Commission									
20009001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20009001/22020102 Local Travel and Transport - Others		200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,006.00	1,050,636.00
20009001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
20009001/22020306 Printing of Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
20009001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
20009001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
20009001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
20009001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
20009001/22021004 Medical Expenses			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
20009001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
20009001/22021007 Welfare Packages			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
20009001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead		200,000.00	4,150,200.00	4,150,200.00	3,950,200.00+	95.18%+	4,150,000.00	4,253,793.00	4,360,166.00
Total Recurrent Expenditure		200,000.00	4,150,200.00	4,150,200.00	3,950,200.00+	95.18%+	4,150,000.00	4,253,793.00	4,360,166.00
22001001 - Ministry of Trade and Investment									
22001001/21010101 Basic Salary	242,961,810.43	177,111,209.91	231,860,700.00	231,860,700.00	54,749,490.09+	23.61%+	256,964,000.00	263,388,106.00	269,972,812.00
22001001/21010102 Overtime Payments	1,173,264.00	2,520,374.00	3,600,200.00	3,600,200.00	1,079,826.00+	29.99%+	4,000,000.00	4,100,000.00	4,202,497.00
22001001/21010103 Consolidated Revenue Fund Charges - Salaries	4,719,949.74	241,587.62			241,587.62-				
22001001/21020101 Housing/Rent Allowance	51,215,172.61	47,324,071.83	65,985,600.00	65,985,600.00	18,661,528.17+	28.28%+	55,983,200.00	57,382,780.00	58,817,354.00
22001001/21020102 Transport Allowance	14,129,200.00	13,535,613.70	17,271,300.00	17,271,300.00	3,735,686.30+	21.63%+	19,492,200.00	19,979,511.00	20,478,995.00
22001001/21020103 Meal Subsidy	6,137,200.00	5,486,981.00	6,867,900.00	6,867,900.00	1,380,919.00+	20.11%+	8,468,200.00	8,679,905.00	8,896,904.00
22001001/21020104 Utility Allowance	3,653,970.75	3,362,651.75	5,133,200.00	5,133,200.00	1,770,548.25+	34.49%+	4,967,600.00	5,091,790.00	5,219,089.00
22001001/21020105 Entertainment Allowance	601,467.50	547,141.75	242,500.00	242,500.00	304,641.75-	125.63%-	835,500.00	856,388.00	877,803.00
22001001/21020106 Leave Allowance			22,202,900.00	22,202,900.00	22,202,900.00+	100.00%+	27,697,400.00	28,389,835.00	29,099,581.00
22001001/21020107 Domestic Staff Allowance	6,834,129.60	6,408,864.08	4,205,300.00	4,205,300.00	2,203,564.08-	52.40%-	10,693,900.00	10,961,248.00	11,235,282.00
Sub Total: Personnel Cost	331,426,164.63	256,538,495.64	357,369,600.00	357,369,600.00	100,831,104.36+	28.21%+	389,102,000.00	398,829,563.00	408,800,317.00
22001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
22001001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,300,100.00	1,332,608.00	1,365,921.00
22001001/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
22001001/22020203 Internet Access Charges							50,400.00	51,660.00	52,956.00
22001001/22020301 Office Stationeries/Computer Consumables	200,000.00	200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	600,200.00	615,205.00	630,582.00
22001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
22001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
22001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
22001001/22020404 Maintenance of Office / IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
22001001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
22001001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
22001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	500,600.00	513,121.00	525,954.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
22001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	699,900.00	717,403.00	735,339.00
22001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
22001001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
22001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
22001001/22021007 Welfare Packages	341,350.00	792,520.00	1,000,000.00	1,000,000.00	207,480.00+	20.75%+	1,000,000.00	1,025,006.00	1,050,636.00
22001001/22021014 Annual Budget Expenses And Administration		10,000,000.00	249,700.00	249,700.00	9,750,300.00-	3,904.81%-	249,700.00	255,943.00	262,342.00
22001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	541,350.00	10,992,520.00	9,104,200.00	9,104,200.00	1,888,320.00-	20.74%-	9,753,800.00	9,997,722.00	10,247,706.00
Total Recurrent Expenditure	331,967,514.63	267,531,015.64	366,473,800.00	366,473,800.00	98,942,784.36+	27.00%+	398,855,800.00	408,827,285.00	419,048,023.00
28001001 - Ministry of Science and Technology									
28001001/21010101 Basic Salary	15,673,979.66	60,680,948.11	54,817,600.00	54,817,600.00	5,863,348.11-	10.70%-	53,964,000.00	55,313,100.00	56,695,933.00
28001001/21010102 Overtime Payments	846,000.00	2,233,500.00	4,607,500.00	4,607,500.00	2,374,000.00+	51.52%+	4,515,000.00	4,627,881.00	4,743,583.00
28001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,492,692.79	1,058,200.12			1,058,200.12-				
28001001/21020101 Housing/Rent Allowance	5,343,070.87	12,861,615.57	12,337,300.00	12,337,300.00	524,315.57-	4.25%-	13,453,800.00	13,790,151.00	14,134,905.00
28001001/21020102 Transport Allowance	1,541,378.60	3,917,845.37	4,381,800.00	4,381,800.00	463,954.63+	10.59%+	3,195,600.00	3,275,490.00	3,357,373.00
28001001/21020103 Meal Subsidy	891,933.74	1,351,500.00	1,506,600.00	1,506,600.00	155,100.00+	10.29%+	1,380,500.00	1,415,013.00	1,450,390.00
28001001/21020104 Utility Allowance	502,992.00	1,193,149.25	1,194,400.00	1,194,400.00	1,250.75+	0.10%+	1,250,900.00	1,282,173.00	1,314,226.00
28001001/21020105 Entertainment Allowance	184,389.50	460,733.75	428,600.00	428,600.00	32,133.75-	7.50%-	1,073,200.00	1,100,030.00	1,127,532.00
28001001/21020106 Leave Allowance			11,725,100.00	11,725,100.00	11,725,100.00+	100.00%+	4,483,800.00	4,595,901.00	4,710,799.00
28001001/21020107 Domestic Staff Allowance	1,556,870.23	2,785,133.82	2,126,000.00	2,126,000.00	659,133.82-	31.00%-	3,010,800.00	3,086,070.00	3,163,225.00
28001001/21020108 Shift Duty Allowance	83,828.00								
28001001/21020111 Hazard Allowance	160,000.00						240,100.00	246,103.00	252,261.00
28001001/21020114 Duty Allowance	9,000.00								
28001001/21020119 Non Clinical Allowance	816,300.00						807,900.00	828,103.00	848,810.00
Sub Total: Personnel Cost	29,102,435.39	86,542,625.99	93,124,900.00	93,124,900.00	6,582,274.01+	7.07%+	87,375,600.00	89,560,015.00	91,799,037.00
28001001/22020101 Local Travel and Transport - Training	120,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
28001001/22020102 Local Travel and Transport - Others		860,000.00	2,000,000.00	2,000,000.00	1,140,000.00+	57.00%+	2,000,000.00	2,050,000.00	2,101,249.00
28001001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
28001001/22020208 Software Charges/License Renewal			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
28001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
28001001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
28001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
28001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
28001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
28001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
28001001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
28001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
28001001/22020702 Information Technology Consulting			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
28001001/22020801 Motor Vehicle Fuel Cost	200,000.00		399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
28001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
28001001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
28001001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
28001001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
28001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
28001001/22021014 Annual Budget Expenses And Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
28001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	320,000.00	1,060,000.00	11,051,900.00	11,051,900.00	9,991,900.00+	90.41%+	11,051,500.00	11,327,884.00	11,611,122.00
Total Recurrent Expenditure	29,422,435.39	87,602,625.99	104,176,800.00	104,176,800.00	16,574,174.01+	15.91%+	98,427,100.00	100,887,899.00	103,410,159.00
29001001 - Ministry of Transport									
29001001/21010101 Basic Salary	44,332,765.30	38,731,648.74	49,266,500.00	49,266,500.00	10,534,851.26+	21.38%+	47,054,000.00	48,230,350.00	49,436,112.00
29001001/21010102 Overtime Payments	724,393.48	1,842,254.00	3,132,000.00	3,132,000.00	1,289,746.00+	41.18%+	3,120,000.00	3,198,006.00	3,277,957.00
29001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,799,259.08	277,049.00	8,461,000.00	8,461,000.00	8,183,951.00+	96.73%+	8,623,000.00	8,838,581.00	9,059,541.00
29001001/21020101 Housing/Rent Allowance	6,826,183.77	11,187,820.96	16,492,200.00	16,492,200.00	5,304,379.04+	32.16%+	13,756,300.00	14,100,213.00	14,452,722.00
29001001/21020102 Transport Allowance	6,051,473.87	3,152,469.76	4,372,100.00	4,372,100.00	1,219,630.24+	27.90%+	4,351,700.00	4,460,498.00	4,572,010.00
29001001/21020103 Meal Subsidy	826,787.00	1,136,324.00	1,856,000.00	1,856,000.00	719,676.00+	38.78%+	1,388,900.00	1,423,628.00	1,459,221.00
29001001/21020104 Utility Allowance	2,023,574.00	975,295.00	1,301,300.00	1,301,300.00	326,005.00+	25.05%+	1,271,300.00	1,303,088.00	1,335,669.00
29001001/21020105 Entertainment Allowance	217,787.00	637,192.50	564,300.00	564,300.00	72,892.50-	12.92%-	510,300.00	523,063.00	536,139.00
29001001/21020106 Leave Allowance			4,926,800.00	4,926,800.00	4,926,800.00+	100.00%+	4,705,900.00	4,823,548.00	4,944,137.00
29001001/21020107 Domestic Staff Allowance	2,655,478.96	2,731,352.21	4,599,000.00	4,599,000.00	1,867,647.79+	40.61%+	3,273,700.00	3,355,548.00	3,439,437.00
29001001/21020114 Duty Allowance	5,500.00	19,010.00			19,010.00-				
Sub Total: Personnel Cost	66,463,202.46	60,690,416.17	94,971,200.00	94,971,200.00	34,280,783.83+	36.10%+	88,055,100.00	90,256,523.00	92,512,945.00
29001001/22020101 Local Travel and Transport - Training	1,500,000.00	500,800.00	1,000,000.00	1,000,000.00	499,200.00+	49.92%+	2,000,000.00	2,050,000.00	2,101,249.00
29001001/22020102 Local Travel and Transport - Others		600,000.00	1,500,600.00	1,500,600.00	900,600.00+	60.02%+	1,757,500.00	1,801,438.00	1,846,479.00
29001001/22020301 Office Stationaries /Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29001001/22020305 Printing of Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	235,300.00	241,183.00	247,210.00
29001001/22020309 Uniforms and other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
29001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	399,800.00	409,801.00	420,042.00
29001001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
29001001/22020403 Maintenance of Office Building Residential Quarters			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29001001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	351,700.00	360,498.00	369,512.00
29001001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
29001001/22020501 Local Training	50,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29001001/22020703 Legal Services			500,600.00	500,600.00	500,600.00+	100.00%+	587,000.00	601,681.00	616,722.00
29001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	799,600.00	819,590.00	840,084.00
29001001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	799,600.00	819,590.00	840,084.00
29001001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
29001001/22021003 Publicity and Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
29001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29001001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	58,800.00	60,276.00	61,788.00
29001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
29001001/22021008 Subscription to Professional Bodies			300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
29001001/22021014 Annual Budgeting Expenses & Administration	200,000.00	200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
29001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	1,750,000.00	1,300,800.00	8,554,400.00	8,554,400.00	7,253,600.00+	84.79%+	15,293,000.00	15,675,415.00	16,067,349.00
Total Recurrent Expenditure	68,213,202.46	61,991,216.17	103,525,600.00	103,525,600.00	41,534,383.83+	40.12%+	103,348,100.00	105,931,938.00	108,580,294.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
29007001 - Abia State Insurance Manifest Scheme									
29007001/21010101 Basic Salary	74,788,362.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	18,000,000.00	18,450,000.00	18,911,249.00
Sub Total: Personnel Cost	74,788,362.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	18,000,000.00	18,450,000.00	18,911,249.00
29007001/22020101 Local Travel and Transport - Training			300,100.00	300,100.00	300,100.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
29007001/22020102 Local Travel and Transport - Others			150,100.00	150,100.00	150,100.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
29007001/22020301 Office Stationaries /Computer Consumables			99,400.00	99,400.00	99,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
29007001/22020305 Printing of Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29007001/22020309 Uniforms and other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
29007001/22020401 Maintenance of Motor Vehicle /Ambulance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
29007001/22020402 Maintenance of Office Furniture			80,200.00	80,200.00	80,200.00+	100.00%+	500,600.00	513,121.00	525,954.00
29007001/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
29007001/22020406 Other Maintenance Services			20,400.00	20,400.00	20,400.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29007001/22020802 Other Transport Equipment Fuel Cost							200,400.00	205,416.00	210,552.00
29007001/22020803 Plant/Generator Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
29007001/22020901 Bank Chrages (Other Than Interest)							99,700.00	102,198.00	104,756.00
29007001/22021001 Refreshment & Meals							99,700.00	102,198.00	104,756.00
29007001/22021003 Publicity and Advertisements							99,700.00	102,198.00	104,756.00
29007001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29007001/22021007 Welfare Packages			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
29007001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	100.00%+	249,700.00	255,943.00	262,342.00
29007001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,201,800.00	15,581,945.00	15,971,547.00
Total Recurrent Expenditure	74,788,362.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	33,201,800.00	34,031,945.00	34,882,796.00
29053001 - Abia Transport Corporation (Abia Line Network)									
29053001/21010101 Basic Salary			98,648,200.00	98,648,200.00	98,648,200.00+	100.00%+	48,648,300.00	49,864,508.00	51,111,123.00
29053001/21010102 Overtime Payment			35,781,500.00	35,781,500.00	35,781,500.00+	100.00%+	25,781,500.00	26,426,038.00	27,086,686.00
29053001/21010103 Consolidated Revenue Fund Charges (Salary)			5,752,700.00	5,752,700.00	5,752,700.00+	100.00%+	5,752,700.00	5,896,518.00	6,043,936.00
29053001/21020101 Housing/Rent Allowance			13,584,600.00	13,584,600.00	13,584,600.00+	100.00%+	13,584,600.00	13,924,215.00	14,272,318.00
29053001/21020102 Transport Allowance			15,126,000.00	15,126,000.00	15,126,000.00+	100.00%+	15,126,000.00	15,504,150.00	15,891,759.00
29053001/21020103 Meal Subsidy			5,254,500.00	5,254,500.00	5,254,500.00+	100.00%+	5,254,500.00	5,385,868.00	5,520,514.00
29053001/21020104 Utility Allowance			3,236,400.00	3,236,400.00	3,236,400.00+	100.00%+	3,236,500.00	3,317,413.00	3,400,534.00
29053001/21020105 Entertainment Allowance			3,788,800.00	3,788,800.00	3,788,800.00+	100.00%+	3,788,700.00	3,883,418.00	3,980,501.00
29053001/21020106 Leave Allowance			10,128,500.00	10,128,500.00	10,128,500.00+	100.00%+	10,128,500.00	10,381,718.00	10,641,263.00
29053001/21020107 Domestic Staff Allowance			7,894,400.00	7,894,400.00	7,894,400.00+	100.00%+	7,894,400.00	8,091,760.00	8,294,054.00
Sub Total: Personnel Cost			199,195,600.00	199,195,600.00	199,195,600.00+	100.00%+	139,195,700.00	142,675,606.00	146,242,508.00
29053001/22020101 Local Travel and Transport - Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29053001/22020102 Local Travel and Transport - Others			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
29053001/22020301 Office Stationaries /Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29053001/22020309 Uniforms and other Clothings			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29053001/22020401 Maintenance of Motor Vehicle /Transport Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
29053001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
29053001/22020406 Other Maintenance Services			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
29053001/22020601 Security Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29053001/22020602 Office Rent			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29053001/22020703 Legal Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
29053001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
29053001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
29053001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
29053001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			15,802,900.00	15,802,900.00	15,802,900.00+	100.00%+	15,803,200.00	16,198,339.00	16,603,324.00
Total Recurrent Expenditure			214,998,500.00	214,998,500.00	214,998,500.00+	100.00%+	154,998,900.00	158,873,945.00	162,845,832.00
29056001 - Abia State Transport Loan Scheme									
29056001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
29056001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
29056001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
29056001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
29056001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
29056001/22020402 Maintenance of Office Furniture			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
29056001/22020403 Maintenance of Office Building Residential Qtrs			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
29056001/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
29056001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29056001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29056001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
29056001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead		200,000.00	3,701,000.00	3,701,000.00	3,501,000.00+	94.60%+	3,702,300.00	3,794,893.00	3,889,792.00
Total Recurrent Expenditure		200,000.00	3,701,000.00	3,701,000.00	3,501,000.00+	94.60%+	3,702,300.00	3,794,893.00	3,889,792.00
29057001 - Traffic & Indiscipline Management Agency of Abia									
29057001/21010101 Basis Salary	80,000,000.00	90,500,000.00	89,555,800.00	89,555,800.00	944,200.00-	1.05%-	142,000,000.00	116,850,000.00	119,771,249.00
Sub Total: Personnel Cost	80,000,000.00	90,500,000.00	89,555,800.00	89,555,800.00	944,200.00-	1.05%-	142,000,000.00	116,850,000.00	119,771,249.00
29057001/22020101 Local Travel and Transport - Training			600,200.00	600,200.00	600,200.00+	100.00%+	500,600.00	513,121.00	525,954.00
29057001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	399,800.00	409,801.00	420,042.00
29057001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
29057001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	99,600.00	102,096.00	104,652.00
29057001/22020401 Maintenance of Motor Vehicle/Transport			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
29057001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	98,500.00	100,963.00	103,486.00
29057001/22020403 Maintenance of Office Building Residential Qtrs			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
29057001/22020404 Maintenance of Office / IT Equipments			150,100.00	150,100.00	150,100.00+	100.00%+	99,600.00	102,096.00	104,652.00
29057001/22020405 Maintenance of Plants & Generators			249,700.00	249,700.00	249,700.00+	100.00%+	200,500.00	205,518.00	210,657.00
29057001/22020411 Maintenance of Communication Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
29057001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
29057001/22020601 Security Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29057001/22020703 Legal Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
29057001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	200,500.00	205,518.00	210,657.00
29057001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29057001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
29057001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
29057001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29057001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead			5,200,500.00	5,200,500.00	5,200,500.00+	100.00%+	5,150,000.00	5,278,822.00	5,410,827.00
Total Recurrent Expenditure	80,000,000.00	90,500,000.00	94,756,300.00	94,756,300.00	4,256,300.00+	4.49%+	147,150,000.00	122,128,822.00	125,182,076.00
29001002 - Abia State Fire Services									
29001002/21010101 Basic Salary	28,837,425.27	22,623,607.33	34,839,100.00	34,839,100.00	12,215,492.67+	35.06%+	34,177,700.00	35,032,143.00	35,907,942.00
29001002/21020101 Housing / Rent Allowance	6,049,576.00	5,123,837.00	9,970,000.00	9,970,000.00	4,846,163.00+	48.61%+	9,623,000.00	9,863,575.00	10,110,164.00
29001002/21020102 Transport Allowance	1,718,600.00	1,505,367.00	2,356,600.00	2,356,600.00	851,233.00+	36.12%+	2,320,500.00	2,378,518.00	2,437,977.00
29001002/21020103 Meal Subsidy	735,500.00	642,071.00	3,483,800.00	3,483,800.00	2,841,729.00+	81.57%+	1,012,000.00	1,037,306.00	1,063,236.00
29001002/21020104 Utility Allowance	399,700.00	346,638.00	265,300.00	265,300.00	81,338.00-	30.66%-	565,400.00	579,541.00	594,030.00
29001002/21020105 Entertainment Allowance	15,000.00	1,500.00	573,800.00	573,800.00	572,300.00+	99.74%+	18,000.00	18,456.00	18,912.00
29001002/21020106 Leave Allowance			1,027,600.00	1,027,600.00	1,027,600.00+	100.00%+	3,417,800.00	3,503,251.00	3,590,827.00
29001002/21020107 Domestic Staff Allowance	441,640.00	44,164.00	18,000.00	18,000.00	26,164.00-	145.36%-	265,300.00	271,938.00	278,733.00
29001002/21020111 Hazard Allowance			8,709,500.00	8,709,500.00	8,709,500.00+	100.00%+	7,423,700.00	7,609,293.00	7,799,531.00
29001002/21020114 Duty Allowance			8,709,500.00	8,709,500.00	8,709,500.00+	100.00%+	8,423,700.00	8,634,298.00	8,850,155.00
Sub Total: Personnel Cost	38,197,441.27	30,287,184.33	69,953,200.00	69,953,200.00	39,666,015.67+	56.70%+	67,247,100.00	68,928,319.00	70,651,507.00
29001002/22020101 Local Transport and Travels - Training			300,100.00	300,100.00	300,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
29001002/22020102 Local Transport and Travels - Others			500,600.00	500,600.00	500,600.00+	100.00%+	150,100.00	153,858.00	157,701.00
29001002/22020301 Office Stationary and Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
29001002/22020305 Printing of Non Security Document							50,400.00	51,660.00	52,956.00
29001002/22020309 Uniform & Other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
29001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	500,000.00	2,000,000.00	3,500,600.00	3,500,600.00	1,500,600.00+	42.87%+	4,000,000.00	4,100,000.00	4,202,497.00
29001002/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	94,800.00	97,176.00	99,600.00
29001002/22020404 Maintenance of Office/ IT Equipment			99,700.00	99,700.00	99,700.00+	100.00%+	124,900.00	128,023.00	131,229.00
29001002/22020405 Maintenance of Office Plant & Generator			200,400.00	200,400.00	200,400.00+	100.00%+	150,100.00	153,858.00	157,701.00
29001002/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	97,200.00	99,636.00	102,132.00
29001002/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
29001002/22020802 Other Transport Equipment Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
29001002/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	94,800.00	97,176.00	99,600.00
29001002/22021003 Publicity and Advertisement							94,800.00	97,176.00	99,600.00
29001002/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	94,800.00	97,176.00	99,600.00
29001002/22021007 Welfare Package			200,400.00	200,400.00	200,400.00+	100.00%+	150,100.00	153,858.00	157,701.00
29001002/22021014 Annual Budget Preparation Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead	500,000.00	2,000,000.00	6,302,300.00	6,302,300.00	4,302,300.00+	68.27%+	9,002,300.00	9,227,423.00	9,458,104.00
Total Recurrent Expenditure	38,697,441.27	32,287,184.33	76,255,500.00	76,255,500.00	43,968,315.67+	57.66%+	76,249,400.00	78,155,742.00	80,109,611.00
32001001 - Ministry of Petroleum and Minerals Resources									
32001001/21010101 Basic Salary	53,286,782.49	53,388,082.15	60,644,700.00	60,644,700.00	7,256,617.85+	11.97%+	63,386,600.00	64,971,271.00	66,595,557.00
32001001/21010102 Overtime Payments	2,572,820.00	3,195,272.00	6,116,400.00	6,116,400.00	2,921,128.00+	47.76%+	5,156,100.00	5,285,008.00	5,417,134.00
32001001/21010103 Consolidated Revenue Fund Charges	1,607,532.81	511,462.26	7,349,400.00	7,349,400.00	6,837,937.74+	93.04%+			
32001001/21020101 Housing /Rent Allowance	14,525,312.74	15,176,392.70	18,808,000.00	18,808,000.00	3,631,607.30+	19.31%+	20,661,500.00	21,178,043.00	21,707,492.00
32001001/21020102 Transport Allowance	3,804,950.80	4,410,930.50	5,319,400.00	5,319,400.00	908,469.50+	17.08%+	5,283,400.00	5,415,491.00	5,550,883.00
32001001/21020103 Meal Subsidy	1,696,093.50	1,495,550.00	6,064,800.00	6,064,800.00	4,569,250.00+	75.34%+	2,184,900.00	2,239,523.00	2,295,514.00
32001001/21020104 Utility Allowance	1,082,353.75	1,258,542.50	1,507,800.00	1,507,800.00	249,257.50+	16.53%+	1,528,200.00	1,566,411.00	1,605,570.00
32001001/21020105 Entertainment Allowance	201,825.25	466,188.50	546,300.00	546,300.00	80,111.50+	14.66%+	600,300.00	615,308.00	630,688.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
32001001/21020106 Leave Allowance			6,064,800.00	6,064,800.00	6,064,800.00+	100.00%+	6,338,500.00	6,496,963.00	6,659,387.00
32001001/21020107 Domestic Staff Allowance	2,152,703.85	3,268,925.95	3,273,700.00	3,273,700.00	4,774.05+	0.15%+	5,128,500.00	5,256,713.00	5,388,131.00
32001001/21020111 Hazard Allowance	30,000.00	20,000.00			20,000.00-				
32001001/21020114 Duty Allowance	40,000.00								
Sub Total: Personnel Cost	81,000,375.19	83,191,346.56	115,695,300.00	115,695,300.00	32,503,953.44+	28.09%+	110,268,000.00	113,024,731.00	115,850,356.00
32001001/22020101 Local Travel and Transport - Training		150,000.00	2,500,600.00	2,500,600.00	2,350,600.00+	94.00%+	2,500,600.00	2,563,121.00	2,627,202.00
32001001/22020102 Local Travel and Transport - Others			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
32001001/22020301 Office Stationaries /Computer Consumables			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+	1,399,800.00	1,434,795.00	1,470,666.00
32001001/22020309 Uniforms and other Clothings			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
32001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
32001001/22020402 Maintenance of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
32001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
32001001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
32001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
32001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
32001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
32001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
32001001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
32001001/22021003 Publicity and Advertisements			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
32001001/22021004 Medical Expenses	437,878.00	466,974.00	500,600.00	500,600.00	33,626.00+	6.72%+	500,600.00	513,121.00	525,954.00
32001001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
32001001/22021007 Welfare Packages		97,670.00	500,600.00	500,600.00	402,930.00+	80.49%+	500,600.00	513,121.00	525,954.00
32001001/22021014 Annual Budget Expenses And Administration	200,000.00	200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead	637,878.00	914,644.00	14,606,200.00	14,606,200.00	13,691,556.00+	93.74%+	14,606,300.00	14,971,536.00	15,345,881.00
Total Recurrent Expenditure	81,638,253.19	84,105,990.56	130,301,500.00	130,301,500.00	46,195,509.44+	35.45%+	124,874,300.00	127,996,267.00	131,196,237.00
33005001 - Metallurgical Complex									
22005001/21010101 Basic Salary	14,323,726.18	12,810,557.92	16,147,700.00	16,147,700.00	3,337,142.08+	20.67%+	16,147,700.00	16,551,398.00	16,965,181.00
22005001/21010102 Overtime Payment	1,134,900.00	1,180,893.00	1,260,500.00	1,260,500.00	79,607.00+	6.32%+	1,260,500.00	1,292,013.00	1,324,317.00
22005001/21020101 Housing/Rent Allowance	2,141,670.00	2,459,493.00	2,984,400.00	2,984,400.00	524,907.00+	17.59%+	2,984,400.00	3,059,010.00	3,135,481.00
22005001/21020102 Transport Allowance	926,400.00	985,111.00	1,238,900.00	1,238,900.00	253,789.00+	20.49%+	1,238,900.00	1,269,873.00	1,301,625.00
22005001/21020103 Meal Subsidy	426,900.00	415,763.00	521,000.00	521,000.00	105,237.00+	20.20%+	521,000.00	534,025.00	547,374.00
22005001/21020104 Utility Allowance	217,100.00	213,181.00	265,300.00	265,300.00	52,119.00+	19.65%+	265,300.00	271,938.00	278,733.00
22005001/21020106 Leave Allowance			1,396,200.00	1,396,200.00	1,396,200.00+	100.00%+	1,396,200.00	1,431,111.00	1,466,887.00
Sub Total: Personnel Cost	19,170,696.18	18,064,998.92	23,814,000.00	23,814,000.00	5,749,001.08+	24.14%+	23,814,000.00	24,409,368.00	25,019,598.00
22005001/22020101 Local Travel and Transport - Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
22005001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
22005001/22020201 Electricity Charges			9,600.00	9,600.00	9,600.00+	100.00%+	9,600.00	9,840.00	10,092.00
22005001/22020301 Office Stationeries/Computer Consumerables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
22005001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
22005001/22020403 Maintenance of Office Building Residential Quarters			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22005001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22005001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
22005001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
22005001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22005001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
22005001/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
22005001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
22005001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
22005001/22021014 Annual Budgeting Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead			3,761,000.00	3,761,000.00	3,761,000.00+	100.00%+	3,761,000.00	3,855,069.00	3,951,487.00
Total Recurrent Expenditure	19,170,696.18	18,064,998.92	27,575,000.00	27,575,000.00	9,510,001.08+	34.49%+	27,575,000.00	28,264,437.00	28,971,085.00
34001001 - Ministry of Works									
34001001/21010101 Basic Salary	122,618,600.21	100,421,298.71	128,818,700.00	128,818,700.00	28,397,401.29+	22.04%+	132,585,900.00	135,900,548.00	139,298,064.00
34001001/21010102 Overtime Payment	699,838.00	2,457,318.48			2,457,318.48-		8,789,900.00	9,009,648.00	9,234,893.00
34001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,670,744.52	276,079.00			276,079.00-				
34001001/21020101 Housing /Rent Allowance	28,582,279.74	28,338,647.95	41,070,900.00	41,070,900.00	12,732,252.05+	31.00%+	42,713,000.00	43,780,825.00	44,875,348.00
34001001/21020102 Transport Allowance	8,169,985.47	7,888,917.63	9,888,300.00	9,888,300.00	1,999,382.37+	20.22%+	9,758,700.00	10,002,673.00	10,252,745.00
34001001/21020103 Meal Subsidy	3,424,578.00	3,028,017.00	4,523,500.00	4,523,500.00	1,495,483.00+	33.06%+	4,473,000.00	4,584,825.00	4,699,447.00
34001001/21020104 Utility Allowance	2,230,450.75	2,038,263.75	2,758,700.00	2,758,700.00	720,436.25+	26.12%+	2,738,300.00	2,806,763.00	2,876,931.00
34001001/21020105 Entertainment Allowance	491,710.75	470,235.25	3,978,400.00	3,978,400.00	3,508,164.75+	88.18%+	600,300.00	615,308.00	630,688.00
34001001/21020106 Leave Allowance			44,074,400.00	44,074,400.00	44,074,400.00+	100.00%+	13,290,500.00	13,622,768.00	13,963,332.00
34001001/21020107 Domestic Staff Allowance	5,121,364.98	4,396,391.96	5,923,200.00	5,923,200.00	1,526,808.04+	25.78%+	5,889,500.00	6,036,738.00	6,187,661.00
34001001/21020114 Duty Allowance	12,000.00						183,700.00	188,298.00	193,005.00
Sub Total: Personnel Cost	174,021,552.42	149,315,169.73	241,036,100.00	241,036,100.00	91,720,930.27+	38.05%+	221,022,800.00	226,548,394.00	232,212,114.00
34001001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,883,600.00	2,955,690.00	3,029,581.00
34001001/22020102 Local Travel and Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,883,600.00	2,955,690.00	3,029,581.00
34001001/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	96,000.00	98,400.00	100,860.00
34001001/22020301 Office Stationaries /Computer Consumables	2,700,000.00	200,000.00	3,000,000.00	3,000,000.00	2,800,000.00+	93.33%+	2,403,400.00	2,463,485.00	2,525,071.00
34001001/22020305 Printing of Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	192,100.00	196,903.00	201,826.00
34001001/22020309 Uniforms and other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	48,000.00	49,200.00	50,436.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,845,200.00	3,941,336.00	4,039,873.00
34001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	961,600.00	985,646.00	1,010,292.00
34001001/22020403 Maintenance of Office Building Residential Quarters			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,403,400.00	2,463,485.00	2,525,071.00
34001001/22020404 Maintenance of office /IT Equipments	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,923,100.00	1,971,178.00	2,020,456.00
34001001/22020405 Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,923,100.00	1,971,178.00	2,020,456.00
34001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	1,057,600.00	1,084,046.00	1,111,152.00
34001001/22020413 Minor Road Maintenance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
34001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	480,200.00	492,205.00	504,510.00
34001001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,345,700.00	1,379,348.00	1,413,836.00
34001001/22020802 Other Transport Equipment Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	913,500.00	936,343.00	959,751.00
34001001/22020803 Plant/Generator Fuel Cost	500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,883,600.00	2,955,690.00	3,029,581.00
34001001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	480,200.00	492,205.00	504,510.00
34001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	288,100.00	295,303.00	302,686.00
34001001/22021006 Postage and Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	96,000.00	98,400.00	100,860.00
34001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,883,600.00	2,955,690.00	3,029,581.00
34001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	240,100.00	246,103.00	252,261.00
Sub-Total: Overhead	5,200,000.00	200,000.00	31,501,900.00	31,501,900.00	31,301,900.00+	99.37%+	30,231,700.00	30,987,524.00	31,762,231.00
Total Recurrent Expenditure	179,221,552.42	149,515,169.73	272,538,000.00	272,538,000.00	123,022,830.27+	45.14%+	251,254,500.00	257,535,918.00	263,974,345.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
34004001 - Abia State Road Maintenance Agency (ABROMA)									
34004001/21010101 Basic Salary			8,620,600.00	8,620,600.00	8,620,600.00+	100.00%+	8,620,600.00	8,836,121.00	9,057,020.00
34004001/21010102 Overtime Payments			2,009,600.00	2,009,600.00	2,009,600.00+	100.00%+	2,009,600.00	2,059,840.00	2,111,340.00
34004001/21020101 Housing/Rent Allowance			3,759,900.00	3,759,900.00	3,759,900.00+	100.00%+	3,759,900.00	3,853,898.00	3,950,248.00
34004001/21020102 Transport Allowance			1,929,200.00	1,929,200.00	1,929,200.00+	100.00%+	1,929,200.00	1,977,436.00	2,026,872.00
34004001/21020103 Meal Subsidy			804,300.00	804,300.00	804,300.00+	100.00%+	804,300.00	824,408.00	845,020.00
34004001/21020104 Utility Allowance			455,000.00	455,000.00	455,000.00+	100.00%+	455,000.00	466,381.00	478,038.00
34004001/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	26,400.00	27,060.00	27,732.00
34004001/21020106 Leave Allowance			1,162,100.00	1,162,100.00	1,162,100.00+	100.00%+	1,162,100.00	1,191,153.00	1,220,937.00
34004001/21020107 Domestic Staff Allowance			183,700.00	183,700.00	183,700.00+	100.00%+	183,700.00	188,298.00	193,005.00
Sub Total: Personnel Cost			18,950,800.00	18,950,800.00	18,950,800.00+	100.00%+	18,950,800.00	19,424,595.00	19,910,212.00
34004001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
34004001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
34004001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
34004001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
34004001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
34004001/22020405 Maintenance of Plants & Generators			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
34004001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
34004001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
34004001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
34004001/22020802 Other Transport Equipment Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
34004001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
34004001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
34004001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
34004001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
34004001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
34004001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
34004001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
34004001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			7,002,400.00	7,002,400.00	7,002,400.00+	100.00%+	7,002,300.00	7,177,435.00	7,356,916.00
Total Recurrent Expenditure			25,953,200.00	25,953,200.00	25,953,200.00+	100.00%+	25,953,100.00	26,602,030.00	27,267,128.00
36001001 - Ministry Of Tourism Arts & Culture									
36001001/21010101 Basic Salary	25,285,898.76	25,354,481.07	24,899,200.00	24,899,200.00	455,281.07-	1.83%-	30,505,400.00	31,268,041.00	32,049,745.00
36001001/21010102 Overtime Payments	584,693.26	795,061.80			795,061.80-				
36001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,452,151.10	254,711.05	8,473,000.00	8,473,000.00	8,218,288.95+	96.99%+			
36001001/21020101 Housing /Rent Allowance	6,565,139.74	7,655,429.96	8,913,500.00	8,913,500.00	1,258,070.04+	14.11%+	12,082,900.00	12,384,978.00	12,694,607.00
36001001/21020102 Transport Allowance	1,753,631.21	2,327,858.63	2,768,300.00	2,768,300.00	440,441.37+	15.91%+	2,922,000.00	2,995,050.00	3,069,925.00
36001001/21020103 Meal Subsidy	643,800.00	629,698.00	711,900.00	711,900.00	82,202.00+	11.55%+	786,300.00	805,963.00	826,107.00
36001001/21020104 Utility Allowance	544,653.75	859,008.37	912,400.00	912,400.00	53,391.63+	5.85%+	961,600.00	985,646.00	1,010,292.00
36001001/21020105 Entertainment Allowance	319,232.41	455,642.50	564,300.00	564,300.00	108,657.50+	19.26%+	582,300.00	596,863.00	611,787.00
36001001/21020106 Leave Allowance			2,489,800.00	2,489,800.00	2,489,800.00+	100.00%+	3,050,400.00	3,126,666.00	3,204,829.00
36001001/21020107 Domestic Staff Allowance	2,546,179.85	3,537,039.82	4,068,500.00	4,068,500.00	531,460.18+	13.06%+	5,128,500.00	5,256,713.00	5,388,131.00
Sub Total: Personnel Cost	39,695,380.08	41,868,931.20	53,800,900.00	53,800,900.00	11,931,968.80+	22.18%+	56,019,400.00	57,419,920.00	58,855,423.00
36001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
36001001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,650,700.00	1,691,973.00	1,734,267.00
36001001/22020301 Office Stationaries /Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
36001001/22020309 Uniforms and other Clothings			99,700.00	99,700.00	99,700.00+	100.00%+	109,300.00	112,038.00	114,837.00
36001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	551,000.00	564,781.00	578,898.00
36001001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+	439,400.00	450,385.00	461,646.00
36001001/22020403 Maintenance of Office Building Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
36001001/22020404 Maintenance of office /IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	330,100.00	338,358.00	346,820.00
36001001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	330,100.00	338,358.00	346,820.00
36001001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	109,300.00	112,038.00	114,837.00
36001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	551,000.00	564,781.00	578,898.00
36001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	439,400.00	450,385.00	461,646.00
36001001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	551,000.00	564,781.00	578,898.00
36001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	551,000.00	564,781.00	578,898.00
36001001/22021003 Publicity and Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	165,600.00	169,740.00	173,988.00
36001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	220,800.00	226,320.00	231,984.00
36001001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	55,200.00	56,580.00	57,996.00
36001001/22021007 Welfare Packages	200,000.00		799,600.00	799,600.00	799,600.00+	100.00%+	879,900.00	901,903.00	924,447.00
36001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	274,900.00	281,778.00	288,824.00
36001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	165,600.00	169,740.00	173,988.00
36001001/22021021 Special Days/Celebrations			300,100.00	300,100.00	300,100.00+	100.00%+	330,100.00	338,358.00	346,820.00
Sub-Total: Overhead	200,000.00	200,000.00	10,002,600.00	10,002,600.00	9,802,600.00+	98.00%+	11,003,500.00	11,278,657.00	11,560,622.00
Total Recurrent Expenditure	39,895,380.08	42,068,931.20	63,803,500.00	63,803,500.00	21,734,568.80+	34.06%+	67,022,900.00	68,698,577.00	70,416,045.00
36004001 - Abia State Council for Arts & Culture									
36004001/21010101 Basic Salary	32,845,866.00	39,586,279.19	38,102,000.00	38,102,000.00	1,484,279.19-	3.90%-	37,198,100.00	38,128,053.00	39,081,258.00
36004001/21010102 Overtime Payments	721,500.00	855,160.00	2,123,700.00	2,123,700.00	1,268,540.00+	59.73%+	2,159,700.00	2,213,698.00	2,269,041.00
36004001/21020101 Housing /Rent Allowance	7,049,913.00	8,206,739.00	10,919,600.00	10,919,600.00	2,712,861.00+	24.84%+	10,474,200.00	10,736,061.00	11,004,464.00
36004001/21020102 Transport Allowance	2,004,600.00	2,223,204.00	2,654,300.00	2,654,300.00	431,096.00+	16.24%+	2,654,300.00	2,720,663.00	2,788,683.00
36004001/21020103 Meal Subsidy	868,900.00	876,574.00	1,150,000.00	1,150,000.00	273,426.00+	23.78%+	1,123,600.00	1,151,690.00	1,180,488.00
36004001/21020104 Utility Allowance	475,200.00	615,896.00	641,000.00	641,000.00	25,104.00+	3.92%+	623,000.00	638,581.00	654,546.00
36004001/21020105 Entertainment Allowance	13,500.00	16,502.00	36,000.00	36,000.00	19,498.00+	54.16%+	36,000.00	36,900.00	37,824.00
36004001/21020106 Leave Allowance			3,810,300.00	3,810,300.00	3,810,300.00+	100.00%+	3,919,600.00	4,017,596.00	4,118,041.00
36004001/21020107 Domestic Staff Allowance	2,102,524.85	2,185,766.95	794,700.00	794,700.00	1,391,066.95-	175.04%-	529,500.00	542,743.00	556,311.00
36004001/21020111 Hazard Allowance			13,033,700.00	13,033,700.00	13,033,700.00+	100.00%+			
36004001/21020139 Weigh-in Allowance	7,542,494.75	974.00			974.00-		13,719,100.00	14,062,078.00	14,413,627.00
Sub Total: Personnel Cost	53,624,498.60	54,567,095.14	73,265,300.00	73,265,300.00	18,698,204.86+	25.52%+	72,437,100.00	74,248,063.00	76,104,283.00
36004001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
36004001/22020102 Local Travel and Transport - Others		60,097.12	1,300,100.00	1,300,100.00	1,240,002.88+	95.38%+	1,332,500.00	1,365,813.00	1,399,954.00
36004001/22020301 Office Stationaries /Computer Consumables		1,160,000.00	799,600.00	799,600.00	360,400.00-	45.07%-	819,900.00	840,403.00	861,411.00
36004001/22020309 Uniforms & Other Clothing		50,100.00	500,600.00	500,600.00	450,500.00+	89.99%+	512,600.00	525,421.00	538,554.00
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
36004001/22020402 Maintenance of Office Furniture		86,000.00	200,400.00	200,400.00	114,400.00+	57.09%+	205,300.00	210,438.00	215,697.00
36004001/22020403 Maintenance of Office Building Residential Qtrs		55,000.00	450,200.00	450,200.00	395,200.00+	87.78%+	461,000.00	472,525.00	484,338.00
36004001/22020405 Maintenance of Plants & Generators		15,000.00	249,700.00	249,700.00	234,700.00+	93.99%+	255,700.00	262,098.00	268,652.00
36004001/22000501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36004001/22020605 Cleaning &Fumigation Services			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
36004001/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
36004001/22020801 Motor Vehicle Fuel Cost		25,000.00	399,800.00	399,800.00	374,800.00+	93.75%+	409,400.00	419,641.00	430,134.00
36004001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
36004001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
36004001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
36004001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	51,600.00	52,896.00	54,216.00
36004001/22021007 Welfare Packages		40,000.00	399,800.00	399,800.00	359,800.00+	89.99%+	409,400.00	419,641.00	430,134.00
36004001/22021014 Annual Budget Expenses and Administration		41,800.00	249,700.00	249,700.00	207,900.00+	83.26%+	255,700.00	262,098.00	268,652.00
36004001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead		1,532,997.12	7,450,400.00	7,450,400.00	5,917,402.88+	79.42%+	7,830,600.00	8,026,432.00	8,227,090.00
Total Recurrent Expenditure	53,624,498.60	56,100,092.26	80,715,700.00	80,715,700.00	24,615,607.74+	30.50%+	80,267,700.00	82,274,495.00	84,331,373.00
36052001 - Tourism Board									
36052001/21010101 Basic Salary	6,969,188.36	5,910,711.00	5,330,100.00	5,330,100.00	580,611.00-	10.89%-	6,642,200.00	6,808,261.00	6,978,464.00
36052001/21010102 Overtime Payment	390,500.00	305,060.00	420,200.00	420,200.00	115,140.00+	27.40%+	30,000.00	30,756.00	31,524.00
36052001/21020101 Housing /Rent Allowance	1,623,725.00	1,530,125.00	2,308,500.00	2,308,500.00	778,375.00+	33.72%+	1,876,300.00	1,923,213.00	1,971,291.00
36052001/21020102 Transport Allowance	428,200.00	336,672.00	601,400.00	601,400.00	264,728.00+	44.02%+	419,000.00	429,481.00	440,214.00
36052001/21020103 Meal Subsidy	185,700.00	162,332.00	210,100.00	210,100.00	47,768.00+	22.74%+	196,900.00	201,823.00	206,866.00
36052001/21020104 Utility Allowance	101,600.00	89,216.00	195,700.00	195,700.00	106,484.00+	54.41%+	110,400.00	113,160.00	115,992.00
36052001/21020105 Entertainment Allowance			39,600.00	39,600.00	39,600.00+	100.00%+			
36052001/21020106 Leave Allowance			733,500.00	733,500.00	733,500.00+	100.00%+	663,900.00	680,503.00	697,515.00
36052001/21020107 Domestic Staff Allowance			183,700.00	183,700.00	183,700.00+	100.00%+			
Sub Total: Personnel Cost	9,698,913.36	8,334,116.00	10,022,800.00	10,022,800.00	1,688,684.00+	16.85%+	9,938,700.00	10,187,197.00	10,441,866.00
36052001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
36052001/22020102 Local Travel and Transport - Others			799,600.00	799,600.00	799,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
36052001/22020301 Office Stationaries /Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,603.00	315,297.00
36052001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
36052001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
36052001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+			
Sub-Total: Overhead			3,200,500.00	3,200,500.00	3,200,500.00+	100.00%+	1,551,000.00	1,589,788.00	1,629,546.00
Total Recurrent Expenditure	9,698,913.36	8,334,116.00	13,223,300.00	13,223,300.00	4,889,184.00+	36.97%+	11,489,700.00	11,776,985.00	12,071,412.00
38001001 - Ministry of Budget									
38001001/21010101 Basic Salary	6,712,923.40	754,635.00			754,635.00-				
38001001/21010102 Overtime Payments	280,000.00	44,000.00			44,000.00-				
38001001/21010103 Consolidated Revenue Fund Charges - Salaries		92,061.00			92,061.00-				
38001001/21020107 Domestic Staff Allowance	154,574.00								
38001001/21020101 Housing /Rent Allowance	1,353,689.00	101,373.00			101,373.00-				
38001001/21020102 Transport Allowance	335,400.00	56,800.00			56,800.00-				
38001001/21020103 Meal Subsidy	146,900.00	24,400.00			24,400.00-				
38001001/21020104 Utility Allowance	141,296.75	13,200.00			13,200.00-				
38001001/21020105 Entertainment Allowance	47,696.75								
38001001/21020107 Domestic Staff Allowance	470,096.02								
38001001/21020109 Call Dutiy Allowance	243,000.00								

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
38001001/21020114 Duty Allowance	62,000.00	48,000.00			48,000.00-				
Sub Total: Personnel Cost	9,947,575.92	1,134,469.00			1,134,469.00-				
38001001/22021001 Refreshment & Meals	200,000.00								
Sub-Total: Overhead	200,000.00								
Total Recurrent Expenditure	10,147,575.92	1,134,469.00			1,134,469.00-				
38002001 - Abia State Planning Commission									
38002001/21010101 Basic Salary	148,338,264.36	118,664,274.06	153,024,000.00	153,024,000.00	34,359,725.94+	22.45%+	147,315,700.00	150,998,593.00	154,773,562.00
38002001/21010102 Overtime Payments	3,967,832.68	3,978,274.00	13,134,400.00	13,134,400.00	9,156,126.00+	69.71%+	9,012,000.00	9,237,306.00	9,468,242.00
38002001/21010103 Consolidated Revenue Fund Charges - Salaries	2,495,800.00	241,618.63	15,205,300.00	15,205,300.00	14,963,681.37+	98.41%+	11,345,800.00	11,629,451.00	11,920,185.00
38002001/21020101 Housing /Rent Allowance	32,548,217.22	28,156,265.83	41,012,000.00	41,012,000.00	12,855,734.17+	31.35%+	40,994,000.00	42,018,850.00	43,069,319.00
38002001/21020102 Transport Allowance	9,676,551.22	8,269,153.22	10,394,900.00	10,394,900.00	2,125,746.78+	20.45%+	10,588,300.00	10,853,008.00	11,124,330.00
38002001/21020103 Meal Subsidy	3,625,900.00	3,384,914.00	4,492,200.00	4,492,200.00	1,107,286.00+	24.65%+	4,476,500.00	4,588,418.00	4,703,133.00
38002001/21020104 Utility Allowance	2,787,335.00	2,207,162.62	3,184,900.00	3,184,900.00	977,737.38+	30.70%+	2,619,500.00	2,684,988.00	2,752,109.00
38002001/21020105 Entertainment Allowance	773,631.74	400,901.75	893,100.00	893,100.00	492,198.25+	55.11%+	144,100.00	147,703.00	151,401.00
38002001/21020106 Leave Allowance			15,126,000.00	15,126,000.00	15,126,000.00+	100.00%+	14,731,100.00	15,099,383.00	15,476,863.00
38002001/21020107 Domestic Staff Allowance	4,522,200.00	3,419,106.83	5,051,600.00	5,051,600.00	1,632,493.17+	32.32%+	3,444,200.00	3,530,311.00	3,618,571.00
38002001/21020114 Duty Allowance	6,610,099.98	5,300,235.00	9,036,000.00	9,036,000.00	3,735,765.00+	41.34%+	9,312,100.00	9,544,908.00	9,783,527.00
Sub Total: Personnel Cost	215,345,832.20	174,021,905.94	270,554,400.00	270,554,400.00	96,532,494.06+	35.68%+	253,983,300.00	260,332,919.00	266,841,242.00
38002001/22020101 Local Travel and Transport - Training	2,000,000.00	1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00+	90.00%+	12,000,000.00	12,300,000.00	12,607,503.00
38002001/22020102 Local Travel and Transport - Others	685,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
38002001/22020203 Internet Access Charges			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
38002001/22020301 Office Stationeries /Computer Consumables			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
38002001/22020305 Printing of Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
38002001/22020309 Uniforms and other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	151,200.00	154,980.00	158,856.00
38002001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
38002001/22020402 Maintenance of Office Furniture	3,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
38002001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
38002001/22020404 Maintenance of office /IT Equipments			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
38002001/22020405 Maintenance of Plants & Generators		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	90.00%+	3,000,000.00	3,075,006.00	3,151,884.00
38002001/22020501 Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
38002001/22020701 Financial Consulting	9,000,000.00								
38002001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
38002001/22020803 Plants / Generator Fuel Cost	200,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
38002001/22021001 Refreshment and Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
38002001/22021002 Honourarium & Sitting Allowance			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
38002001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
38002001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38002001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
38002001/22021007 Welfare Packages	1,500,000.00	3,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00+	62.50%+	10,000,000.00	10,250,000.00	10,506,254.00
38002001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
38002001/22021014 Annual Budger Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
38002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	16,385,000.00	4,200,000.00	80,301,400.00	80,301,400.00	76,101,400.00+	94.77%+	80,303,700.00	82,311,323.00	84,369,115.00
Total Recurrent Expenditure	231,730,832.20	178,221,905.94	350,855,800.00	350,855,800.00	172,633,894.06+	49.20%+	334,287,000.00	342,644,242.00	351,210,357.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
38004001 - Abia State Bureau of Statistics									
38004001/21010101 Basic Salary	60,874,845.06	64,760,706.62	64,117,700.00	64,117,700.00	643,006.62-	1.00%-	71,243,700.00	73,024,793.00	74,850,411.00
38004001/21010102 Overtime Payment	2,207,500.00	2,845,949.00	255,700.00	255,700.00	2,590,249.00-	1,013.00%-	3,366,100.00	3,450,253.00	3,536,507.00
38004001/21010103 Consolidated Revenue Fund Charges - Salaries	2,351,336.39	352,520.24			352,520.24-				
38004001/21020101 Housing/Rent Allowance	13,638,583.23	14,904,161.70	17,543,800.00	17,543,800.00	2,639,638.30+	15.05%+	18,872,800.00	19,344,626.00	19,828,241.00
38004001/21020102 Transport Allowance	4,013,183.74	4,786,875.83	4,804,400.00	4,804,400.00	17,524.17+	0.36%+	4,799,600.00	4,919,590.00	5,042,581.00
38004001/21020103 Meal Subsidy	1,667,600.00	1,765,797.00	2,075,700.00	2,075,700.00	309,903.00+	14.93%+	2,445,400.00	2,506,541.00	2,569,206.00
38004001/21020104 Utility Allowance	1,154,474.00	1,301,663.25	2,822,300.00	2,822,300.00	1,520,636.75+	53.88%+	1,497,000.00	1,534,431.00	1,572,787.00
38004001/21020105 Entertainment Allowance	359,967.49	379,165.25	428,600.00	428,600.00	49,434.75+	11.53%+	410,600.00	420,865.00	431,383.00
38004001/21020106 Leave Allowance			5,893,100.00	5,893,100.00	5,893,100.00+	100.00%+	7,147,700.00	7,326,393.00	7,509,551.00
38004001/21020107 Domestic Staff Allowance	1,651,452.83	1,652,906.57	2,260,500.00	2,260,500.00	607,593.43+	26.88%+	1,996,400.00	2,046,316.00	2,097,469.00
38004001/21020114 Duty Allowance	2,754,998.00								
38004001/21020109 Call Duties Allowance	1,044,000.00	353,354.00	4,464,500.00	4,464,500.00	4,111,146.00+	92.09%+	4,931,600.00	5,054,890.00	5,181,265.00
38004001/22020101 Local Travel and Transport - Training	1,070,000.00	995,000.00	1,000,000.00	1,000,000.00	5,000.00+	0.50%+	1,000,000.00	1,025,006.00	1,050,636.00
38004001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38004001/22020203 Internet Access Charges			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
38004001/22020301 Office Stationaries /Computer Consumables		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	500,600.00	513,121.00	525,954.00
38004001/22020305 Printing of Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38004001/22020309 Uniforms & Other Clothing			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
38004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38004001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
38004001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
38004001/22020404 Maintenance of office /IT Equipments		950,000.00	1,000,000.00	1,000,000.00	50,000.00+	5.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38004001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
38004001/22020501 Local Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
38004001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
38004001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
38004001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
38004001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
38004001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
38004001/22021007 Welfare Packages		995,000.00	1,799,600.00	1,799,600.00	804,600.00+	44.71%+	1,799,600.00	1,844,596.00	1,890,709.00
38004001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
38004001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
38004001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	1,070,000.00	3,140,000.00	13,854,600.00	13,854,600.00	10,714,600.00+	77.34%+	13,854,600.00	14,201,068.00	14,556,152.00
Total Recurrent Expenditure	92,787,940.74	96,243,099.46	118,520,900.00	118,520,900.00	22,277,800.54+	18.80%+	130,565,500.00	133,829,766.00	137,175,553.00
38005001 - Abia Community & Social Dev. Agency									
38005001/21010101 Basic Salary			67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	67,026,400.00	68,702,066.00	70,419,617.00
Sub Total: Personnel Cost			67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	67,026,400.00	68,702,066.00	70,419,617.00
38005001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38005001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38005001/22020201 Electricity Charges			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
38005001/22020202 Telephone Charges			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
38005001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
38005001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
38005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38005001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
38005001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
38005001/22020404 Maintenance of Office/IT Equipments			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
38005001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
38005001/22020501 Local Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
38005001/22020701 Financial Consulting			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+	1,399,800.00	1,434,795.00	1,470,666.00
38005001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
38005001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38005001/22020901 Bank Charges (Other Than Interest)			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
38005001/22020902 Insurance Premium			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
38005001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
38005001/22021002 Honorarium & Sitting Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
38005001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
38005001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
38005001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead			16,801,800.00	16,801,800.00	16,801,800.00+	100.00%+	16,802,100.00	17,222,236.00	17,652,819.00
Total Recurrent Expenditure			83,828,200.00	83,828,200.00	83,828,200.00+	100.00%+	83,828,500.00	85,924,302.00	88,072,436.00
52001001 - Ministry of Public Utilities & Water Resource									
52001001/21010101 Basic Salary	122,154,224.82	109,091,390.71	115,585,800.00	115,585,800.00	6,494,409.29+	5.62%+	135,118,900.00	138,496,873.00	141,959,299.00
52001001/21010102 Overtime Payments	2,239,500.00	1,892,208.00	8,927,900.00	8,927,900.00	7,035,692.00+	78.81%+	9,033,700.00	9,259,548.00	9,491,039.00
52001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,182,147.38	554,538.77			554,538.77-				
52001001/21020101 Housing/Rent Allowance	19,400,264.87	24,512,950.96	34,266,500.00	34,266,500.00	9,753,549.04+	28.46%+	25,279,700.00	25,911,693.00	26,559,484.00
52001001/21020102 Transport Allowance	9,141,720.80	7,195,183.63	8,427,400.00	8,427,400.00	1,232,216.37+	14.62%+	8,277,300.00	8,484,238.00	8,696,339.00
52001001/21020103 Meal Subsidy	8,681,199.60	2,728,072.00	3,865,500.00	3,865,500.00	1,137,428.00+	29.43%+	3,845,100.00	3,941,233.00	4,039,767.00
52001001/21020104 Utility Allowance	1,852,547.25	2,047,274.37	2,387,700.00	2,387,700.00	340,425.63+	14.26%+	2,380,500.00	2,440,018.00	2,501,014.00
52001001/21020105 Entertainment Allowance	644,924.12	473,690.50	546,300.00	546,300.00	72,609.50+	13.29%+	546,300.00	559,963.00	573,963.00
52001001/21020106 Leave Allowance			11,558,300.00	11,558,300.00	11,558,300.00+	100.00%+	11,689,000.00	11,981,231.00	12,280,761.00
52001001/21020107 Domestic Staff Allowance	2,904,991.72	3,847,201.70	4,333,700.00	4,333,700.00	486,498.30+	11.23%+	4,599,000.00	4,713,981.00	4,831,831.00
52001001/21020111 Hazard Allowance	590,000.00						900,300.00	922,808.00	945,880.00
52001001/21020119 Non Clinical Allowance	377,220.00								
Sub Total: Personnel Cost	169,168,740.56	152,342,510.64	189,899,100.00	189,899,100.00	37,556,589.36+	19.78%+	201,669,800.00	206,711,586.00	211,879,377.00
52001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
52001001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,549,800.00	1,588,551.00	1,628,263.00
52001001/22020201 Electricity Charges	10,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
52001001/22020205 Water Rates			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52001001/22020301 Office Stationaries /Computer Consumables	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
52001001/22020309 Uniforms and other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
52001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52001001/22020410 Maintenance of Street Lightings			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,050,400.00	6,201,660.00	6,356,702.00
52001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
52001001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52001001/22020803 Plant/Generator Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
52001001/22021004 Medical Expenses	132,800.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
52001001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
52001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
52001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
52001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	10,332,800.00	200,000.00	45,605,000.00	45,605,000.00	45,405,000.00+	99.56%+	36,007,100.00	36,907,373.00	37,830,071.00
Total Recurrent Expenditure	179,501,540.56	152,542,510.64	235,504,100.00	235,504,100.00	82,961,589.36+	35.23%+	237,676,900.00	243,618,959.00	249,709,448.00
52102001 - Abia State Water Sewage and Corperation									
52102001/21010101 Basic Salary	80,990,761.15	62,343,702.90	85,018,000.00	85,018,000.00	22,674,297.10+	26.67%+	79,922,000.00	81,920,056.00	83,968,052.00
52102001/21010102 Overtime Payments	657,500.00	647,534.00	10,420,200.00	10,420,200.00	9,772,666.00+	93.79%+	9,889,500.00	10,136,738.00	10,390,158.00
52102001/21010103 Consolidated Revenue Fund Charges - Salaries	266,800.00	20,000.00			20,000.00-				
52102001/21020101 Housing /Rent Allowance	15,961,210.00	14,421,044.00	20,500,600.00	20,500,600.00	6,079,556.00+	29.66%+	18,998,800.00	19,473,770.00	19,960,613.00
52102001/21020102 Transport Allowance	5,189,350.00	4,729,885.00	6,419,000.00	6,419,000.00	1,689,115.00+	26.31%+	6,092,400.00	6,244,716.00	6,400,837.00
52102001/21020103 Meal Subsidy	1,962,100.00	1,992,606.00	2,691,500.00	2,691,500.00	698,894.00+	25.97%+	2,549,800.00	2,613,545.00	2,678,886.00
52102001/21020104 Utility Allowance	1,231,310.00	1,143,458.00	1,500,600.00	1,500,600.00	357,142.00+	23.80%+	1,422,500.00	1,458,068.00	1,494,524.00
52102001/21020105 Entertainment Allowance	52,855.00	48,058.00	201,700.00	201,700.00	153,642.00+	76.17%+	201,700.00	206,743.00	211,917.00
52102001/21020106 Leave Allowance			8,079,200.00	8,079,200.00	8,079,200.00+	100.00%+	7,569,100.00	7,758,333.00	7,952,296.00
52102001/21020107 Domestic Staff Allowance	441,257.00	572,726.00	570,200.00	570,200.00	2,526.00-	0.44%-	570,200.00	584,461.00	599,070.00
52102001/21020111 Hazard Allowance	135,000.00	30,000.00			30,000.00-		180,100.00	184,603.00	189,214.00
52102001/21020114 Duty Allowance	527,790.00	452,790.00			452,790.00-				
Sub Total: Personnel Cost	107,415,933.15	86,401,803.90	135,401,000.00	135,401,000.00	48,999,196.10+	36.19%+	127,396,100.00	130,581,033.00	133,845,567.00
52102001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
52102001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
52102001/22020301 Office Stationaries /Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22020305 Printing of Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
52102001/22020306 Printing of Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52102001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
52102001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52102001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52102001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	849,900.00	871,148.00	892,924.00
52102001/22020406 Other Maintenance Services			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
52102001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22020605 Cleaning & Fumigation Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
52102001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
52102001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
52102001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
52102001/22021002 Honourarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22021003 Publicity and Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
52102001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52102001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
52102001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52102001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
52102001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	10,354,300.00	10,354,300.00	10,154,300.00+	98.07%+	10,204,100.00	10,459,322.00	10,720,859.00
Total Recurrent Expenditure	107,415,933.15	86,601,803.90	145,755,300.00	145,755,300.00	59,153,496.10+	40.58%+	137,600,200.00	141,040,355.00	144,566,426.00
52103001 - AB - RUWATSA									
52103001/21010101 Basic Salary	17,017,005.27	12,363,713.00	15,325,300.00	15,325,300.00	2,961,587.00+	19.32%+	14,719,100.00	15,087,083.00	15,464,262.00
52103001/21010102 Overtime Payments	1,170,557.82	1,242,252.74	1,345,700.00	1,345,700.00	103,447.26+	7.69%+	1,244,900.00	1,276,028.00	1,307,925.00
52103001/21020101 Housing /Rent Allowance	1,924,045.00	3,506,987.07	4,591,900.00	4,591,900.00	1,084,912.93+	23.63%+	4,444,100.00	4,555,203.00	4,669,079.00
52103001/21020102 Transport Allowance	327,400.00	782,355.00	994,000.00	994,000.00	211,645.00+	21.29%+	930,400.00	953,666.00	977,508.00
52103001/21020103 Meal Subsidy	383,500.00	338,867.00	433,400.00	433,400.00	94,533.00+	21.81%+	405,800.00	415,945.00	426,342.00
52103001/21020104 Utility Allowance	212,300.00	269,637.00	241,300.00	241,300.00	28,337.00-	11.74%-	226,900.00	232,578.00	238,389.00
52103001/21020106 Leave Allowance			1,533,000.00	1,533,000.00	1,533,000.00+	100.00%+	1,471,800.00	1,508,595.00	1,546,314.00
52103001/21020114 Duty Allowance	12,000.00	1,246,205.00			1,246,205.00-				
Sub Total: Personnel Cost	21,046,808.09	19,750,016.81	24,464,600.00	24,464,600.00	4,714,583.19+	19.27%+	23,443,000.00	24,029,098.00	24,629,819.00
52103001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
52103001/22020102 Local Travel and Transport - Others			600,200.00	600,200.00	600,200.00+	100.00%+	500,600.00	513,121.00	525,954.00
52103001/22020301 Office Stationaries/Computer Consumables		107,450.00	200,400.00	200,400.00	92,950.00+	46.38%+	200,500.00	205,518.00	210,657.00
52103001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment		92,550.00	300,100.00	300,100.00	207,550.00+	69.16%+	200,500.00	205,518.00	210,657.00
52103001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52103001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52103001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52103001/22020701 Financial Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52103001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52103001/22020802 Other Transport Equipment Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
52103001/22020803 Plant/Generator Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
52103001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
52103001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
52103001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
52103001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	4,003,100.00	4,003,100.00	3,803,100.00+	95.00%+	3,804,400.00	3,899,574.00	3,997,094.00
Total Recurrent Expenditure	21,046,808.09	19,950,016.81	28,467,700.00	28,467,700.00	8,517,683.19+	29.92%+	27,247,400.00	27,928,672.00	28,626,913.00
53001001 - Ministry of Housing									
53001001/21010101 Basic Salary	76,324,974.30	73,371,563.70	69,356,500.00	69,356,500.00	4,015,063.70-	5.79%-	109,063,700.00	111,790,293.00	114,585,049.00
53001001/21010102 Overtime	3,448,791.16	4,528,097.08	4,356,500.00	4,356,500.00	171,597.08-	3.94%-	7,392,500.00	7,577,313.00	7,766,747.00
53001001/21010103 Consolidated Revenue Fund Charges - Salaries	3,773,629.73	474,825.51			474,825.51-				

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
53001001/21020101 Housing/Rent Allowance	17,410,460.87	22,753,005.70	22,522,200.00	22,522,200.00	230,805.70-	1.02%-	31,791,100.00	32,585,878.00	33,400,524.00
53001001/21020102 Transport Allowance	4,478,923.00	6,470,691.37	5,590,700.00	5,590,700.00	879,991.37-	15.74%-	8,890,700.00	9,112,968.00	9,340,794.00
53001001/21020103 Meal Subsidy	1,938,000.00	2,333,800.00	2,823,500.00	2,823,500.00	489,700.00+	17.34%+	3,806,700.00	3,901,873.00	3,999,423.00
53001001/21020104 Utility Allowance	1,405,789.50	1,833,145.25	1,749,100.00	1,749,100.00	84,045.25-	4.81%-	2,367,300.00	2,426,483.00	2,487,142.00
53001001/21020105 Entertainment Allowance	622,722.00	466,706.75	500,600.00	500,600.00	33,893.25+	6.77%+	546,300.00	559,963.00	573,963.00
53001001/21020106 Leave Allowance			7,903,900.00	7,903,900.00	7,903,900.00+	100.00%+	10,906,400.00	11,179,066.00	11,458,539.00
53001001/21020107 Domestic Staff Allowance	3,197,106.73	3,236,668.94	3,851,100.00	3,851,100.00	614,431.06+	15.95%+	4,068,500.00	4,170,218.00	4,274,470.00
53001001/21020114 Duty Allowance	10,000.00								
53001001/21020114 Duty Allowance	40,000.00	22,000.00			22,000.00-				
Sub Total: Personnel Cost	112,650,397.29	115,490,504.30	118,654,100.00	118,654,100.00	3,163,595.70+	2.67%+	178,833,200.00	183,304,055.00	187,886,651.00
53001001/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
53001001/22020102 Local Travel and Transport - Others		2,000,000.00	2,000,000.00	2,000,000.00			500,600.00	513,121.00	525,954.00
53001001/22020301 Office Stationaries /Computer Consumables	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	300,100.00	307,603.00	315,297.00
53001001/22020309 Uniform and Other Clothings			99,700.00	99,700.00	99,700.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	99,700.00	102,198.00	104,756.00
53001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020403 Maintenance of Office Building Residential Qtrs	1,500,000.00	17,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00-	70.00%-	2,000,000.00	2,050,000.00	2,101,249.00
53001001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020602 Office Rent	51,027,137.50	7,500,000.00	30,000,000.00	50,000,000.00	42,500,000.00+	85.00%+	25,000,000.00	25,625,006.00	26,265,630.00
53001001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22020901 Bank Chrages (Other Than Interest)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	200,400.00	205,416.00	210,552.00
53001001/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22021006 Postage and Courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	50,400.00	51,660.00	52,956.00
53001001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
53001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	104,500.00	107,118.00	109,797.00
Sub-Total: Overhead	52,727,137.50	26,700,000.00	50,004,600.00	70,004,600.00	43,304,600.00+	61.86%+	30,009,400.00	30,759,671.00	31,528,729.00
Total Recurrent Expenditure	165,377,534.79	142,190,504.30	168,658,700.00	188,658,700.00	46,468,195.70+	24.63%+	208,842,600.00	214,063,726.00	219,415,380.00
53010001 - Abia State Housing & Prop. Dev.Commission									
53010001/21010101 Basic Salary	35,904,952.00	30,754,736.20	35,846,400.00	35,846,400.00	5,091,663.80+	14.20%+	32,639,900.00	33,455,903.00	34,292,303.00
53010001/21010102 Overtime Payment	1,566,000.00	1,279,570.00	1,763,500.00	1,763,500.00	483,930.00+	27.44%+	1,254,500.00	1,285,868.00	1,318,017.00
53010001/21010103 Consolidated Revenue Fund Charges - Salaries			73,328,900.00	73,328,900.00	73,328,900.00+	100.00%+	73,328,900.00	75,162,128.00	77,041,179.00
53010001/21020101 Housing/Rent Allowance	7,722,569.00	6,643,506.00	10,223,300.00	10,223,300.00	3,579,794.00+	35.02%+	9,510,200.00	9,747,955.00	9,991,653.00
53010001/21020102 Transport Allowance	2,174,000.00	1,807,417.00	2,714,300.00	2,714,300.00	906,883.00+	33.41%+	2,395,000.00	2,454,881.00	2,516,251.00
53010001/21020103 Meal Subsidy	844,500.00	779,052.00	1,140,400.00	1,140,400.00	361,348.00+	31.69%+	1,040,800.00	1,066,826.00	1,093,500.00
53010001/21020104 Utility Allowance	510,300.00	424,391.00	685,400.00	685,400.00	261,009.00+	38.08%+	584,600.00	599,221.00	614,202.00
53010001/21020105 Entertainment Allowance	137,300.00	40,516.00	1,589,500.00	1,589,500.00	1,548,984.00+	97.45%+	72,000.00	73,800.00	75,648.00
53010001/21020106 Leave Allowance			3,584,600.00	3,584,600.00	3,584,600.00+	100.00%+	3,196,900.00	3,276,828.00	3,358,749.00
53010001/21020107 Domestic Allowance	883,280.00	795,304.00			795,304.00-		1,854,800.00	1,901,176.00	1,948,705.00
53010001/21020114 Duty Allowance	1,534,846.85								
Sub Total: Personnel Cost	51,277,747.85	42,524,492.20	130,876,300.00	130,876,300.00	88,351,807.80+	67.51%+	125,877,600.00	129,024,586.00	132,250,207.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
53010001/22020101 Local Travel and Transport - Training	1,660,000.00	400,000.00	1,500,600.00	1,500,600.00	1,100,600.00+	73.34%+	1,300,100.00	1,332,608.00	1,365,921.00
53010001/22020102 Local Travel and Transport - Others	1,200,000.00	900,000.00	1,300,100.00	1,300,100.00	400,100.00+	30.77%+	1,200,400.00	1,230,410.00	1,261,176.00
53010001/22020201 Electricity Charges	90,000.00	20,000.00	99,700.00	99,700.00	79,700.00+	79.94%+	80,400.00	82,416.00	84,480.00
53010001/22020202 Telephone Charges	100,000.00	30,000.00	50,400.00	50,400.00	20,400.00+	40.48%+	39,600.00	40,596.00	41,616.00
53010001/22020204 Satelite Broadcasting Charges	260,000.00	50,000.00	99,700.00	99,700.00	49,700.00+	49.85%+	39,600.00	40,596.00	41,616.00
53010001/22020301 Office Stationaries/Computer Consumables	490,000.00	350,000.00	600,200.00	600,200.00	250,200.00+	41.69%+	399,800.00	409,801.00	420,042.00
53010001/22020401 Maintenance of Motor Vehicle	600,000.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	600,200.00	615,205.00	630,582.00
53010001/22020402 Maintenance of Office Furniture	200,000.00	200,000.00	300,100.00	300,100.00	100,100.00+	33.36%+	300,100.00	307,603.00	315,297.00
53010001/22020403 Maintenance of Office Building	2,095,000.00	880,000.00	2,000,000.00	2,000,000.00	1,120,000.00+	56.00%+	2,000,000.00	2,050,000.00	2,101,249.00
53010001/22020404 Maintenance of office/IT Equipment	360,000.00	150,000.00	300,100.00	300,100.00	150,100.00+	50.02%+	298,900.00	306,378.00	314,037.00
53010001/22020405 Maintenance of Plants & Generators	231,100.00	450,000.00	399,800.00	399,800.00	50,200.00-	12.56%-	300,200.00	307,705.00	315,402.00
53010001/22020406 Other Maintenance Services	400,000.00	400,000.00	500,600.00	500,600.00	100,600.00+	20.10%+	399,800.00	409,801.00	420,042.00
53010001/22020501 Local Training	168,100.00	150,000.00	300,100.00	300,100.00	150,100.00+	50.02%+	300,100.00	307,603.00	315,297.00
53010001/22020605 Cleaning & Fumigation Services	30,000.00	50,000.00	80,400.00	80,400.00	30,400.00+	37.81%+	90,100.00	92,358.00	94,665.00
53010001/22020701 Financial Consulting	150,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
53010001/22020703 Legal Services	170,000.00	300,000.00	500,600.00	500,600.00	200,600.00+	40.07%+	500,600.00	513,121.00	525,954.00
53010001/22020704 Engineering Services	280,000.00	350,000.00	500,600.00	500,600.00	150,600.00+	30.08%+	450,200.00	461,461.00	472,998.00
53010001/22020705 Architectural Services	300,000.00	200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	450,200.00	461,461.00	472,998.00
53010001/22020706 Surveying Services	200,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	450,200.00	461,461.00	472,998.00
53010001/22020801 Motor Vehicle Fuel Cost	410,000.00	440,000.00	1,000,000.00	1,000,000.00	560,000.00+	56.00%+	1,000,000.00	1,025,006.00	1,050,636.00
53010001/22020802 Other Transport Equipment Fuel Cost	100,000.00	160,000.00	399,800.00	399,800.00	239,800.00+	59.98%+	399,800.00	409,801.00	420,042.00
53010001/22020803 Plant/Generator Fuel Cost	265,800.00	100,000.00	399,800.00	399,800.00	299,800.00+	74.99%+	399,800.00	409,801.00	420,042.00
53010001/22020901 Bank Charges (Other Than Interest)		100,000.00	200,400.00	200,400.00	100,400.00+	50.10%+	180,100.00	184,603.00	189,214.00
53010001/22021001 Refreshment & Meals	100,000.00	250,000.00	600,200.00	600,200.00	350,200.00+	58.35%+	500,600.00	513,121.00	525,954.00
53010001/22021002 Honourarium & Sitting Allowance	1,200,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
53010001/22021003 Publicity and Advertisements		130,000.00	600,200.00	600,200.00	470,200.00+	78.34%+	500,600.00	513,121.00	525,954.00
53010001/22021004 Medical Expenses		60,000.00	300,100.00	300,100.00	240,100.00+	80.01%+	300,100.00	307,603.00	315,297.00
53010001/22021007 Welfare Packages	90,000.00	290,000.00	399,800.00	399,800.00	109,800.00+	27.46%+	350,600.00	359,365.00	368,346.00
53010001/22021009 Sporting Activities	100,000.00	200,000.00	300,100.00	300,100.00	100,100.00+	33.36%+	249,700.00	255,943.00	262,342.00
53010001/22021013 Promotion (SERVICE WIDE)			150,100.00	150,100.00	150,100.00+	100.00%+	162,100.00	166,158.00	170,313.00
53010001/22021014 Annual Budget Expenses and Administration		40,000.00	249,700.00	249,700.00	209,700.00+	83.98%+	240,100.00	246,103.00	252,261.00
53010001/22021016 Servicom	30,000.00	50,000.00	150,100.00	150,100.00	100,100.00+	66.69%+	99,700.00	102,198.00	104,756.00
Sub-Total: Overhead	11,280,000.00	7,200,000.00	17,334,900.00	17,334,900.00	10,134,900.00+	58.47%+	15,833,400.00	16,229,350.00	16,635,118.00
Total Recurrent Expenditure	62,557,747.85	49,724,492.20	148,211,200.00	148,211,200.00	98,486,707.80+	66.45%+	141,711,000.00	145,253,936.00	148,885,325.00
53056001 - Umuahia Capital Dev. Authority(UCDA)									
53056001/21010101 Basic Salary	29,272,057.37	30,943,929.20	28,767,100.00	28,767,100.00	2,176,829.20-	7.57%-	35,953,200.00	36,852,036.00	37,773,333.00
53056001/21010102 Overtime Payment	1,866,000.00	2,225,358.00	1,589,500.00	1,589,500.00	635,858.00-	40.00%-	2,591,800.00	2,656,601.00	2,723,011.00
53056001/21010103 Consolidated Revenue Fund Charges - Salaries	10,731.42								
53056001/21020101 Housing /Rent Allowance	6,247,087.00	6,437,187.00	7,650,600.00	7,650,600.00	1,213,413.00+	15.86%+	9,390,200.00	9,624,955.00	9,865,580.00
53056001/21020102 Transport Allowance	1,692,400.00	2,011,194.00	1,874,000.00	1,874,000.00	137,194.00-	7.32%-	2,966,400.00	3,040,566.00	3,116,581.00
53056001/21020103 Meal Subsidy	733,200.00	967,669.00	815,100.00	815,100.00	152,569.00-	18.72%-	1,272,500.00	1,304,313.00	1,336,918.00
53056001/21020104 Utility Allowance	400,400.00	516,790.00	451,400.00	451,400.00	65,390.00-	14.49%-	681,900.00	698,948.00	716,427.00
53056001/21020105 Entertainment Allowance	16,500.00	1,500.00	18,000.00	18,000.00	16,500.00+	91.67%+			
53056001/21020106 Leave Allowance			2,876,400.00	2,876,400.00	2,876,400.00+	100.00%+	4,094,900.00	4,197,278.00	4,302,213.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
53056001/21020107 Domestic Staff Allowance	583,377.45	52,164.04	546,200.00	546,200.00	494,035.96+	90.45%+	15,600.00	15,996.00	16,392.00
53056001/21020111 Hazard Allowance	15,000.00	90,015.00	60,000.00	60,000.00	30,015.00-	50.03%-	7,583,500.00	7,773,093.00	7,967,417.00
53056001/21020114 Duty Allowance	6,000.03	8,000.04	128,500.00	128,500.00	120,499.96+	93.77%+	216,100.00	221,503.00	227,038.00
53056001/21020119 Non Clinical Allowance	162,519.42	22,323.50			22,323.50-				
Sub Total: Personnel Cost	41,005,272.69	43,276,129.78	44,776,800.00	44,776,800.00	1,500,670.22+	3.35%+	64,766,100.00	66,385,289.00	68,044,910.00
53056001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,699,900.00	1,742,398.00	1,785,963.00
53056001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,551,000.00	2,614,781.00	2,680,147.00
53056001/22020203 Internet Access Charges			200,400.00	200,400.00	200,400.00+	100.00%+	340,900.00	349,423.00	358,161.00
53056001/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	169,300.00	173,538.00	177,873.00
53056001/22020301 Office Stationaries /Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,699,900.00	1,742,398.00	1,785,963.00
53056001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,699,900.00	1,742,398.00	1,785,963.00
53056001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	510,200.00	522,961.00	536,034.00
53056001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,699,900.00	1,742,398.00	1,785,963.00
53056001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	851,100.00	872,383.00	894,195.00
53056001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	510,200.00	522,961.00	536,034.00
53056001/22020701 Financial Consulting			500,600.00	500,600.00	500,600.00+	100.00%+	851,100.00	872,383.00	894,195.00
53056001/22020703 Legal Services			500,600.00	500,600.00	500,600.00+	100.00%+	851,100.00	872,383.00	894,195.00
53056001/22020801 Motor Vehicle Fuel Cost			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	2,720,300.00	2,788,308.00	2,858,020.00
53056001/22020802 Other Transport Equipment Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	1,189,700.00	1,219,448.00	1,249,929.00
53056001/22020803 Plant/Generator Fuel Cost			799,600.00	799,600.00	799,600.00+	100.00%+	1,359,000.00	1,392,975.00	1,427,802.00
53056001/22020901 Bank Charges (Other Than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	340,900.00	349,423.00	358,161.00
53056001/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	851,100.00	872,383.00	894,195.00
53056001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	510,200.00	522,961.00	536,034.00
53056001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	851,100.00	872,383.00	894,195.00
53056001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	255,700.00	262,098.00	268,652.00
53056001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,399,800.00	3,484,795.00	3,571,915.00
53056001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	424,900.00	435,523.00	446,410.00
53056001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	255,700.00	262,098.00	268,652.00
Sub-Total: Overhead			15,054,000.00	15,054,000.00	15,054,000.00+	100.00%+	25,592,900.00	26,232,800.00	26,888,651.00
Total Recurrent Expenditure	41,005,272.69	43,276,129.78	59,830,800.00	59,830,800.00	16,554,670.22+	27.67%+	90,359,000.00	92,618,089.00	94,933,561.00
54001001 - Ministry of Rural Dev. Corporation and Poverty Re									
54001001/21010101 Basic Salary	371,262,731.73	140,578,532.33	162,952,000.00	162,952,000.00	22,373,467.67+	13.73%+	159,297,800.00	163,280,251.00	167,362,258.00
54001001/21010102 Overtime Payments	18,193,056.00	10,951,882.00	11,639,900.00	11,639,900.00	688,018.00+	5.91%+	14,319,400.00	14,677,385.00	15,044,325.00
54001001/21010103 Consolidated Revenue Fund Charges - Salaries	6,331,621.26	602,316.63	8,704,700.00	8,704,700.00	8,102,383.37+	93.08%+	8,704,700.00	8,922,323.00	9,145,384.00
54001001/21020101 Housing /Rent Allowance	86,312,962.74	37,533,728.83	49,432,200.00	49,432,200.00	11,898,471.17+	24.07%+	50,752,700.00	52,021,523.00	53,322,063.00
54001001/21020102 Transport Allowance	34,181,272.67	10,727,142.63	10,811,600.00	10,811,600.00	84,457.37+	0.78%+	11,300,100.00	11,582,608.00	11,872,175.00
54001001/21020103 Meal Subsidy	9,889,200.00	4,257,575.00	4,776,700.00	4,776,700.00	519,125.00+	10.87%+	4,982,000.00	5,106,550.00	5,234,210.00
54001001/21020104 Utility Allowance	6,366,534.25	2,753,498.50	2,681,900.00	2,681,900.00	71,598.50-	2.67%-	2,785,100.00	2,854,728.00	2,926,096.00
54001001/21020105 Entertainment Allowance	952,399.25	516,562.00	270,100.00	270,100.00	246,462.00-	91.25%-	288,100.00	295,303.00	302,686.00
54001001/21020106 Leave Allowance			16,295,300.00	16,295,300.00	16,295,300.00+	100.00%+	16,297,800.00	16,705,245.00	17,122,882.00
54001001/21020107 Domestic Staff Allowance	14,865,629.07	4,395,481.20	6,360,100.00	6,360,100.00	1,964,618.80+	30.89%+	6,360,100.00	6,519,103.00	6,682,079.00
54001001/21020114 Duty Allowance	45,000.00								
Sub Total: Personnel Cost	548,400,406.97	212,316,719.12	273,924,500.00	273,924,500.00	61,607,780.88+	22.49%+	275,087,800.00	281,965,019.00	289,014,158.00
54001001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
54001001/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
54001001/22020301 Office Stationaries /Computer Consumables		300,000.00	1,000,000.00	1,000,000.00	700,000.00+	70.00%+	1,000,000.00	1,025,006.00	1,050,636.00
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
54001001/22020402 Maintenance of Office Furniture		300,000.00	1,000,000.00	1,000,000.00	700,000.00+	70.00%+	1,000,000.00	1,025,006.00	1,050,636.00
54001001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
54001001/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
54001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
54001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
54001001/22020802 Other Transport Equipment Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
54001001/22020803 Plant/Generator Fuel Cost			799,600.00	799,600.00	799,600.00+	100.00%+	799,500.00	819,488.00	839,979.00
54001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
54001001/22021006 Postages & Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
54001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
54001001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
54001001/22021014 Annual Budget Expenses & Administration	200,000.00	200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
54001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	200,000.00	800,000.00	9,900,500.00	9,900,500.00	9,100,500.00+	91.92%+	9,900,300.00	10,147,886.00	10,401,629.00
Total Recurrent Expenditure	548,600,406.97	213,116,719.12	283,825,000.00	283,825,000.00	70,708,280.88+	24.91%+	284,988,100.00	292,112,905.00	299,415,787.00
60001001 - Ministry of Lands and Survey and Urban Planning									
60001001/21010101 Basic Salary	111,075,636.20	179,873,193.23	204,068,400.00	204,068,400.00	24,195,206.77+	11.86%+	193,854,700.00	198,701,073.00	203,668,599.00
60001001/21010102 Overtime Payments	2,774,514.00	9,934,718.00	11,892,000.00	11,892,000.00	1,957,282.00+	16.46%+	10,946,000.00	11,219,650.00	11,500,143.00
60001001/21010103 Consolidated Revenue Fund Charges - Salaries	982,025.10	1,865,109.58	8,461,000.00	8,461,000.00	6,595,890.42+	77.96%+			
60001001/21020101 Housing/Rent Allowance	18,582,050.61	51,686,534.70	64,230,400.00	64,230,400.00	12,543,865.30+	19.53%+	58,104,500.00	59,557,118.00	61,046,051.00
60001001/21020102 Transport Allowance	4,781,639.34	13,406,471.70	14,559,400.00	14,559,400.00	1,152,928.30+	7.92%+	13,368,500.00	13,702,713.00	14,045,281.00
60001001/21020103 Meal Subsidy	1,986,200.00	5,411,000.00	6,377,000.00	6,377,000.00	966,000.00+	15.15%+	5,829,500.00	5,975,238.00	6,124,624.00
60001001/21020104 Utility Allowance	1,215,060.25	3,461,949.25	3,880,000.00	3,880,000.00	418,050.75+	10.77%+	3,235,300.00	3,316,188.00	3,399,093.00
60001001/21020105 Entertainment Allowance	233,325.25	727,706.75	816,400.00	816,400.00	88,693.25+	10.86%+	798,400.00	818,366.00	838,824.00
60001001/21020106 Leave Allowance			20,407,000.00	20,407,000.00	20,407,000.00+	100.00%+	19,385,400.00	19,870,035.00	20,366,783.00
60001001/21020107 Domestic Staff Allowances	3,278,476.11	8,454,426.70	1,000,000.00	1,000,000.00	7,454,426.70-	745.44%-	10,175,300.00	10,429,683.00	10,690,428.00
Sub Total: Personnel Cost	144,908,926.86	274,821,109.91	335,691,600.00	335,691,600.00	60,870,490.09+	18.13%+	315,697,600.00	323,590,064.00	331,679,826.00
60001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
60001001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
60001001/22020205 Water Rates			50,400.00	50,400.00	50,400.00+	100.00%+	51,600.00	52,896.00	54,216.00
60001001/22020207 Leased Communication Lines(s)			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
60001001/22020208 Software Charges/License Renewal			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
60001001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	152,500.00	156,318.00	160,221.00
60001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
60001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020404 Maintenance of Office/IT Equipments			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020405 Maintenance of Plants & Generators	200,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
60001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
60001001/22020803 Plant/Generator Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
60001001/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
60001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
60001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
60001001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
60001001/22021007 Welfare Packages			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
60001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	255,700.00	262,098.00	268,652.00
60001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead	200,000.00	200,000.00	24,204,100.00	24,204,100.00	24,004,100.00+	99.17%+	26,855,700.00	27,527,170.00	28,215,359.00
Total Recurrent Expenditure	145,108,926.86	275,021,109.91	359,895,700.00	359,895,700.00	84,874,590.09+	23.58%+	342,553,300.00	351,117,234.00	359,895,185.00
60001002 - Abia State Estate Development Agency									
60001002/21010101 Basic Salary	102,848,856.54	69,388,862.95	53,288,100.00	78,288,100.00	8,899,237.05+	11.37%+	51,579,900.00	52,869,398.00	54,191,129.00
60001002/21020101 Housing/Rent Allowance		12,027,213.00	14,421,400.00	14,421,400.00	2,394,187.00+	16.60%+	14,502,900.00	14,865,478.00	15,237,120.00
60001002/21020102 Transport Allowance		3,506,910.00	3,751,500.00	3,751,500.00	244,590.00+	6.52%+	645,900.00	662,048.00	678,603.00
60001002/21020103 Meal Subsidy		1,250,722.00	1,585,900.00	1,585,900.00	335,178.00+	21.13%+	1,542,700.00	1,581,273.00	1,620,807.00
60001002/21020104 Utility Allowance		1,095,666.00	910,000.00	910,000.00	185,666.00-	20.40%-	895,500.00	917,888.00	940,839.00
60001002/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	26,400.00	27,060.00	27,732.00
60001002/21020106 Leave Allowance			5,328,900.00	5,328,900.00	5,328,900.00+	100.00%+	5,158,400.00	5,287,366.00	5,419,549.00
60001002/21020107 Domestic Staff Allowance		336,710.00	183,700.00	183,700.00	153,010.00-	83.29%-	183,700.00	188,298.00	193,005.00
Sub Total: Personnel Cost	102,848,856.54	87,606,083.95	79,495,900.00	104,495,900.00	16,889,816.05+	16.16%+	74,535,400.00	76,398,809.00	78,308,784.00
60001002/22020101 Local Travel and Transport - Training	2,000,000.00	1,280,000.00	1,500,600.00	1,500,600.00	220,600.00+	14.70%+	1,500,600.00	1,538,115.00	1,576,567.00
60001002/22020102 Local Travel and Transport - Others	1,000,000.00	2,830,000.00	2,000,000.00	2,000,000.00	830,000.00-	41.50%-	2,000,000.00	2,050,000.00	2,101,249.00
60001002/22020201 Electricity Charges	1,000,000.00	599,374.05	1,000,000.00	1,000,000.00	400,625.95+	40.06%+	1,000,000.00	1,025,006.00	1,050,636.00
60001002/22020301 Office Stationeries/Computer Consumables	3,000,000.00	4,919,800.00	2,500,600.00	2,500,600.00	2,419,200.00-	96.74%-	2,500,600.00	2,563,121.00	2,627,202.00
60001002/22020305 Printing and Non Security Documents	2,200,000.00	1,180,000.00	249,700.00	349,700.00	830,300.00-	237.43%-	249,700.00	255,943.00	262,342.00
60001002/22020309 Uniforms & Other Clothing	95,000.00		150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
60001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	3,000,000.00	2,717,150.00	3,500,600.00	5,000,600.00	2,283,450.00+	45.66%+	3,500,600.00	3,588,115.00	3,677,815.00
60001002/22020402 Maintenance of Office Furniture	2,800,000.00	328,800.00	399,800.00	449,800.00	121,000.00+	26.90%+	399,800.00	409,801.00	420,042.00
60001002/22020403 Maintenance of Office Building Residential Qtrs	2,500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
60001002/22020405 Maintenance of Plants & Generators	4,900,000.00	657,000.00	5,000,000.00	5,000,000.00	4,343,000.00+	86.86%+	5,000,000.00	5,125,006.00	5,253,133.00
60001002/22020406 Other Maintenance Services	2,249,400.00	2,427,465.00	2,000,000.00	2,000,000.00	427,465.00-	21.37%-	2,000,000.00	2,050,000.00	2,101,249.00
60001002/22020413 Minor Road Maintenance	15,000,000.00								
60001002/22020501 Local Training	800,600.00	1,100,000.00	600,200.00	1,600,200.00	500,200.00+	31.26%+	600,200.00	615,205.00	630,582.00
60001002/22020601 Security Services	6,500,000.00	4,270,000.00	3,000,000.00	8,000,000.00	3,730,000.00+	46.63%+	3,000,000.00	3,075,006.00	3,151,884.00
60001002/22020605 Cleaning & Fumigation Services	700,400.00	280,000.00	300,100.00	400,100.00	120,100.00+	30.02%+	300,100.00	307,603.00	315,297.00
60001002/22020701 Financial Consulting	640,000.00	550,000.00	1,000,000.00	1,000,000.00	450,000.00+	45.00%+	1,000,000.00	1,025,006.00	1,050,636.00
60001002/22020703 Legal Services	6,500,000.00	3,577,785.85	5,000,000.00	5,000,000.00	1,422,214.15+	28.44%+	5,000,000.00	5,125,006.00	5,253,133.00
60001002/22020801 Motor Vehicle Fuel Cost	2,000,000.00	1,948,000.00	2,500,600.00	2,500,600.00	552,600.00+	22.10%+	2,500,600.00	2,563,121.00	2,627,202.00
60001002/22020802 Other Transport Equipment Fuel Cost	2,000,000.00	600,000.00	2,000,000.00	2,000,000.00	1,400,000.00+	70.00%+	2,000,000.00	2,050,000.00	2,101,249.00
60001002/22020803 Plant/Generator Fuel Cost	1,500,000.00	522,600.00	3,000,000.00	3,000,000.00	2,477,400.00+	82.58%+	3,000,000.00	3,075,006.00	3,151,884.00
60001002/22020901 Bank Charges (Other Than Interest)	500,000.00	411,182.66	500,600.00	500,600.00	89,417.34+	17.86%+	500,600.00	513,121.00	525,954.00
60001002/22021001 Refreshment & Meals	1,500,000.00	585,000.00	300,100.00	400,100.00	184,900.00-	46.21%-	300,100.00	307,603.00	315,297.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
60001002/22021003	1,500,000.00	1,176,251.00	600,200.00	1,100,200.00	76,051.00-	6.91%-	600,200.00	615,205.00	630,582.00
60001002/22021004	1,000,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
60001002/22021006	700,400.00	500,000.00	300,100.00	300,100.00	199,900.00-	66.61%-	300,100.00	307,603.00	315,297.00
60001002/22021007	1,000,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
60001002/22021009	300,000.00						99,700.00	102,198.00	104,756.00
60001002/22021013	500,000.00	550,000.00	600,200.00	600,200.00	50,200.00+	8.36%+	600,200.00	615,205.00	630,582.00
60001002/22021014	250,000.00	500,000.00	249,700.00	249,700.00	250,300.00-	100.24%-	249,700.00	255,943.00	262,342.00
60001002/22021016			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
60001002/22021021	1,000,000.00								
Sub-Total: Overhead	68,635,800.00	33,510,408.56	40,602,700.00	48,952,700.00	15,442,291.44+	31.55%+	40,702,300.00	41,719,948.00	42,762,971.00
Total Recurrent Expenditure	171,484,656.54	121,116,492.51	120,098,600.00	153,448,600.00	32,332,107.49+	21.07%+	115,237,700.00	118,118,757.00	121,071,755.00
60001003 - Open Spaces Development Commission									
60001003/21010101	9,572,096.13	7,416,640.00	7,829,500.00	7,829,500.00	412,860.00+	5.27%+	10,420,200.00	10,680,705.00	10,947,728.00
60001003/21010102	259,500.00	349,568.00			349,568.00-		757,500.00	776,443.00	795,855.00
60001003/21020101	1,764,271.00	1,576,456.00	2,075,700.00	2,075,700.00	499,244.00+	24.05%+	2,277,300.00	2,334,238.00	2,392,593.00
60001003/21020102	768,600.00	645,823.00	884,800.00	884,800.00	238,977.00+	27.01%+	900,300.00	922,808.00	945,880.00
60001003/21020103	325,100.00	276,294.00	370,900.00	370,900.00	94,606.00+	25.51%+	385,300.00	394,938.00	404,816.00
60001003/21020104	167,400.00	145,348.00	193,300.00	193,300.00	47,952.00+	24.81%+	202,900.00	207,978.00	213,177.00
60001003/21020106			970,000.00	970,000.00	970,000.00+	100.00%+	918,400.00	941,366.00	964,897.00
60001003/21020107	6,000.00	2,000.00			2,000.00-				
Sub Total: Personnel Cost	12,862,967.13	10,412,129.00	12,324,200.00	12,324,200.00	1,912,071.00+	15.51%+	15,861,900.00	16,258,476.00	16,664,946.00
60001003/22020101			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
60001003/22020102			99,700.00	99,700.00	99,700.00+	100.00%+	96,000.00	98,400.00	100,860.00
60001003/22020301	200,000.00	200,000.00	200,400.00	200,400.00	400.00+	0.20%+	192,100.00	196,903.00	201,826.00
60001003/22020401			200,400.00	200,400.00	200,400.00+	100.00%+	192,100.00	196,903.00	201,826.00
60001003/22020402			99,700.00	99,700.00	99,700.00+	100.00%+	98,500.00	100,963.00	103,486.00
60001003/22020403			99,700.00	99,700.00	99,700.00+	100.00%+	108,100.00	110,803.00	113,577.00
60001003/22020405			200,400.00	200,400.00	200,400.00+	100.00%+	196,900.00	201,823.00	206,866.00
60001003/22020801			200,400.00	200,400.00	200,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
60001003/22020802			200,400.00	200,400.00	200,400.00+	100.00%+	196,900.00	201,823.00	206,866.00
60001003/22020803			200,400.00	200,400.00	200,400.00+	100.00%+	196,900.00	201,823.00	206,866.00
60001003/22021002			200,400.00	200,400.00	200,400.00+	100.00%+	210,100.00	215,358.00	220,737.00
60001003/22021004			99,700.00	99,700.00	99,700.00+	100.00%+	108,100.00	110,803.00	113,577.00
60001003/22021006			50,400.00	50,400.00	50,400.00+	100.00%+	54,000.00	55,356.00	56,736.00
60001003/22021007			300,100.00	300,100.00	300,100.00+	100.00%+	325,300.00	333,438.00	341,769.00
60001003/22021014			249,700.00	249,700.00	249,700.00+	100.00%+	271,300.00	278,083.00	285,034.00
Sub-Total: Overhead	200,000.00	200,000.00	2,501,500.00	2,501,500.00	2,301,500.00+	92.00%+	2,846,600.00	2,917,798.00	2,990,736.00
Total Recurrent Expenditure	13,062,967.13	10,612,129.00	14,825,700.00	14,825,700.00	4,213,571.00+	28.42%+	18,708,500.00	19,176,274.00	19,655,682.00
71001001 - Ministry of Industry									
71001001/21010101	49,242,721.47	54,901,858.75	56,366,200.00	56,366,200.00	1,464,341.25+	2.60%+	60,086,400.00	61,588,560.00	63,128,271.00
71001001/21010102	918,000.00	2,361,098.37	1,799,600.00	1,799,600.00	561,498.37-	31.20%-	2,315,700.00	2,373,598.00	2,432,937.00
71001001/21010103	3,085,421.69	479,531.94	4,388,900.00	4,388,900.00	3,909,368.06+	89.07%+	5,121,300.00	5,249,333.00	5,380,570.00
71001001/21020101	7,527,792.74	9,500,778.57	12,773,100.00	12,773,100.00	3,272,321.43+	25.62%+	12,122,500.00	12,425,563.00	12,736,201.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
71001001/21020102 Transport Allowance	2,165,742.67	3,222,091.37	3,126,000.00	3,126,000.00	96,091.37-	3.07%-	2,824,700.00	2,895,323.00	2,967,711.00
71001001/21020103 Meal Subsidy	880,700.00	921,700.00	1,282,100.00	1,282,100.00	360,400.00+	28.11%+	1,106,800.00	1,134,470.00	1,162,836.00
71001001/21020104 Utility Allowance	843,434.25	1,010,081.00	1,208,900.00	1,208,900.00	198,819.00+	16.45%+	1,136,800.00	1,165,226.00	1,194,360.00
71001001/21020105 Entertainment Allowance	406,399.25	484,074.25	564,300.00	564,300.00	80,225.75+	14.22%+	510,300.00	523,063.00	536,139.00
71001001/21020106 Leave Allowance			4,136,900.00	4,136,900.00	4,136,900.00+	100.00%+	3,796,000.00	3,890,900.00	3,988,177.00
71001001/21020107 Domestic Staff Allowance	2,235,889.22	3,201,619.69	1,661,500.00	1,661,500.00	1,540,119.69-	92.69%-	3,273,700.00	3,355,548.00	3,439,437.00
71001001/21020111 Hazard Allowance	785,000.00	610,000.00	900,300.00	900,300.00	290,300.00+	32.24%+	1,140,400.00	1,168,910.00	1,198,129.00
71001001/21020118 Duty Allowance	4,000.00								
Sub Total: Personnel Cost	68,095,101.29	76,692,833.94	88,207,800.00	88,207,800.00	11,514,966.06+	13.05%+	93,434,600.00	95,770,494.00	98,164,768.00
71001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
71001001/22020102 Local Travel and Transport - Others		110,000,000.00	1,500,600.00	1,500,600.00	108,499,400.00-	7,230.40%-	1,537,800.00	1,576,251.00	1,615,662.00
71001001/22020203 Internment Access Charge			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
71001001/22020208 Software Charges/ Licence Renewal			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
71001001/22020301 Office Stationeries/Computer Comsumables	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
71001001/22020401 Mainenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
71001001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+			
71001001/22020403 Maintenance of Office Building/Residential Quarters			500,600.00	500,600.00	500,600.00+	100.00%+	409,400.00	419,641.00	430,134.00
71001001/22020404 Maintenance of Office /IT Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	512,600.00	525,421.00	538,554.00
71001001/22020405 Maintenance of Plants and Generators			399,800.00	399,800.00	399,800.00+	100.00%+	307,300.00	314,983.00	322,858.00
71001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	409,400.00	419,641.00	430,134.00
71001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	307,300.00	314,983.00	322,858.00
71001001/22020801 Motor Vehicle and Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
71001001/22020803 Plants/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
71001001/22021001 Refreshment and Meals			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
71001001/22021003 Publicity and Advertisment			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
58001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
71001001/22021006 Postages and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	51,600.00	52,896.00	54,216.00
71001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
71001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
71001001/22021014 Annual Budget Expenses		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	255,700.00	262,098.00	268,652.00
71001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead	200,000.00	110,200,000.00	10,002,600.00	10,002,600.00	100,197,400.00-	1,001.71%-	9,837,900.00	10,083,927.00	10,336,018.00
Total Recurrent Expenditure	68,295,101.29	186,892,833.94	98,210,400.00	98,210,400.00	88,682,433.94-	90.30%-	103,272,500.00	105,854,421.00	108,500,786.00
72001001 - Ministry of Small & Medium Enterprise Development									
72001001/21010101 Basic Salary	25,973,413.79	24,585,700.02	26,829,500.00	26,829,500.00	2,243,799.98+	8.36%+	26,091,200.00	26,743,480.00	27,412,063.00
72001001/21010102 Overtime Payment	1,332,196.75	1,523,671.32	5,189,700.00	5,189,700.00	3,666,028.68+	70.64%+	2,303,700.00	2,361,298.00	2,420,326.00
72001001/21010103 Consolidated Revenue Fund Charges - Salaries	3,528,653.67	474,855.51			474,855.51-		4,250,900.00	4,357,178.00	4,466,109.00
72001001/21020101 Housing/Rent Allowance	6,016,603.61	6,677,339.83	9,267,700.00	9,267,700.00	2,590,360.17+	27.95%+	8,729,800.00	8,948,045.00	9,171,752.00
72001001/21020102 Transport Allowance	1,570,942.67	2,336,893.83	2,984,400.00	2,984,400.00	647,506.17+	21.70%+	1,758,700.00	1,802,673.00	1,847,739.00
72001001/21020103 Meal Subsidy	601,600.00	612,261.00	2,588,200.00	2,588,200.00	1,975,939.00+	76.34%+	733,500.00	751,843.00	770,642.00
72001001/21020104 Utility Allowance	696,034.25	724,292.50	894,300.00	894,300.00	170,007.50+	19.01%+	908,800.00	931,526.00	954,816.00
72001001/21020105 Entertainment Allowance	492,202.50	400,181.50	456,200.00	456,200.00	56,018.50+	12.28%+	474,200.00	486,061.00	498,210.00
72001001/21020106 Leave Allowance			2,493,400.00	2,493,400.00	2,493,400.00+	100.00%+	2,608,700.00	2,673,923.00	2,740,768.00
72001001/21020107 Domestic Staff Allowance	2,323,159.22	2,237,584.70	1,904,000.00	1,904,000.00	333,584.70-	17.52%-	1,761,100.00	1,805,133.00	1,850,259.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
72001001/21020114 Duty Allowance	1,046,237.87		1,703,500.00	1,703,500.00	1,703,500.00+	100.00%+	1,643,500.00	1,684,593.00	1,726,707.00
Sub Total: Personnel Cost	43,581,044.33	39,572,780.21	54,310,900.00	54,310,900.00	14,738,119.79+	27.14%+	51,264,100.00	52,545,753.00	53,859,391.00
72001001/22020101 Local Travel and Transport - Training		1,286,000.00	1,500,600.00	1,500,600.00	214,600.00+	14.30%+	1,537,800.00	1,576,251.00	1,615,662.00
72001001/22020102 Local Travel and Transport - Others		1,753,000.00	2,000,000.00	2,000,000.00	247,000.00+	12.35%+	2,050,400.00	2,101,660.00	2,154,204.00
72001001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
72001001/22020301 Office Stationeries/Computer Consumables		16,000.00	1,000,000.00	1,000,000.00	984,000.00+	98.40%+	1,025,200.00	1,050,830.00	1,077,097.00
72001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		338,400.00	500,600.00	500,600.00	162,200.00+	32.40%+	512,600.00	525,421.00	538,554.00
72001001/22020402 Maintenance of Office Furniture	2,000,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
72001001/22020403 Maintenance of Office Building/Residential Quarters			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
72001001/22020404 Maintenance of Office / IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
72001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	615,800.00	631,201.00	646,986.00
72001001/22020406 Other Maintenance Services		500.00	200,400.00	200,400.00	199,900.00+	99.75%+	205,300.00	210,438.00	215,697.00
72001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
72001001/22020801 Motor Vehicle Fuel Cost		55,000.00	1,000,000.00	1,000,000.00	945,000.00+	94.50%+	1,025,200.00	1,050,830.00	1,077,097.00
72001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
72001001/22021001 Refreshment and Meal		40,000.00	200,400.00	200,400.00	160,400.00+	80.04%+	205,300.00	210,438.00	215,697.00
72001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
72001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
72001001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	51,600.00	52,896.00	54,216.00
72001001/22021007 Welfare Packages		344,765.00	2,000,000.00	2,000,000.00	1,655,235.00+	82.76%+	2,050,400.00	2,101,660.00	2,154,204.00
72001001/22021014 Annual Budget Expenses	200,000.00	325,000.00	249,700.00	249,700.00	75,300.00-	30.16%-	255,700.00	262,098.00	268,652.00
72001001/22021021 Special Day Celebration							11,000,000.00	11,275,006.00	11,556,879.00
Sub-Total: Overhead	2,200,000.00	4,158,665.00	12,502,800.00	12,502,800.00	8,344,135.00+	66.74%+	23,813,700.00	24,409,109.00	25,019,334.00
Total Recurrent Expenditure	45,781,044.33	43,731,445.21	66,813,700.00	66,813,700.00	23,082,254.79+	34.55%+	75,077,800.00	76,954,862.00	78,878,725.00
18011001 - Judicial Service Commission									
18011001/21010101 Basic Salary	61,088,140.63	118,757,819.61	78,744,300.00	78,744,300.00	40,013,519.61-	50.81%-	58,744,300.00	60,212,908.00	61,718,227.00
18011001/21010103 Consolidated Revenue Fund Charges - Salaries	1,020,000.00						7,200,500.00		
18011001/21020101 Housing/Rent Allowance	6,288,579.00	788,720.00	17,428,600.00	17,428,600.00	16,639,880.00+	95.47%+	11,428,600.00	11,714,315.00	12,007,173.00
18011001/21020102 Transport Allowance	6,288,579.00	788,720.00	12,205,200.00	12,205,200.00	11,416,480.00+	93.54%+	12,205,300.00	12,510,438.00	12,823,200.00
18011001/21020103 Meal Subsidy	3,861,659.00	484,705.00	6,857,200.00	6,857,200.00	6,372,495.00+	92.93%+	6,857,100.00	7,028,528.00	7,204,241.00
18011001/21020104 Utility Allowance	6,288,579.00	788,720.00	12,120,100.00	12,120,100.00	11,331,380.00+	93.49%+	12,120,100.00	12,423,103.00	12,733,681.00
18011001/21020105 Entertainment Allowance	104,808.00	17,468.00	648,300.00	648,300.00	630,832.00+	97.31%+	648,300.00	664,508.00	681,123.00
18011001/21020106 Leave Allowance	1,257,886.00	157,765.00	2,410,600.00	2,410,600.00	2,252,835.00+	93.46%+	2,410,600.00	2,470,865.00	2,532,642.00
18011001/21020107 Domestic Staff Allowance	387,786.00	64,631.00	2,246,100.00	2,246,100.00	2,181,469.00+	97.12%+	2,246,100.00	2,302,258.00	2,359,810.00
18011001/21020111 Hazard Allowance	1,357,342.00	169,203.00	2,405,800.00	2,405,800.00	2,236,597.00+	92.97%+	2,405,800.00	2,465,945.00	2,527,591.00
18011001/21020127 Consolidated Allowance		170,000.00	7,200,400.00	7,200,400.00	7,030,400.00+	97.64%+		7,380,513.00	7,565,027.00
18011001/21020128 Furniture Allowance	6,112,053.00	765,837.00			765,837.00-				
18011001/21020129 Motor Vehicle Maintenance Allowance			936,300.00	936,300.00	936,300.00+	100.00%+	936,400.00	959,810.00	983,808.00
18011001/21020130 Medical Allowance	3,773,369.00	473,260.00			473,260.00-				
18011001/21020135 Robing Allowance Uniform	1,725,617.00	185,648.00			185,648.00-				
18011001/21020140 Tools/Torch Outfit Allowance	1,132,533.00	174,010.00			174,010.00-				
Sub Total: Personnel Cost	100,686,930.63	123,786,506.61	143,202,900.00	143,202,900.00	19,416,393.39+	13.56%+	117,203,100.00	120,133,191.00	123,136,523.00
18011001/22020101 Local Travel and Transport - Training	1,370,400.00	825,000.00	1,000,000.00	2,000,000.00	1,175,000.00+	58.75%+	1,000,000.00	1,025,006.00	1,050,636.00
18011001/22020102 Local Travel and Transport - Others	1,710,000.00	2,018,000.00	1,500,600.00	2,500,600.00	482,600.00+	19.30%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
18011001/22020103 International Travel and Transport - Training		2,000,000.00	2,000,000.00	2,000,000.00			1,000,000.00	1,025,006.00	1,050,636.00
18011001/22020104 International Travel and Transport - Others		2,000,000.00	2,000,000.00	2,000,000.00			1,000,000.00	1,025,006.00	1,050,636.00
18011001/22020201 Electricity Charges		513,000.00	500,600.00	500,600.00	12,400.00-	2.48%-	500,600.00	513,121.00	525,954.00
18011001/22020301 Office Stationeries/Computer Consumables	1,100,000.00	1,700,000.00	2,000,000.00	2,000,000.00	300,000.00+	15.00%+	2,000,000.00	2,050,000.00	2,101,249.00
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment		300,000.00	500,600.00	500,600.00	200,600.00+	40.07%+	500,600.00	513,121.00	525,954.00
18011001/22020402 Maintenance of Office Furniture	500,000.00	70,000.00	399,800.00	399,800.00	329,800.00+	82.49%+	399,800.00	409,801.00	420,042.00
18011001/22020403 Maintenance of Office Building Residential Qtrs	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00			500,600.00	513,121.00	525,954.00
18011001/22020405 Maintenance of Plants & Generators		1,000,000.00	1,000,000.00	1,000,000.00			500,600.00	513,121.00	525,954.00
18011001/22020406 Other Maintenance Services	500,000.00	910,000.00	500,600.00	500,600.00	409,400.00-	81.78%-	500,600.00	513,121.00	525,954.00
18011001/22020501 Local Training		590,000.00	1,000,000.00	1,000,000.00	410,000.00+	41.00%+	500,600.00	513,121.00	525,954.00
18011001/22020801 Motor Vehicle Fuel Cost	1,300,000.00	774,000.00	1,000,000.00	1,000,000.00	226,000.00+	22.60%+	500,600.00	513,121.00	525,954.00
18011001/22020803 Plant/Generator Fuel Cost	2,019,600.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	10.00%+	1,000,000.00	1,025,006.00	1,050,636.00
18011001/22021001 Refreshment & Meals		1,000,000.00	1,000,000.00	1,000,000.00			500,600.00	513,121.00	525,954.00
18011001/22021002 Honourarium & Sitting Allowance		5,000,000.00	3,000,000.00	5,000,000.00			1,500,600.00	1,538,115.00	1,576,567.00
18011001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
18011001/22021004 Medical Expenses		1,000,000.00	1,000,000.00	1,000,000.00			500,600.00	513,121.00	525,954.00
18011001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
18011001/22021007 Welfare Packages		3,110,000.00	2,000,000.00	3,500,000.00	390,000.00+	11.14%+	1,000,000.00	1,025,006.00	1,050,636.00
18011001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
18011001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	9,000,000.00	25,610,000.00	24,252,200.00	29,752,200.00	4,142,200.00+	13.92%+	15,255,800.00	15,637,303.00	16,028,301.00
Total Recurrent Expenditure	109,686,930.63	149,396,506.61	167,455,100.00	172,955,100.00	23,558,593.39+	13.62%+	132,458,900.00	135,770,494.00	139,164,824.00
26001001 - Ministry of Justice									
26001001/21010101 Basic Salary	278,631,316.43	466,781,279.60	232,925,600.00	232,925,600.00	233,855,679.60-	100.40%-	285,401,000.00	292,536,031.00	299,849,430.00
26001001/21010102 Overtime Payments	4,615,000.00	3,380,315.00	5,851,100.00	5,851,100.00	2,470,785.00+	42.23%+	4,284,500.00	4,391,618.00	4,501,413.00
26001001/21010103 Consolidated Revenue Fund Charges - Salaries	147,943,066.95	146,212,414.50			146,212,414.50-				
26001001/21020101 Housing/Rent Allowance	67,498,769.00	56,171,268.50	78,763,500.00	78,763,500.00	22,592,231.50+	28.68%+	96,326,500.00	98,734,663.00	101,203,030.00
26001001/21020102 Transport Allowance	13,338,639.60	11,092,412.80	14,783,900.00	14,783,900.00	3,691,487.20+	24.97%+	15,078,000.00	15,454,950.00	15,841,324.00
26001001/21020103 Meal Subsidy	5,808,200.00	4,842,741.00	6,937,500.00	6,937,500.00	2,094,759.00+	30.19%+	7,170,400.00	7,349,666.00	7,533,410.00
26001001/21020104 Utility Allowance	3,418,450.00	2,875,334.00	4,254,500.00	4,254,500.00	1,379,166.00+	32.42%+	4,524,600.00	4,637,721.00	4,753,663.00
26001001/21020105 Entertainment Allowawnce	1,221,871.75	1,164,433.50	23,292,900.00	23,292,900.00	22,128,466.50+	95.00%+	1,464,600.00	1,501,215.00	1,538,743.00
26001001/21020106 Leave Allowance			23,292,900.00	23,292,900.00	23,292,900.00+	100.00%+	25,840,300.00	26,486,313.00	27,148,473.00
26001001/21020107 Domestic Staff Allowance	61,609,043.30	17,580,005.25	22,352,900.00	22,352,900.00	4,772,894.75+	21.35%+	27,917,200.00	28,615,136.00	29,330,515.00
26001001/21020109 Call Duties Allowance	276,469,346.35	5,000.00			5,000.00-				
26001001/21020111 Hazard Allowance			567,852,400.00	567,852,400.00	567,852,400.00+	100.00%+	467,852,300.00	479,548,613.00	491,537,328.00
Sub Total: Personnel Cost	860,553,703.38	710,105,204.15	980,307,200.00	980,307,200.00	270,201,995.85+	27.56%+	935,859,400.00	959,255,926.00	983,237,329.00
26001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26001001/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26001001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
26001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	102,198.00	104,756.00
26001001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26001001/22020305 Printing of Non Security Documents		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	500,600.00	513,121.00	525,954.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
26001001/22020402 Maintenance of Office Furniture	15,000,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
26001001/22020403 Maintenance of Office Building Residential Qtrs	3,000,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26001001/22020703 Legal Services	113,000,000.00	101,000,000.00	95,000,000.00	165,000,000.00	64,000,000.00+	38.79%+	110,000,000.00	112,750,000.00	115,568,751.00
26001001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
26001001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
26001001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
26001001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
26001001/22021007 Welfare Packages		6,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00-	20.00%-	5,000,000.00	5,125,006.00	5,253,133.00
26001001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
26001001/22021014 Annual Budget Expenses and Administration			300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
26001001/22021016 Servicom			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
Sub-Total: Overhead	131,000,000.00	107,200,000.00	110,004,600.00	180,004,600.00	72,804,600.00+	40.45%+	131,004,700.00	134,279,919.00	137,636,972.00
Total Recurrent Expenditure	991,553,703.38	817,305,204.15	1,090,311,800.00	1,160,311,800.00	343,006,595.85+	29.56%+	1,066,864,100.00	1,093,535,845.00	1,120,874,301.00
26002001 - Abia State Law Review & Reform Commission									
26002001/21010101 Basic Salary	12,245,066.08	16,544,505.51	10,579,900.00	10,579,900.00	5,964,605.51-	56.38%-	10,952,000.00	11,225,806.00	11,506,454.00
26002001/21010102 Overtime Payments	312,500.00	408,564.00	576,200.00	576,200.00	167,636.00+	29.09%+	540,200.00	553,705.00	567,546.00
26002001/21010103 Consolidated Revenue Fund Charges - Salaries	200,000.00		16,142,900.00	16,142,900.00	16,142,900.00+	100.00%+	19,684,200.00	20,176,311.00	20,680,715.00
26002001/21020101 Housing/Rent Allowance	769,274.00	799,548.00	1,244,900.00	1,244,900.00	445,352.00+	35.77%+	1,491,000.00	1,528,275.00	1,566,486.00
26002001/21020102 Transport Allowance	333,600.00	322,266.00	473,000.00	473,000.00	150,734.00+	31.87%+	489,800.00	502,045.00	514,602.00
26002001/21020103 Meal Subsidy	141,000.00	136,528.00	200,500.00	200,500.00	63,972.00+	31.91%+	208,900.00	214,123.00	219,477.00
26002001/21020104 Utility Allowance	72,500.00	70,514.00	104,400.00	104,400.00	33,886.00+	32.46%+	109,200.00	111,936.00	114,732.00
26002001/21020105 Entertainment Allowance			104,400.00	104,400.00	104,400.00+	100.00%+			
26002001/21020106 Leave Allowance			547,500.00	547,500.00	547,500.00+	100.00%+	620,600.00	636,121.00	652,026.00
Sub Total: Personnel Cost	14,073,940.08	18,281,925.51	29,973,700.00	29,973,700.00	11,691,774.49+	39.01%+	34,095,900.00	34,948,322.00	35,822,038.00
26002001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26002001/22020102 Local Travel and Transport - Others			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
26002001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
26002001/22020305 Printing and Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
26002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
26002001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
26002001/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
26002001/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
26002001/22020501 Local Training			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
26002001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
26002001/22020803 Plant/Generator Fuel Cost		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	200,500.00	205,518.00	210,657.00
26002001/22021002 Honorarium & Sitting Allowance			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
26002001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
26002001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
26002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		200,000.00	3,702,000.00	3,702,000.00	3,502,000.00+	94.60%+	3,702,200.00	3,794,814.00	3,889,701.00
Total Recurrent Expenditure	14,073,940.08	18,481,925.51	33,675,700.00	33,675,700.00	15,193,774.49+	45.12%+	37,798,100.00	38,743,136.00	39,711,739.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
26051001 - Judiciary High Court									
26051001/21010101 Basic Salary	827,466,339.21	1,590,461,584.94	754,183,800.00	754,183,800.00	836,277,784.94-	110.89%-	683,331,399.00	625,792,641.00	641,437,455.00
26051001/21010102 Overtime Payments	1,880,966.00	110,000.00	15,000,000.00	15,000,000.00	14,890,000.00+	99.27%+	15,000,000.00	15,375,006.00	15,759,376.00
26051001/21010103 Consolidated Revenue Fund Charges - Salaries	214,179,139.00	71,801,967.00	656,783,900.00	656,783,900.00	584,981,933.00+	89.07%+	606,783,900.00	621,953,503.00	637,502,338.00
26051001/21020101 Housing/Rent Allowance	48,379,873.00	7,991,191.00	97,851,100.00	97,851,100.00	89,859,909.00+	91.83%+	100,397,400.00	102,907,341.00	105,480,020.00
26051001/21020102 Transport Allowance	47,346,619.00	7,825,834.00	96,313,300.00	96,313,300.00	88,487,466.00+	91.87%+	99,168,100.00	81,147,308.00	83,175,989.00
26051001/21020103 Meal Subsidy	28,618,172.00	4,730,357.00	76,187,300.00	76,187,300.00	71,456,943.00+	93.79%+	79,136,900.00	70,865,328.00	72,636,962.00
26051001/21020104 Utility Allowance	47,321,699.00	7,823,314.00	96,687,900.00	96,687,900.00	88,864,586.00+	91.91%+	99,542,600.00	81,531,171.00	83,569,454.00
26051001/21020105 Entertainment Allowance	4,095,402.00	726,946.00	8,914,700.00	8,914,700.00	8,187,754.00+	91.85%+	9,195,600.00	9,425,490.00	9,661,130.00
26051001/21020106 Leave Allowance	9,436,715.00	1,560,084.00	29,543,800.00	29,543,800.00	27,983,716.00+	94.72%+	63,033,194.00	41,722,323.00	42,765,384.00
26051001/21020107 Domestic Staff Allowance	15,341,227.00	2,736,498.00	32,534,200.00	32,534,200.00	29,797,702.00+	91.59%+	33,572,600.00	34,411,915.00	35,272,214.00
26051001/21020111 Hazard Allowance							22,328,196.00		
26051001/21020114 Duty allowance			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	12,000,000.00	12,300,000.00	12,607,503.00
26051001/21020118 Accessors of Family/Juvenils Courts Allowances							4,320,000.00		
26051001/21020124 Magistrate Allowance							214,653,780.00		
26051001/21020126 Journal Allowance							492,000.00		
26051001/21020128 Furniture Allowance							99,167,963.00		
26051001/21020130 Medical Allowance			126,000,000.00	126,000,000.00	126,000,000.00+	100.00%+	79,136,900.00	81,115,328.00	83,143,216.00
26051001/21020135 Uniform Allowance							39,039,700.00		
26051001/21020140 Tools/Torch Outfit Allowance							6,251,568.00		
26051001/21020146 Presiding Officers/Members of Same Court Allowance							24,480,000.00		
Sub Total: Personnel Cost	1,244,066,151.21	1,695,767,775.94	2,000,000,000.00	2,000,000,000.00	304,232,224.06+	15.21%+	2,291,031,800.00	1,778,547,354.00	1,823,011,041.00
26051001/22020101 Local Travel and Transport - Training	3,000,000.00	14,140,000.00	10,000,000.00	15,000,000.00	860,000.00+	5.73%+	15,000,000.00	15,375,006.00	15,759,376.00
26051001/22020102 Local Travel and Transport - Others	3,000,000.00	9,043,932.00	11,000,000.00	16,000,000.00	6,956,068.00+	43.48%+	10,000,000.00	10,250,000.00	10,506,254.00
26051001/22020103 International Transport and Travels - Training	16,776,400.00	17,136,915.00	12,000,000.00	18,000,000.00	863,085.00+	4.79%+	20,000,000.00	20,500,000.00	21,012,497.00
26051001/22020201 Electricity Charges	2,000,000.00	5,000,000.00	5,099,500.00	7,099,500.00	2,099,500.00+	29.57%+	5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020301 Office Stationeries/Computer Consumables	3,000,000.00	5,000,000.00	5,000,000.00	9,000,000.00	4,000,000.00+	44.44%+	10,000,000.00	10,250,000.00	10,506,254.00
26051001/22020305 Printing and Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
26051001/22020401 Maintenance of Motor Vehicle/Transport Equipment		4,000,000.00	4,000,000.00	4,000,000.00			5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020402 Maintenance of Office Furniture	3,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020403 Maintenance of Office Building Residential Qtrs	5,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020405 Maintenance of Plants & Generators	3,700,000.00	5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+			
26051001/22020501 Local Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
26051001/22020601 Security Services			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	60,000,000.00	61,500,000.00	63,037,503.00
26051001/22020604 Security Vote (Including Operations)	21,000,000.00	49,000,000.00	60,000,000.00	90,000,000.00	41,000,000.00+	45.56%+	2,000,000.00	2,050,000.00	2,101,249.00
26051001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26051001/22020802 Other Transport Equipment Fuel Cost		5,000,000.00	1,000,000.00	1,000,000.00	4,000,000.00-	400.00%-	1,000,000.00	1,025,006.00	1,050,636.00
26051001/22020803 Plant/Generator Fuel Cost	5,000,000.00	10,000,000.00	10,000,000.00	14,000,000.00	4,000,000.00+	28.57%+	10,000,000.00	10,250,000.00	10,506,254.00
26051001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
26051001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051001/22021004 Medical Expenses			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26051001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	500,600.00	513,121.00	525,954.00
26051001/22021007 Welfare Packages			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
26051001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
26051001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
26051001/22021021 Special Day Celebration	15,000,000.00	26,000,000.00	10,000,000.00	20,000,000.00	6,000,000.00-	30.00%-	20,000,000.00	20,500,000.00	21,012,497.00
26051001/22021026 Election petition Tribunal Expenses							40,000,000.00	41,000,000.00	42,025,006.00
Sub-Total: Overhead	80,476,400.00	149,320,847.00	160,000,000.00	236,000,000.00	86,679,153.00+	36.73%+	240,850,000.00	246,871,334.00	253,043,157.00
Total Recurrent Expenditure	1,324,542,551.21	1,845,088,622.94	2,160,000,000.00	2,236,000,000.00	390,911,377.06+	17.48%+	2,531,881,800.00	2,025,418,688.00	2,076,054,198.00
26052001 - Judiciary Customary Court of Appeal									
26052001/21010101 Basic Salary	403,042,393.14	1,552,260,810.76	606,779,100.00	765,750,700.00	786,510,110.76-	102.71%-	691,140,500.00	708,419,013.00	726,129,494.00
26052001/21010102 Overtime Payments	35,000.00	5,000.00	2,958,000.00	2,958,000.00	2,953,000.00+	99.83%+	2,958,000.00	3,031,950.00	3,107,749.00
26052001/21010103 Consolidated Revenue Fund Charges - Salaries	176,126,660.00	19,336,724.00			19,336,724.00-		300,000,000.00	307,500,000.00	315,187,503.00
26052001/21020101 Housing/Rent Allowance	68,103,487.00	9,556,743.00	174,774,300.00	174,774,300.00	165,217,557.00+	94.53%+	100,000,000.00	102,500,000.00	105,062,497.00
26052001/21020102 Transport Allowance	68,103,487.00	9,516,755.00	148,178,900.00	148,178,900.00	138,662,145.00+	93.58%+	148,178,900.00	151,883,378.00	155,680,462.00
26052001/21020103 Meal Subsidy	43,261,518.00	15,562,059.00	88,906,300.00	88,906,300.00	73,344,241.00+	82.50%+	88,906,400.00	91,129,066.00	93,407,290.00
26052001/21020104 Utility Allowance	68,103,442.00	9,514,250.00	152,401,000.00	152,401,000.00	142,886,750.00+	93.76%+	152,401,000.00	156,211,025.00	160,116,297.00
26052001/21020105 Entertainment Allowance	4,000,027.00	571,236.00	12,573,800.00	12,573,800.00	12,002,564.00+	95.46%+	12,573,800.00	12,888,145.00	13,210,353.00
26052001/21020106 Leave Allowance	13,616,654.00	1,902,047.00	60,679,500.00	60,679,500.00	58,777,453.00+	96.87%+	60,679,500.00	62,196,488.00	63,751,399.00
26052001/21020107 Domestic Staff Allowance	29,224,627.00	2,152,235.00	39,710,700.00	39,710,700.00	37,558,465.00+	94.58%+	39,710,700.00	40,703,473.00	41,721,060.00
26052001/22020111 Hazard Allowance	19,720,290.72	1,922,781.75	36,050,500.00	36,050,500.00	34,127,718.25+	94.67%+	36,050,400.00	36,951,660.00	37,875,453.00
26052001/22020114 Duty Allowance	8,895,290.00		217,319,300.00	217,319,300.00	217,319,300.00+	100.00%+	217,319,300.00	222,752,288.00	228,321,099.00
Sub Total: Personnel Cost	902,232,875.86	1,622,300,641.51	1,540,331,400.00	1,699,303,000.00	77,002,358.49+	4.53%+	1,849,918,500.00	1,896,166,486.00	1,943,570,656.00
26052001/22020101 Local Travel and Transport - Training	5,000,000.00	5,000,000.00	6,000,000.00	16,000,000.00	11,000,000.00+	68.75%+	10,000,000.00	10,250,000.00	10,506,254.00
26052001/22020102 Local Travel and Transport - Others		600,000.00	5,000,000.00	5,000,000.00	4,400,000.00+	88.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26052001/22020103 International Travel and Transport - Training	600,000.00		15,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
26052001/22020205 Water Rate			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26052001/22020301 Office Stationeries/Computer Consumables		5,000,000.00	4,000,000.00	5,000,000.00			5,000,000.00	5,125,006.00	5,253,133.00
26052001/22020309 Uniforms & Other Clothing			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
26052001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26052001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26052001/22020403 Maintenance of Office Building Residential Qtrs	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26052001/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26052001/22020405 Maintenance of Plants & Generators			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
26052001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26052001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
26052001/22020601 Security Services	3,600,000.00	3,000,000.00	7,000,000.00	14,200,000.00	11,200,000.00+	78.87%+	12,000,000.00	12,300,000.00	12,607,503.00
26052001/22020604 Security Vote (Including Operations)		5,000,000.00			5,000,000.00-				
26052001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26052001/22020803 Plant/Generator Fuel Cost	3,000,000.00		3,500,600.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,175,006.00	7,354,382.00
26052001/22020901 Bank Charges (Other Than Interest)			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
26052001/22020902 Insurance Premium			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26052001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26052001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26052001/22021004 Medical Expenses		2,063,341.12	2,000,000.00	2,000,000.00	63,341.12-	3.17%-	5,000,000.00	5,125,006.00	5,253,133.00
26052001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
26052001/22021007 Welfare Packages	5,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
26052001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
26052001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
26052001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
26052001/22021019 Medical Expenses - International			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
Sub-Total: Overhead	19,200,000.00	20,663,341.12	63,004,700.00	97,704,100.00	77,040,758.88+	78.85%+	93,003,600.00	95,328,775.00	97,712,040.00
Total Recurrent Expenditure	921,432,875.86	1,642,963,982.63	1,603,336,100.00	1,797,007,100.00	154,043,117.37+	8.57%+	1,942,922,100.00	1,991,495,261.00	2,041,282,696.00
26051002 - Abia State Judiciary Multi-Door Court House									
26051002/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
26051002/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051002/22020103 International Transport and Travels - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
26051002/22020201 Electricity Charges			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051002/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26051002/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020305 Printing and Non Security Documents			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
26051002/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
26051002/22020402 Maintenance of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051002/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26051002/22020501 Local Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
26051002/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051002/22021001 Refreshment & Meals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
26051002/22021003 Publicity and Advertisements							500,600.00	513,121.00	525,954.00
26051002/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+			
26051002/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
26051002/22021006 Postages & Courier Services			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
26051002/22021007 Welfare Packages			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
26051002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
26051002/22021021 Special Day Celebration			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
Sub-Total: Overhead			38,603,800.00	38,603,800.00	38,603,800.00+	100.00%+	36,603,800.00	37,518,974.00	38,456,993.00
Total Recurrent Expenditure			38,603,800.00	38,603,800.00	38,603,800.00+	100.00%+	36,603,800.00	37,518,974.00	38,456,993.00
13001001 - Ministry of Youth & Sports Development									
13001001/21010101 Basic Salary	157,954,727.76	57,796,585.48	104,178,900.00	104,178,900.00	46,382,314.52+	44.52%+	6,631,500.00	6,797,288.00	6,967,217.00
13001001/21010102 Overtime Payments	3,641,000.00	2,973,053.00	8,787,500.00	8,787,500.00	5,814,447.00+	66.17%+			
13001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,419,338.00	18,861.00			18,861.00-				
13001001/21020101 Housing/Rent Allowance	25,841,892.61	15,411,717.00	32,563,000.00	32,563,000.00	17,151,283.00+	52.67%+	2,007,300.00	2,057,483.00	2,108,926.00
13001001/21020102 Transport Allowance	6,427,694.94	3,852,852.80	7,758,700.00	7,758,700.00	3,905,847.20+	50.34%+	2,429,800.00	2,490,545.00	2,552,814.00
13001001/21020103 Meal Subsidy	2,839,596.75	1,600,110.00	3,370,900.00	3,370,900.00	1,770,790.00+	52.53%+	196,900.00	201,823.00	206,866.00
13001001/21020104 Utility Allowance	1,667,610.75	986,128.00	2,066,100.00	2,066,100.00	1,079,972.00+	52.27%+	1,141,700.00	1,170,248.00	1,199,505.00
13001001/21020105 Entertainment Allowance	463,937.50	120,350.50	572,600.00	572,600.00	452,249.50+	78.98%+	46,800.00	47,976.00	49,176.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
13001001/21020106 Leave Allowance			10,417,800.00	10,417,800.00	10,417,800.00+	100.00%+	7,848,800.00	8,045,020.00	8,246,150.00
13001001/21020107 Domestic Staff Allowance	5,042,823.85	2,306,459.25	5,705,900.00	5,705,900.00	3,399,440.75+	59.58%+	405,700.00	415,843.00	426,238.00
13001001/21020109 Duty Allowance							15,600.00	15,996.00	16,392.00
Sub Total: Personnel Cost	206,298,622.16	85,066,117.03	175,421,400.00	175,421,400.00	90,355,282.97+	51.51%+	20,724,100.00	21,242,222.00	21,773,284.00
13001001/22020101 Local Transport & Travel-Training	2,500,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
13001001/22020102 Local Transport & Travel-Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
13001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
13001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
13001001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
13001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		10,305,000.00	500,600.00	500,600.00	9,804,400.00-	1,958.53%-	99,700.00	102,198.00	104,756.00
13001001/22020402 Maintenance of Office Furniture	500,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
13001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
13001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	600,300.00	615,308.00	630,688.00
13001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
13001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
13001001/22020605 Cleaning and Fumigation			200,400.00	200,400.00	200,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
13001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
13001001/22020803 Plants and Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	699,900.00	717,403.00	735,339.00
13001001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
13001001/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,230,410.00	1,261,176.00
13001001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	600,200.00	615,205.00	630,582.00
13001001/22021007 Welfare Packages	7,509,100.00	2,695,000.00	2,500,600.00	2,500,600.00	194,400.00-	7.77%-	6,000,000.00	6,150,000.00	6,303,746.00
13001001/22021009 Sporting Activities	162,800,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
13001001/22021014 Annual Budget Expenses and Administratives		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	300,100.00	307,603.00	315,297.00
13001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
13001001/22021021 Special Day Celebration			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	12,300,100.00	12,607,603.00	12,922,789.00
Sub-Total: Overhead	173,309,100.00	13,200,000.00	19,704,600.00	19,704,600.00	6,504,600.00+	33.01%+	32,703,400.00	33,521,045.00	34,359,096.00
Total Recurrent Expenditure	379,607,722.16	98,266,117.03	195,126,000.00	195,126,000.00	96,859,882.97+	49.64%+	53,427,500.00	54,763,267.00	56,132,380.00
14001001 - Ministry of Women Affairs & Social Development									
14001001/21010101 Basic Salary	68,140,155.22	71,569,802.94	106,277,300.00	106,277,300.00	34,707,497.06+	32.66%+	107,356,600.00	110,040,515.00	112,791,525.00
14001001/21010102 Overtime Payments	3,063,000.00	3,817,875.00	6,240,100.00	6,240,100.00	2,422,225.00+	38.82%+	68,248,500.00	69,954,718.00	71,703,589.00
14001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,235,265.92	35,777.69			35,777.69-				
14001001/21020101 Housing/Rent Allowance	23,025,366.00	20,079,328.87	31,038,500.00	31,038,500.00	10,959,171.13+	35.31%+	33,013,200.00	33,838,530.00	34,684,496.00
14001001/21020102 Transport Allowance	5,601,027.80	5,168,802.67	9,377,000.00	9,377,000.00	4,208,197.33+	44.88%+	7,348,100.00	7,531,808.00	7,720,102.00
14001001/21020103 Meal Subsidy	2,430,800.00	2,149,507.00	3,475,400.00	3,475,400.00	1,325,893.00+	38.15%+	3,396,100.00	3,481,008.00	3,568,030.00
14001001/21020104 Utility Allowance	1,517,118.75	1,311,253.75	2,226,800.00	2,226,800.00	915,546.25+	41.11%+	6,027,600.00	6,178,296.00	6,332,750.00
14001001/21020105 Entertainment Allowance	308,351.25	237,685.75	708,300.00	708,300.00	470,614.25+	66.44%+	298,900.00	306,378.00	314,037.00
14001001/21020106 Leave Allowance			11,134,500.00	11,134,500.00	11,134,500.00+	100.00%+	13,429,800.00	13,765,551.00	14,109,693.00
14001001/21020107 Domestic Staff Allowance	4,690,669.75	4,246,345.87	7,779,100.00	7,779,100.00	3,532,754.13+	45.41%+			
14001001/21020114 Duty Allowance	30,333.30						183,700.00	188,298.00	193,005.00
Sub Total: Personnel Cost	110,042,087.99	108,616,379.54	178,257,000.00	178,257,000.00	69,640,620.46+	39.07%+	239,302,500.00	245,285,102.00	251,417,227.00
14001001/22020101 Local Traveling and Transport -Training	2,500,000.00	1,780,000.00	3,000,000.00	3,000,000.00	1,220,000.00+	40.67%+	3,000,000.00	3,075,006.00	3,151,884.00
14001001/22020102 Local Travel and Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
14001001/22020202 Telephone Charge			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
14001001/22020301 Office Stationeries/Computer Consumables	200,000.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,006.00	1,050,636.00
14001001/22020304 Magazines & Periodicals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
14001001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
14001001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
14001001/22020310 Teaching aids/Instruction Materials			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	50,400.00	51,660.00	52,956.00
14001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
14001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
14001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
14001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
14001001/22021007 Welfare Packages	8,500,000.00	6,000,000.00	8,000,000.00	10,000,000.00	4,000,000.00+	40.00%+	20,000,000.00	20,500,000.00	21,012,497.00
14001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
14001001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
14001001/22021021 Special Days Celebrations		31,000,000.00	35,000,000.00	45,000,000.00	14,000,000.00+	31.11%+	100,000,000.00	102,500,000.00	105,062,497.00
Sub-Total: Overhead	11,200,000.00	38,980,000.00	56,256,500.00	68,256,500.00	29,276,500.00+	42.89%+	131,807,600.00	135,102,898.00	138,480,546.00
Total Recurrent Expenditure	121,242,087.99	147,596,379.54	234,513,500.00	246,513,500.00	98,917,120.46+	40.13%+	371,110,100.00	380,388,000.00	389,897,773.00
14002001 - Skill Acquisition Centre									
14002001/22020312 Service Material			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
Sub-Total: Overhead			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
Total Recurrent Expenditure			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	657,104,246.06	715,705,640.87	670,793,500.00	670,793,500.00	44,912,140.87-	6.70%-	804,871,500.00	824,993,288.00	845,618,124.00
17001001/21010102 Overtime Payments	14,818,000.00	28,789,000.00	9,971,200.00	9,971,200.00	18,817,800.00-	188.72%-	402,840,300.00	412,911,308.00	423,234,092.00
17001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,903,003.42	750,061.19	1,394,900.00	1,394,900.00	644,838.81+	46.23%+	10,638,700.00	10,904,668.00	11,177,286.00
17001001/21020101 Housing/Rent Allowance	170,390,696.48	198,061,490.44	117,286,900.00	117,286,900.00	80,774,590.44-	68.87%-	208,020,400.00	213,220,916.00	218,551,444.00
17001001/21020102 Transport Allowance	41,973,223.08	68,191,699.70	22,183,700.00	22,183,700.00	46,007,999.70-	207.40%-	37,456,100.00	38,392,508.00	39,352,325.00
17001001/21020103 Meal Subsidy	18,132,500.00	21,640,700.00	10,114,100.00	10,114,100.00	11,526,600.00-	113.97%-	49,731,100.00	50,974,378.00	52,248,736.00
17001001/21020104 Utility Allowance	10,289,053.75	12,954,801.00	5,890,800.00	5,890,800.00	7,064,001.00-	119.92%-	10,282,100.00	10,539,158.00	10,802,639.00
17001001/21020105 Entertainment Allowance	1,839,817.12	2,939,181.00	1,303,700.00	1,303,700.00	1,635,481.00-	125.45%-	5,294,100.00	5,426,453.00	5,562,118.00
17001001/21020106 Leave Allowance			35,817,600.00	35,817,600.00	35,817,600.00+	100.00%+	80,487,400.00	82,499,585.00	84,562,071.00
17001001/21020107 Domestic Staff Allowance	41,205,933.85	58,023,037.94	25,243,700.00	25,243,700.00	32,779,337.94-	129.85%-	50,567,800.00	51,832,001.00	53,127,799.00
Sub Total: Personnel Cost	958,656,473.76	1,107,055,612.14	900,000,100.00	900,000,100.00	207,055,512.14-	23.01%-	1,660,189,500.00	1,701,694,263.00	1,744,236,634.00
17001001/22020101 Local Traveling and Transport -Training	2,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,000.00	5,253,133.00
17001001/22020102 Local Traveling and Transport -Others	2,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,931,500.00	8,129,793.00	8,333,033.00
17001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
17001001/22020301 Office Stationeries/Computer Consumables		200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17001001/22020306 Printing of Security Documents	500,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17001001/22020309 Uniforms and Other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
17001001/22020310 Teaching aids/Instruction Materials	3,000,000.00								
17001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
17001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17001001/22020605 Cleaning and Fumigation Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17001001/22020702 Information Technology Consulting			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001001/22020703 Legal Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
17001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17001001/22021003 Publicity and Advertistment	500,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17001001/22021004 Medical Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17001001/22021007 Welfare Packages	5,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001001/22021009 Sporting Activites			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,756.00	31,524.00
17001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	13,000,000.00	200,000.00	25,032,400.00	25,032,400.00	24,832,400.00+	99.20%+	27,963,900.00	28,663,105.00	29,379,729.00
Total Recurrent Expenditure	971,656,473.76	1,107,255,612.14	925,032,500.00	925,032,500.00	182,223,112.14-	19.70%-	1,688,153,400.00	1,730,357,368.00	1,773,616,363.00
17003001 - Abia State Universal Basic Education Board									
17003001/21010101 Basic Salary	81,449,018.99	223,232,971.10	210,471,800.00	210,471,800.00	12,761,171.10-	6.06%-	207,343,400.00	212,526,991.00	217,840,162.00
17003001/21010102 Overtime Payments			1,043,200.00	1,043,200.00	1,043,200.00+	100.00%+	1,043,200.00	1,069,286.00	1,096,020.00
17003001/21010103 Consolidated Revenue Fund Charges - Salaries			20,519,800.00	20,519,800.00	20,519,800.00+	100.00%+	20,519,800.00	21,032,801.00	21,558,623.00
17003001/21020101 Housing/Rent Allowance			79,303,800.00	79,303,800.00	79,303,800.00+	100.00%+	80,596,600.00	82,611,521.00	84,676,814.00
17003001/21020102 Transport Allowance			12,114,100.00	12,114,100.00	12,114,100.00+	100.00%+	11,687,900.00	11,980,098.00	12,279,606.00
17003001/21020103 Meal Subsidy			5,522,200.00	5,522,200.00	5,522,200.00+	100.00%+	5,335,000.00	5,468,375.00	5,605,087.00
17003001/21020104 Utility Allowance			3,355,300.00	3,355,300.00	3,355,300.00+	100.00%+	3,256,900.00	3,338,328.00	3,421,785.00
17003001/21020105 Entertainment Allowance			1,458,500.00	1,458,500.00	1,458,500.00+	100.00%+	1,404,500.00	1,439,613.00	1,475,602.00
17003001/21010106 Leave Allowance			21,046,800.00	21,046,800.00	21,046,800.00+	100.00%+	20,734,700.00	21,253,068.00	21,784,400.00
17003001/21020107 Domestic Staff Allowance			29,678,300.00	29,678,300.00	29,678,300.00+	100.00%+	31,003,600.00	31,778,690.00	32,573,156.00
Sub Total: Personnel Cost	81,449,018.99	223,232,971.10	384,513,800.00	384,513,800.00	161,280,828.90+	41.94%+	382,925,600.00	392,498,771.00	402,311,255.00
17003001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
17003001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
17003001/22020301 Office Stationeries/Computer Consumables			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
17003001/22020305 Printing of Non Security Document			99,700.00	99,700.00	99,700.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
17003001/22020309 Uniforms and Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
17003001/22020310 Teaching aids/Instruction Materials			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	99,700.00	102,198.00	104,756.00
17003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,200.00	600,200.00	600,200.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17003001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+	200,400.00	205,416.00	210,552.00
17003001/22020403 Maintenance of Office Buildings /Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17003001/22020404 Maintenance of Office/IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17003001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17003001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
17003001/22020605 Cleaning & Fumigation Services			99,700.00	99,700.00	99,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
17003001/22020701 Financial Consulting							22,800.00	23,376.00	23,964.00
17003001/22020703 Legal Services							300,100.00	307,603.00	315,297.00
17003001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
17003001/22020803 Plant/Generator Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
17003001/22020901 Bank Charges (Other Than Interest)			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
17003001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
17003001/22021002 Honorarium & Sitting Allowance			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
17003001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
17003001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	200,400.00	205,416.00	210,552.00
17003001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	20,400.00	20,916.00	21,444.00
17003001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	661,500.00	678,043.00	694,995.00
17003001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	99,700.00	102,198.00	104,756.00
17003001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	50,400.00	51,660.00	52,956.00
Sub-Total: Overhead			18,702,500.00	18,702,500.00	18,702,500.00+	100.00%+	20,408,100.00	20,918,399.00	21,441,407.00
Total Recurrent Expenditure	81,449,018.99	223,232,971.10	403,216,300.00	403,216,300.00	179,983,328.90+	44.64%+	403,333,700.00	413,417,170.00	423,752,662.00
17008001 - Abia State Library Board									
17008001/21010101 Basic Salary	56,458,006.39	39,483,201.77	56,890,800.00	56,890,800.00	17,407,598.23+	30.60%+	54,806,700.00	56,176,868.00	57,581,286.00
17008001/21010102 Overtime Payments	2,159,500.00	1,887,971.00	1,139,300.00	1,139,300.00	748,671.00-	65.71%-			
17008001/21010103 Consolidated Revenue Fund Charges - Salaries		237,000.00	3,313,300.00	3,313,300.00	3,076,300.00+	92.85%+			
17008001/21020101 Housing/Rent Allowance	14,311,421.00	11,532,390.00	17,531,800.00	17,531,800.00	5,999,410.00+	34.22%+	17,103,300.00	17,530,888.00	17,969,161.00
17008001/21020102 Transport Allowance	3,502,200.00	2,862,911.00	4,025,200.00	4,025,200.00	1,162,289.00+	28.88%+	3,804,300.00	3,899,413.00	3,996,903.00
17008001/21020103 Meal Subsidy	1,549,300.00	1,067,168.00	1,774,300.00	1,774,300.00	707,132.00+	39.85%+	1,685,500.00	1,727,638.00	1,770,832.00
17008001/21020104 Utility Allowance	855,400.00	670,550.00	1,006,000.00	1,006,000.00	335,450.00+	33.34%+	967,600.00	991,790.00	1,016,581.00
17008001/21020105 Entertainment Allowance	147,000.00	127,530.00	242,500.00	242,500.00	114,970.00+	47.41%+	252,100.00	258,403.00	264,862.00
17008001/21020106 Leave Allowance			5,623,100.00	5,623,100.00	5,623,100.00+	100.00%+	5,480,200.00	5,617,211.00	5,757,643.00
17008001/21020107 Domestic Staff Allowance	3,511,038.00	2,871,322.00	5,829,500.00	5,829,500.00	2,958,178.00+	50.74%+	5,829,500.00	5,975,238.00	6,124,624.00
17008001/21020114 Duty Allowance	2,000.00								
Sub Total: Personnel Cost	82,495,865.39	60,740,043.77	97,375,800.00	97,375,800.00	36,635,756.23+	37.62%+	89,929,200.00	92,177,449.00	94,481,892.00
17008001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008001/22020102 Local Travel and Transport - Others		178,000.00	500,600.00	500,600.00	322,600.00+	64.44%+	500,600.00	513,121.00	525,954.00
17008001/22020201 Electricity Charges		45,400.00	99,700.00	99,700.00	54,300.00+	54.46%+	99,700.00	102,198.00	104,756.00
17008001/22020202 Telephone Charge			99,700.00	99,700.00	99,700.00+	100.00%+	120,000.00	123,000.00	126,072.00
17008001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	80,400.00	82,416.00	84,480.00
17008001/22020301 Office Stationeries/Computer Consumables		658,740.00	699,900.00	699,900.00	41,160.00+	5.88%+	699,900.00	717,403.00	735,339.00
17008001/22020302 Books			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17008001/22020303 Newspapers			600,200.00	600,200.00	600,200.00+	100.00%+	549,800.00	563,545.00	577,638.00
17008001/22020304 Magazines & Periodicals			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17008001/22020305 Printing of Non Security Documents			50,400.00	50,400.00	50,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
17008001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17008001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
17008001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17008001/22020403 Maintenance of Office Building Residential Qtrs			150,100.00	150,100.00	150,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	549,800.00	563,545.00	577,638.00
17008001/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+			
17008001/22020406 Other Maintenance Services		670,470.00	99,700.00	99,700.00	570,770.00-	572.49%-	399,800.00	409,801.00	420,042.00
17008001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	255,943.00	262,342.00
17008001/22020605 Cleaning & Fumigation Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	699,900.00	717,403.00	735,339.00
17008001/22020801 Motor Vehicle Fuel Cost		90,100.00	699,900.00	699,900.00	609,800.00+	87.13%+	753,900.00	772,748.00	792,064.00
17008001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008001/22020901 Bank Charges (Other Than Interest)		705.00	99,700.00	99,700.00	98,995.00+	99.29%+	99,700.00	102,198.00	104,756.00
17008001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	69,700.00	71,443.00	73,233.00
17008001/22021002 Honorarium & Sitting Allowance			300,100.00	300,100.00	300,100.00+	100.00%+	170,400.00	174,660.00	179,028.00
17008001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	60,000.00	61,500.00	63,036.00
17008001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	219,700.00	225,198.00	230,829.00
17008001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17008001/22021007 Welfare Packages		388,910.00	500,600.00	500,600.00	111,690.00+	22.31%+	300,100.00	307,603.00	315,297.00
17008001/22021008 Subscription to Professional Bodies			50,400.00	50,400.00	50,400.00+	100.00%+	300,100.00	307,603.00	315,297.00
17008001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17008001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	33,600.00	34,440.00	35,304.00
Sub-Total: Overhead		2,032,325.00	10,504,300.00	10,504,300.00	8,471,975.00+	80.65%+	10,559,400.00	10,823,481.00	11,094,126.00
Total Recurrent Expenditure	82,495,865.39	62,772,368.77	107,880,100.00	107,880,100.00	45,107,731.23+	41.81%+	100,488,600.00	103,000,930.00	105,576,018.00
17010001 - Abia State Agency For Mass Lit. Adult & Non Forma									
17010001/21010101 Basic Salary	115,000.00		1,220,900.00	1,220,900.00	1,220,900.00+	100.00%+	1,220,900.00	1,251,428.00	1,282,713.00
17010001/21020101 Housing/Rent Allowance			649,400.00	649,400.00	649,400.00+	100.00%+	649,400.00	665,641.00	682,278.00
17010001/21020102 Transport Allowance			74,400.00	74,400.00	74,400.00+	100.00%+	74,400.00	76,260.00	78,168.00
17010001/21020103 Meal Subsidy			34,800.00	34,800.00	34,800.00+	100.00%+	34,800.00	35,676.00	36,564.00
17010001/21020104 Utility Allowance			21,600.00	21,600.00	21,600.00+	100.00%+	21,600.00	22,140.00	22,692.00
17010001/21020105 Entertainment Allowance			15,600.00	15,600.00	15,600.00+	100.00%+	15,600.00	15,996.00	16,392.00
17010001/21020106 Leave Allowance			122,400.00	122,400.00	122,400.00+	100.00%+	122,400.00	125,460.00	128,592.00
17010001/21020107 Domestic Staff Allowance			52,800.00	52,800.00	52,800.00+	100.00%+	52,800.00	54,120.00	55,476.00
Sub Total: Personnel Cost	115,000.00		2,191,900.00	2,191,900.00	2,191,900.00+	100.00%+	2,191,900.00	2,246,721.00	2,302,875.00
17010001/22020101 Local Travel and Transport - Training		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	33.33%+	3,000,000.00	3,075,006.00	3,151,884.00
17010001/22020102 Local Travel and Transport - Others		2,000,000.00	3,500,600.00	3,500,600.00	1,500,600.00+	42.87%+	3,500,600.00	3,588,115.00	3,677,815.00
17010001/22020301 Office Stationeries/Computer Consumables	2,000,000.00	2,000,000.00	2,500,600.00	2,500,600.00	500,600.00+	20.02%+	2,500,600.00	2,563,121.00	2,627,202.00
17010001/22020302 Books		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,000.00	2,101,249.00
17010001/22020305 Printing of Non Security Documents			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17010001/22020310 Teaching aids/ Instruction Materials	12,000,000.00	6,000,000.00	8,000,000.00	8,000,000.00	2,000,000.00+	25.00%+	8,000,000.00	8,200,000.00	8,405,006.00
17010001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
17010001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
17010001/22020403 Maintenance of Office Building Residential Qtrs			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17010001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	110,400.00	113,160.00	115,992.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17010001/22020501 Local Training			799,600.00	799,600.00	799,600.00+	100.00%+	799,600.00	819,590.00	840,084.00
17010001/22020801 Motor Vehicle Fuel Cost		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,000.00	2,101,249.00
17010001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	549,800.00	563,545.00	577,638.00
17010001/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
17010001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	255,943.00	262,342.00
17010001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17010001/22021007 Welfare Packages	2,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17010001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
17010001/22021016 Servicom			99,700.00	99,700.00	99,700.00+	100.00%+	189,700.00	194,443.00	199,305.00
17010001/22021022 Skill Acquisition Materals		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,000.00	2,101,249.00
Sub-Total: Overhead	16,000,000.00	18,000,000.00	30,003,600.00	30,003,600.00	12,003,600.00+	40.01%+	29,952,000.00	30,700,837.00	31,468,398.00
Total Recurrent Expenditure	16,115,000.00	18,000,000.00	32,195,500.00	32,195,500.00	14,195,500.00+	44.09%+	32,143,900.00	32,947,558.00	33,771,273.00
17018001 - Abia State Ploytechnic - Aba									
17018001/21010101 Basic Salary	1,383,410,044.11	1,387,774,201.00	989,324,200.00	989,324,200.00	398,450,001.00-	40.27%-	1,031,461,000.00	1,057,247,531.00	1,083,678,720.00
17018001/21010102 Overtime Allowance		12,436,538.00	8,074,400.00	8,074,400.00	4,362,138.00-	54.02%-	3,445,400.00	3,531,535.00	3,619,819.00
17018001/21010103 Consolidated Revenue Fund Charges - Salaries			21,729,900.00	21,729,900.00	21,729,900.00+	100.00%+	13,603,800.00	13,943,895.00	14,292,490.00
17018001/21020101 Housing/Rent Allowance			225,092,400.00	225,092,400.00	225,092,400.00+	100.00%+	234,224,500.00	240,080,118.00	246,082,123.00
17018001/21020104 Utility Allowance			3,097,200.00	3,097,200.00	3,097,200.00+	100.00%+	3,117,700.00	3,195,648.00	3,275,541.00
17018001/21020107 Domestic Staff Allowance			6,312,100.00	6,312,100.00	6,312,100.00+	100.00%+	6,600,200.00	6,765,205.00	6,934,339.00
17018001/21020113 Teaching Allowance		50,592,436.00	36,379,400.00	36,379,400.00	14,213,036.00-	39.07%-	38,488,500.00	39,450,718.00	40,436,982.00
17018001/21020114 Duty Allowance		72,200.00	720,300.00	720,300.00	648,100.00+	89.98%+	439,400.00	450,385.00	461,646.00
Sub Total: Personnel Cost	1,383,410,044.11	1,450,875,375.00	1,290,729,900.00	1,290,729,900.00	160,145,475.00-	12.41%-	1,331,380,500.00	1,364,665,035.00	1,398,781,660.00
17018001/22020101 Local Travel and Transport - Training		295,518,317.25	20,000,000.00	20,000,000.00	275,518,317.25-	1,377.59%-	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020102 Local Travel and Transport - Others			40,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17018001/22020103 International Transport and Travels - Training		16,063,500.00	10,000,000.00	10,000,000.00	6,063,500.00-	60.64%-	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020201 Electricity Charges		4,890,220.81	20,000,000.00	20,000,000.00	15,109,779.19+	75.55%+	7,000,000.00	7,175,006.00	7,354,382.00
17018001/22020202 Telephone Charge		6,838,000.00	2,000,000.00	14,000,000.00	7,162,000.00+	51.16%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020203 Internet Access Charges		60,000.00	10,000,000.00	10,000,000.00	9,940,000.00+	99.40%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020208 Software Charges/Licensed Renewal		38,934,261.25	5,000,000.00	5,000,000.00	33,934,261.25-	678.69%-	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020301 Office Stationeries/Computer Consumables		12,821,875.00	10,000,000.00	20,000,000.00	7,178,125.00+	35.89%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020302 Books			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020303 Newspapers		309,200.00	1,000,000.00	1,000,000.00	690,800.00+	69.08%+	1,000,000.00	1,025,006.00	1,050,636.00
17018001/22020304 Magazines & Periodicals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17018001/22020305 Printing and Non Security Documents		5,100,275.00	10,000,000.00	40,000,000.00	34,899,725.00+	87.25%+	15,000,000.00	15,375,006.00	15,759,376.00
17018001/22020306 Printing of Security Documents			20,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	25,000,000.00	25,625,006.00	26,265,630.00
17018001/22020307 Drugs and Medical Supplies		1,827,000.00	10,000,000.00	10,000,000.00	8,173,000.00+	81.73%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020308 Field & Camping Materials Supplies			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17018001/22020309 Uniforms & Other Clothing		815,800.00	2,000,000.00	2,000,000.00	1,184,200.00+	59.21%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22020310 Teaching aids/Instruction Materials		3,423,890.00	35,000,000.00	35,000,000.00	31,576,110.00+	90.22%+	35,000,000.00	35,875,006.00	36,771,884.00
17018001/22020311 Food Stuff/Catering Materials Supplies			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
17018001/22020401 Maintenance of Motor Vehicle/Transport Equipment		6,232,400.00	17,000,000.00	17,000,000.00	10,767,600.00+	63.34%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020402 Maintenance of Office Furniture		2,383,380.00	10,000,000.00	10,000,000.00	7,616,620.00+	76.17%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020403 Maintenance of Office Building Residential Qtrs		9,027,571.25	15,000,000.00	15,000,000.00	5,972,428.75+	39.82%+	15,000,000.00	15,375,006.00	15,759,376.00
17018001/22020404 Maintenance of Office/IT Equipments		3,671,120.00	8,000,000.00	8,000,000.00	4,328,880.00+	54.11%+	8,000,000.00	8,200,000.00	8,405,006.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17018001/22020405 Maintenance of Plants & Generators		1,561,100.00	15,000,000.00	15,000,000.00	13,438,900.00+	89.59%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020406 Other Maintenance Services		944,620.00	5,000,000.00	5,000,000.00	4,055,380.00+	81.11%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020413 Minor Road Maintenance			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
17018001/22020501 Local Training			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020601 Security Services		6,011,500.00	15,000,000.00	15,000,000.00	8,988,500.00+	59.92%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020602 Office Rent		280,000.00	5,000,000.00	5,000,000.00	4,720,000.00+	94.40%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020604 Security Vote (Including Operations)		1,790,000.00	5,000,000.00	5,000,000.00	3,210,000.00+	64.20%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020605 Cleaning & Fumigation Services		1,299,150.00	2,000,000.00	2,000,000.00	700,850.00+	35.04%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22020701 Financial Consulting		3,420,000.00	10,000,000.00	10,000,000.00	6,580,000.00+	65.80%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22020703 Legal Services		5,164,000.00	25,000,000.00	25,000,000.00	19,836,000.00+	79.34%+	15,000,000.00	15,375,006.00	15,759,376.00
17018001/22020704 Engineering Consulting			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22020706 Surveying Services			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22020708 Medical Consulting			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22020801 Motor Vehicle Fuel Cost		4,492,200.00	5,000,000.00	5,000,000.00	507,800.00+	10.16%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020802 Other Transport Equipment Fuel Cost		207,000.00	2,500,600.00	2,500,600.00	2,293,600.00+	91.72%+	2,500,600.00	2,563,121.00	2,627,202.00
17018001/22020803 Plant/Generator Fuel Cost		30,746,000.00	25,000,000.00	25,000,000.00	5,746,000.00-	22.98%-	20,000,000.00	20,500,000.00	21,012,497.00
17018001/22020901 Bank Charges (Other Than Interest)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22020902 Insurance Premium			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22021001 Refreshment & Meals		3,150,950.00	10,000,000.00	20,000,000.00	16,849,050.00+	84.25%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22021002 Honorarium & Sitting Allowance			20,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17018001/22021003 Publicity and Advertisements			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22021004 Medical Expenses		424,800.00	10,000,000.00	10,000,000.00	9,575,200.00+	95.75%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22021005 Service School Fees Payment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22021006 Postages & courier Services		57,500.00	2,000,000.00	2,000,000.00	1,942,500.00+	97.13%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22021007 Welfare Packages		37,250,807.65	15,000,000.00	15,000,000.00	22,250,807.65-	148.34%-	10,000,000.00	10,250,000.00	10,506,254.00
17018001/22021008 Subscription to Professional Bodies		175,000.00	2,600,200.00	2,600,200.00	2,425,200.00+	93.27%+	2,500,600.00	2,563,121.00	2,627,202.00
17018001/22021009 Sporting Activities		1,118,150.00	3,000,000.00	3,000,000.00	1,881,850.00+	62.73%+	3,000,000.00	3,075,006.00	3,151,884.00
17018001/22021014 Annual Budget Expenses and Administration			249,700.00	7,249,700.00	7,249,700.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
17018001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
17018001/22021020 Foreign Scholarship Scheme		74,410.00	1,000,000.00	1,000,000.00	925,590.00+	92.56%+	2,000,000.00	2,050,000.00	2,101,249.00
17018001/22021021 Special Day Celebration		3,374,650.00	5,000,000.00	25,000,000.00	21,625,350.00+	86.50%+	6,000,000.00	6,150,000.00	6,303,746.00
Sub-Total: Overhead		509,458,648.21	500,001,200.00	709,001,200.00	199,542,551.79+	28.14%+	452,002,400.00	463,302,616.00	474,885,274.00
Total Recurrent Expenditure	1,383,410,044.11	1,960,334,023.21	1,790,731,100.00	1,999,731,100.00	39,397,076.79+	1.97%+	1,783,382,900.00	1,827,967,651.00	1,873,666,934.00
17019001 - Abia State College Of Edu.(Technical) Arochukwu									
17019001/21010101 Basic Salary	356,316,436.68	243,615,393.02	347,339,800.00	347,339,800.00	103,724,406.98+	29.86%+	341,139,200.00	349,667,686.00	358,409,377.00
17019001/21010103 Consolidated Revenue Fund Charges - Salaries		12,774,000.00			12,774,000.00-				
17019001/21020101 Housing/Rent Allowance			5,910,000.00	5,910,000.00	5,910,000.00+	100.00%+	5,910,000.00	6,057,756.00	6,209,198.00
17019001/21020107 Domestic Staff Allowance			3,104,400.00	3,104,400.00	3,104,400.00+	100.00%+	3,104,400.00	3,182,010.00	3,261,564.00
17019001/21020109 Duty Allowance							23,063,700.00	23,640,293.00	24,231,303.00
17019001/21020142 Governing Council Allowance			7,889,600.00	7,889,600.00	7,889,600.00+	100.00%+	7,889,600.00	8,086,840.00	8,289,014.00
Sub Total: Personnel Cost	356,316,436.68	256,389,393.02	364,243,800.00	364,243,800.00	107,854,406.98+	29.61%+	381,106,900.00	390,634,585.00	400,400,456.00
17019001/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
17019001/22020102 Local Travel and Transport - Others		1,962,000.00	1,500,600.00	1,500,600.00	461,400.00-	30.75%-	1,537,800.00	1,576,251.00	1,615,662.00
17019001/22020201 Electricity Charges		4,612,000.00	600,200.00	600,200.00	4,011,800.00-	668.41%-	615,800.00	631,201.00	646,986.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17019001/22020205 Water Rate		157,000.00			157,000.00-				
17019001/22020208 Software Charges/Licensed Renewal		395,000.00			395,000.00-				
17019001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020302 Books			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
17019001/22020305 Printing of Non Security Documents		891,960.00			891,960.00-				
17019001/22020307 Drugs and Medical Supplies			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
17019001/22020310 Teaching aids/Instruction Materials			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
17019001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
17019001/22020403 Maintenance of Office Building Residential Qtrs			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
17019001/22020404 Maintenance of Office/IT Equipment		10,515,986.27	2,000,000.00	2,000,000.00	8,515,986.27-	425.80%-	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020405 Maintenance of Plants & Generators		60,000.00	2,000,000.00	2,000,000.00	1,940,000.00+	97.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020406 Other Maintenance Services		4,312,253.00			4,312,253.00-				
17019001/22020503 Seminar and Conferences		42,134,028.00			42,134,028.00-				
17019001/22020601 Security Services		1,396,500.00	1,500,600.00	1,500,600.00	104,100.00+	6.94%+			
17019001/22020701 Financial Consulting		32,299,252.35	1,000,000.00	1,000,000.00	31,299,252.35-	3,129.93%-	1,025,200.00	1,050,830.00	1,077,097.00
17019001/22020703 Legal Services		400,000.00			400,000.00-				
17019001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020803 Plant/Generator Fuel Cost		1,748,400.00	2,000,000.00	2,000,000.00	251,600.00+	12.58%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22020901 Bank Charges (Other Than Interest)		74,793.86	1,500,600.00	1,500,600.00	1,425,806.14+	95.02%+	1,537,800.00	1,576,251.00	1,615,662.00
17019001/22021001 Refreshment & Meals		4,753,400.00			4,753,400.00-				
17019001/22021002 Honararium & Sitting Allowance			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
17019001/22021003 Publicity and Advertisement		1,740,000.00	300,100.00	300,100.00	1,439,900.00-	479.81%-	307,300.00	314,983.00	322,858.00
17019001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17019001/22021006 Postages & Courier Services		131,800.00			131,800.00-				
17019001/22021007 Welfare Packages		3,339,400.00	5,000,000.00	5,000,000.00	1,660,600.00+	33.21%+	5,124,900.00	5,253,028.00	5,384,350.00
17019001/22021009 Sporting Activities			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
17019001/22021010 Direct Teaching and Laboratory		15,000.00			15,000.00-				
17019001/22021014 Annual Budget Expenses and Administration		230,000.00	249,700.00	249,700.00	19,700.00+	7.89%+	300,100.00	307,603.00	315,297.00
17019001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
17019001/22021021 Special Days/Celebrations			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
Sub-Total: Overhead		111,168,773.48	48,104,400.00	48,104,400.00	63,064,373.48-	131.10%-	41,662,400.00	42,704,027.00	43,771,674.00
Total Recurrent Expenditure	356,316,436.68	367,558,166.50	412,348,200.00	412,348,200.00	44,790,033.50+	10.86%+	422,769,300.00	433,338,612.00	444,172,130.00
17021001 - Abia State University - Uturu									
17021001/21010101 Basic Salary	4,464,090,718.00	775,000,000.00	2,550,318,100.00	3,206,786,100.00	2,431,786,100.00+	75.83%+	2,981,564,300.00	3,056,103,413.00	3,132,505,996.00
17021001/21010103 Consolidated Revenue Fund Charges - Salaries			52,080,500.00	72,080,500.00	72,080,500.00+	100.00%+			
17021001/21020101 Housing/Rent Allowance/Responsiblity Allowance							434,186,000.00	445,040,656.00	456,166,669.00
Sub Total: Personnel Cost	4,464,090,718.00	775,000,000.00	2,602,398,600.00	3,278,866,600.00	2,503,866,600.00+	76.36%+	3,415,750,300.00	3,501,144,069.00	3,588,672,665.00
17023001/22020101 Local Travel and Transport - Training			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	34,000,000.00	34,850,000.00	35,721,249.00
17023001/22020102 Local Travel and Transport - Others			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	4,500,600.00	4,613,121.00	4,728,451.00
17023001/22020103 International Transport and Travels - Training			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17023001/22020203 Internet Access Charges			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020105 Water Rate			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
17023001/22020301 Office Stationeries/Computer Consumables			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,000,000.00	35,875,006.00	36,771,884.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17023001/22020302 Books			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17023001/22020303 Newspapers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22020304 Magazines and Periodicals			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22020305 Printing of Non Security Documents			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020306 Printing of Security Documents			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17023001/22020309 Uniforms & Other Clothing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
17023001/22020310 Teaching aids/Instruction Materials			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	65,000,000.00	66,625,006.00	68,290,636.00
17023001/22020401 Maintenance of Motor Vehicle/Transport			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17023001/22020402 Maintenance of Office Furniture			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,006.00	26,265,630.00
17023001/22020403 Maintenance of Office Building Residential Qtrs			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	51,250,000.00	52,531,249.00
17023001/22020404 Maintenance of Office/IT Equipments			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	45,000,000.00	46,125,006.00	47,278,128.00
17023001/22020405 Maintenance of Plants & Generators			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	85,000,000.00	87,125,006.00	89,303,133.00
17023001/22020406 Other Maintenance Services			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
17023001/22020413 Minor Road Maintenance			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22020501 Local Training			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22020502 International Training			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	75,000,000.00	76,875,006.00	78,796,879.00
17023001/22020601 Security Services			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020602 Office Rent			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020604 Security Vote (Including Operations)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020605 Cleaning & Fumigation Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
17023001/22020701 Financial Consulting			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22020703 Legal Services			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,000.00	31,518,751.00
17023001/22020801 Motor Vehicle Fuel Cost			12,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	26,000,000.00	26,650,000.00	27,316,254.00
17023001/22020803 Plant/Generator Fuel Cost			45,000,000.00	52,500,000.00	52,500,000.00+	100.00%+	127,142,900.00	130,321,473.00	133,579,506.00
17023001/22020901 Bank Charges (Other Than Interest)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,006.00
17023001/22020902 Insurance Premium			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	80,000,000.00	82,000,000.00	84,050,000.00
17023001/22021001 Refreshment & Meals			10,000,000.00	11,400,000.00	11,400,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22021002 Honararium & Sitting Allowance			25,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	60,000,000.00	61,500,000.00	63,037,503.00
17023001/22021003 Publicity and Advertisements			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
17023001/22021004 Medical Expenses			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,006.00	26,265,630.00
17023001/22021006 Postages & courier Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
17023001/22021007 Welfare Packages			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	70,000,000.00	71,750,000.00	73,543,746.00
17023001/22021009 Sporting Activities			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
17023001/22021014 Annual Budget Expenses and Administration			1,000,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,056,500.00	2,107,918.00	2,160,621.00
17023001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17023001/22021021 Special Days/Celebrations			5,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	20,000,000.00	20,500,000.00	21,012,497.00
Sub-Total: Overhead			738,150,100.00	755,550,100.00	755,550,100.00+	100.00%+	1,409,500,700.00	1,444,738,290.00	1,480,856,776.00
Total Recurrent Expenditure	4,464,090,718.00	775,000,000.00	3,340,548,700.00	4,034,416,700.00	3,259,416,700.00+	80.79%+	4,825,251,000.00	4,945,882,359.00	5,069,529,441.00
17051001 - Secondary Education Management Board(SEMB)									
17051001/21010101 Basic Salary	2,324,110,912.25	1,779,614,050.96	611,607,500.00	611,607,500.00	1,168,006,550.96-	190.97%-	1,216,181,300.00	1,246,585,838.00	1,277,750,485.00
17051001/21020101 Housing/Rent Allowance			510,510,200.00	510,510,200.00	510,510,200.00+	100.00%+	80,499,400.00	82,511,885.00	84,574,682.00
17051001/21020102 Transport Allowance			84,498,200.00	84,498,200.00	84,498,200.00+	100.00%+	11,415,400.00	11,700,791.00	11,993,313.00
17051001/21020103 Meal Subsidy			38,499,400.00	38,499,400.00	38,499,400.00+	100.00%+	5,530,600.00	5,668,871.00	5,810,588.00
17051001/21020104 Utility Allowance			23,854,700.00	23,854,700.00	23,854,700.00+	100.00%+	3,193,200.00	3,273,030.00	3,354,853.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17051001/21020105 Entertainment Allowance			11,699,900.00	11,699,900.00	11,699,900.00+	100.00%+	1,510,200.00	1,547,955.00	1,586,658.00
17051001/21020106 Leave Allowance			151,160,900.00	151,160,900.00	151,160,900.00+	100.00%+	18,464,600.00	18,926,221.00	19,399,378.00
17051001/21020107 Domestic Staff Allowance			283,312,100.00	283,312,100.00	283,312,100.00+	100.00%+	34,513,800.00	35,376,645.00	36,261,063.00
17051001/21020111 Hazard Allowance							341,864,400.00	350,411,016.00	359,171,293.00
17051001/21020111 Hazard Allowance							1,970,000.00	2,019,256.00	2,069,737.00
Sub Total: Personnel Cost	2,324,110,912.25	1,779,614,050.96	1,715,142,900.00	1,715,142,900.00	64,471,150.96-	3.76%-	1,715,142,900.00	1,758,021,508.00	1,801,972,050.00
17051001/22020101 Local Travel and Transport - Training			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,224,500.00	9,455,113.00	9,691,488.00
17051001/22020102 Local Travel and Transport - Others			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	10,425,000.00	10,685,625.00	10,952,768.00
17051001/22020103 International Transport and Travels - Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,099,600.00	4,202,096.00	4,307,149.00
17051001/22020301 Office Stationeries/Computer Consumables			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
17051001/22020302 Books			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
17051001/22020305 Printing of Non Security Documents			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
17051001/22020310 Teaching aids/Instruction Materials			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	6,175,300.00	6,329,683.00	6,487,931.00
17051001/22020401 Maintenance of Motor Vehicle/Transport			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
17051001/22020402 Maintenance of Office Furniture			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,174,100.00	3,253,453.00	3,334,787.00
17051001/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17051001/22020405 Maintenance of Plants & Generators			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
17051001/22020501 Local Training			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,249,700.00	10,505,943.00	10,768,596.00
17051001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
17051001/22020803 Plant/Generator Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,099,600.00	4,202,096.00	4,307,149.00
17051001/22020901 Bank Charges (Other Than Interest)			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
17051001/22021002 Honararium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
17051001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
17051001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
17051001/22021006 Postages & courier Services			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
17051001/22021007 Welfare Packages			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
17051001/22021009 Sporting Activities			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,537,800.00	1,576,251.00	1,615,662.00
17051001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	255,700.00	262,098.00	268,652.00
17051001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead			91,501,800.00	91,501,800.00	91,501,800.00+	100.00%+	85,883,600.00	88,030,769.00	90,231,560.00
Total Recurrent Expenditure	2,324,110,912.25	1,779,614,050.96	1,806,644,700.00	1,806,644,700.00	27,030,649.04+	1.50%+	1,801,026,500.00	1,846,052,277.00	1,892,203,610.00
17056001 - Abia State Scholarship Board									
17056001/21010101 Basic Salary			1,032,600.00	1,032,600.00	1,032,600.00+	100.00%+	1,032,400.00	1,058,210.00	1,084,668.00
17056001/21020102 Transport Allowance			720,000.00	720,000.00	720,000.00+	100.00%+	720,300.00	738,308.00	756,771.00
17056001/21020103 Meal Subsidy			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	123,000.00	126,072.00
17056001/21020104 Utility Allowance			88,716.00	88,716.00	88,716.00+	100.00%+	88,800.00	91,020.00	93,300.00
17056001/21020105 Entertainment Allowance			110,424.00	110,424.00	110,424.00+	100.00%+	110,400.00	113,160.00	115,992.00
17056001/21020107 Domestic Staff Allowance			243,660.00	243,660.00	243,660.00+	100.00%+	243,700.00	249,798.00	256,041.00
17056001/21020114 Duty Allowance			2,520,000.00	2,520,000.00	2,520,000.00+	100.00%+	2,519,800.00	2,582,801.00	2,647,374.00
17056001/21020115 Sitting Allowance			2,720,000.00	2,720,000.00	2,720,000.00+	100.00%+	2,720,300.00	2,788,308.00	2,858,020.00
Sub Total: Personnel Cost			7,555,400.00	7,555,400.00	7,555,400.00+	100.00%+	7,555,700.00	7,744,605.00	7,938,238.00
17056001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
17056001/22020102 Local Travel and Transport - Others			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
17056001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17056001/22020305 Printing of Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	99,700.00	102,198.00	104,756.00
17056001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17056001/22020402 Maintenance of Office Furniture			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17056001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17056001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17056001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17056001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17056001/22020803 Plant/Generator Fuel Cost							600,200.00	615,205.00	630,582.00
17056001/22020801 Plant/Generator Fuel Cost			450,200.00	450,200.00	450,200.00+	100.00%+			
17056001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	450,200.00	461,461.00	472,998.00
17056001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17056001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	300,100.00	307,603.00	315,297.00
17056001/22021006 Postages & Courier Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	399,800.00	409,801.00	420,042.00
17056001/22021007 Welfare packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17056001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17056001/22021016 Servicom			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
Sub-Total: Overhead			13,003,500.00	13,003,500.00	13,003,500.00+	100.00%+	10,003,600.00	10,253,746.00	10,510,131.00
Total Recurrent Expenditure			20,558,900.00	20,558,900.00	20,558,900.00+	100.00%+	17,559,300.00	17,998,351.00	18,448,369.00
17064001 - Abia State Examination Development Centre									
17064001/21010101 Basic Salary	322,579,000.00								
Sub Total: Personnel Cost	322,579,000.00								
17064001/22020103 Local Travel and Transport - Training		3,620,000.00			3,620,000.00-				
17064001/22020102 Local Travel and Transport - Others		3,262,500.00	5,000,000.00	5,000,000.00	1,737,500.00+	34.75%+	5,000,000.00	5,125,006.00	5,253,133.00
17064001/22020101 Local Travel and Transport - Training			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,099,700.00	6,252,198.00	6,408,502.00
17064001/22020301 Office Stationeries/Computer Consumables		6,200,000.00	9,000,000.00	9,000,000.00	2,800,000.00+	31.11%+	900,300.00	922,808.00	945,880.00
17064001/22020305 Printing of Non Security Documents		1,950,000.00	4,000,000.00	4,000,000.00	2,050,000.00+	51.25%+	4,000,000.00	4,100,000.00	4,202,497.00
17064001/22020306 Printing of Security Documents		5,110,000.00	6,000,000.00	6,000,000.00	890,000.00+	14.83%+	6,000,000.00	6,150,000.00	6,303,746.00
17064001/22020309 Uniforms & Other Clothing			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17064001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,721,000.00	2,000,000.00	2,000,000.00	279,000.00+	13.95%+	2,000,000.00	2,050,000.00	2,101,249.00
17064001/22020402 Maintenance of Office Furniture		1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	1,025,006.00	1,050,636.00
17064001/22020403 Maintenance of Office Building Residential Qtrs		3,900,000.00	4,000,000.00	4,000,000.00	100,000.00+	2.50%+	4,000,000.00	4,100,000.00	4,202,497.00
17064001/22020405 Maintenance of Plants & Generators		3,170,000.00	5,000,000.00	5,000,000.00	1,830,000.00+	36.60%+	5,000,000.00	5,125,006.00	5,253,133.00
17064001/22020501 Local Training		3,800,000.00	4,000,000.00	4,000,000.00	200,000.00+	5.00%+	4,000,000.00	4,100,000.00	4,202,497.00
17064001/22020801 Motor Vehicle Fuel Cost		1,313,200.00	2,500,600.00	2,500,600.00	1,187,400.00+	47.48%+	2,600,200.00	2,665,205.00	2,731,831.00
17064001/22020803 Plant/Generator Fuel Cost		1,223,000.00	2,000,000.00	2,000,000.00	777,000.00+	38.85%+	2,000,000.00	2,050,000.00	2,101,249.00
17064001/22021001 Refreshment & Meals		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	513,121.00	525,954.00
17064001/22021002 Honorarium & Sitting Allowance		16,775,000.00	17,000,000.00	17,000,000.00	225,000.00+	1.32%+	17,000,000.00	17,425,006.00	17,860,636.00
17064001/22021003 Publicity & Advertisements		503,500.00	500,600.00	500,600.00	2,900.00-	0.58%-	500,600.00	513,121.00	525,954.00
17064001/22021004 Medical Expenses		450,000.00	600,200.00	600,200.00	150,200.00+	25.02%+	600,200.00	615,205.00	630,582.00
17064001/22021007 Welfare Packages		6,644,800.00	10,000,000.00	10,000,000.00	3,355,200.00+	33.55%+	10,000,000.00	10,250,000.00	10,506,254.00
17064001/22021009 Sporting Activities		250,000.00	300,100.00	300,100.00	50,100.00+	16.69%+	300,100.00	307,603.00	315,297.00
17064001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17064001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead		61,393,000.00	80,002,300.00	80,002,300.00	18,609,300.00+	23.26%+	72,102,000.00	73,904,604.00	75,752,227.00
Total Recurrent Expenditure	322,579,000.00	61,393,000.00	80,002,300.00	80,002,300.00	18,609,300.00+	23.26%+	72,102,000.00	73,904,604.00	75,752,227.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17008002 - Abia E - Library									
17008002/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020203 Internet Access Charges			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17008002/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17008002/22020301 Office Stationaries / Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17008002/22020305 Printing of Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020306 Printing of Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17008002/22020401 Maintenance of Motor Vehicle / Transport Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020403 Maintenance of Office Building / Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17008002/22020405 Maintenance of plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17008002/22020501 Local Training			1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+	1,300,100.00	1,332,608.00	1,365,921.00
17008002/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22020803 Plants and Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17008002/22021001 Refreshment and Meals			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17008002/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17008002/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17008002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17008002/22021009 Sporting Activies			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17008002/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17008002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			9,505,200.00	9,505,200.00	9,505,200.00+	100.00%+	9,505,400.00	9,743,131.00	9,986,767.00
Total Recurrent Expenditure			9,505,200.00	9,505,200.00	9,505,200.00+	100.00%+	9,505,400.00	9,743,131.00	9,986,767.00
17001002 - Abia State Education for Employment Agency									
17001002/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001002/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001002/22020104 International & Transport & Travel - Others			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	1,600,200.00	1,640,211.00	1,681,218.00
17001002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17001002/22020305 Printing of Non Security Document			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17001002/22020309 Uniforms and Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17001002/22020310 Teaching aids/Instruction Materials			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
17001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17001002/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17001002/22020403 Maintenance of Office Buildings /Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17001002/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22020605 Cleaning & Fumigation Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17001002/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17001002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17001002/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17001002/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
17001002/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17001002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17001002/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17001002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			10,003,800.00	10,003,800.00	10,003,800.00+	100.00%+	10,003,500.00	10,253,701.00	10,510,108.00
Total Recurrent Expenditure			10,003,800.00	10,003,800.00	10,003,800.00+	100.00%+	10,003,500.00	10,253,701.00	10,510,108.00
17003002 - Abia State Continuing Teachers Training Board									
17003002/21010101 Basic Salary			1,453,700.00	1,453,700.00	1,453,700.00+	100.00%+	1,282,100.00	1,314,153.00	1,347,010.00
17003002/21010102 Overtime Payments			4,800.00	4,800.00	4,800.00+	100.00%+			
17003002/21010103 Consolidated Revenue Fund Charges - Salaries							396,100.00	406,003.00	416,157.00
17003002/21020101 Housing/Rent Allowance			708,300.00	708,300.00	708,300.00+	100.00%+	794,700.00	814,568.00	834,928.00
17003002/21020102 Transport Allowance			154,900.00	154,900.00	154,900.00+	100.00%+	156,100.00	160,003.00	164,002.00
17003002/21020103 Meal Subsidy			33,600.00	33,600.00	33,600.00+	100.00%+	26,400.00	27,060.00	27,732.00
17003002/21020104 Utility Allowance			81,700.00	81,700.00	81,700.00+	100.00%+	73,300.00	75,138.00	77,013.00
17003002/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	26,400.00	27,060.00	27,732.00
17003002/21020106 Leave Allowance			111,600.00	111,600.00	111,600.00+	100.00%+	115,200.00	118,080.00	121,032.00
17003002/21020107 Domestic Staff Allowance			183,700.00	183,700.00	183,700.00+	100.00%+	183,700.00	188,298.00	193,005.00
17003002/21020109 Duty Allowance							84,000.00	86,100.00	88,248.00
Sub Total: Personnel Cost			2,758,700.00	2,758,700.00	2,758,700.00+	100.00%+	3,138,000.00	3,216,463.00	3,296,859.00
17003002/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17003002/22020102 Local Travel and Transport - Others			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,500.00	1,230,513.00	1,261,281.00
17003002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17003002/22020305 Printing of Non Security Document			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22020309 Uniforms and Clothings			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22020310 Teaching aids/Instruction Materials			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17003002/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17003002/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
17003002/22020403 Maintenance of Office Buildings /Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17003002/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17003002/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17003002/22020605 Cleaning & Fumigation Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17003002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17003002/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
17003002/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
17003002/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
17003002/22021007 Welfare Packages			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
17003002/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
17003002/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
17003002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			10,402,200.00	10,402,200.00	10,402,200.00+	100.00%+	10,402,100.00	10,662,264.00	10,928,879.00
Total Recurrent Expenditure			13,160,900.00	13,160,900.00	13,160,900.00+	100.00%+	13,540,100.00	13,878,727.00	14,225,738.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
17065001 - Abia Stste Education Support Fee And Educat.									
17065001/21010101 Basic Salary			10,758,700.00	10,758,700.00	10,758,700.00+	100.00%+	8,414,200.00	8,624,561.00	8,840,180.00
17065001/21020101 Housing/Rent Allowance			1,890,800.00	1,890,800.00	1,890,800.00+	100.00%+	2,240,100.00	2,296,103.00	2,353,510.00
17065001/21020102 Transport Allowance			534,200.00	534,200.00	534,200.00+	100.00%+	605,000.00	620,125.00	635,634.00
17065001/21020103 Meal Subsidy			231,700.00	231,700.00	231,700.00+	100.00%+	265,300.00	271,938.00	278,733.00
17065001/21020104 Utility Allowance			132,000.00	132,000.00	132,000.00+	100.00%+	146,500.00	150,163.00	153,921.00
17065001/21020106 Leave Allowance			756,300.00	756,300.00	756,300.00+	100.00%+	840,400.00	861,410.00	882,948.00
Sub Total: Personnel Cost			14,303,700.00	14,303,700.00	14,303,700.00+	100.00%+	12,511,500.00	12,824,300.00	13,144,926.00
17065001/22020101 Local Travel and Transport - Training			799,600.00	799,600.00	799,600.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17065001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17065001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
17065001/22020202 Telephone Charge			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
17065001/22020203 Internet Access Charges			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
17065001/22020301 Office Stationeries/Computer Consumables			699,900.00	699,900.00	699,900.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17065001/22020305 Printing of Non Security Documents			300,100.00	300,100.00	300,100.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
17065001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
17065001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17065001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17065001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
17065001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	549,800.00	563,545.00	577,638.00
17065001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	615,205.00	630,582.00
17065001/22020605 Cleaning and Fumigation Services			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
17065001/22020801 Motor Vehicle Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	1,050,400.00	1,076,666.00	1,103,580.00
17065001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	1,200,400.00	1,230,410.00	1,261,176.00
17065001/22020901 Bank Charges			99,700.00	99,700.00	99,700.00+	100.00%+	290,500.00	297,763.00	305,206.00
17065001/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	3,325,300.00	3,408,433.00	3,493,642.00
17065001/22021003 Publicity & Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
17065001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
17065001/22021006 Postages/Courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
17065001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
17065001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,603.00	315,297.00
17065001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	500,600.00	513,121.00	525,954.00
Sub-Total: Overhead			10,003,400.00	10,003,400.00	10,003,400.00+	100.00%+	25,919,500.00	26,567,568.00	27,231,802.00
Total Recurrent Expenditure			24,307,100.00	24,307,100.00	24,307,100.00+	100.00%+	38,431,000.00	39,391,868.00	40,376,728.00
21001001 - Ministry of Health									
21001001/21010101 Basic Salary	1,735,296,018.19	1,717,260,256.77	1,193,895,500.00	1,988,003,500.00	270,743,243.23+	13.62%+	598,905,200.00	613,877,830.00	629,224,781.00
21001001/21010102 Overtime Payments	2,539,539.00	3,174,709.00	261,700.00	261,700.00	2,913,009.00-	1,113.11%-	10,033,600.00	10,284,440.00	10,541,547.00
21001001/21010103 Consolidated Revenue Fund Charges - Salaries	12,931,610.27	12,506,621.21			12,506,621.21-				
21001001/21020101 Housing/Rent Allowance	23,617,336.74	27,303,521.70	29,615,900.00	29,615,900.00	2,312,378.30+	7.81%+	37,379,300.00	38,313,788.00	39,271,637.00
21001001/21020102 Transport Allowance	6,930,805.14	8,205,946.70	8,565,400.00	8,565,400.00	359,453.30+	4.20%+	12,554,700.00	12,868,568.00	13,190,286.00
21001001/21020103 Meal Subsidy	3,099,800.00	3,351,000.00	3,686,700.00	3,686,700.00	335,700.00+	9.11%+	15,614,600.00	16,004,971.00	16,405,090.00
21001001/21020104 Utility Allowance	1,855,240.25	2,302,181.00	1,980,800.00	1,980,800.00	321,381.00-	16.22%-	27,140,500.00	27,819,013.00	28,514,488.00
21001001/21020105 Entertainment Allowance	255,863.62	546,771.00	144,100.00	144,100.00	402,671.00-	279.44%-	22,993,900.00	23,568,748.00	24,157,965.00
21001001/21020106 Leave Allowance			11,073,300.00	11,073,300.00	11,073,300.00+	100.00%+	28,534,200.00	29,247,561.00	29,978,749.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/21020107 Domestic Staff Allowance	2,804,439.33	4,236,358.94	3,109,300.00	3,109,300.00	1,127,058.94-	36.25%-	2,649,500.00	2,715,743.00	2,783,632.00
21001001/21020108 Shift Allowance	20,101,702.80	23,312,009.08	7,995,200.00	7,995,200.00	15,316,809.08-	191.58%-	372,200.00	381,505.00	391,039.00
21001001/21020109 Call Duty Allowance	121,776,054.60	169,478,798.86			169,478,798.86-		204,746,700.00	209,865,368.00	215,112,006.00
21001001/21020110 Clinical Allowance	114,531.00						128,549,800.00	131,763,545.00	135,057,638.00
21001001/21020111 Hazard Allowance	55,330,000.00	66,965,000.00	60,060,000.00	60,060,000.00	6,905,000.00-	11.50%-	25,440,500.00	26,076,513.00	26,728,431.00
21001001/21020112 Rural Posting Allowance	10,104,925.68	12,927,135.90	9,248,500.00	9,248,500.00	3,678,635.90-	39.78%-			
21001001/21020113 Teaching Allowance	21,087,040.97	25,081,175.85	25,794,800.00	25,794,800.00	713,624.15+	2.77%+	26,530,600.00	27,193,865.00	27,873,709.00
21001001/21020114 Duty Allowance	11,856,734.25	49,000.00			49,000.00-				
21001001/21020119 Non Clinical Allowance	97,565,856.98	125,498,509.21	137,625,400.00	137,625,400.00	12,126,890.79+	8.81%+			
Sub Total: Personnel Cost	2,127,267,498.82	2,202,198,995.22	1,493,056,600.00	2,287,164,600.00	84,965,604.78+	3.71%+	1,141,445,300.00	1,169,981,458.00	1,199,230,998.00
21001001/22020101 Local Travel and Transport - Training		3,000,000.00	3,500,600.00	3,500,600.00	500,600.00+	14.30%+	3,500,600.00	3,588,115.00	3,677,815.00
21001001/22020102 Local Travel and Transport - Others		1,400,000.00	4,000,000.00	4,000,000.00	2,600,000.00+	65.00%+	4,000,000.00	4,100,000.00	4,202,497.00
21001001/22020103 International Transport and Travels - Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
21001001/22020104 International Transport and Travels - Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21001001/22020307 Drugs & Medical Supply		100,000.00	12,000,000.00	12,000,000.00	11,900,000.00+	99.17%+	12,000,000.00	12,300,000.00	12,607,503.00
21001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
21001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21001001/22020403 Maintenance of Office Buildings/Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21001001/22020405 Maintenance of Plants and Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21001001/22020406 Other Maintenance Services		200,000.00	399,800.00	399,800.00	199,800.00+	49.97%+	399,800.00	409,801.00	420,042.00
21001001/22020501 Local Training		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	50.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21001001/22020601 Security Service			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21001001/22020605 Cleaning and Fumigation Services			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
21001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21001001/22020803 Plant/Generator Fuel Cost	200,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21001001/22021004 Medical Services			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,500.00	1,230,513.00	1,261,281.00
21001001/22021006 Postages and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
21001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21001001/22021010 Direct Teaching & Laboratory Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
21001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	200,000.00	5,200,000.00	38,305,000.00	38,305,000.00	33,105,000.00+	86.42%+	38,305,100.00	39,262,824.00	40,244,436.00
Total Recurrent Expenditure	2,127,467,498.82	2,207,398,995.22	1,531,361,600.00	2,325,469,600.00	118,070,604.78+	5.08%+	1,179,750,400.00	1,209,244,282.00	1,239,475,434.00
21003001 - Abia State Primary Health Care Mgt Agency									
21003001/22020101 Local Travel and Transport - Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,630,200.00	4,745,961.00	4,864,615.00
21003001/22020102 Local Travel and Transport - Others			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
21003001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21003001/22020305 Printing of Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	210,100.00	215,358.00	220,737.00
21003001/22020309 Uniforms and Other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	69,700.00	71,443.00	73,233.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
21003001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
21003001/22020403 Maintenance of Office Building Residential Qtrs			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
21003001/22020404 Maintenance of Office / IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21003001/22020405 Maintenance of Plants & Generators			900,300.00	900,300.00	900,300.00+	100.00%+	900,300.00	922,808.00	945,880.00
21003001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21003001/22020601 Security Services			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
21003001/22020605 Cleaning and Fumugation Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21003001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21003001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	510,200.00	522,961.00	536,034.00
21003001/22021002 Honorarium & Sitting Allowance for Board Members			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,399,800.00	2,459,801.00	2,521,291.00
21003001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	600,200.00	615,205.00	630,582.00
21003001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	30,000.00	30,756.00	31,524.00
21003001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21003001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,198.00	104,756.00
21003001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
21003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			21,504,000.00	21,504,000.00	21,504,000.00+	100.00%+	21,752,600.00	22,296,499.00	22,853,927.00
Total Recurrent Expenditure			21,504,000.00	21,504,000.00	21,504,000.00+	100.00%+	21,752,600.00	22,296,499.00	22,853,927.00
21026001 - Abia State University Teaching Hospital - Aba									
21026001/21010101 Basic Salary	1,169,574,858.59	3,245,014,925.08	810,473,000.00	810,473,000.00	2,434,541,925.08-	300.39%-	1,284,504,200.00	1,316,616,805.00	1,349,532,231.00
21026001/21020108 Shift Allowance			509,972,400.00	509,972,400.00	509,972,400.00+	100.00%+	83,111,700.00	85,189,493.00	87,319,230.00
21026001/21020109 Call Duties Allowance			159,871,600.00	159,871,600.00	159,871,600.00+	100.00%+	141,369,700.00	144,903,948.00	148,526,551.00
21026001/21020110 Clinical Allowance			1,354,200.00	1,354,200.00	1,354,200.00+	100.00%+	1,354,200.00	1,388,055.00	1,422,762.00
21026001/21020111 Hazard Allowance			46,979,600.00	46,979,600.00	46,979,600.00+	100.00%+	44,880,000.00	46,002,006.00	47,152,055.00
21026001/21020113 Teaching Allowance			504,986,800.00	504,986,800.00	504,986,800.00+	100.00%+	26,151,300.00	26,805,083.00	27,475,216.00
21026001/21020119 Non Clinical Allowance			110,686,700.00	110,686,700.00	110,686,700.00+	100.00%+	104,749,100.00	107,367,828.00	110,052,029.00
21026001/21020141 Specialist Allowance			66,857,100.00	66,857,100.00	66,857,100.00+	100.00%+	66,857,100.00	68,528,528.00	70,241,744.00
Sub Total: Personnel Cost	1,169,574,858.59	3,245,014,925.08	2,211,181,400.00	2,211,181,400.00	1,033,833,525.08-	46.75%-	1,752,977,300.00	1,796,801,746.00	1,841,721,818.00
21026001/22020101 Local Travel and Transport - Training		3,765,000.00	11,000,000.00	11,000,000.00	7,235,000.00+	65.77%+	11,000,000.00	11,275,006.00	11,556,879.00
21026001/22020102 Local Travel and Transport - Others		3,681,000.00	4,500,600.00	4,500,600.00	819,600.00+	18.21%+	4,500,600.00	4,613,121.00	4,728,451.00
21026001/22020103 International Transport and Travels - Training			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	7,500,600.00	7,688,115.00	7,880,323.00
21026001/22020201 Electricity Charges		3,487,575.24	3,500,600.00	3,500,600.00	13,024.76+	0.37%+	7,001,200.00	7,176,230.00	7,355,641.00
21026001/22020203 Internet Access Charges			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
21026001/22020208 Software Charges/Licensed Renewal			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
21026001/22020301 Office Stationeries/Computer Consumables		2,089,300.00	4,000,000.00	4,000,000.00	1,910,700.00+	47.77%+	4,000,000.00	4,100,000.00	4,202,497.00
21026001/22020305 Printing and Non Security Documents			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
21026001/22020306 Printing of Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21026001/22020307 Drugs and Medical Supplies		1,546,425.00	63,000,000.00	63,000,000.00	61,453,575.00+	97.55%+	63,000,000.00	64,575,006.00	66,189,376.00
21026001/22020309 Uniforms & Other Clothing			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21026001/22020310 Teaching aids/ Instruction Materials		2,196,200.00	7,000,000.00	7,000,000.00	4,803,800.00+	68.63%+	7,000,000.00	7,175,006.00	7,354,382.00
21026001/22020311 Food Stuff/Catering Materials Supplies			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
21026001/22020401 Maintenance of Motor Vehicle/Transport		3,009,350.00	4,000,000.00	4,000,000.00	990,650.00+	24.77%+	4,000,000.00	4,100,000.00	4,202,497.00
21026001/22020402 Maintenance of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21026001/22020404 Maintenance of Office/IT Equipments			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21026001/22020405 Maintenance of Plants & Generators		4,949,310.00	5,200,400.00	5,200,400.00	251,090.00+	4.83%+	5,200,500.00	5,330,513.00	5,463,779.00
21026001/22020406 Other Maintenance Services	2,500,000.00	1,139,050.00	2,000,000.00	2,000,000.00	860,950.00+	43.05%+	2,000,000.00	2,050,000.00	2,101,249.00
21026001/22020501 Local Training		4,947,768.40	5,000,000.00	5,000,000.00	52,231.60+	1.04%+	5,000,000.00	5,125,006.00	5,253,133.00
21026001/22020601 Security Services		980,000.00	4,000,000.00	4,000,000.00	3,020,000.00+	75.50%+	4,000,000.00	4,100,000.00	4,202,497.00
21026001/22020605 Cleaning & Fumigation Services		1,832,200.00	2,000,000.00	2,000,000.00	167,800.00+	8.39%+	2,000,000.00	2,050,000.00	2,101,249.00
21026001/22020701 Financial Consulting			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21026001/22020703 Legal Services		200,000.00	2,000,000.00	2,000,000.00	1,800,000.00+	90.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21026001/22020801 Motor Vehicle Fuel Cost		2,069,470.00	3,000,000.00	3,000,000.00	930,530.00+	31.02%+	3,000,000.00	3,075,006.00	3,151,884.00
21026001/22020802 Other Transport Equipment Fuel Cost		854,756.32	1,000,000.00	1,000,000.00	145,243.68+	14.52%+	1,000,000.00	1,025,006.00	1,050,636.00
21026001/22020803 Plant/Generator Fuel Cost		3,530,840.00	4,500,600.00	4,500,600.00	969,760.00+	21.55%+	4,500,600.00	4,613,121.00	4,728,451.00
21026001/22020806 Cooking Gas/Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21026001/22020901 Bank Charges (Other Than Interest)		282,214.56	1,500,600.00	1,500,600.00	1,218,385.44+	81.19%+	1,500,600.00	1,538,115.00	1,576,567.00
21026001/22021001 Refreshment & Meals		721,400.00	1,000,000.00	1,000,000.00	278,600.00+	27.86%+	1,000,000.00	1,025,006.00	1,050,636.00
21026001/22021002 Honararium & Sitting Allowance		4,971,100.00	5,000,000.00	5,000,000.00	28,900.00+	0.58%+	13,000,000.00	13,325,006.00	13,658,128.00
21026001/22021003 Publicity and Advertisements		342,560.00	1,000,000.00	1,000,000.00	657,440.00+	65.74%+	1,000,000.00	1,025,006.00	1,050,636.00
21026001/22021004 Medical Expenses		1,265,709.90	4,000,000.00	4,000,000.00	2,734,290.10+	68.36%+	4,000,000.00	4,100,000.00	4,202,497.00
21026001/22021005 Service School Fees Payment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
21026001/22021006 Postages & courier Services		382,800.00	500,600.00	500,600.00	117,800.00+	23.53%+	500,600.00	513,121.00	525,954.00
21026001/22021007 Welfare Packages		3,372,015.63	5,000,000.00	5,000,000.00	1,627,984.37+	32.56%+	5,000,000.00	5,125,006.00	5,253,133.00
21026001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21026001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			249,700.00	255,943.00	262,342.00
21026001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	2,500,000.00	51,865,745.05	176,806,500.00	176,806,500.00	124,940,754.95+	70.67%+	188,307,400.00	193,015,205.00	197,840,623.00
Total Recurrent Expenditure	1,172,074,858.59	3,296,880,670.13	2,387,987,900.00	2,387,987,900.00	908,892,770.13-	38.06%-	1,941,284,700.00	1,989,816,951.00	2,039,562,441.00
21104001 - Abia State Coll. of Hlth Sci.& Mgt Technology									
21026002/21010101 Basic Salary	878,329,539.62	346,059,827.00	381,660,300.00	381,660,300.00	35,600,473.00+	9.33%+	310,380,500.00	318,140,018.00	326,093,522.00
21026002/21020101 Housing/Rent Allowance		1,033,000.00	66,330,100.00	66,330,100.00	65,297,100.00+	98.44%+	79,971,200.00	81,970,480.00	84,019,748.00
21026002/21020102 Transport Allowance			3,120,000.00	3,120,000.00	3,120,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
21026002/21020103 Meal Subsidy			689,100.00	689,100.00	689,100.00+	100.00%+	689,100.00	706,328.00	723,988.00
21026002/21020104 Utility Allowance			577,500.00	577,500.00	577,500.00+	100.00%+	577,500.00	591,943.00	606,746.00
21026002/21020105 Entertainment Allowance			1,444,200.00	1,444,200.00	1,444,200.00+	100.00%+	1,444,200.00	1,480,311.00	1,517,322.00
21026002/21020106 Leave Allowance			192,100.00	192,100.00	192,100.00+	100.00%+	192,100.00	196,903.00	201,826.00
21026002/21020111 Hazard Allowance			1,015,600.00	1,015,600.00	1,015,600.00+	100.00%+	627,800.00	643,501.00	659,586.00
21026002/21020114 Duty Allowance		43,475,920.00	28,659,000.00	28,659,000.00	14,816,920.00-	51.70%-	25,627,900.00	26,268,598.00	26,925,310.00
Sub Total: Personnel Cost	878,329,539.62	390,568,747.00	483,687,900.00	483,687,900.00	93,119,153.00+	19.25%+	422,510,300.00	433,073,088.00	443,899,932.00
21104001/22020101 Local Travel and Transport - Training		3,594,000.00	4,000,000.00	4,000,000.00	406,000.00+	10.15%+	4,488,600.00	4,600,821.00	4,715,839.00
21104001/22020102 Local Travel and Transport - Others		3,480,650.00	3,500,600.00	3,500,000.00	19,350.00+	0.55%+	3,927,900.00	4,026,098.00	4,126,756.00
21104001/22020201 Electricity Charges			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	1,795,900.00	1,840,798.00	1,886,823.00
21104001/22020203 Internet Access Charges		485,000.00	1,500,600.00	1,500,600.00	1,015,600.00+	67.68%+	1,684,200.00	1,726,311.00	1,769,467.00
21104001/22020208 Software Charges		80,000.00	500,600.00	500,600.00	420,600.00+	84.02%+	557,000.00	570,925.00	585,198.00
21104001/22020301 Office Stationeries/Computer Consumables		1,388,200.00	2,000,000.00	2,000,000.00	611,800.00+	30.59%+	2,243,700.00	2,299,798.00	2,357,289.00
21104001/22020304 Magazine & Perodicals		1,281,000.00	500,600.00	2,500,600.00	1,219,600.00+	48.77%+	673,500.00	690,343.00	707,606.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
21104001/22020305 Printing of Non Security Documents		4,473,000.00	1,000,000.00	6,000,000.00	1,527,000.00+	25.45%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22020306 Printing of Security Documents		3,315,000.00	1,000,000.00	7,000,000.00	3,685,000.00+	52.64%+	6,170,500.00	6,324,763.00	6,482,879.00
21104001/22020309 Uniforms & Other Clothing		250,000.00	500,600.00	500,600.00	250,600.00+	50.06%+	2,243,700.00	2,299,798.00	2,357,289.00
21104001/22020310 Teaching aids/Instruction Materials		2,525,000.00	4,000,000.00	4,000,000.00	1,475,000.00+	36.88%+	4,488,600.00	4,600,821.00	4,715,839.00
21104001/22020401 Maintenance of Motor Vehicle/Transport Equipment		2,416,500.00	1,500,600.00	6,500,000.00	4,083,500.00+	62.82%+	1,684,200.00	1,726,311.00	1,769,467.00
21104001/22020402 Maintenance of Office Furniture		951,500.00	1,500,600.00	1,500,600.00	549,100.00+	36.59%+	1,684,200.00	1,726,311.00	1,769,467.00
21104001/22020403 Maintenance of Office Building Residential Qtrs		3,718,550.00	1,000,000.00	6,000,000.00	2,281,450.00+	38.02%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22020404 Maintenance of Office / IT Equipments		531,700.00	1,000,000.00	6,000,000.00	5,468,300.00+	91.14%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22020405 Maintenance of Plants & Generators		1,398,000.00	8,000,000.00	8,000,000.00	6,602,000.00+	82.53%+	8,976,000.00	9,200,406.00	9,430,418.00
21104001/22020406 Other Maintenance Services		3,688,382.98	1,000,000.00	5,000,000.00	1,311,617.02+	26.23%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22020501 Local Training			2,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	2,243,700.00	2,299,798.00	2,357,289.00
21104001/22020701 Financial Consulting		500,000.00	600,200.00	600,200.00	100,200.00+	16.69%+	673,400.00	690,241.00	707,502.00
21104001/22020703 Legal Services		750,000.00	1,000,000.00	1,000,000.00	250,000.00+	25.00%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22020801 Motor Vehicle Fuel Cost		49,000.00	4,000,000.00	4,001,200.00	3,952,200.00+	98.78%+	4,488,600.00	4,600,821.00	4,715,839.00
21104001/22020803 Plant/Generator Fuel Cost		9,966,000.00	5,000,000.00	10,000,000.00	34,000.00+	0.34%+	5,609,900.00	5,750,153.00	5,893,912.00
21104001/22020901 Bank Charges (Other Than Interest)			600,200.00	600,200.00	600,200.00+	100.00%+	673,400.00	690,241.00	707,502.00
21104001/22021001 Refreshment & Meals		3,684,100.00	1,000,000.00	3,900,000.00	215,900.00+	5.54%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22021002 Honorarium & Sitting Allowance		13,665,500.00	5,000,000.00	15,000,000.00	1,334,500.00+	8.90%+	5,609,900.00	5,750,153.00	5,893,912.00
21104001/22021003 Publicity and Advertisements		353,000.00	500,600.00	500,600.00	147,600.00+	29.48%+	561,800.00	575,845.00	590,238.00
21104001/22021004 Medical Expenses		456,700.00	1,000,000.00	1,000,000.00	543,300.00+	54.33%+	1,122,400.00	1,150,466.00	1,179,228.00
21104001/22021005 Accreditation Exercise		1,862,500.00	10,000,000.00	10,000,000.00	8,137,500.00+	81.38%+	11,219,700.00	11,500,193.00	11,787,696.00
21104001/22021006 Postages & courier Services		20,000.00	300,100.00	300,100.00	280,100.00+	93.34%+	336,200.00	344,605.00	353,226.00
21104001/22021007 Welfare Packages		1,590,756.00	3,000,000.00	3,000,000.00	1,409,244.00+	46.97%+	3,366,100.00	3,450,253.00	3,536,507.00
21104001/22021009 Sporting Activities		100,000.00	300,100.00	300,100.00	200,100.00+	66.68%+	336,200.00	344,605.00	353,226.00
21104001/22021014 Annual Budget Expenses & Administration		160,000.00	249,700.00	249,700.00	89,700.00+	35.92%+	249,700.00	255,943.00	262,342.00
21104001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
21104001/22021021 Special Days/Celebrations		7,397,600.00	1,000,000.00	9,000,000.00	1,602,400.00+	17.80%+	1,122,400.00	1,150,466.00	1,179,228.00
Sub-Total: Overhead		74,131,638.98	69,805,400.00	129,705,400.00	55,573,761.02+	42.85%+	85,115,900.00	87,243,941.00	89,425,053.00
Total Recurrent Expenditure	878,329,539.62	464,700,385.98	553,493,300.00	613,393,300.00	148,692,914.02+	24.24%+	507,626,200.00	520,317,029.00	533,324,985.00
21027010 - Abia State Spec.Hosp.& Diagnostic Centre Umuahia									
21027010/21010101 Basic Salary	399,147,757.17	96,090,928.26	314,896,700.00	314,896,700.00	218,805,771.74+	69.48%+	115,623,100.00	118,513,678.00	121,476,524.00
21027010/21010102 Overtime Allowance	1,156,000.00	133,000.00	1,625,500.00	1,625,500.00	1,492,500.00+	91.82%+	1,625,500.00	1,666,138.00	1,707,796.00
21027010/21010103 Consolidated Revenue Fund Charges - Salaies	685,114.00	257,072.00			257,072.00-				
21027010/21020101 Housing/Rent Allowance	5,236,872.00	720,479.00	6,797,100.00	6,797,100.00	6,076,621.00+	89.40%+	6,797,100.00	6,967,028.00	7,141,205.00
21027010/21020102 Transport Allowance	1,559,400.00	253,467.00	1,917,200.00	1,917,200.00	1,663,733.00+	86.78%+	1,917,200.00	1,965,136.00	2,014,261.00
21027010/21020103 Meal Subsidy	676,300.00	108,312.00	23,324,100.00	23,324,100.00	23,215,788.00+	99.54%+	23,324,100.00	23,907,208.00	24,504,890.00
21027010/21020104 Utility Allowance	367,200.00	57,105.00	451,400.00	451,400.00	394,295.00+	87.35%+	451,400.00	462,685.00	474,258.00
21027010/21020105 Entertainment Allowance	43,500.00	4,500.00	54,000.00	54,000.00	49,500.00+	91.67%+	3,120,000.00	3,198,006.00	3,277,957.00
21027010/21020106 Leave Allowance			1,021,600.00	1,021,600.00	1,021,600.00+	100.00%+	1,021,600.00	1,047,146.00	1,073,328.00
21027010/21020107 Domestic Staff Allowance	1,240,015.00	88,328.00	1,060,000.00	1,060,000.00	971,672.00+	91.67%+	156,100.00	160,003.00	164,002.00
21027010/21020108 Shift Allowance	2,945,857.00	5,867,402.00	3,750,300.00	3,750,300.00	2,117,102.00+	56.45%+	6,537,800.00	6,701,245.00	6,868,772.00
21027010/21020110 Clinical Allowance			1,038,400.00	1,038,400.00	1,038,400.00+	100.00%+	1,038,400.00	1,064,366.00	1,090,980.00
21027010/21020111 Hazard Allowance	5,930,000.00	4,981,710.00	7,260,500.00	7,260,500.00	2,278,790.00+	31.39%+	6,140,400.00	6,293,916.00	6,451,262.00
21027010/21020113 Teaching Allowance	569,934.00	1,708,221.00	1,038,400.00	1,038,400.00	669,821.00-	64.51%-	1,038,400.00	1,064,366.00	1,090,980.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
21027010/21020114 Duty Allowance	1,329,082.00	2.00			2.00-				
21027010/21020118 Call Duty Allowance	18,085,600.04	13,813,522.64	23,324,100.00	23,324,100.00	9,510,577.36+	40.78%+	20,951,900.00	21,475,703.00	22,012,592.00
21027010/21020119 Non Clinical Allowance	980,645.50	122,162.00			122,162.00-		1,219,700.00	1,250,193.00	1,281,453.00
21027010/21020141 House Officers Allowance							1,692,700.00	1,735,018.00	1,778,392.00
Sub Total: Personnel Cost	439,953,276.71	124,206,210.90	387,559,300.00	387,559,300.00	263,353,089.10+	67.95%+	192,655,400.00	197,471,835.00	202,408,652.00
21027010/22020101 Local Travel and Transport - Training		994,700.00	1,000,000.00	1,000,000.00	5,300.00+	0.53%+	2,000,000.00	2,050,000.00	2,101,249.00
21027010/22020102 Local Travel and Transport - Others		1,499,600.00	1,500,600.00	1,500,600.00	1,000.00+	0.07%+	1,000,000.00	1,025,006.00	1,050,636.00
21027010/22020201 Electricity Charges			500,600.00	500,600.00	500,600.00+	100.00%+	635,000.00	650,881.00	667,158.00
21027010/22020202 Telephone Charges		550,000.00	500,600.00	500,600.00	49,400.00-	9.87%-	38,400.00	39,360.00	40,344.00
21027010/22020203 Internet Access Charges		250,000.00	200,400.00	200,400.00	49,600.00-	24.75%-	150,100.00	153,858.00	157,701.00
21027010/22020208 Software Charges/License Renewal		1,483,862.00			1,483,862.00-				
21027010/22020301 Office Stationeries/Computer Consumables		1,000,000.00	1,000,000.00	1,000,000.00			949,600.00	973,346.00	997,680.00
21027010/22020307 Drugs and Medical Supplies		17,495,375.00	12,000,000.00	12,000,000.00	5,495,375.00-	45.79%-	7,533,000.00	7,721,331.00	7,914,368.00
21027010/22020309 Uniforms & Other Clothing		320,000.00	300,100.00	300,100.00	19,900.00-	6.63%-	450,200.00	461,461.00	472,998.00
21027010/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,716,200.00	1,000,000.00	1,000,000.00	716,200.00-	71.62%-	3,000,000.00	3,075,006.00	3,151,884.00
21027010/22020402 Maintenance of Office Furniture		1,000,000.00	1,000,000.00	1,000,000.00			1,799,600.00	1,844,596.00	1,890,709.00
21027010/22020405 Maintenance of Plants & Generators		1,852,800.00	1,500,600.00	1,500,600.00	352,200.00-	23.47%-	1,200,400.00	1,230,410.00	1,261,176.00
21027010/22020406 Other Maintenance Services		904,440.00	1,000,000.00	1,000,000.00	95,560.00+	9.56%+	695,000.00	712,381.00	730,194.00
21027010/22020601 Security Services		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	110,400.00	113,160.00	115,992.00
21027010/22020605 Cleaning & Fumigation Services		1,505,000.00	1,500,600.00	1,500,600.00	4,400.00-	0.29%-			
21027010/22020708 Medical Consulting		1,237,785.00	1,000,000.00	1,000,000.00	237,785.00+	23.78%+	3,000,000.00	3,075,006.00	3,151,884.00
21027010/22020801 Motor Vehicle Fuel Cost		2,100,287.00	1,500,600.00	1,500,600.00	599,687.00-	39.96%-	3,000,000.00	3,075,006.00	3,151,884.00
21027010/22020803 Plant/Generator Fuel Cost		7,529,976.00	5,000,000.00	5,000,000.00	2,529,976.00-	50.60%-	10,000,000.00	10,250,000.00	10,506,254.00
21027010/22020901 Bank Charges (Other than Interest)		175,681.00	300,100.00	300,100.00	124,419.00+	41.46%+	500,600.00	513,121.00	525,954.00
21027010/22021001 Refreshment & Meals		560,700.00	399,800.00	399,800.00	160,900.00-	40.25%-	649,500.00	665,743.00	682,383.00
21027010/22021002 Honorarium & Sitting Allowance		4,999,200.00	5,000,000.00	5,000,000.00	800.00+	0.02%+	1,206,500.00	1,236,668.00	1,267,581.00
21027010/22021003 Publicity and Advertisements		212,000.00	200,400.00	200,400.00	11,600.00-	5.79%-	249,700.00	255,943.00	262,342.00
21027010/22021004 Medical Expenses		4,345,050.00	4,000,000.00	4,000,000.00	345,050.00-	8.63%-	2,103,300.00	2,155,883.00	2,209,786.00
21027010/22021006 Postages & courier Services		51,500.00	50,400.00	50,400.00	1,100.00-	2.18%-	14,400.00	14,760.00	15,132.00
21027010/22021007 Welfare Packages		2,000,000.00	2,000,000.00	2,000,000.00			402,100.00	412,158.00	422,457.00
21027010/22021014 Annual Budget Expenses & Administration		290,840.00	249,700.00	249,700.00	41,140.00-	16.48%-	300,100.00	307,603.00	315,297.00
21027010/22021016 Servicom		156,000.00	150,100.00	150,100.00	5,900.00-	3.93%-	55,200.00	56,580.00	57,996.00
Sub-Total: Overhead		54,430,996.00	43,055,000.00	43,055,000.00	11,375,996.00-	26.42%-	41,043,100.00	42,069,267.00	43,121,039.00
Total Recurrent Expenditure	439,953,276.71	178,637,206.90	430,614,300.00	430,614,300.00	251,977,093.10+	58.52%+	233,698,500.00	239,541,102.00	245,529,691.00
21102001 - Abia State Hospital Management Board									
21102001/21010101 Basic Salary	1,241,275,334.25	591,928,731.27	1,193,383,000.00	1,193,383,000.00	601,454,268.73+	50.40%+	1,185,912,400.00	1,215,560,216.00	1,245,949,221.00
21102001/21020105 Entertainment Allowance			1,038,400.00	1,038,400.00	1,038,400.00+	100.00%+	1,038,400.00	1,064,366.00	1,090,980.00
21102001/21020108 Shift Allowance			85,393,800.00	85,393,800.00	85,393,800.00+	100.00%+	89,998,800.00	92,248,776.00	94,554,995.00
21102001/21020110 Clinical Allowance			24,229,300.00	24,229,300.00	24,229,300.00+	100.00%+	21,903,900.00	22,451,498.00	23,012,781.00
21102001/21020111 Hazard Allowance			67,619,500.00	67,619,500.00	67,619,500.00+	100.00%+	65,129,700.00	66,757,948.00	68,426,893.00
21102001/21020112 Rural Posting Allowance			99,345,800.00	99,345,800.00	99,345,800.00+	100.00%+	99,188,500.00	101,668,213.00	104,209,918.00
21102001/21020114 Duty Allowance			49,366,100.00	49,366,100.00	49,366,100.00+	100.00%+	46,509,000.00	47,671,725.00	48,863,514.00
Sub Total: Personnel Cost	1,241,275,334.25	591,928,731.27	1,520,375,900.00	1,520,375,900.00	928,447,168.73+	61.07%+	1,509,680,700.00	1,547,422,742.00	1,586,108,302.00
21102001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21102001/22020102 Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21102001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020305 Printing and Non Security Documents			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21102001/22020306 Printing of Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020309 Uniforms & Other Clothing			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
21102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21102001/22020402 Maintenance of Office Furniture			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21102001/22020403 Maintenance of Office Building & Residential Qtrs			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
21102001/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020405 Maintenance of Plants & Generators			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
21102001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020601 Security Services			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22020605 Cleaning & Fumigation Services			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,263.00	368,242.00
21102001/22020701 Financial Consulting			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
21102001/22020801 Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
21102001/22020802 Other Transport Equipment Fuel Cost			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21102001/22020803 Plant/Generator Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21102001/22020901 Bank Charges (Other Than Interest)			799,600.00	799,600.00	799,600.00+	100.00%+	799,500.00	819,488.00	839,979.00
21102001/22021001 Refreshment & Meals			1,699,900.00	1,699,900.00	1,699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
21102001/22021002 Honorarium & Sitting Allowance			2,600,200.00	2,600,200.00	2,600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
21102001/22021003 Publicity and Advertisements			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
21102001/22021004 Medical Expenses			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
21102001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	513,121.00	525,954.00
21102001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21102001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
21102001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			52,402,200.00	52,402,200.00	52,402,200.00+	100.00%+	27,407,000.00	28,092,272.00	28,794,616.00
Total Recurrent Expenditure	1,241,275,334.25	591,928,731.27	1,572,778,100.00	1,572,778,100.00	980,849,368.73+	62.36%+	1,537,087,700.00	1,575,515,014.00	1,614,902,918.00
21002001 - Abia State Health Insurance Agency									
21002001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21002001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
21002001/22020301 Office Stationeries/Computer Consumables			799,600.00	799,600.00	799,600.00+	100.00%+	799,500.00	819,488.00	839,979.00
21002001/22020305 Printing of Non Security Documents			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21002001/22020403 Maintenance of Office Building/Residential Quarters			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
21002001/22020404 Maintenance of Office / IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21002001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+	799,600.00	819,590.00	840,084.00
21002001/22020501 Local Training			799,600.00	799,600.00	799,600.00+	100.00%+	799,500.00	819,488.00	839,979.00
21002001/22020710 Routine Programme Monitoring/Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21002001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
21002001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
21002001/22021001 Refreshment and Meals			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
21002001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21002001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
21002001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
21002001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
21002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,401,100.00	10,661,177.00	10,927,734.00
Total Recurrent Expenditure			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,401,100.00	10,661,177.00	10,927,734.00
35001001 - Ministry of Environment									
35001001/21010101 Basic Salary	159,886,791.03	146,420,774.60	142,332,500.00	142,332,500.00	4,088,274.60-	2.87%-	197,172,800.00	202,102,126.00	207,154,681.00
35001001/21010102 Overtime Payment	3,659,250.00	5,268,449.41			5,268,449.41-		4,601,500.00	4,716,543.00	4,834,456.00
35001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,577,152.86	2,098,063.48	7,916,000.00	7,916,000.00	5,817,936.52+	73.50%+			
35001001/21020101 Housing/Rent Allowance	19,435,821.96	31,789,193.26	23,497,000.00	23,497,000.00	8,292,193.26-	35.29%-	28,244,900.00	28,951,023.00	29,674,804.00
35001001/21020102 Transport Allowance	5,019,285.76	5,887,929.46	6,274,900.00	6,274,900.00	386,970.54+	6.17%+	6,403,300.00	6,563,383.00	6,727,463.00
35001001/21020103 Meal Subsidy	2,512,500.00	2,294,000.00	2,351,800.00	2,351,800.00	57,800.00+	2.46%+	2,414,200.00	2,474,561.00	2,536,423.00
35001001/21020104 Utility Allowance	1,474,937.50	2,206,034.50	1,738,300.00	1,738,300.00	467,734.50-	26.91%-	1,792,300.00	1,837,113.00	1,883,043.00
35001001/21020105 Entertainment Allowance	401,300.87	559,694.50	510,300.00	510,300.00	49,394.50-	9.68%-	314,500.00	322,363.00	330,418.00
35001001/21020106 Leave Allowance			14,232,900.00	14,232,900.00	14,232,900.00+	100.00%+	8,325,300.00	8,533,438.00	8,746,775.00
35001001/21020107 Domestic Staff Allowance	2,716,231.82	3,265,455.55	3,273,700.00	3,273,700.00	8,244.45+	0.25%+	6,453,800.00	6,615,145.00	6,780,524.00
35001001/21020110 Clinical Allowance		30,000.00			30,000.00-				
35001001/21020111 Hazard Allowance	2,750,000.00	865,000.00	3,300,100.00	3,300,100.00	2,435,100.00+	73.79%+	3,849,900.00	3,946,153.00	4,044,807.00
35001001/21020112 Rural Posting Allowance	212,689.33		3,189,600.00	3,189,600.00	3,189,600.00+	100.00%+	6,004,800.00	6,154,920.00	6,308,797.00
35001001/21020114 Duty Allowance	206,576.12	311,729.87			311,729.87-				
35001001/21020119 Non-Clinical Allowance	6,197,548.39		8,309,700.00	8,309,700.00	8,309,700.00+	100.00%+	10,080,500.00	10,332,518.00	10,590,827.00
35001001/21020118 Non Clinical Allowance	280,000.00	2,476,196.75			2,476,196.75-				
35001001/21020112 Rural Posting Allowance	1,837,782.16	4,082,243.63			4,082,243.63-		160,900.00	164,923.00	169,042.00
Sub Total: Personnel Cost	208,167,867.80	207,554,765.01	216,926,800.00	216,926,800.00	9,372,034.99+	4.32%+	275,818,700.00	282,714,209.00	289,782,060.00
35001001/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,074,500.00	1,101,368.00	1,128,897.00
35001001/22020102 Local Travel and Transport - Others	524,000.00	817,000.00	1,799,600.00	1,799,600.00	982,600.00+	54.60%+	1,044,400.00	1,070,510.00	1,097,269.00
35001001/22020301 Office Stationeries/Computer Consumables	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
35001001/22020309 Uniforms and Other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
35001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
35001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
35001001/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
35001001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
35001001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
35001001/22020605 Cleaning & Fumigation Services	35,000,000.00	16,000,000.00	40,000,000.00	40,000,000.00	24,000,000.00+	60.00%+	31,000,000.00	31,775,006.00	32,569,376.00
35001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
35001001/22020803 Plant/Generator Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	701,100.00	718,628.00	736,599.00
35001001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
35001001/22021006 Postages and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	151,200.00	154,980.00	158,856.00
35001001/22021007 Welfare Packages	551,315.00	639,330.00	2,000,000.00	2,000,000.00	1,360,670.00+	68.03%+	2,100,800.00	2,153,320.00	2,207,149.00
35001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
35001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	255,700.00	262,098.00	268,652.00
35001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead	36,275,315.00	17,656,330.00	51,200,700.00	51,200,700.00	33,544,370.00+	65.52%+	41,201,700.00	42,231,787.00	43,287,588.00
Total Recurrent Expenditure	244,443,182.80	225,211,095.01	268,127,500.00	268,127,500.00	42,916,404.99+	16.01%+	317,020,400.00	324,945,996.00	333,069,648.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
35016001 - Abia State Environmental Protection Agency(ASEPA)									
35055001/21010101 Basic Salary	138,649,302.48	119,173,102.22	146,439,400.00	146,439,400.00	27,266,297.78+	18.62%+	135,321,800.00	138,704,851.00	142,172,476.00
35055001/21010102 Overtime Payment	3,149,000.00	3,848,238.00	6,042,000.00	6,042,000.00	2,193,762.00+	36.31%+	4,925,600.00	5,048,746.00	5,174,965.00
35055001/21020101 Housing/Rent Allowance	25,229,628.00	21,378,399.00	30,094,800.00	30,094,800.00	8,716,401.00+	28.96%+	30,704,700.00	31,472,323.00	32,259,130.00
35055001/21020102 Transpof Allowance	6,280,400.00	8,086,660.00	6,943,500.00	6,943,500.00	1,143,160.00-	16.46%-	6,762,300.00	6,931,363.00	7,104,652.00
35055001/21020103 Meal Subsidy	2,741,800.00	2,682,413.00	3,018,000.00	3,018,000.00	335,587.00+	11.12%+	2,929,200.00	3,002,430.00	3,077,496.00
35055001/21020104 Utility Allowance	1,524,500.00	1,406,707.00	1,701,100.00	1,701,100.00	294,393.00+	17.31%+	1,704,700.00	1,747,318.00	1,791,004.00
35055001/21020105 Entertainment Allowance		121,513.00			121,513.00-		224,500.00	230,118.00	235,869.00
35055001/21020106 Leave Allowance			10,298,900.00	10,298,900.00	10,298,900.00+	100.00%+	10,159,600.00	10,413,596.00	10,673,931.00
35055001/21020107 Domestic Staff Allowances	3,209,985.00	3,052,347.00	2,495,800.00	2,495,800.00	556,547.00-	22.30%-	4,158,500.00	4,262,463.00	4,369,030.00
35055001/21020111 Hazard Allowance	11,315,000.00	10,080,002.00	12,660,200.00	12,660,200.00	2,580,198.00+	20.38%+	12,120,000.00	12,423,000.00	12,733,575.00
35055001/21020114 Duty Allowance	5,853,000.00	5,383,072.00	6,750,300.00	6,750,300.00	1,367,228.00+	20.25%+	6,708,300.00	6,876,008.00	7,047,905.00
35055001/21020119 Non Clinical Allowance							9,246,000.00	9,477,150.00	9,714,075.00
Sub Total: Personnel Cost	197,952,615.48	175,212,453.22	226,444,000.00	226,444,000.00	51,231,546.78+	22.62%+	224,965,200.00	230,589,366.00	236,354,108.00
35016001/22020101 Local Travel and Transport - Training	1,306,650.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,530,600.00	1,568,871.00	1,608,091.00
35016001/22020102 Local Travel and Transport - Others	595,000.00	1,500,000.00	799,600.00	799,600.00	700,400.00-	87.59%-	815,200.00	835,586.00	856,476.00
35016001/22020203 Internet Access Charges	677,350.00		200,400.00	200,400.00	200,400.00+	100.00%+	204,100.00	209,203.00	214,437.00
35016001/22020208 Software Charges/Licensed Renewal			150,100.00	150,100.00	150,100.00+	100.00%+	153,600.00	157,440.00	161,376.00
35016001/22020301 Office Stationeries/Computer Consumables		1,000,000.00	1,000,000.00	1,000,000.00			1,020,400.00	1,045,910.00	1,072,056.00
35016001/22020309 Uniforms & Other Clothing	101,200.00		150,100.00	150,100.00	150,100.00+	100.00%+	153,600.00	157,440.00	161,376.00
35016001/22020401 Maintenance of Motor Vehicle/Transport Equipment	5,105,400.00	5,000,000.00	5,000,000.00	5,000,000.00			5,099,700.00	5,227,193.00	5,357,878.00
35016001/22020402 Maintenance of Office Furniture	268,050.00		300,100.00	300,100.00	300,100.00+	100.00%+	306,100.00	313,758.00	321,597.00
35016001/22020404 Maintenance of Office/IT Equipments		1,000,000.00	799,600.00	799,600.00	200,400.00-	25.06%-	407,000.00	417,181.00	427,614.00
35016001/22020406 Other Maintenance Services	1,490,600.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,020,400.00	1,045,910.00	1,072,056.00
35016001/22020501 Local Training	242,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	306,100.00	313,758.00	321,597.00
35016001/22020801 Motor Vehicle Fuel Cost	2,045,600.00	2,000,000.00	2,000,000.00	2,000,000.00			2,039,600.00	2,090,596.00	2,142,864.00
35016001/22020802 Other Transport Equipment Fuel Cost	1,578,884.00	1,500,000.00	1,500,600.00	1,500,600.00	600.00+	0.04%+	1,530,600.00	1,568,871.00	1,608,091.00
35016001/22020803 Plant/Generator Fuel Cost	1,437,800.00	1,500,000.00	1,600,200.00	1,600,200.00	100,200.00+	6.26%+	1,632,600.00	1,673,415.00	1,715,250.00
35016001/22020901 Bank Charges (Other Than Interest)	820,224.00		799,600.00	799,600.00	799,600.00+	100.00%+	815,200.00	835,586.00	856,476.00
35016001/22021001 Refreshment & Meals	597,350.00		500,600.00	500,600.00	500,600.00+	100.00%+	510,200.00	522,961.00	536,034.00
35016001/22021003 Publicity and Advertisement	107,900.00		300,100.00	300,100.00	300,100.00+	100.00%+	306,100.00	313,758.00	321,597.00
35016001/22021004 Medical Expenses	431,900.00		500,600.00	500,600.00	500,600.00+	100.00%+	510,200.00	522,961.00	536,034.00
35016001/22021006 Postages & courier Services	142,550.00		200,400.00	200,400.00	200,400.00+	100.00%+	204,100.00	209,203.00	214,437.00
35016001/22021007 Welfare Packages	900,000.00	1,000,000.00	1,000,000.00	1,000,000.00			1,020,400.00	1,045,910.00	1,072,056.00
35055001/22021009 Sporting Activities	100,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	306,100.00	313,758.00	321,597.00
35016001/22021014 Annual Budget Expenses and Administration	250,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	254,500.00	260,863.00	267,382.00
35055001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,600.00	157,440.00	161,376.00
Sub-Total: Overhead	18,198,458.00	14,500,000.00	20,302,600.00	20,302,600.00	5,802,600.00+	28.58%+	20,300,000.00	20,807,572.00	21,327,748.00
Total Recurrent Expenditure	216,151,073.48	189,712,453.22	246,746,600.00	246,746,600.00	57,034,146.78+	23.11%+	245,265,200.00	251,396,938.00	257,681,856.00
35001001 - Ministry of Sports									
39001001/21010101 Basic Salary		51,322,157.69	31,835,500.00	31,835,500.00	19,486,657.69-	61.21%-	42,443,000.00	43,504,081.00	44,591,681.00
39002001/21010102 Overtime Payments		1,100,893.00	2,081,700.00	2,081,700.00	980,807.00+	47.12%+	6,997,600.00	7,172,546.00	7,351,862.00
39001001/21010103 Consolidated Revenue Fund Charges - Salaries		244,807.26	8,888,400.00	8,888,400.00	8,643,592.74+	97.25%+	9,723,800.00	9,966,895.00	10,216,065.00
39001001/21020101 Housing/Rent Allowance		6,460,561.22	11,277,300.00	11,277,300.00	4,816,738.78+	42.71%+	12,510,200.00	12,822,961.00	13,143,537.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
39001001/21020102 Transport Allowance		2,162,895.02	4,110,500.00	4,110,500.00	1,947,604.98+	47.38%+	3,277,300.00	3,359,233.00	3,443,218.00
39001001/21020103 Meal Subsidy		653,319.00	961,600.00	961,600.00	308,281.00+	32.06%+	1,588,300.00	1,628,013.00	1,668,711.00
39001001/21020104 Utility Allowance		644,237.50	2,264,100.00	2,264,100.00	1,619,862.50+	71.55%+	1,163,200.00	1,192,286.00	1,222,092.00
39002001/21020105 Entertainment Allowance		243,096.00	474,200.00	474,200.00	231,104.00+	48.74%+	1,008,400.00	1,033,610.00	1,059,456.00
39001001/21020106 Leave Allowance			2,068,500.00	2,068,500.00	2,068,500.00+	100.00%+	4,799,500.00	4,919,488.00	5,042,477.00
39002001/21020107 Domestic Staff Allowance		1,051,431.47	2,479,000.00	2,479,000.00	1,427,568.53+	57.59%+	1,304,900.00	1,337,528.00	1,370,961.00
Sub Total: Personnel Cost		63,883,398.16	66,440,800.00	66,440,800.00	2,557,401.84+	3.85%+	84,816,200.00	86,936,641.00	89,110,060.00
39001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
39001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
39001001/22020103 International Transport and Travels - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
39001001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
39001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
39001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
39001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
39001001/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
39001001/22020404 Maintenance of Office/IT Equipments			249,700.00	249,700.00	249,700.00+	100.00%+	255,700.00	262,098.00	268,652.00
39001001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
39001001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
39001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
39001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
39001001/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
39001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
39001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
39001001/22021007 Welfare Packages		350,000.00	399,800.00	399,800.00	49,800.00+	12.46%+	409,400.00	419,641.00	430,134.00
39001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	307,300.00	314,983.00	322,858.00
39001001/22021014 Annual Budget Expenses & Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	255,700.00	262,098.00	268,652.00
39001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00
Sub-Total: Overhead		550,000.00	9,402,100.00	9,402,100.00	8,852,100.00+	94.15%+	9,632,700.00	9,873,579.00	10,120,414.00
Total Recurrent Expenditure		64,433,398.16	75,842,900.00	75,842,900.00	11,409,501.84+	15.04%+	94,448,900.00	96,810,220.00	99,230,474.00
39002001 - Enyimba Football Club									
39002001/21010101 Basic Salary	665,759,818.95	849,304,449.00	455,279,700.00	455,279,700.00	394,024,749.00-	86.55%-	409,775,500.00	420,019,893.00	430,520,385.00
Sub Total: Personnel Cost	665,759,818.95	849,304,449.00	455,279,700.00	455,279,700.00	394,024,749.00-	86.55%-	409,775,500.00	420,019,893.00	430,520,385.00
39002001/22020101 Local Travel and Transport - Training	30,000,000.00	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	20.00%+	10,500,600.00	10,763,121.00	11,032,197.00
39002001/22020102 Local Travel and Transport - Others		7,258,643.00	10,000,000.00	10,000,000.00	2,741,357.00+	27.41%+	10,500,600.00	10,763,121.00	11,032,197.00
39002001/22020103 International Transport and Travels - Training		10,045,000.00	60,000,000.00	60,000,000.00	49,955,000.00+	83.26%+	53,000,000.00	54,325,006.00	55,683,133.00
39002001/22020301 Office Stationeries/Computer Consumables		995,984.02	1,000,000.00	1,000,000.00	4,015.98+	0.40%+	1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020307 Drugs and Medical Supplies							1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020309 Uniforms & Other Clothing		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	10.00%+	1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,000,000.00	1,000,000.00	1,000,000.00			1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020405 Maintenance of Plants & Generators		1,000,000.00	1,000,000.00	1,000,000.00			1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020801 Motor Vehicle Fuel Cost		861,000.00	1,000,000.00	1,000,000.00	139,000.00+	13.90%+	1,050,400.00	1,076,666.00	1,103,580.00
39002001/22020803 Plant/Generator Fuel Cost		1,380,000.00	1,500,600.00	1,500,600.00	120,600.00+	8.04%+	1,575,000.00	1,614,375.00	1,654,734.00
39002001/22020901 Bank Charges (Other Than Interest)		1,185,471.51	1,300,100.00	1,300,100.00	114,628.49+	8.82%+	1,364,900.00	1,399,028.00	1,434,008.00
39002001/22021004 Medical Expenses		5,556,000.00	10,000,000.00	10,000,000.00	4,444,000.00+	44.44%+	10,500,600.00	10,763,121.00	11,032,197.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
39002001/22021007 Welfare Packages		1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00+	50.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39002001/22021009 Sporting Activities	351,606,762.04	267,040,836.87	400,000,000.00	400,000,000.00	132,959,163.13+	33.24%+	521,300,100.00	534,332,608.00	547,690,927.00
39002001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			249,700.00	255,943.00	262,342.00
Sub-Total: Overhead	381,606,762.04	306,472,635.40	500,050,400.00	500,050,400.00	193,577,764.60+	38.71%+	617,293,900.00	632,726,319.00	648,544,464.00
Total Recurrent Expenditure	1,047,366,580.99	1,155,777,084.40	955,330,100.00	955,330,100.00	200,446,984.40-	20.98%-	1,027,069,400.00	1,052,746,212.00	1,079,064,849.00
39002002 - Abia Warrior									
39002002/21010101 Basic Salary	310,000,000.00	372,000,000.00	400,000,000.00	400,000,000.00	28,000,000.00+	7.00%+	400,000,000.00	410,000,000.00	420,250,000.00
Sub Total: Personnel Cost	310,000,000.00	372,000,000.00	400,000,000.00	400,000,000.00	28,000,000.00+	7.00%+	400,000,000.00	410,000,000.00	420,250,000.00
39002002/22020101 Local Travel and Transport - Training			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
39002002/22020102 Local Travel and Transport - Others			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
39002002/22020301 Office Stationeries and Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
39002002/22020309 Uniforms and Other Clothings			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
39002002/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39002002/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39002002/22020405 Maintenance of Plants and Generators			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39002002/22020502 International Travel and Transport - Training			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
39002002/22020701 Financial Consulting			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
39002002/22020801 Motor Vehicle Fuel Costs			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
39002002/22020803 Plants/Generator Fuel Costs			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,125,006.00	5,253,133.00
39002002/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39002002/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
39002002/22021007 Welfare Packages			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
39002002/22021009 Sporting Activities			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	102,500,000.00	105,062,497.00
39002002/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
39002002/22021006 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			230,001,200.00	230,001,200.00	230,001,200.00+	100.00%+	160,001,200.00	164,001,284.00	168,101,320.00
Total Recurrent Expenditure	310,000,000.00	372,000,000.00	630,001,200.00	630,001,200.00	258,001,200.00+	40.95%+	560,001,200.00	574,001,284.00	588,351,320.00
39002003 - Abia State Comets									
39002003/21010101 Basic Salary	141,206,880.00	169,448,256.00	180,300,100.00	180,300,100.00	10,851,844.00+	6.02%+	180,300,100.00	184,807,603.00	189,427,794.00
Sub Total: Personnel Cost	141,206,880.00	169,448,256.00	180,300,100.00	180,300,100.00	10,851,844.00+	6.02%+	180,300,100.00	184,807,603.00	189,427,794.00
39002003/22020101 Local Travel and Transport - Training			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	15,000,000.00	15,375,006.00	15,759,376.00
39002003/22020102 Local Travel and Transport - Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
39002003/22020301 Stationeries and Computer Consumables							500,600.00	513,121.00	525,954.00
39002003/22020312 Sporting Kits							8,000,000.00	8,200,000.00	8,405,006.00
39002003/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39002003/22020501 Local Traning							6,000,000.00	6,150,000.00	6,303,746.00
39002003/22020701 Financial Consulting							799,600.00	819,590.00	840,084.00
39002003/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	7,000,000.00	7,175,006.00	7,354,382.00
39002003/22021004 Medical Expenses							1,000,000.00	1,025,006.00	1,050,636.00
39002003/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	8,000,000.00	8,200,000.00	8,405,006.00
39002003/22021009 Sporting Activities	3,000,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	32,000,000.00	32,800,000.00	33,620,000.00
Sub-Total: Overhead			230,001,200.00	230,001,200.00	230,001,200.00+	100.00%+	160,001,200.00	164,001,284.00	168,101,320.00
Total Recurrent Expenditure	144,206,880.00	169,448,256.00	220,300,100.00	220,300,100.00	50,851,844.00+	23.08%+	263,600,300.00	270,190,338.00	276,945,117.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Amt Varian 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
39051001 - Abia Sports Council									
39051001/21010101 Basic Salary	186,795,978.08	124,599,073.00	212,196,900.00	212,196,900.00	87,597,827.00+	41.28%+	212,196,900.00	217,501,823.00	222,939,374.00
39051001/21010102 Overtime Payments	1,108,500.00	901,826.00	3,120,000.00	3,120,000.00	2,218,174.00+	71.10%+	3,120,000.00	3,198,006.00	3,277,957.00
39051001/21020101 Housing Allowance	45,919,907.00	29,568,952.00	36,576,200.00	36,576,200.00	7,007,248.00+	19.16%+	36,576,200.00	37,490,605.00	38,427,867.00
39051001/21020102 Transport Allowance	11,798,000.00	8,479,003.00	15,459,800.00	15,459,800.00	6,980,797.00+	45.15%+	15,459,800.00	15,846,295.00	16,242,454.00
39051001/21020103 Meal Subsidy	4,635,700.00	3,670,689.00	6,673,500.00	6,673,500.00	3,002,811.00+	45.00%+	6,673,500.00	6,840,343.00	7,011,352.00
39051001/21020104 Utility Allowance	2,772,300.00	2,001,658.00	3,632,600.00	3,632,600.00	1,630,942.00+	44.90%+	3,632,600.00	3,723,415.00	3,816,499.00
39051001/21020105 Entertainment Allowance	601,200.00	120,045.00	378,100.00	378,100.00	258,055.00+	68.25%+	378,100.00	387,558.00	397,245.00
39051001/21020106 Leave Allowance			17,579,800.00	17,579,800.00	17,579,800.00+	100.00%+	17,579,800.00	18,019,295.00	18,469,775.00
39051001/21020107 Domestic Staff Allowance	2,936,906.00	2,297,389.00	6,360,100.00	6,360,100.00	4,062,711.00+	63.88%+	6,360,100.00	6,519,103.00	6,682,079.00
39051001/21020114 Duty Allowance	2,000.00								
39051001/21020202 Contribution Pension	88,764.90								
Sub Total: Personnel Cost	256,659,255.98	171,638,635.00	301,977,000.00	301,977,000.00	130,338,365.00+	43.16%+	301,977,000.00	309,526,443.00	317,264,602.00
39051001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39051001/22020102 Local Travel and Transport - Others			2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+	2,200,500.00	2,255,518.00	2,311,905.00
39051001/22020301 Office Stationeries/Computer Consumables			799,600.00	799,600.00	799,600.00+	100.00%+	799,500.00	819,488.00	839,979.00
39051001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
39051001/22020309 Uniforms & Other Clothing			60,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	61,500.00	63,036.00
39051001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
39051001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
39051001/22020403 Maintenance of Office Building Residential Qtrs			39,600.00	39,600.00	39,600.00+	100.00%+	39,600.00	40,596.00	41,616.00
39051001/22020405 Maintenance of Plants and Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39051001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
39051001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
39051001/22020801 Motor Vehicle Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
39051001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
39051001/22020901 Bank Charges (Other Than Interest)			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39051001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
39051001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39051001/22021006 Postage and Courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
39051001/22021007 Welfare Packages			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	615,205.00	630,582.00
39051001/22021009 Sporting Activities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39051001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
39051001/22020000 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			12,802,800.00	12,802,800.00	12,802,800.00+	100.00%+	12,803,100.00	13,123,243.00	13,451,334.00
Total Recurrent Expenditure	256,659,255.98	171,638,635.00	314,779,800.00	314,779,800.00	143,141,165.00+	45.47%+	314,780,100.00	322,649,686.00	330,715,936.00
39051002 - Youth Sports Federation of Nigeria (YSFON)									
39051002/21010101 Basic Salary	10,000,000.00	11,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00-	83.33%-	16,056,400.00	16,457,816.00	16,869,256.00
Sub Total: Personnel Cost	10,000,000.00	11,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00-	83.33%-	16,056,400.00	16,457,816.00	16,869,256.00
39051002/22020101 Local Travel & Transport - Training			699,900.00	699,900.00	699,900.00+	100.00%+	720,300.00	738,308.00	756,771.00
39051002/22021005 Local Travel and Transport - Others			699,900.00	699,900.00	699,900.00+	100.00%+	720,300.00	738,308.00	756,771.00
39051002/22020301 Office Stationary/ Computer Consumables			799,600.00	799,600.00	799,600.00+	100.00%+	824,700.00	845,323.00	866,451.00
39051002/22020401 Maintenance of Motor Vehicle/Transport Equipment			699,900.00	699,900.00	699,900.00+	100.00%+	824,700.00	845,323.00	866,451.00
39051002/22020405 Maintenance of Plants and Generators			799,600.00	799,600.00	799,600.00+	100.00%+	1,399,800.00	1,434,795.00	1,470,666.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
39051002/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	614,700.00	630,068.00	645,820.00
39051002/22020803 Plants/Generator Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,403.00	735,339.00
39051002/22021007 Welfare Packages			600,200.00	600,200.00	600,200.00+	100.00%+	720,300.00	738,308.00	756,771.00
Sub-Total: Overhead			5,999,000.00	5,999,000.00	5,999,000.00+	100.00%+	6,524,700.00	6,687,836.00	6,855,040.00
Total Recurrent Expenditure	10,000,000.00	11,000,000.00	11,999,000.00	11,999,000.00	999,000.00+	8.33%+	22,581,100.00	23,145,652.00	23,724,296.00
39051003 - Abia Angels F. C.									
39051003/21010101 Basic Salary	28,000,000.00	56,000,000.00	120,000,000.00	120,000,000.00	64,000,000.00+	53.33%+	120,000,000.00	123,000,000.00	126,075,006.00
Sub Total: Personnel Cost	28,000,000.00	56,000,000.00	120,000,000.00	120,000,000.00	64,000,000.00+	53.33%+	120,000,000.00	123,000,000.00	126,075,006.00
39051003/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,075,006.00	3,151,884.00
39051003/22020102 Local Travel and Transport - Others			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,115.00	3,677,815.00
39051003/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
39051003/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
39051003/22020309 Uniforms & Other Clothing			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39051003/22020401 Maintenance of Motor Vehicle/Transport			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
39051003/22020406 Other Maintenance Services			750,300.00	750,300.00	750,300.00+	100.00%+	750,300.00	769,063.00	788,294.00
39051003/22020802 Other Transport Equipment Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
39051003/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
39051003/22021001 Refreshment and Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
39051003/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39051003/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
39051003/22021009 Sporting Activities	2,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,000.00	6,303,746.00
39051003/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
Sub-Total: Overhead	2,000,000.00		21,302,400.00	21,302,400.00	21,302,400.00+	100.00%+	21,302,500.00	21,835,105.00	22,381,010.00
Total Recurrent Expenditure	30,000,000.00	56,000,000.00	141,302,400.00	141,302,400.00	85,302,400.00+	60.37%+	141,302,500.00	144,835,105.00	148,456,016.00
51001001 - Ministry of Local Govt & Chieftaincy Affairs									
51001001/21010101 Basic Salary	88,996,196.56	79,006,810.15	74,623,000.00	74,623,000.00	4,383,810.15-	5.87%-	70,254,500.00	72,010,863.00	73,811,139.00
51001001/21010102 Overtime Payments	3,642,108.66	4,682,000.00	7,883,600.00	7,883,600.00	3,201,600.00+	40.61%+	8,435,800.00	8,646,701.00	8,862,872.00
51001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,567,230.04	510,630.31	24,693,900.00	24,693,900.00	24,183,269.69+	97.93%+	24,693,900.00	25,311,248.00	25,944,033.00
51001001/21020101 Housing/Rent Allowance	14,131,249.74	18,211,296.70	20,889,500.00	20,889,500.00	2,678,203.30+	12.82%+	22,788,700.00	23,358,423.00	23,942,384.00
51001001/21020102 Transport Allowance	4,294,931.87	5,671,176.50	5,378,200.00	5,378,200.00	292,976.50-	5.45%-	5,499,400.00	5,636,891.00	5,777,815.00
51001001/21020103 Meal Subsidy	2,192,415.35	2,015,900.00	2,350,600.00	2,350,600.00	334,700.00+	14.24%+	4,534,300.00	4,647,663.00	4,763,859.00
51001001/21020104 Utility Allowance	1,228,735.00	1,459,049.25	1,273,700.00	1,273,700.00	185,349.25-	14.55%-	1,264,100.00	1,295,708.00	1,328,097.00
51001001/21020105 Entertainment Allowance	243,276.75	466,706.75	510,300.00	510,300.00	43,593.25+	8.54%+	528,300.00	541,508.00	555,051.00
51001001/21020106 Leave Allowance			7,559,500.00	7,559,500.00	7,559,500.00+	100.00%+	7,660,300.00	7,851,813.00	8,048,105.00
51001001/21020107 Domestic Staff Allowance	953,690.54	3,008,010.82	1,854,700.00	1,854,700.00	1,153,310.82-	62.18%-	3,974,800.00	4,074,176.00	4,176,025.00
51001001/21020110 Clinical Allowance	18,000.00								
51001001/21020111 Hazard Allowance		50,000.00			50,000.00-				
51001001/21020114 Duty Allowance	11,167.66								
Sub Total: Personnel Cost	117,279,002.17	115,081,580.48	147,017,000.00	147,017,000.00	31,935,419.52+	21.72%+	149,634,100.00	153,374,994.00	157,209,380.00
51001001/22020101 Local Transport & Travel-Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,074,400.00	3,151,266.00	3,230,052.00
51001001/22020102 Local Transport & Travel-Others			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,563,000.00	2,627,081.00	2,692,759.00
51001001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,421.00	538,554.00
51001001/22020305 Printing of Non Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,543.00	161,482.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
51001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
51001001/22020403 Maintenance of Office Building/ Residential Quarters			200,400.00	200,400.00	200,400.00+	100.00%+	205,300.00	210,438.00	215,697.00
51001001/22020404 Maintenance of Office IT Equipment			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
51001001/22020405 Maintenance of Plants and Generators			249,700.00	249,700.00	249,700.00+	100.00%+	255,700.00	262,098.00	268,652.00
51001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	409,400.00	419,641.00	430,134.00
51001001/22020605 Cleaning & Fumigation Services			99,700.00	99,700.00	99,700.00+	100.00%+	102,000.00	104,556.00	107,172.00
51001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
51001001/22020803 Plants/Generator Fuel Cost	200,000.00	200,000.00	1,200,400.00	1,200,400.00	1,000,400.00+	83.34%+	1,230,500.00	1,261,268.00	1,292,804.00
51001001/22021001 Refreshments & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
51001001/22021002 Honorarium & Sitting Allowance		2,535,764.00	3,500,600.00	3,500,600.00	964,836.00+	27.56%+	3,588,200.00	3,677,911.00	3,769,855.00
51001001/22021003 Publicity & Advertisements			699,900.00	699,900.00	699,900.00+	100.00%+	717,900.00	735,848.00	754,240.00
51001001/22021004 Medical Expenses			50,400.00	50,400.00	50,400.00+	100.00%+	5,124,900.00	5,253,028.00	5,384,350.00
51001001/22021006 Postages and Courier Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	51,600.00	52,896.00	54,216.00
51001001/22021009 Sporting Activities			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
51001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
51001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead	200,000.00	2,735,764.00	20,602,600.00	20,602,600.00	17,866,836.00+	86.72%+	21,102,100.00	21,629,746.00	22,170,471.00
Total Recurrent Expenditure	200,000.00	2,735,764.00	20,602,600.00	20,602,600.00	17,866,836.00+	86.72%+	21,102,100.00	21,629,746.00	22,170,471.00
69001001 - Ministry of Strategy & Social Development									
69001001/21010101 Basic Salary			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,250,000.00	10,506,254.00
69001001/21010102 Overtime Payments			3,120,000.00	3,120,000.00	3,120,000.00+	100.00%+	3,120,000.00	3,198,006.00	3,277,957.00
69001001/21020101 housing / Rent Allowances			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
69001001/21020102 Transport Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
69001001/21020103 Meal Subsidy			1,737,100.00	1,737,100.00	1,737,100.00+	100.00%+	1,737,100.00	1,780,533.00	1,825,047.00
69001001/21020104 Utility Allowance			1,112,900.00	1,112,900.00	1,112,900.00+	100.00%+	1,112,800.00	1,140,626.00	1,169,137.00
69001001/21020105 Entertainment Allowance			354,200.00	354,200.00	354,200.00+	100.00%+	354,100.00	362,958.00	372,033.00
69001001/21020106 Leave Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,006.00	1,050,636.00
69001001/21020107 Domerstic Staff Allowance			3,889,500.00	3,889,500.00	3,889,500.00+	100.00%+	3,889,600.00	3,986,840.00	4,086,517.00
Sub Total: Personnel Cost			24,213,700.00	24,213,700.00	24,213,700.00+	100.00%+	24,213,600.00	24,818,975.00	25,439,466.00
69001001/22020101 Local Travels and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
69001001/22020102 Local Travels and Transport - Other			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
69001001/22020202 Telephone Charge			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
69001001/22020301 Office Stationary and Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
69001001/22020304 Magazines & Periodicals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
69001001/22020305 Printing and Non Security Documents			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
69001001/22020301 Uniform and Other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
69001001/22020310 Teaching aids/Instruction Materials			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
69001001/22020401 Maintainace of Motor Vehicle			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
69001001/22020402 Maintainace of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
69001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
69001001/22020404 Maintainance of Office and ICT Equipments			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
69001001/22020405 Maintainace of Plant and Generator			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
69001001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual	Actual	Original	Final	Amt Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
69001001/22020801 Motor Vehicle Fuel Costs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
69001001/22020803 Plant / Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
69001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
69001001/22021003 Publicity and Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
69001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
69001001/22021006 Postages & Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
69001001/22021007 Welfare Package			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,000.00	2,101,249.00
69001001/22021009 Sporting Activities			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,801.00	420,042.00
69001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,943.00	262,342.00
69001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			8,404,500.00	8,404,500.00	8,404,500.00+	100.00%+	8,404,700.00	8,614,918.00	8,830,325.00
Total Recurrent Expenditure			32,618,200.00	32,618,200.00	32,618,200.00+	100.00%+	32,618,300.00	33,433,893.00	34,269,791.00
70001001 - Ministry of Joint Projects									
70001001/21010101 Basic Salary	10,088,910.17	78,763,686.90	17,596,600.00	17,596,600.00	61,167,086.90-	347.61%-	12,793,600.00	13,113,446.00	13,441,287.00
70001001/21010102 Overtime Payment	206,500.00	909,538.00	1,044,400.00	1,044,400.00	134,862.00+	12.91%+			
70001001/21010103 Consolidated Revenue Fund Charges	2,129,792.70	44,042.60	5,803,100.00	5,803,100.00	5,759,057.40+	99.24%+	12,453,800.00	12,765,145.00	13,084,270.00
70001001/21020101 Housing / Rent Subsidy	1,996,415.00	8,949,871.50	5,343,300.00	5,343,300.00	3,606,571.50-	67.50%-	5,138,000.00	5,266,450.00	5,398,117.00
70001001/21020102 Transport Allowance	574,150.80	2,025,241.80	1,306,100.00	1,306,100.00	719,141.80-	55.06%-	695,000.00	712,381.00	730,194.00
70001001/21020103 Meal subsidy	197,400.00	782,418.00	577,400.00	577,400.00	205,018.00-	35.51%-	307,300.00	314,983.00	322,858.00
70001001/21020104 Utility Allowance	360,147.25	570,839.00	671,000.00	671,000.00	100,161.00+	14.93%+	683,000.00	700,081.00	717,582.00
70001001/21020105 Entertainment Allowance	245,612.25	191,915.00	374,500.00	374,500.00	182,585.00+	48.75%+	474,200.00	486,061.00	498,210.00
70001001/21020106 Leave Allowance			1,788,700.00	1,788,700.00	1,788,700.00+	100.00%+	1,279,700.00	1,311,693.00	1,344,489.00
70001001/21020107 Domerstic Staff Allowance	1,173,133.74	2,453,823.00	1,731,100.00	1,731,100.00	722,723.00-	41.75%-	2,213,700.00	2,269,043.00	2,325,766.00
Sub Total: Personnel Cost	16,972,061.91	94,691,375.80	36,236,200.00	36,236,200.00	58,455,175.80-	161.32%-	36,038,300.00	36,939,283.00	37,862,773.00
70001001/22020101 Local Travei and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	699,900.00	717,403.00	735,339.00
70001001/22020102 Local Travel and Transport Others			500,600.00	500,600.00	500,600.00+	100.00%+	600,300.00	615,308.00	630,688.00
70001001/22020205 Water Rates							200,400.00	205,416.00	210,552.00
70001001/22020301 Office Stationary and Computer Consumables		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	612,300.00	627,608.00	643,300.00
70001001/22020305 Printing of Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	350,500.00	359,263.00	368,242.00
70001001/22020309 Uniform and Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
70001001/22020401 Maintainance of Motor Vehicle / Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	200,500.00	205,518.00	210,657.00
70001001/22020402 Mainatainace of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	500,600.00	513,121.00	525,954.00
70001001/22020403 Maintenance of Office Building / Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	831,900.00	852,703.00	874,023.00
70001001/22020405 Maintainace of Plant and Generators			200,400.00	200,400.00	200,400.00+	100.00%+	307,300.00	314,983.00	322,858.00
70001001/22020406 Other Maintainance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
70001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
70001001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
70001001/22020803 Plant and Generator Fuel Cost		200,400.00	200,400.00	200,400.00			300,100.00	307,603.00	315,297.00
70001001/22020901 Bank Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
70001001/22021003 Publicity and Advertisement			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
70001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
70001001/22021006 Postage And Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
70001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	600,200.00	615,205.00	630,582.00
70001001/22021009 Sporting Activites			99,700.00	99,700.00	99,700.00+	100.00%+	300,100.00	307,603.00	315,297.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Amt Varian 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
70001001/22021014 Annual Budget Expenses and Administration		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	249,700.00	255,943.00	262,342.00
70001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
70001001/22021021 Special Day Celebration			399,800.00	399,800.00	399,800.00+	100.00%+			
Sub-Total: Overhead		600,400.00	8,654,200.00	8,654,200.00	8,053,800.00+	93.06%+	8,255,500.00	8,461,956.00	8,673,548.00
Total Recurrent Expenditure	16,972,061.91	95,291,775.80	44,890,400.00	44,890,400.00	50,401,375.80-	112.28%-	44,293,800.00	45,401,239.00	46,536,321.00
75001001 - Ministry Of Post-Basic Eduction									
75001001/21010101 Basic Salary			170,793,500.00	170,793,500.00	170,793,500.00+	100.00%+	165,540,200.00	169,678,711.00	173,920,679.00
75001001/21010102 Overtime Payments			9,971,200.00	9,971,200.00	9,971,200.00+	100.00%+			
75001001/21010103 Consolidated Revenue Fund			1,394,900.00	1,394,900.00	1,394,900.00+	100.00%+			
75001001/21020101 Housing/Rent Allowance			117,286,900.00	117,286,900.00	117,286,900.00+	100.00%+	57,321,700.00	58,754,748.00	60,223,619.00
75001001/21020102 Transport Allowance			22,183,700.00	22,183,700.00	22,183,700.00+	100.00%+	10,609,800.00	10,875,045.00	11,146,917.00
75001001/21020103 Meal Subsidy			10,114,100.00	10,114,100.00	10,114,100.00+	100.00%+	4,566,700.00	4,680,868.00	4,797,892.00
75001001/21020104 Utility Allowance			5,890,800.00	5,890,800.00	5,890,800.00+	100.00%+	3,102,100.00	3,179,653.00	3,259,150.00
75001001/21020105 Entertainment Allowance			1,303,700.00	1,303,700.00	1,303,700.00+	100.00%+	1,648,300.00	1,689,513.00	1,731,747.00
75001001/21020106 Leave Allowance			35,817,600.00	35,817,600.00	35,817,600.00+	100.00%+	16,380,600.00	16,790,121.00	17,209,870.00
75001001/21020107 Domestic Staff Allowance			25,243,700.00	25,243,700.00	25,243,700.00+	100.00%+	20,606,200.00	21,121,361.00	21,649,391.00
Sub Total: Personnel Cost			400,000,100.00	400,000,100.00	400,000,100.00+	100.00%+	279,775,600.00	286,770,020.00	293,939,265.00
75001001/22020101 Local Traveling and Transport -Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,100,000.00	4,202,497.00
75001001/22020101 Local Traveling and Transport -Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,050,400.00	5,176,666.00	5,306,078.00
75001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	99,600.00	102,096.00	104,652.00
75001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,099,700.00	1,127,193.00	1,155,370.00
75001001/22020306 Printing of Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
75001001/22020309 Uniforms and other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
75001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,563,121.00	2,627,202.00
75001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,110,400.00	1,138,166.00	1,166,617.00
75001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,050,830.00	1,077,097.00
75001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
75001001/22020405 Maintenance of Plants & Generators			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,538,115.00	1,576,567.00
75001001/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	210,100.00	215,358.00	220,737.00
75001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,099,700.00	2,152,198.00	2,206,005.00
75001001/22020605 Cleaning and Fumigation services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
75001001/22020701 Information Technology Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
75001001/22020703 Legal Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,416.00	210,552.00
75001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	350,500.00	359,263.00	368,242.00
75001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
75001001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
75001001/22021003 Publicity and Advertisement			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
75001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,603.00	315,297.00
75001001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,660.00	52,956.00
75001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	513,121.00	525,954.00
75001001/22021009 Sporting Activites			300,100.00	300,100.00	300,100.00+	100.00%+	200,400.00	205,416.00	210,552.00
75001001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	200,400.00	205,416.00	210,552.00
75001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,858.00	157,701.00
Sub-Total: Overhead			22,204,000.00	22,204,000.00	22,204,000.00+	100.00%+	22,901,300.00	23,473,934.00	24,060,785.00
Total Recurrent Expenditure			422,204,100.00	422,204,100.00	422,204,100.00+	100.00%+	302,676,900.00	310,243,954.00	318,000,050.00

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC) FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Budget	Budget
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
CONSOLIDATED REVENUE FUND CHARGES									
Recurrent Debts	818,632,923.17	1,405,925,545.06	1,500,000,000.00	1,500,000,000.00	94,074,454.94+	6.27%+	1,000,000,000.00	1,025,000,000.00	1,050,625,006.00
Contractors/Other Miscellaneous Debts	63,294,584.22	1,275,843,840.82	130,000,000.00	130,000,000.00	1,145,843,840.82-	881.42%-	130,000,000.00	133,250,000.00	136,581,249.00
Cost of IGR / FAAC Collection	2,417,124,256.68	3,502,482,447.10	140,000,000.00	140,000,000.00	3,362,482,447.10-	2,401.77%-	140,000,000.00	143,500,000.00	147,087,503.00
Contribution to LG JAAC			110,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	112,800.00	115,620.00	118,512.00
Share of State IGR to MDAs	825,542,586.50	690,070,868.01			690,070,868.01-				
LGAs Share of State IGR	133,914,257.18	27,298,289.00			27,298,289.00-				
Settlement of Liabilities - Judgements	37,791,748.38	11,006,426.50			11,006,426.50-				
Contribution to ETF	5,215,750.00								
SME Transfer	72,426,881.71								
Total	4,373,942,987.84	6,912,627,416.49	1,880,000,000.00	1,880,000,000.00	5,032,627,416.49-	267.69%-	1,270,112,800.00	1,301,865,620.00	1,334,412,270.00
CRFC - PUBLIC DEBT CHARGES									
Foreign Loans Repayment	918,349,300.99	832,173,262.10	350,000,000.00	350,000,000.00	482,173,262.10-	137.76%-	400,000,000.00	410,000,000.00	420,250,000.00
Domestic Loans Repayment	21,714,352,465.50	46,550,892,138.66	1,500,000,000.00	5,218,465,800.00	41,332,426,338.66-	792.04%-	9,000,000,000.00	10,250,000,000.00	10,506,250,000.00
Refund to Other Government - Deductions		29,852,793.32	120,000,000.00	120,000,000.00	90,147,206.68+	75.12%+	123,000,000.00	126,075,006.00	129,226,879.00
Deduction @ Source - Oil Theft			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,300,100.00	12,607,603.00	12,922,789.00
Deduction @ Source - 1% Police Reform			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
Deduction @ Source - VAT/WHT Liabilities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
Deduction @ Source - Judiciary			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,101,660.00	2,154,204.00
Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00-	500.00%-	2,050,400.00	2,101,660.00	2,154,204.00
Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00	2,000,000.00	2,000,000.00	10,000,000.00-	500.00%-	2,050,400.00	2,101,660.00	2,154,204.00
Deduction @ Source - Counterpart Fund IRO UBEC Project	864,198,662.64		600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	415,000,000.00	425,375,006.00	436,009,376.00
Deduction @ Source - Counterpart Fund IRO MDG'S Project	182,832,677.52	91,416,338.76	200,000,000.00	200,000,000.00	108,583,661.24+	54.29%+	205,000,000.00	210,125,006.00	215,378,128.00
Repayment of Domestic Arrears	10,000,000.00	634,069,944.04	600,000,000.00	600,000,000.00	34,069,944.04-	5.68%-	415,000,000.00	425,375,006.00	436,009,376.00
Total	23,713,733,106.65	48,162,404,476.88	3,392,000,000.00	7,110,465,800.00	41,051,938,676.88-	577.35%-	10,580,552,100.00	11,870,065,927.00	12,166,817,568.00
CRFC - SOCIAL BENEFITS									
Note 3 - Social Benefits									
Gratuity	41,139,440.70	92,544,284.08	5,250,799,600.00	5,250,799,600.00	5,158,255,315.92+	98.24%+	2,336,608,700.00	2,395,023,924.00	2,454,899,520.00
Pension	2,823,938,866.22	1,344,835,998.37	5,720,789,900.00	5,720,789,900.00	4,375,953,901.63+	76.49%+	6,521,368,600.00	6,684,402,827.00	6,851,512,890.00
Death Benefits		5,800,000.00	400,986,800.00	400,986,800.00	395,186,800.00+	98.55%+	497,730,000.00	458,923,256.00	470,396,344.00
Total	2,865,078,306.92	1,443,180,282.45	11,372,576,300.00	11,372,576,300.00	9,929,396,017.55+	87.31%+	9,355,707,300.00	9,538,350,007.00	9,776,808,754.00

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Original Budget2022	Revised Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMA/IDA			800,000,000.00	800,000,000.00	800,000,000.00-	100.00%-	861,000,000.00	925,575,006.00	994,993,133.00
15001001/13000002 National Programme for Food Security (NPFs) ADP			78,000,000.00	78,000,000.00	78,000,000.00-	100.00%-	83,948,400.00	90,244,536.00	97,012,881.00
15001001/13000004 CBNRMP/NDCC/RUMED/IFAD			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	107,625,400.00	115,697,305.00	124,374,600.00
15001001/13000005 Agric Trans Agenda/Agricultural Ext.Trans Agenda ATA/ETA			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	53,812,700.00	57,848,653.00	62,187,306.00
TOTAL			1,028,000,000.00	1,028,000,000.00	1,028,000,000.00-	100.00%-	1,106,386,500.00	1,189,365,500.00	1,278,567,920.00
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001 Federal Government Grant for UBE	2,440,619,586.32		4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	100.00%-	4,305,000,000.00	4,627,875,006.00	4,974,965,630.00
17001001/13000002 UNICEF Grant & UBE			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	53,812,700.00	57,848,653.00	62,187,306.00
17001001/13000003 Other Grants/Aids			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	21,524,600.00	23,138,945.00	24,874,370.00
17001001/13000004 Tertiary Education Trust Fund (TETFUND)	865,911,373.10		7,390,181,700.00	7,390,181,700.00	7,390,181,700.00-	100.00%-	6,953,683,100.00	8,550,209,333.00	9,191,475,037.00
TOTAL	3,306,530,959.42		11,460,181,700.00	11,460,181,700.00	11,460,181,700.00-	100.00%-	11,334,020,400.00	13,259,071,937.00	14,253,502,343.00
DOMESTIC CAPITAL GRANTS									
54001001 - MINISTRY OF RURAL DEV. COOPERATIVE AND POVERTY RE									
54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)	1,621,550,000.00	378,432,678.50			378,432,678.50+				
54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)		15,053,191.00	46,313,400.00	46,313,400.00	31,260,209.00-	67.50%-		53,583,488.00	57,602,249.00
TOTAL	1,621,550,000.00	393,485,869.50	46,313,400.00	46,313,400.00	347,172,469.50+	749.62%+		53,583,488.00	57,602,249.00
DOMESTIC CAPITAL GRANTS									
62001001 - MINISTRY OF PHYSICAL PLANING AND URBAN DEVELOPMEN									
DOMESTIC CAPITAL GRANTS									
38002001 - ABIA PLANNING COMMISSION									
38002001/13000001 CBN - Abia State Integrated & Infrastructural Development Pr							1,050,000,000.00	1,128,750,000.00	1,213,406,254.00
38002001/13000002 SDGs Grant From FG			700,000,000.00	700,000,000.00	700,000,000.00-	100.00%-	753,374,600.00	809,877,701.00	870,618,533.00
38002001/13000003 OGP /SFTAS			195,000,000.00	195,000,000.00	195,000,000.00-	100.00%-	209,869,100.00	225,609,288.00	242,529,981.00
TOTAL			895,000,000.00	895,000,000.00	895,000,000.00-	100.00%-	2,013,243,700.00	2,164,236,989.00	2,326,554,768.00
DOMESTIC CAPITAL GRANTS									
35001001 - MINISTRY OF ENVIRONMENT									
35001001/13000010 NEWMAP			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
TOTAL			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-			
DOMESTIC CAPITAL GRANTS									
52001001 - MINISTRY OF PUBLIC UTILITIES AND WATER RESOURCES									
52001001/13000010 Water Development Project From World Bank			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-		347,090,738.00	373,122,546.00
TOTAL			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-		347,090,738.00	373,122,546.00
DOMESTIC CAPITAL GRANTS									
20001001 - MINISTRY OF FINANCE									
20001001/13000001 SFTAS Grant	3,043,744,250.00	2,920,585,000.00	8,136,000,000.00	8,136,000,000.00	5,215,415,000.00-	64.10%-			
20001001/13020302 State Action on Business Enabling Reforms (SABER)								9,413,097,535.00	10,119,079,856.00
TOTAL	3,043,744,250.00	2,920,585,000.00	8,136,000,000.00	8,136,000,000.00	5,215,415,000.00-	64.10%-		9,413,097,535.00	10,119,079,856.00

SCHEDULE OF DETAIL CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2022 ...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Revised Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
14001001 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
14001001/13000001 World Bank/Nigeria For Women Project		2,598,916,000.00			2,598,916,000.00+				
TOTAL		2,598,916,000.00			2,598,916,000.00+				
DOMESTIC CAPITAL GRANTS									
21002001 - ABIA STATE HEALTH INSURANCE AGENCY									
21002001/13020301 5% Premium Contribution from Formal Sector			420,000,000.00	420,000,000.00	420,000,000.00-	100.00%-	452,025,200.00	485,927,096.00	522,371,633.00
TOTAL			420,000,000.00	420,000,000.00	420,000,000.00-	100.00%-	452,025,200.00	485,927,096.00	522,371,633.00
DOMESTIC CAPITAL GRANTS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/13010100 COVID-19 Donations			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	322,875,100.00	347,090,738.00	373,122,546.00
20007001/13010102 FGN Covid 19 Response			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,076,249,700.00	1,156,968,428.00	1,243,741,057.00
TOTAL			1,300,000,000.00	1,300,000,000.00	1,300,000,000.00-	100.00%-	1,399,124,800.00	1,504,059,166.00	1,616,863,603.00
TOTAL - DOMESTIC GRANTS	7,971,825,209.42	5,912,986,869.50	23,595,495,100.00	23,595,495,100.00	17,682,508,230.50-	74.94%-	16,304,800,600.00	28,416,432,449.00	30,547,664,918.00
FORIEGN GRANTS									
38002001 - ABIA STATE PLANNING COMMISSION									
38002001/13000010 Grants from Development Partner	731,031,741.01		500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	538,124,900.00	578,484,268.00	621,870,587.00
38002001/13000020 UNDP Counterpart Cash Contribution			195,000,000.00	195,000,000.00	195,000,000.00-	100.00%-	209,869,100.00	225,609,288.00	242,529,981.00
38002001/13000030 Worldbank Grants to Abia State Operation Coordinating Units(			45,000,000.00	45,000,000.00	45,000,000.00-	100.00%-	48,431,000.00	52,063,331.00	55,968,076.00
38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)			6,346,366,900.00	6,346,366,900.00	6,346,366,900.00-	100.00%-		5,784,843,433.00	6,218,706,687.00
38002001/13000060 National Social Safety Net Project - Scale-up (NASSP-SU-ABIA								53,750,000.00	57,781,249.00
TOTAL	731,031,741.01		7,086,366,900.00	7,086,366,900.00	7,086,366,900.00-	100.00%-	796,425,000.00	6,694,750,320.00	7,196,856,580.00
FORIEGN GRANTS									
11001001 - OFFICE OF THE EXECUTIVE GOVERNOR									
11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,721,500.00	1,850,613.00	1,989,413.00
TOTAL			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,721,500.00	1,850,613.00	1,989,413.00
FORIEGN GRANTS									
21001001 - MINISTRY OF HEALTH									
21001001/13000004 Malaria Elimination Programme - IMPACT Project		87,400,000.00			87,400,000.00+				
TOTAL		87,400,000.00			87,400,000.00+				
FORIEGN GRANTS									
21003001 - ABIA PRIMARY HEALTH CARE DEV AGENCY									
21003001/13000001 UNICEF Programme	2,620,400.00		70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	75,338,500.00	80,988,893.00	87,063,056.00
21003001/13000003 Global Fund Initiative Activities	3,684,988.19								
21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			15,696,800.00	15,696,800.00	15,696,800.00-	100.00%-	16,893,200.00	18,160,190.00	19,522,210.00
21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			70,000,000.00	70,000,000.00	70,000,000.00-	100.00%-	75,338,500.00	80,988,893.00	87,063,056.00
21003001/13000007 Multilateral Aids /Grants From Development Partner TCI			204,800,000.00	204,800,000.00	204,800,000.00-	100.00%-	220,415,400.00	236,946,555.00	254,717,543.00
21003001/13000008 Basic Health Care Provision Fund			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-		2,313,938,151.00	2,487,483,517.00
TOTAL	6,305,388.19		2,360,496,800.00	2,360,496,800.00	2,360,496,800.00-	100.00%-	387,985,600.00	2,731,022,682.00	2,935,849,382.00

SCHEDULE OF DETAIL CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2022 ...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Revised Budget2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
FORIEGN GRANTS									
21002001 - ABIA STATE HEALTH INSURANCE AGENCY									
21002001/13000001 Basic Health Care Provision Fund			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		578,484,268.00	621,870,587.00
TOTAL			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		578,484,268.00	621,870,587.00
FORIEGN GRANTS									
52102001 - ABIA STATE WATER BOARD									
52102001/13000010 3rd National Urban Water Reform Project (World Bank)								347,090,738.00	373,122,546.00
TOTAL								347,090,738.00	373,122,546.00
FORIEGN GRANTS									
52103001 - ABIA STATE RURAL WATER SANITATION AGENCY									
52103001/13020401 Nigerian Sustainable Rural Wash Project(WADA) III Project								109,650,000.00	117,873,746.00
52103001/13020402 Bi-lateral Aid to Water Sanitation & Hygiene-Partnership			315,000,000.00	315,000,000.00	315,000,000.00-	100.00%-	300,000,000.00	322,500,000.00	346,687,503.00
52103001/13020403 Nat Youth Volunteer Program for Hand washing and Clean Nig			102,000,000.00	102,000,000.00	102,000,000.00-	100.00%-			
TOTAL			417,000,000.00	417,000,000.00	417,000,000.00-	100.00%-	300,000,000.00	432,150,000.00	464,561,249.00
TOTAL DOMESTIC GRANTS	737,337,129.20	87,400,000.00	9,865,463,700.00	9,865,463,700.00	9,778,063,700.00-	99.11%-	1,486,132,100.00	10,206,864,353.00	10,972,379,170.00
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund	167,187,137.79		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00-	100.00%-	15,000,000,000.00		
TOTAL	167,187,137.79		20,637,158,700.00	20,637,158,700.00	20,637,158,700.00-	100.00%-	15,000,000,000.00		
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Commercial Banks	5,500,000,000.00	5,025,118,897.48	3,000,000,000.00	3,000,000,000.00	2,025,118,897.48+	67.50%+	750,211,688.00	3,470,906,578.00	3,731,224,573.00
20007001/14030102 Overdraft/Other Loans	14,783,511,953.18	3,221,823,647.80			3,221,823,647.80+				
20007001/1403025 ISPO - Contract Financing Facility	17,877,905,000.00	16,094,600,000.00			16,094,600,000.00+				
20007001/14030105 CBN Bridging Facility	3,007,180,457.14	15,035,902,285.70	18,748,060,000.00	18,748,060,000.00	3,712,157,714.30-	19.80%-	18,587,067,641.00	21,690,920,221.00	23,317,739,234.00
TOTAL	41,168,597,410.32	39,377,444,830.98	21,748,060,000.00	21,748,060,000.00	17,629,384,830.98+	81.06%+	19,337,279,329.00	25,161,826,799.00	27,048,963,807.00
DOMESTIC LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/14030102 Abia State Livelihood Improvement Family Enterprise for Nige							366,000,000.00		
TOTAL							366,000,000.00		
DOMESTIC LOANS									
21001001 - MINISTRY OF HEALTH									
DOMESTIC LOANS									
71001001 - MINISTRY OF INDUSTRY									
FOREIGN LOANS									
20001001 - MINISTRY OF FINANCE									
20001001/14030203 State Action on Business Enabling Reforms (SABER)							5,538,356,371.00		
TOTAL							5,538,356,371.00		

SCHEDULE OF DETAIL CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2022 ...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Revised Bugdet2022	Variance 2022	% Variance 2022	Approved Budgt 2023	Proposed Budgt 2024	Proposed Budgt 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
FOREIGN LOANS									
52102001 - MINISTRY OF ABIA STATE WATER SEVERAGE									
52102001/14030201 3rd National Urban Water Reform Project (World Bank)							322,875,100.00		
52102001/14030201 Belgium Gov't - Umuahia/Aba Regional Water Scheme			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-			
TOTAL			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	322,875,100.00		
FOREIGN LOANS									
54001001 - MINISTRY OF RURAL DEV . COOP & POVERTY REDUCTION									
54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)			395,200,000.00	395,200,000.00	395,200,000.00-	100.00%-	395,200,400.00	424,840,430.00	456,703,461.00
TOTAL			395,200,000.00	395,200,000.00	395,200,000.00-	100.00%-	395,200,400.00	424,840,430.00	456,703,461.00
FOREIGN LOANS									
17001001 - MINISTRY OF EDUCATION									
17001001/13020402 Innovation Dev. & Effectiveness in the Acquisition of Skills		646,288,939.10	762,500,000.00	762,500,000.00	116,211,060.90-	15.24%-	762,500,600.00	819,688,151.00	881,164,765.00
TOTAL		646,288,939.10	762,500,000.00	762,500,000.00	116,211,060.90-	15.24%-	762,500,600.00	819,688,151.00	881,164,765.00
FOREIGN LOANS									
21001001 - MINISTRY OF HEALTH									
21001001/14030201 Save a Million Lives World Bank/Federal Min. of Health			320,000,000.00	320,000,000.00	320,000,000.00-	100.00%-	320,000,000.00	344,000,000.00	369,800,000.00
21001001/14030203 Acelerating Nutrition Results in Nigeria (ARIN)	155,135,000.00	20,750,000.00	90,000,000.00	90,000,000.00	69,250,000.00-	76.94%-	90,000,000.00	96,750,000.00	104,006,254.00
21001001/14030204 World Bank State Optima Nutrition Programme							1,000,000,000.00		
TOTAL	155,135,000.00	20,750,000.00	410,000,000.00	410,000,000.00	389,250,000.00-	94.94%-	1,410,000,000.00	440,750,000.00	473,806,254.00
FOREIGN LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/14030201 Abia State Livelihood Improvement Family Ent. for Niger Delta			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	393,450,000.00	422,958,751.00
TOTAL			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	393,450,000.00	422,958,751.00
FOREIGN LOANS									
14001001 - MINISTRY OF WOMEN AFFAIRS									
14001001/14030201 World Bank Nigeria Women Project			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,150,000,000.00	2,311,250,000.00
TOTAL			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,150,000,000.00	2,311,250,000.00
TOTAL FOREIGN GRANTS	155,135,000.00	667,038,939.10	3,433,700,000.00	3,433,700,000.00	2,766,661,060.90-	80.57%-	9,994,932,471.00	4,228,728,581.00	4,545,883,231.00
OTHER CAPITAL RECEIPTS									
60001001 - MINISTRY OF LANDS AND SURVEY									
OTHER CAPITAL RECEIPTS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/23010122/04000003 Purchase of Health/Medical Equipments for Govt House Clinic	38,147,000.00	20,290,000.00	50,000,000.00	50,000,000.00	29,710,000.00+	59.42%+	40,000,000.00	40,500,000.00	41,006,254.00
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House	1,982,164.11		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11001001/23020127/11000001 Purchase of Camera & Video Recording Machines for the Press	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
11001001/23010105/13000001 Acquisition of Capital Assets (Pur of Veh & Other Cap Asset)	266,794,835.00								
11001001/23010105/13000003 Purchase of Motor Vehicles for Government House/MDAs	1,190,120,722.22	1,169,800,000.00	1,500,000,000.00	2,000,000,000.00	830,200,000.00+	41.51%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
11001001/23010106/13000004 Purchase of Motor Vans for Government House	204,131,000.00	178,500,000.00	500,000,000.00	750,000,000.00	571,500,000.00+	76.20%+	400,000,000.00	405,000,000.00	410,062,497.00
11001001/23010107/13000005 Purchase of Trucks for Government House	398,076,974.42	579,465,555.54	1,000,000,000.00	1,250,000,000.00	670,534,444.46+	53.64%+	700,000,000.00	708,750,000.00	717,609,376.00
11001001/23010108/13000006 Purchase of Buses for Government House/MDAs	558,540,144.11	672,000,000.00	1,000,000,000.00	1,300,000,000.00	628,000,000.00+	48.31%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
11001001/23010112/13000007 Purchase of Office Furniture	38,900,000.00	43,500,000.00	50,000,000.00	50,000,000.00	6,500,000.00+	13.00%+	20,000,000.00	20,250,000.00	20,503,122.00
11001001/23010119/13000008 Purchase of Power Generating Set for Govt House/Liason Offic	102,375,200.00	9,000,000.00	100,000,000.00	100,000,000.00	91,000,000.00+	91.00%+			
11001001/23010128/13000009 Purchase of Security Equipments	337,116,000.00	35,000,000.00	40,000,000.00	40,000,000.00	5,000,000.00+	12.50%+	45,000,000.00	45,562,497.00	46,132,029.00
11001001/23050103/13000010 Monitoring and Evaluation of Projects in MDAs	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11001001/23010119/13000011 Provision of Sporting Facilities at new Governors Lodge	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00			45,000,000.00	45,562,497.00	46,132,029.00
11001001/23010123/13000012 Purchase of Fire Fighting Equipment	40,000,000.00	32,500,000.00	40,000,000.00	40,000,000.00	7,500,000.00+	18.75%+	42,000,000.00	42,525,006.00	43,056,567.00
11001001/23030123/13000014 Rehabilitation of Street Light in Government House	20,000,000.00	11,775,000.00	20,000,000.00	25,000,000.00	13,225,000.00+	52.90%+	20,000,000.00	20,250,000.00	20,503,122.00
11001001/23010120/13000015 Purchase of Canteen/Kitchen Equipments	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11001001/23010112/13000018 Purchase of Office Furniture (Office of the SA on Econ. Matt	18,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11001001/23010105/13000019 Purchase of Vehicle for Commissioners Judiciary and Permanen							1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
Sub total	3,273,184,039.86	2,791,830,555.54	4,361,000,000.00	5,666,000,000.00	2,874,169,444.46+	50.73%+	4,824,000,000.00	4,884,300,024.00	4,945,353,794.00
11001002 - Office of the Deputy Governor									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA		2,730,000.00	50,000,000.00	50,000,000.00	47,270,000.00+	94.54%+	40,000,000.00	40,500,000.00	41,006,254.00
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	71,760,948.00
11001002/23030121/13000001 Renovation of Office Complex			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11001001/23030121/13000008 Rehabilitation/Repair of Office Buildings		6,500,000.00	12,500,600.00	12,500,600.00	6,000,600.00+	48.00%+	12,000,000.00	12,150,000.00	12,301,873.00
11001002/23050103/13000009 Provision of Relief Materials		10,000,000.00	10,500,600.00	10,500,600.00	500,600.00+	4.77%+	10,500,600.00	10,631,860.00	10,764,754.00
11001002/23050101/19000002 Inter State Boundary Conflict Resolution		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	87.50%+	70,000,000.00	70,875,006.00	71,760,948.00
Sub total		29,230,000.00	238,001,200.00	238,001,200.00	208,771,200.00+	87.72%+	212,500,600.00	215,156,878.00	217,846,349.00
11008001 - Abia State Emergency Mgt Agency									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
11008001/23050101/09000001 Sema Rapid Response Activities			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
11008001/23050101/09000002 Sema Monitory and Evaluation Activities			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11008001/23010112/13000003 Office Equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
Sub total			44,500,600.00	44,500,600.00	44,500,600.00+	100.00%+	43,500,600.00	44,044,369.00	44,594,933.00
11013001 - Office of the SSG									
11013001/23010112/13000002 Purchase of Office Furniture (Purchase of 10 Nos. Modern Of			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11013001/23010112/13000003 Purchase of Office Equipment (4 Nos. Photocopying Machines			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
11013001/23030121/13000006 Rehabilitation of Offices			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
11013001/23010112/13000009 Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T		4,420,000.00	2,500,600.00	2,500,600.00	1,919,400.00-	76.76%-	2,500,600.00	2,531,860.00	2,563,505.00
11013001/23030111/13000014 Renovation of Michael Okpara Auditorium(Procurement of 2 No.	11,300,000.00	11,500,000.00	10,000,000.00	10,000,000.00	1,500,000.00-	15.00%-	10,000,000.00	10,125,006.00	10,251,572.00
11013001/23050103/13000015 Purchase of Food (Palliatives)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11013001/23050101/13000016 Establishment of ICT Hub in the office of the SSG			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11013001/23050101/13000017 Printing of Honourary Awards			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
Sub total	11,300,000.00	15,920,000.00	47,501,800.00	47,501,800.00	31,581,800.00+	66.49%+	47,501,800.00	48,095,604.00	48,696,805.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11016001 - Bureau of Economic Affairs									
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
11016001/23010112/13000003 Purchase of 4 No. 32" Flat Screen TVs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	205,440.00
11016001/23010112/13000004 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	252,821.00	255,979.00
11016001/23010112/13000005 Purchase of 4 Nos. Fridges			399,800.00	399,800.00	399,800.00+	100.00%+	249,700.00	252,821.00	255,979.00
11016001/23010119/13000006 Procurement of 1 No. 5KVA Gen-Set			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	205,440.00
11016001/23050101/13000007 Nigerian (Abia Chapter) National Volunteerism Promotion			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11016001/23050101/13000008 2022 National Population Census Monitoring in the State			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,230,602.00
Sub total			5,001,000.00	5,001,000.00	5,001,000.00+	100.00%+	5,301,000.00	5,367,262.00	5,434,342.00
11017001 - Executive Council Secretarite									
11017001/23010112/13000003 Purchase of Furniture and Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,399,800.00	1,417,303.00	1,435,022.00
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	303,857.00	307,651.00
11017001/23010112/13000005 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	404,795.00	409,850.00
11017001/23010112/13000006 Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	607,703.00	615,301.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,588,667.00
Sub total			6,200,500.00	6,200,500.00	6,200,500.00+	100.00%+	6,200,500.00	6,278,016.00	6,356,491.00
11018001 - Bureau of Special Services									
11018001/23020118/13000007 Procurement /Installationof CCTV Camera in selected flashpoi			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,200,400.00	7,290,411.00	7,381,539.00
11018001/23050101/13000008 Community Based Security intelligence gathering & Project Mo							3,000,000,000.00	3,037,500,000.00	3,075,468,751.00
11018001/23050101/13000009 Development Of Intelligent Database							5,000,000.00	5,062,497.00	5,125,775.00
Sub total			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	3,012,200,400.00	3,049,852,908.00	3,087,976,065.00
11014001 - Bureau of Political Affairs									
11014001/23000000/13000002 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	303,857.00	307,651.00
11014001/23010112/13000004 Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
11014001/23010112/13000005 Purchase of 4 Nos. Fridges			649,500.00	649,500.00	649,500.00+	100.00%+	500,600.00	506,855.00	513,193.00
11014001/23050101/13000007 Capacity Building of Political Appointees			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
Sub total			9,450,200.00	9,450,200.00	9,450,200.00+	100.00%+	7,801,900.00	7,899,427.00	7,998,167.00
11021002 - Abia State LiasOn Office Abuja									
11021002/23040104/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
Sub total			15,001,200.00	15,001,200.00	15,001,200.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
11033001 - Abia state Agency for The control of Hiv/Aids									
11033001/23050103/04000004 Monitoring and Evaluation		250,000.00	1,000,000.00	1,000,000.00	750,000.00+	75.00%+	500,600.00	506,855.00	513,193.00
11033001/23030105/04000005 Abia State Aids Control Programme		2,000,000.00	50,000,000.00	50,000,000.00	48,000,000.00+	96.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,553,445.00
11033001/23050101/13000003 Suports to Stakeholders Line Mins Laca Ngos.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critaical HIV Interven			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000005 Annual Journal and M and E Provision			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000006 Provision for Quaterly SACALACA forum			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000008 Advocacy/Sentization Council of Chifts and Religious leaders			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11033001/23050101/13000009 Purchase of Office Furniture 10 Chairs 10 Tables and 10 St			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11033001/23010119/13000011 Purchase of Power Generating Set							10,000,000.00	10,125,006.00	10,251,572.00
Sub total		2,250,000.00	134,000,000.00	134,000,000.00	131,750,000.00+	98.32%+	69,500,600.00	70,369,388.00	71,249,026.00
11035001 - Abia State Pension Board									
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
11035001/23010101/13000002 Acquisition of Capital Assets							2,500,600.00	2,531,860.00	2,563,505.00
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,001,200.00	5,063,720.00	5,127,010.00
11021001 - Abia State Liaison office Lagos									
11021001/23040105/09000001 Industrial Pollution Preservation & control office complex/Gov lodge			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
Sub total			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
11038001 - Christian Pilgrims Welfare Board									
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
73001001 - Ministry Of Home Land Security									
73001001/23010122/04000001 Purchase of COVID 19 Rapid Response Uniform for 700 Personnel			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
73001001/23050101/04000002 Technical Training for 700 COVID 19 Response Newly Employed P			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,265,405.00	5,331,226.00
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-uko Ukwa West			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	58,500,600.00	59,231,860.00	59,972,256.00
73001001/23010105/13000002 Purchase of Office Vehicles			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
73001001/23010104/13000003 Purchase of Motor Cycles			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,500,600.00	15,694,358.00	15,890,540.00
73001001/23010128/13000004 Purchase of Security Equipment			348,000,000.00	348,000,000.00	348,000,000.00+	100.00%+	400,000,000.00	405,000,000.00	410,062,497.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
73001001/23030121/13000008 Fumigation of offices and premises			350,500.00	350,500.00	350,500.00+	100.00%+	360,100.00	364,601.00	369,162.00
73001001/23050101/13000009 Insurance Policy for security personnel			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,200,400.00	8,302,908.00	8,406,689.00
73001001/23050101/13000010 Capacity Building of the Security Personnel		10,000,000.00	105,000,000.00	105,000,000.00	95,000,000.00+	90.48%+	100,000,000.00	101,250,000.00	102,515,630.00
73001001/23020118/13000011 Establishment of Ebube Agu Project			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+	500,000,000.00	506,250,000.00	512,578,127.00
Sub total		10,000,000.00	1,574,851,100.00	1,574,851,100.00	1,564,851,100.00+	99.37%+	1,133,262,700.00	1,147,428,507.00	1,161,771,384.00
11101001 - Abia State oil Producing Area Dev Commission - AS									
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	29,889,475.00	64,800,000.00			64,800,000.00-				
11101001/23010127/04000001 Purchase and Distribution of Food items to indigents Citizen	79,701,588.00	64,700,000.00	30,000,000.00	10,000,000.00	54,700,000.00-	54.700%-	30,000,000.00	30,375,006.00	30,754,694.00
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE	79,169,992.00	8,640,000.00	5,000,000.00	5,000,000.00	3,640,000.00-	72.800%-	5,000,000.00	5,062,497.00	5,125,775.00
11101001/23010122/04000003 Purchase of Drugs and Disinfectants	9,510,000.00	21,940,000.00	10,000,000.00	3,000,000.00	18,940,000.00-	631.333%-	10,500,600.00	10,631,860.00	10,764,754.00
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management	9,430,000.00	19,000,000.00	10,000,000.00	7,000,000.00	12,000,000.00-	171.433%-			
11101001/23020102/04000005 Construction of 1 No Nurses Quarters building at Owaza Cottage		5,540,000.00	3,500,600.00	3,500,600.00	2,039,400.00-	58.266%-	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwa		7,940,000.00	5,799,600.00	5,799,600.00	2,140,400.00-	36.911%-	6,000,000.00	6,075,006.00	6,150,948.00
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A		3,700,000.00	2,399,800.00	2,399,800.00	1,300,200.00-	54.188%-	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako		3,700,000.00	2,600,200.00	2,600,200.00	1,099,800.00-	42.300%-	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23020106/04000009 Construction of staff quarters at Obehie Health Centre in Uk		2,925,000.00	2,200,400.00	2,200,400.00	724,600.00-	32.933%-	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020106/04000010 Construction of health centre at Umunne Ato Community Isiala	14,050,000.00	17,910,000.00	15,500,600.00	5,500,600.00	12,409,400.00-	225.600%-	16,000,000.00	16,200,000.00	16,402,497.00
11101001/23020106/04000011 Fencing of Okohia Primary Health Centre Ipu South Auto. Comm		3,940,000.00	2,000,000.00	2,000,000.00	1,940,000.00-	97.000%-	2,200,400.00	2,227,902.00	2,255,752.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23020106/04000012		41,000,000.00	20,000,000.00	20,000,000.00	21,000,000.00-	105.00%-			
11101001/23020107/05000004		12,400,000.00	8,000,000.00	2,000,000.00	10,400,000.00-	520.00%-	10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020111/05000005	1,880,000.00	4,500,000.00	2,000,000.00	2,000,000.00	2,500,000.00-	125.00%-	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23020107/04000007		12,900,000.00	5,000,000.00	5,000,000.00	7,900,000.00-	158.00%-	5,500,600.00	5,569,363.00	5,638,979.00
11101001/23020107/04000008		15,704,200.00	6,000,000.00	950,000.00	14,754,200.00-	1,553.07%-	6,500,600.00	6,581,860.00	6,664,129.00
11101001/23030106/05000009		12,640,000.00	8,000,000.00	1,320,000.00	11,320,000.00-	857.58%-			
11101001/23030106/05000010		240,000.00	1,500,600.00	1,500,600.00	1,260,600.00+	84.01%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23030106/05000011		1,160,000.00	3,600,200.00	3,600,200.00	2,440,200.00+	67.78%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23030106/05000014		1,040,000.00	3,200,400.00	3,200,400.00	2,160,400.00+	67.50%+	3,600,200.00	3,645,205.00	3,690,774.00
11101001/23020107/05000015		1,900,000.00	5,799,600.00	5,799,600.00	3,899,600.00+	67.24%+	6,000,000.00	6,075,006.00	6,150,948.00
11101001/23030106/05000017		900,000.00	2,699,900.00	2,699,900.00	1,799,900.00+	66.67%+	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030106/05000018		300,000.00	1,699,900.00	1,699,900.00	1,399,900.00+	82.35%+	1,900,300.00	1,924,057.00	1,948,102.00
11101001/23030106/06000019		1,500,000.00	4,799,600.00	4,799,600.00	3,299,600.00+	68.75%+			
11101001/23020106/05000020		840,000.00	2,699,900.00	2,699,900.00	1,859,900.00+	68.89%+	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23020107/05000021		1,440,000.00	4,399,800.00	4,399,800.00	2,959,800.00+	67.27%+			
11101001/23020107/05000022		1,040,000.00	3,200,400.00	3,200,400.00	2,160,400.00+	67.50%+	3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020107/05000023		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	67.69%+	2,900,300.00	2,936,554.00	2,973,264.00
11101001/23020107/05000024		1,000,000.00	3,099,700.00	3,099,700.00	2,099,700.00+	67.74%+	3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020107/05000025		480,000.00	1,399,800.00	1,399,800.00	919,800.00+	65.71%+	1,500,600.00	1,519,363.00	1,538,355.00
11101001/23020107/05000026		980,000.00	3,000,000.00	3,000,000.00	2,020,000.00+	67.33%+	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23020107/05000027		5,320,000.00	4,000,000.00	4,000,000.00	1,320,000.00-	33.00%-	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020107/05000028		5,280,000.00	4,000,000.00	4,000,000.00	1,280,000.00-	32.00%-	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23030106/05000029		760,000.00	2,099,700.00	2,099,700.00	1,339,700.00+	63.80%+	2,300,100.00	2,328,851.00	2,357,962.00
11101001/23020107/05000031		440,000.00	1,500,600.00	1,500,600.00	1,060,600.00+	70.68%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23020107/05000032		1,100,000.00	3,600,200.00	3,600,200.00	2,500,200.00+	69.45%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23030106/05000033		820,000.00	2,500,600.00	2,500,600.00	1,680,600.00+	67.21%+			
11101001/23030106/05000034		6,000,000.00			6,000,000.00-				
11101001/23020107/05000035	12,000,000.00	12,000,000.00	12,500,600.00	2,500,600.00	9,499,400.00-	379.88%-	14,000,000.00	14,175,006.00	14,352,197.00
11101001/23030106/05000036	15,057,040.00								
11101001/23030106/05000037	19,800,000.00	29,320,000.00	25,000,000.00	5,000,000.00	24,320,000.00-	486.40%-	28,000,000.00	28,350,000.00	28,704,370.00
11101001/23030106/05000039		5,700,000.00	5,000,000.00	5,000,000.00	700,000.00-	14.00%-			
11101001/23030106/05000040							6,000,000.00	6,075,006.00	6,150,948.00
11101001/23030106/05000041		14,300,000.00	10,000,000.00	2,000,000.00	12,300,000.00-	615.00%-			
11101001/23020107/05000042	19,600,000.00								
11101001/23020107/05000043	19,700,000.00								
11101001/23030106/05000047	2,000,000.00	2,700,000.00	2,000,000.00	2,000,000.00	700,000.00-	35.00%-			
11101001/23030106/05000048		800,000.00	2,000,000.00	2,000,000.00	1,200,000.00+	60.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23030106/05000049		600,000.00	1,699,900.00	1,699,900.00	1,099,900.00+	64.70%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23030106/05000050		6,500,000.00	3,500,600.00	3,500,600.00	2,999,400.00-	85.68%-			
11101001/23030106/05000051		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	68.00%+			
11101001/23010124/05000052		31,200,000.00	20,000,000.00	5,000,000.00	26,200,000.00-	524.00%-	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23020107/05000053		20,000,000.00	16,000,000.00	3,000,000.00	17,000,000.00-	566.67%-	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23030106/05000055							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000056							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000057							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000058							8,000,000.00	8,100,000.00	8,201,249.00
11101001/23050107/05000059							7,000,000.00	7,087,503.00	7,176,098.00
11101001/23030106/05000060							4,000,000.00	4,050,000.00	4,100,624.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A		1,400,000.00	3,799,600.00	3,799,600.00	2,399,600.00+	63.15%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.		580,000.00	1,900,300.00	1,900,300.00	1,320,300.00+	69.48%+	2,000,000.00	2,025,006.00	2,050,324.00
11101001/23020104/06000009 Construction of Civic hall at Umuagwula Amaise Comm. In Obin		1,340,000.00	4,000,000.00	4,000,000.00	2,660,000.00+	66.50%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020104/06000011 Construction of Mgboko / Akpuga Village Hall in Obingwa L.G.		1,160,000.00	3,600,200.00	3,600,200.00	2,440,200.00+	67.78%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020104/06000012 Construction of Modern Civic Hall at Etiohia Owaza in Ukwa		1,330,000.00	3,500,600.00	3,500,600.00	2,170,600.00+	62.01%+	3,699,900.00	3,746,154.00	3,792,985.00
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in		1,160,000.00	3,500,600.00	3,500,600.00	2,340,600.00+	66.86%+	3,600,200.00	3,645,205.00	3,690,774.00
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat		10,460,000.00	7,500,600.00	7,500,600.00	2,959,400.00-	39.46%-	8,000,000.00	8,100,000.00	8,201,249.00
11101001/23020104/06000015 Construction of Umuala Village Hall in Isiala Ngwa South		470,000.00	2,000,000.00	2,000,000.00	1,530,000.00+	76.50%+			
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A		700,000.00	2,500,600.00	2,500,600.00	1,800,600.00+	72.01%+			
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	68.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23020104/06000018 Renovation / remodelling of Oborhia Town Hall West L.G.A		900,000.00	2,799,600.00	2,799,600.00	1,899,600.00+	67.85%+	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	66.68%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23020104/06000020 Renovation of Itaja Ehere Olokoru Civic Hall in Umuahia Sout		900,000.00	3,000,000.00	3,000,000.00	2,100,000.00+	70.00%+	3,300,100.00	3,341,349.00	3,383,114.00
11101001/23020104/06000021 Renovation of Mgboko Okpular Civic Centre in Obingwa L.G.A		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	66.68%+	1,500,600.00	1,519,363.00	1,538,355.00
11101001/23030103/06000023 Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.		1,640,000.00	5,000,000.00	5,000,000.00	3,360,000.00+	67.20%+	5,500,600.00	5,569,363.00	5,638,979.00
11101001/23020107/06000024 Construction of Ulorgo Owaza civic/skill acquisition centre		12,540,000.00	10,000,000.00	1,670,000.00	10,870,000.00-	650.90%-	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020101/06000025 Construction of Amaku Nvosi Civic Centre in Isialangwa South		5,600,000.00	3,000,000.00	3,000,000.00	2,600,000.00-	86.67%-	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23030121/06000026 Construction of DPO residence qtrs at Obehie in Ukwa West L.							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23030121/06000027 Renovation and fencing of ASOPADEC Area Office at Obehie in							12,000,000.00	12,150,000.00	12,301,873.00
11101001/23030121/06000028 Renovation of Civic Centre at Ugwati Comm. in Ukwa West L.G.							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23020104/07000001 Isialangwa Women skill development centre in Isialagwa North	19,700,000.00								
11101001/23020118/08000001 ASOPADEC Youth and Women Skill Development Centre - Owaza in	29,900,000.00	44,183,000.00	21,000,000.00		44,183,000.00-		30,000,000.00	30,375,006.00	30,754,694.00
11101001/23050101/08000002 Scholarship - 200 indigent student of Asa in Ukwa West L.G.A	30,100,000.00	53,600,000.00	22,000,000.00	22,000,000.00	31,600,000.00-	143.64%-	50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020112/08000003 Renovation of Ukwa Sports Council Building at Obehie in Ukwa		3,700,000.00	2,500,600.00	2,500,600.00	1,199,400.00-	47.96%-			
11101001/23020116/09000003 Desilting of drainage in Owaza Community and cleaning of Owaz	5,320,000.00								
11101001/23050101/09000004 Intervention work on refuse disposal at Aba and Umuahia metr	315,370,613.00	213,585,640.00	130,000,000.00	330,000,000.00	116,414,360.00+	35.28%+	220,000,000.00	222,750,000.00	225,534,370.00
11101001/23030106/09000006 Provision for the cleaning of oil spillage and pipeline maint		46,628,386.00	20,000,000.00	20,000,000.00	26,628,386.00-	133.14%-	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23050101/09000007 Intervention work on refuse disposal at Ugwnagbo LGA		104,000,000.00	50,000,000.00	50,000,000.00	54,000,000.00-	108.00%-	100,000,000.00	101,250,000.00	102,515,630.00
11101001/23050101/09000008 Intervention work on refuse disposal at Osisioma LGA		104,110,000.00	50,000,000.00	50,000,000.00	54,110,000.00-	108.22%-	52,000,000.00	52,650,000.00	53,308,127.00
11101001/23020114/09000009 Desilting of drainages at Umuahia in selected Rds. In Umuahi							8,000,000.00	8,100,000.00	8,201,249.00
11101001/23020105/10000002 Construction of borehole and fabrication of stancion and re							3,200,400.00	3,240,411.00	3,280,914.00
11101001/23020105/10000006 Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	67.69%+			
11101001/23020105/10000010 Construction of borhole with thank and reticulation at Obaji							3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020105/10000011 Construction of borhole with thank and reticulation at Acens							6,500,600.00	6,581,860.00	6,664,129.00
11101001/23020105/10000012 Construction of two (2Nos) borehole in Umunteke Aut. Comm. A		760,000.00	2,399,800.00	2,399,800.00	1,639,800.00+	68.33%+	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020105/10000014 Construction of Water borehole at Agbozu Uzuakoli in Bende L							2,000,000.00	2,025,006.00	2,050,324.00
11101001/23020105/10000016 Construction / Re-activation of Community borehole in twelv		720,000.00	2,500,600.00	2,500,600.00	1,780,600.00+	71.21%+			
11101001/23020105/10000017 Construction of Water borehole at Oboro in Ikwuano L.G.A		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	68.00%+			
11101001/23020105/10000019 Construction of water borehole at Okagwe + B128 in Ohafia L.		400,000.00	1,200,400.00	1,200,400.00	800,400.00+	66.68%+			
11101001/23030104/10000021 Re-activation / Repairs of Three(3Nos) Failed Boreholes at		460,000.00	1,600,200.00	1,600,200.00	1,140,200.00+	71.25%+			
11101001/23020105/10000022 Construction and reticulation of water borehole at Umuigwe v		3,680,000.00	3,500,600.00	3,500,600.00	179,400.00-	5.12%-			
11101001/23030104/10000023 Rehabilitation / reticulation of water borehole at Umuagalab	3,330,000.00	14,940,000.00	10,500,600.00	4,500,600.00	10,439,400.00-	231.96%-			
11101001/23020105/10000025 Provision for the Construction of 24 nos water borehole with		61,100,000.00	32,000,000.00	32,000,000.00	29,100,000.00-	90.94%-			
11101001/23030104/10000026 Rehabilitation of water borehole at Amaukwu Ipu West in Uk							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000027 Rehabilitation of water borehole at Igiurikwu Ipu West							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000028 Rehabilitation of water borehole at Umualaga Etiohia Ipu							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000029 Construction / Re-activation of Community borehole in twel							15,000,000.00	15,187,503.00	15,377,347.00
11101001/23010113/11000001 Procurement of Office equipment (Still and Motion Digital Ca			60,000.00	60,000.00	60,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23020124/12000002 Construction of two (2 Nos.) 12 bay open stall market at Aka		320,000.00	1,200,400.00	1,200,400.00	880,400.00+	73.34%+	1,300,100.00	1,316,354.00	1,332,812.00
11101001/23020124/12000003 Construction of five (5 Nos.) 10 bays open markets stalls at		500,000.00	3,200,400.00	3,200,400.00	2,700,400.00+	84.38%+			
11101001/23020124/12000004 Construction of five (5 Nos.) 10 bays open markets stalls at		600,000.00	3,500,600.00	3,500,600.00	2,900,600.00+	82.86%+			
11101001/23020124/12000005 Construction of open market stalls at Ahia Afor Ogwe in Ukwa		11,700,000.00	10,000,000.00	1,000,000.00	10,700,000.00-	1,070.00%-	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020124/12000006 Construction of open market stalls at Ahia Nkwo Eritioha Owa		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	16.67%+	6,699,900.00	6,783,646.00	6,868,437.00
11101001/23020124/12000007 Construction of the Community Market (Ahia Afor Market) in O		5,040,000.00	7,500,600.00	7,500,600.00	2,460,600.00+	32.81%+	8,000,000.00	8,100,000.00	8,201,249.00
11101001/23020124/12000008 Construction of open stall market Umunneise in Osisioma L.G.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020124/12000009 Reconstruction and building of Market Stalls in Ore Umuajioh		14,400,000.00	13,500,600.00	2,500,600.00	11,899,400.00-	475.86%-	15,000,000.00	15,187,503.00	15,377,347.00
11101001/23020124/12000010 Construction of 10 blocks of lock up stalls 4 bays at Afor	18,700,000.00	19,500,000.00	21,000,000.00	4,000,000.00	15,500,000.00-	387.50%-	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23020124/12000011 Construction of open market stalls at Nkwo Achara Uturu in	15,200,000.00	14,500,000.00	16,500,600.00	2,500,600.00	11,999,400.00-	479.86%-	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23020124/12000012 Construction of Okwe Central Market in Ikwano L.G.A	15,550,000.00	8,000,000.00	16,500,600.00	500,600.00	7,499,400.00-	1,498.08%-	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23020124/12000013 Construction of five (5nos) of open market bays at Eke Akanu	15,800,000.00	8,000,000.00	16,500,600.00		8,000,000.00-		15,000,000.00	15,187,503.00	15,377,347.00
11101001/23020124/12000014 Construction of two (2nos) open market shops with 10 units e	15,300,000.00	8,000,000.00	16,500,600.00		8,000,000.00-				
11101001/23020124/12000015 Construction of market hall at Asa Umunka	15,800,000.00		11,000,000.00				12,000,000.00	12,150,000.00	12,301,873.00
11101001/23020124/12000016 Construction of Akanu Item Hall Bende L.G.A			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020124/12000017 Construction of open market stall at Ahia Orié Umuokpara Owa			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23010112/13000001 Purchase and completion of furniture and fittings Tables [15	19,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23030121/13000002 Re-roofing of ASOPADEC office complex headquarters	9,600,000.00	12,914,360.00	10,000,000.00	10,000,000.00	2,914,360.00-	29.14%-	10,500,600.00	10,631,860.00	10,764,754.00
11101001/23010101/13000003 Acquisition of fixed assets: (Land at Obehie Area Office Uk			10,000,000.00				10,500,600.00	10,631,860.00	10,764,754.00
11101001/23010113/13000004 Procurement of Computer sets and its accessories [14 Nos] at	3,130,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23050101/13000005 Provision for security of oil pipelines and routine check on	28,300,000.00	14,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00-	40.00%-	10,500,600.00	10,631,860.00	10,764,754.00
11101001/23030121/13000006 Renovation of Obehie Customary Court in Ukwa West L.G.A			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
11101001/23010101/13000007 Renovation of Obehie D.P.O's Residential Building in Ukwa W			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
11101001/23050103/13000008 Provision for Monitoring and Evaluation of projects across 1	27,450,000.00	39,600,788.00	20,000,000.00	20,000,000.00	19,600,788.00-	98.00%-	10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020101/13000009 Construction of Amaku Nvosi Civic Centre in Isialangwa South		14,300,394.00	20,000,000.00	20,000,000.00	5,699,606.00+	28.50%+			
11101001/230350101/13000010 Emergency Capital Project Intervention		64,000,000.00	50,000,000.00	319,761,100.00	255,761,100.00+	79.99%+			
11101001/23020124/13000011 Setting up of made-in Abia show room Lagos & Abuja			30,000,000.00						
11101001/23050101/13000012 2022 Aba Fashion week			10,000,000.00						
11101001/23050101/13000013 Second edition of Abia Leadership Summit			20,000,000.00						
11101001/23050101/13000014 Fashion/Food fair to showcase made in Abia goods.			20,000,000.00						
11101001/23010105/13000015 Procurement of 2[No] Utility Vehicle for official use at N3							40,000,000.00	40,500,000.00	41,006,254.00
11101001/23010105/13000016 Purchase 11[Nos] of official vehicles for Board members							100,000,000.00	101,250,000.00	102,515,630.00
11101001/23020101/13000017 Construction of customary court Obehie in Ukwa West L.G.A							20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020101/13000018 Construction of Magistrate Court at Obehie in Ukwa West L.G.							20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020101/13000019 Construction of Bar Centre at High court Obehie in Ukwa Wes							30,000,000.00	30,375,006.00	30,754,694.00
11101001/23020103/14000002 Procurement of five [5Nos] of 500KVA transformers	16,700,000.00								
11101001/23010119/14000003 Powering of Gen. set for street light in Umuahia through fue	18,800,000.00	18,600,000.00	12,000,000.00		18,600,000.00-				
11101001/23020103/14000004 Rural Electrification project to Umuene Village in Isi-Obu			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro	36,304,447.00	24,000,000.00	18,000,000.00		24,000,000.00-		20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020103/14000006 Extension of HT/LT Lines / Installation of 500KVA/33/0.415KV			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23020103/14000007 Extension of High Tension Line and Installation of 300KVA			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23020103/14000009 Provision for consultancy services	9,150,000.00	22,562,000.00	10,500,600.00	10,500,600.00	12,061,400.00-	114.86%-	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020103/14000010 Construction of 300kva 11/0.415kv transformers and low tens			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,500,600.00	8,606,855.00	8,714,442.00
11101001/23020103/14000011 Extension of electricity into Comm. Akirika - Obu Ndoki from			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	252,821.00	255,979.00
11101001/23020103/14000013 Provision of solar street light [50 Nos] at Amaogwugwu in Um	2,830,000.00								
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,300,100.00	3,341,349.00	3,383,114.00
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W	666,276.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23020103/14000018 Installation of solar powered street lights in Attah Emede I	2,830,000.00								
11101001/23020103/14000019 Rehabilitation of Ahiaba Okpuala electricity infrastructure	10,500,000.00								
11101001/23020103/14000023 Installation of recline cable at Governors home Umuobiakwa O			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11101001/23020103/14000024 Electricity repair and maintainance of power transformer in Ab			10,000,000.00						
11101001/23020103/14000025 Replacement of dilapidated cross and flashed lightening arre			5,699,900.00				6,000,000.00	6,075,006.00	6,150,948.00
11101001/23020103/14000026 Rural electrification of new Layout of Asa in Ukwa West LGA							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020103/14000027 Electrification projects at Obingwa L.G.A							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020103/14000028 Construction of Solar Power Street Light at Umuobiakwa in Ob							20,000,000.00	20,250,000.00	20,503,122.00
11101001/23030113/17000001 Remedial Works on some failed roads in Aba	49,400,000.00	38,520,000.00	52,000,000.00	52,000,000.00	13,480,000.00+	25.92%+			
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwa west LGA		24,000,000.00	53,000,000.00	53,000,000.00	29,000,000.00+	54.72%+	25,000,000.00	25,312,497.00	25,628,907.00
11101001/23020114/17000003 Intervention on Rehabilitation / Alsp Hait overlay of failed	79,340,000.00	24,000,000.00	54,000,000.00	54,000,000.00	30,000,000.00+	55.56%+	60,000,000.00	60,750,000.00	61,509,376.00
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw	49,200,000.00		52,000,000.00						
11101001/23020114/17000005 Grading of roads in Amaku Umuotu Eziana Umuobasi and Obeaw	2,877,489.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020114/17000006 Construction of Prof. Ikonme Avenue IBB Housing Ikot Ekpene	10,870,597.00		12,000,000.00				13,000,000.00	13,162,497.00	13,327,023.00
11101001/23020114/17000007 Grading of 3[nos] feeder roads each in Ukwa West and Ukwa Ea							30,000,000.00	30,375,006.00	30,754,694.00
11101001/23020114/17000008 Construction of 1Km roads in Asa Ukwa West LGA							50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020114/17000009 Construction of Umuokomiri road from Enugu PH Express Rd.							50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020114/17000010 Construction of Ntigha Azuogwugwu Ring Rd.[2.3Km] in Obingwa							100,000,000.00	101,250,000.00	102,515,630.00
Sub total	1,188,807,517.00	1,568,243,768.00	1,414,077,800.00	1,414,077,800.00	154,165,968.00-	10.90%-	1,751,267,900.00	1,773,158,943.00	1,795,323,461.00
11101002 - Abia State MKT & Quality MGT Agency									
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods	1,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
11101002/23010122/04000001 Support to 2000 Abia Tailors to Produce Face Mask and Other	3,000,000.00								
11101002/23010122/04000002 Support for Manufacturing of Alcohol-based Hand Sanitizers	4,000,000.00								
11101002/23010119/13000001 Procurement of 350 KVA Generator Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11101002/23010112/13000002 Purchase of Office Furniture/Fittings			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	205,440.00
11101002/23010113/13000003 Purchase of Computer Printers for internet Transaction			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	205,440.00
11101002/23050101/13000007 Production of ABM&QMA Magazine showcasing goods services an			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
11101002/23050101/13000009 Setting up of quality control Mini-laboratory			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101002/23050101/13000010 Support to other small business for post Covid survival fund		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101002/23020124/13000011 Setting Up of Made in Aba Show Room in Lagos/Abuja			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
Sub total	8,000,000.00	5,000,000.00	60,400,800.00	60,400,800.00	55,400,800.00+	91.72%+	50,400,800.00	51,030,846.00	51,668,740.00
11101003 - Abia Infrastructural Development Initiative (ASTR)									
11101003/23020105/10000001 Construction of 20 Boheholes in 3 Senatorial Zones		10,000,000.00	60,000,000.00	60,000,000.00	50,000,000.00+	83.33%+	30,000,000.00	30,375,006.00	30,754,694.00
11101003/23020107/13000001 Construction of 6 Classroom Block			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11101003/23020118/13000003 Construction of Townhall Block	15,000,000.00	20,000,000.00	40,000,000.00	40,000,000.00	20,000,000.00+	50.00%+	15,000,000.00	15,187,503.00	15,377,347.00
11101003/23020124/13000004 Construction of Market Stores@Umuogele	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11101003/23020101/13000005 Construction of 10 Civil Centre in 3 Senatorial Zones		10,000,000.00	40,000,000.00	40,000,000.00	30,000,000.00+	75.00%+	30,000,000.00	30,375,006.00	30,754,694.00
Sub total	40,000,000.00	40,000,000.00	175,000,000.00	175,000,000.00	135,000,000.00+	77.14%+	87,000,000.00	88,087,515.00	89,188,609.00
11101004 - Abia State Signage & Advertisement Agency									
11101004/23050101/11000001 Installation of E-Based Identity Card for Staff 40 Nos. @ N1			60,000.00	60,000.00	60,000.00+	100.00%+	69,700.00	70,577.00	71,455.00
11101004/23010115/13000001 Purchase of Photocopier Machine			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	255,979.00
11101004/23050101/13000003 Installation of Internet Services Umuahia			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,036.00	51,672.00
11101004/23020118/13000004 Construction of Bill Board of ABSAA			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11101004/23010119/13000006 Purchase of Generator Set			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	205,440.00
11101004/23030121/13000007 Rehabilitation of Area Office at Aba			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,230,602.00
11101004/23010129/13000008 Purchase of welding Machine and Accessories			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	202,908.00	205,440.00
11101004/23010113/13000009 Purchase of Still Cameras 2 Nos at M50 000 each			99,700.00	99,700.00	99,700.00+	100.00%+	69,700.00	70,577.00	71,455.00
11101004/23010113/13000010 Purchase of TV sets 2 Nos at N60 each			60,000.00	60,000.00	60,000.00+	100.00%+	69,700.00	70,577.00	71,455.00
11101004/23010113/13000011 Purchase of Radio 3 Nos at N10 000 each			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,372.00	30,756.00
11101004/23010112/13000012 Purchase of office furniture							500,600.00	506,855.00	513,193.00
Sub total			7,849,900.00	7,849,900.00	7,849,900.00+	100.00%+	7,641,000.00	7,736,533.00	7,833,222.00
11010001 - Bureau of Public Procurement (DUE PROCESS)									
11010001/23010119/13000006 Purchase of Power Generating set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
11010001/23050101/13000007 Development of Website			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,603,746.00
11010001/23010113/13000008 Purchase of Lap Top Computers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11010001/23010113/13000009 Purchase of Computer Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
11010001/23010115/13000010 Purchase of Photocopying Machines			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11010001/23010133/13000011 Purchase of Surveying Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11010001/23050101/13000012 Reserch and Developments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11010001/23010129/13000013 Purchase of E-procurement Tools			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
11010001/23050101/13000014 Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
Sub total			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	48,000,000.00	48,600,000.00	49,207,493.00
11101005 - Public Private Partnership and Invest. Promot.									
11101005/23010113/13000001 Purchase of Office Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
11101005/23010115/13000002 Purchase of Photocopier Machine			799,600.00	799,600.00	799,600.00+	100.00%+	699,900.00	708,652.00	717,512.00
11101005/23010119/13000003 Procurement of Gen Set			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
11101005/23010101/13000004 Procurement of Capital Asset (Surveying Equipment and 3 no			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,399,800.00	1,417,303.00	1,435,022.00
11101005/23050101/13000005 Research and Development							1,000,000.00	1,012,497.00	1,025,150.00
Sub total			4,800,800.00	4,800,800.00	4,800,800.00+	100.00%+	4,600,300.00	4,657,804.00	4,716,027.00
11039001 - Physical & Infrastructural Dev. Fund									
11039001/23050101/00000002 HOSTING/ MAINTANANCE OF PPIDF WEBSITE			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11039001/23020101/00000001 Perimeter Fencing of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11039001/23010104/00000003 PROCUREMENT OF CAPITAL ASSET(2 SOUND PROF & 6 MOTOR BIKES)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
11039001/23010108/00000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	32,000,000.00	32,400,000.00	32,805,006.00
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,827.00
11040001 - Abia State Diaspora Commission									
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan		5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	95.00%+	100,000,000.00	101,250,000.00	102,515,630.00
11040001/23050101/13000002 Hosting of International Investment Summits			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,226,399.00
11040001/23010112/13000003 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,500,600.00	15,694,358.00	15,890,540.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,638,979.00
Sub total		5,000,000.00	134,000,000.00	134,000,000.00	129,000,000.00+	96.27%+	134,002,400.00	135,677,441.00	137,373,408.00
65001001 - Ministry Of Boundary Matters&Conflict Resolution									
65001001/23050101/13000001 Provision of Relief Materials		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	60.00%+	2,000,000.00	2,025,006.00	2,050,324.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
65001001/23050101/13000003 Purchase of Compters			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
65001001/23010119/13000004 Purchase of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,230,602.00
65001001/23010112/13000005 Purhase of offie furniture and fittings							500,600.00	506,855.00	513,193.00
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities							500,600.00	506,855.00	513,193.00
65001001/23020101/13000007 Construction of Boundary Pillars							1,000,000.00	1,012,497.00	1,025,150.00
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution							500,600.00	506,855.00	513,193.00
65001001/23050101/13000009 Intra State Boundary Conflict Resoulution Activities							1,000,000.00	1,012,497.00	1,025,150.00
65001001/23050101/13000010 Provision of State Boundary Archives							2,000,000.00	2,025,006.00	2,050,324.00
Sub total		2,000,000.00	13,000,000.00	13,000,000.00	11,000,000.00+	84.62%+	13,202,800.00	13,367,842.00	13,534,958.00
66001001 - Ministry Of Special Duties (Est. & Trng)									
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
Sub total			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	2,001,200.00	2,026,218.00	2,051,548.00
68001001 - Ministry Of Inter-State Affairs									
68001001/23010119/13000001 Purechase Of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
68001001/23010115/13000002 Purechase Of Photocopying Machine			1,559,500.00	1,559,500.00	1,559,500.00+	100.00%+	500,600.00	506,855.00	513,193.00
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
68001001/23010112/13000004 Purchase of Office Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	500,600.00	506,855.00	513,193.00
Sub total			9,559,500.00	9,559,500.00	9,559,500.00+	100.00%+	3,001,200.00	3,038,704.00	3,076,686.00
12003001 - Abia State House of ASSEMBLY									
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010122/04000002 Purchase of [lin no) Hummar Ambulance Bus	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00			20,000,000.00	20,250,000.00	20,503,122.00
12003001/23020127/11000001 Digitalization of the Office	40,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 prado jeep 2 hummer buses 1coaste)	810,000,000.00	974,000,000.00	500,000,000.00	750,000,000.00	224,000,000.00-	29.87%-	1,480,000,000.00	992,250,000.00	1,004,653,122.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies		590,000,000.00	400,000,000.00	600,000,000.00	10,000,000.00+	1.67%+	800,000,000.00	455,625,006.00	461,320,324.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	20,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	100,000,000.00	5,062,497.00	5,125,775.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	5,000,000.00						5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020127/13000005 Instalation of solar light to beef up security in ABHA	10,000,000.00	30,000,000.00	30,000,000.00	130,000,000.00	100,000,000.00+	76.92%+	40,000,000.00	40,500,000.00	41,006,254.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.		15,000,000.00	15,000,000.00	15,000,000.00					
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc	30,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
12003001/23040102/13000008 Flood control and Landscapping in ABHA complex		20,000,000.00	20,000,000.00	20,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00
12003001/23020101/13000009 Library Development and ICT for ABHA		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA	10,000,000.00	35,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00-	133.33%-	15,000,000.00	15,187,503.00	15,377,347.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			50,000,000.00	50,625,006.00	51,257,815.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence							20,000,000.00	20,250,000.00	20,503,122.00
12003001/23010122/13000013 Equipment for Medical Unit		1,000,000.00	1,000,000.00	1,000,000.00			2,000,000.00	2,025,006.00	2,050,324.00
12003001/23010119/13000014 Purchase of 1no 350KVA Gen Set for ABHA	10,000,000.00								
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA		200,000,000.00	201,000,000.00	201,000,000.00	1,000,000.00+	0.50%+	225,000,000.00	207,562,497.00	210,157,023.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly		20,000,000.00	20,000,000.00	20,000,000.00			30,000,000.00	30,375,006.00	30,754,694.00
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'		400,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA	5,000,000.00						5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex		7,000,000.00	7,000,000.00	7,000,000.00					
12003001/23030118/13000020 Renov of Hon. Speaker's Lodge/Installation of External Light							20,000,000.00	20,250,000.00	20,503,122.00
12003001/23030110/13000022 Renovation of ABHA's Hallowed Chamber		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/23010112/13000023 Purchase of office furniture for ABHA	20,000,000.00								
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Memb.	10,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00			91,136,300.00		
12003001/23030105/13000025 Refurbishment of the ABHA clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010129/13000026 Purchase of Public Address System		70,000,000.00	70,000,000.00	70,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010129/13000027 Purchase of Communication Equipment		9,000,000.00	9,000,000.00	9,000,000.00			5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020106/13000028 Repair of Collapsed ABHA perimeter Fencing		5,000,000.00	5,000,000.00	155,000,000.00	150,000,000.00+	96.77%+	6,000,000.00	6,075,006.00	6,150,948.00
12003001/23020127/13000029 Installation of Website and Internet Facilities	15,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,062,497.00	5,125,775.00
12003001/23010125/13000030 Purchase of Hansard Equipment for Official Reporters		10,000,000.00	10,000,000.00	10,000,000.00			12,000,000.00	12,150,000.00	12,301,873.00
12003001/23050103/13000031 Production of Compendum of Laws passed in six House	20,000,000.00	30,000,000.00	5,000,000.00	5,000,000.00	25,000,000.00-	500.00%-			
12003001/23020101/13000035 Reconstruction of ABHA's Old Constituency 26 No. Room Buildi		50,000,000.00	50,000,000.00	50,000,000.00			60,000,000.00	60,750,000.00	61,509,376.00
12003001/23010105/13000036 Purchase of Vehicle for Deputy Clerk		30,000,000.00	30,000,000.00	30,000,000.00			35,000,000.00	35,437,503.00	35,880,468.00
12003001/23020114/17000001 Construction of ABHA Ring Road with Drainage & Asphalting Ph		200,000,000.00	200,000,000.00	200,000,000.00			200,000,000.00	202,500,000.00	205,031,249.00
Sub total	1,040,000,000.00	2,765,000,000.00	1,872,000,000.00	2,572,000,000.00	193,000,000.00-	7.50%-	3,306,136,300.00	2,278,125,066.00	2,306,601,634.00
12004001 - Abia State House of ASSEMBLY COMMISSION									
12004001/23050101/11000001 Digitalization of the Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12004001/23020101/13000001 Establishment/Construction of Office Complex	50,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	85,000,000.00	86,062,497.00	87,138,283.00
12004001/23010112/13000002 Procurement of Lister Plant and other Office Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
Sub total	50,000,000.00		130,000,000.00	130,000,000.00	130,000,000.00+	100.00%+	130,000,000.00	131,625,006.00	133,270,323.00
23005001 - Abia State Orientation Agency									
23005001/23010112/11000001 Installation of Websites and Internet Facilities			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23005001/23010112/13000001 Purchase of Office Furniture and Fittings Air conditions Tab			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
23005001/23010113/13000002 Purchase of Office IT Equipments Laptops 2 Destops 2 etc..			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
23005001/23010112/13000003 Purchase of Public System 2 Amplifiers etc..			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
23005001/23010112/13000004 Purchase of Motor Vehicles DG Official Car 1.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23005001/23010112/13000005 Purchase of Sienna 1 at 5 000 000 each			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23005001/23010113/13000006 Purchase of 2 Projectors and 2 screen boards			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
23005001/23010119/13000007 Purchase of Mobile Power Generating System 1.			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
Sub total			17,500,600.00	17,500,600.00	17,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
23001001 - Ministry of Information And Strategy									
23001001/23020118/02000001 Government Press (Relocation/Renovation)	3,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipmen			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
23001001/23010129/02000003 Procurement of Film Library Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
23001001/23020107/02000004 Procurement of Public Adress System			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
23001001/23050103/02000005 Governement Information Publications	114,592,500.00	152,000,000.00	240,000,000.00	240,000,000.00	88,000,000.00+	36.67%+	100,000,000.00	101,250,000.00	102,515,630.00
23001001/23010129/02000006 Procurement of equipment For Umuahia Aba & Ohafia InfoCentres			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
23001001/23020102/02000012 Construction of Archival Compex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
23001001/23050101/02000013 Social Media Network	61,000,000.00	156,950,000.00	240,000,000.00	240,000,000.00	83,050,000.00+	34.60%+	30,000,000.00	30,375,006.00	30,754,694.00
23001001/23050101/02000014 Government Publicity	70,200,000.00	190,950,000.00	200,000,000.00	200,000,000.00	9,050,000.00+	4.53%+	165,000,000.00	167,062,497.00	169,150,780.00
23001001/23010112/02000016 Acquisition of Archival Materials							2,000,000.00	2,025,006.00	2,050,324.00
23001001/23050101/02000017 Promotion and Publicity of Nutriron activities in the State							5,000,000.00	5,062,497.00	5,125,775.00
23001001/23010129/13000001 Procurement of Plate Making Machine Suprasetter A106 CT with			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
Sub total	248,792,500.00	499,900,000.00	810,000,000.00	810,000,000.00	310,100,000.00+	38.28%+	400,500,600.00	405,506,890.00	410,575,737.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
23003001 - Broadcasting Coporation of Abia State									
23003001/23010129/11000001 Purchase of Broadcasting Equipment/digitalization	10,000,000.00		47,500,600.00	47,500,600.00	47,500,600.00+	100.00%+	600,000,000.00	30,375,006.00	30,754,694.00
23003001/23010119/11000002 Purchase of 2 Generating Sets			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
23003001/23050101/11000004 Installation of Solar Energy							80,000,000.00	40,500,000.00	41,006,254.00
23003001/23050101/11000005 Completion of Digitalisation Project							2,000,000.00	2,025,006.00	2,050,324.00
Sub total	10,000,000.00		77,500,600.00	77,500,600.00	77,500,600.00+	100.00%+	682,000,000.00	72,900,012.00	73,811,272.00
23055001 - Abia state printing And Publishing Company									
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
23055001/23020101/02000002 Rehabilitation/Contruccion of Office Complex			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
23055001/23010114/02000007 Procurement of news Print and Films							1,000,000.00	1,012,497.00	1,025,150.00
Sub total			11,500,600.00	11,500,600.00	11,500,600.00+	100.00%+	11,501,800.00	11,645,580.00	11,791,139.00
36052001 - Abia state Tourism Board									
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
36052001/23050101/02000002 Setting of Tourism Cuisine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
36052001/23050101/02000004 Enyi Abia Development of Tourism Carnivals			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
36052001/23050101/02000005 Development of made in Abia Tourism Materials			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
36052001/23010108/13000001 Purchase of Operational Office Buses (Haice)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	255,979.00
36052001/23010113/13000003 Purchase of 1 in no desk-top Laser jet Computer			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	255,979.00
36052001/23010115/13000004 Purchase of brand new photocopying machine			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
36052001/23010129/13000005 Purchase of 2 in no digital cameras and digital video			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
Sub total			34,500,600.00	34,500,600.00	34,500,600.00+	100.00%+	34,500,600.00	34,931,861.00	35,368,512.00
74001001 - Min. of Documentation & Strategy									
74001001/23010112/13000001 Purchase of Office Furniture			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
74001001/23010113/13000002 Purchase of Computers and Printers			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
74001001/23010119/14000003 Purchase of Power Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
Sub total			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	5,000,000.00	5,062,509.00	5,125,798.00
62001001 - Ministry of Parastatals									
62001001/23010112/13000001 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
62001001/23010114/13000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
62001001/23010112/14000001 Purchase of Power Genetating Set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
Sub total			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	3,000,000.00	3,037,491.00	3,075,450.00
25001001 - Office of The Head of service									
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
25001001/23020101/06000004 Construction of New office Building for Contributory Pension							25,000,000.00	25,312,497.00	25,628,907.00
25001001/23050102/11000001 Computerization of Database Management Information System			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
25001001/23010113/11000002 Purchase of Biometrics Data Capture Device							12,000,000.00	12,150,000.00	12,301,873.00
25001001/23010101/13000001 Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
25001001/23010112/13000006 Purchase of Office Funitures			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25001001/23010112/13000007 Rehabilitation of the HOS and Bureau of Administration in H			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
25001001/23020101/13000008 Land scaping of HOS Complex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,327,023.00
25001001/23010121/13000009 Rehabilitation/Repairs of Toilet Infrastracured in the HOS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
25001001/23020101/13000010 Fencing of Abia State Civil Service Secretariate			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
25001001/23020113/14000001 Installation of Solar Panel in the office of HOS							10,000,000.00	10,125,006.00	10,251,572.00
Sub total			117,000,000.00	117,000,000.00	117,000,000.00+	100.00%+	117,000,000.00	118,462,509.00	119,943,301.00
25005001 - Bureau of Training									
25005001/23010101/13000001 Acquisition of Capital Assets			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
25005001/23010124/13000006 Purchase of white board(korea) Teaching Aid			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	202,908.00	205,440.00
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	170,400.00	172,536.00	174,696.00
25005001/23050101/13000008 Capacity Building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,638,979.00
25005001/23030121/13000009 Expansion/ Rehabilitation of SDC							3,000,000.00	3,037,503.00	3,075,474.00
Sub total			15,099,700.00	15,099,700.00	15,099,700.00+	100.00%+	13,871,400.00	14,044,819.00	14,220,387.00
25005002 - Bureau of Common Services & Services Monitoring									
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,588,667.00
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,588,667.00
25005003 - Bureau of Service Welfare									
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,664,129.00
25005003/23010122/04000002 Purchase of Xray Machine for Civil Service Clinic			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
25005003/23010101/13000002 Acquisition of Capital Assets			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Sub total			9,500,600.00	9,500,600.00	9,500,600.00+	100.00%+	9,500,600.00	9,619,363.00	9,739,603.00
25001001 - Bureau of Administration									
25005004/23010112/13000002 Purchase of Office furniture/Equipment			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,556,855.00	4,613,818.00
Sub total			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,556,855.00	4,613,818.00
25005007 - Bureau of Establishment & Pension									
25005007/23050102/11000003 Computerization of Central Records			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
25005007/23020101/13000002 Construction of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
25005007/23050101/13000005 Production of Staff List			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
25005007/23050101/13000006 Production of service document			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
25005007/23020118/13000007 Production of Service Gazettes			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
Sub total			23,500,600.00	23,500,600.00	23,500,600.00+	100.00%+	23,500,600.00	23,794,381.00	24,091,824.00
25007001 - Local Government Pension Board									
25007001/23010112/13000002 Procurement of office furniture and equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,588,667.00
25007001/23010113/13000003 Procurement of office computers/ internet installation (3)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
25007001/23010129/30000004 Procurement of office Airconditioner (3)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25007001/23010132/13000005 Procurement of Security equipment.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
25007001/23050101/13000006 Capacity building on IPSAS base budget			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
Sub total			14,500,600.00	14,500,600.00	14,500,600.00+	100.00%+	10,500,600.00	10,631,861.00	10,764,765.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
40001001 - Office of The Auditor General (State)									
40001001/23020105/1000001 Water Borehole			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,300,100.00	2,328,851.00	2,357,962.00
40001001/23050102/13000001 Computerization of Audit System			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	1,900,300.00	1,924,057.00	1,948,102.00
40001001/23040102/13000002 Water Drainage/Flood Control	929,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,400.00	2,227,902.00	2,255,752.00
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
40001001/23050101/13000014 Annual Report Production		4,500,000.00	10,000,000.00	10,000,000.00	5,500,000.00+	55.00%+	9,000,000.00	9,112,497.00	9,226,399.00
Sub total	929,000.00	4,500,000.00	23,000,000.00	23,000,000.00	18,500,000.00+	80.43%+	18,901,400.00	19,137,676.00	19,376,894.00
47001001 - Civil Service commission									
47001001/23010112/13000001 Furnishing of the Offices			1,579,800.00	1,579,800.00	1,579,800.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			2,399,800.00	2,399,800.00	2,399,800.00+	100.00%+			
47001001/23050102/13000003 Installation of Website and Internal Accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			519,800.00	519,800.00	519,800.00+	100.00%+	600,200.00	607,703.00	615,301.00
47001001/23010118/13000011 Purchase of Scanning 5nos			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
Sub total			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	10,600,200.00	10,732,709.00	10,866,874.00
48001001 - Abia State Independent Electoral Commission									
48001001/23050101/13000001 Conduct of Local Government Elections			246,500,600.00	204,500,600.00	204,500,600.00+	100.00%+	100,000,000.00		
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,638,979.00
48001001/23010115/13000007 Purchase of Photocopying Machine		5,000,000.00	1,500,600.00	1,500,600.00	3,499,400.00-	233.20%-	180,000,000.00	182,250,000.00	184,528,127.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise				42,000,000.00	42,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
48001001/23010113/13000009 Purchase of Computer							2,000,000.00	2,025,006.00	2,050,324.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus							60,000,000.00	60,750,000.00	61,509,376.00
Sub total		5,000,000.00	255,501,800.00	255,501,800.00	250,501,800.00+	98.04%+	351,001,200.00	254,138,726.00	257,315,461.00
63001001 - Office of The Auditor General (LG)									
63001001/23020107/05000001 Construction of Training Hall			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,500,600.00	6,581,860.00	6,664,129.00
63001001/23020101/13000006 Reconstruction of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
Sub total			53,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	52,500,600.00	53,156,878.00	53,821,343.00
64001001 - Office of The Local Government Service Commission									
64001001/23010108/13000003 Purchase of 18 Seater Bus			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	42,000,000.00	42,525,006.00	43,056,567.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,265,405.00	5,331,226.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			148,000,000.00	148,000,000.00	148,000,000.00+	100.00%+	150,000,000.00	151,875,006.00	153,773,445.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,200,400.00	12,352,908.00	12,507,324.00
64001001/23020101/13000011 Painting of Commissioners Office			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,099,700.00	3,138,452.00	3,177,684.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillus Van			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,200,400.00	12,352,908.00	12,507,324.00
64001001/23050101/13000015 Publication of LGSC Gazette			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub total			240,000,000.00	240,000,000.00	240,000,000.00+	100.00%+	229,700,900.00	232,572,194.00	235,479,368.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15001001 - Ministry of Agriculture									
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
15001001/23050105/01000003 Raising of 2M genetically Imprvd Tenera specie Oil Palm Seed			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
15001001/23010127/01000007 Procurement of 2 No Agric Tractors			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23050105/01000009 S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedl			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050103/01000010 Farmers Census Analysis & Production		2,500,000.00	9,000,000.00	9,000,000.00	6,500,000.00+	72.22%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23040101/01000014 Raising of 40 000 Indegenous Fruit Trees			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation		10,000,000.00	98,000,000.00	98,000,000.00	88,000,000.00+	89.80%+	108,000,000.00	109,350,000.00	110,716,878.00
15001001/23050101/01000019 Provision of Requisite Drugs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
15001001/23030112/01000020 Renovation and Stocking Three Concrete Fish Pond			1,356,600.00	1,356,600.00	1,356,600.00+	100.00%+			
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050105/01000022 Procurement of Fertilizer for the State			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
15001001/23030112/01000026 Renovation of Agric Department		3,000,000.00	44,000,000.00	44,000,000.00	41,000,000.00+	93.18%+	84,000,000.00	85,050,000.00	86,113,122.00
15001001/23010127/01000030 Procurement of Engineering Workshop Equipment & Tools			2,750,300.00	2,750,300.00	2,750,300.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
15001001/23050105/01000031 Raising of 25 000 Budded Citrus (15000 from FADAMA)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
15001001/23050105/01000033 Community Based Rice Prod Project/Estab of Rice Milling Mach			440,857,100.00	440,857,100.00	440,857,100.00+	100.00%+	440,857,100.00	446,367,819.00	451,947,422.00
15001001/23050105/01000037 Pig Breed Improvement and Production at Okoko Item			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
15001001/23010127/01000052 Purchase of Agric Equipment (Chemicals and Fumigants)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
15001001/23020113/01000063 Stocking of Snailary Farm Okoko Item and Min Headquarter Umu			1,274,900.00	1,274,900.00	1,274,900.00+	100.00%+			
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	27,000,000.00	27,337,503.00	27,679,220.00
15001001/23020113/01000075 Poultry Cluster in the Three Senatorial Zone	2,000,000.00		47,302,500.00	47,302,500.00	47,302,500.00+	100.00%+	47,000,000.00	47,587,503.00	48,182,341.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	46,132,029.00
15001001/23050101/01000079 Emergency Response Deposite Fund agnst Outbreak of Disease			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta			2,649,500.00	2,649,500.00	2,649,500.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
15001001/23050101/01000086 Revolving Agro - input Intervention Loan to Rural Farmers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23050101/01000088 Cassava stem and root multiplcation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000089 Procurement of tractor Lowbed and D6 Dozer			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
15001001/23020114/01000090 Grading of farm Roads at Ulonna North and South			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010127/01000091 Establishment of Fish processing plant			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050101/01000092 Establishment of Abia farm Market			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
15001001/23050101/01000097 Abia Community Bassed Oil Palm Project			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23001001/01000099 National Egg Production Programme			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23001001/01001101 Production of Policy Document and Agric Journal			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
15001001/23050101/01001102 Installation of Abia Green House in Aba Sourth			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23020113/01000103 Establishment of Commercial Palm Oil Processing Mill Alaocha							5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwa East	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23020113/01000105 Processing and Utilization of Indegenous Food crops			549,800.00	549,800.00	549,800.00+	100.00%+			
15001001/23050103/01000106 Monitoring and Evaluation			300,100.00	300,100.00	300,100.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
15001001/23020113/01000107 Establishment of livestock Paultry cluster in Ukwa west LGA			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15001001/23020113/01000108 Special Intervention Projects		10,850,000.00	50,000,000.00	50,000,000.00	39,150,000.00+	78.30%+	60,000,000.00	60,750,000.00	61,509,376.00
15001001/23020113/01000109 Establishment of Commercial Palm Oil Processing Mill @ Umuak			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
15001001/23020113/01000110 Establishment of Commercial Palm Oil Processing Mill @ Lohum			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
15001001/23050105/01000111 Acquisition and Preparation of Land for FG initiatives for foo			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23050101/01000112 Capacity Building for commercial farmers at Community bases			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000113 Procurement of Decortamination Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23020113/01000114 Agro Processing Enhancement and Livelihood Support(World Ba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050101/01000115 Grants for Empowerment of 1000 Youth Engaged in the Liberat			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23020113/01001117 Establishment of Agricultural Poultry Farm @Amalato in Umuun			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23010127/01001118 Procurement of Agric Farm Input at Umuogege Ntigha in Isiala			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23050103/01000119 Cadre Harmonise implementation in the State and participatio			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23030112/01000120 Rehabilitation and stocking fish pond at the headquarters			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	27,000,000.00	27,337,503.00	27,679,220.00
15001001/23010127/01000121 Purchase of disinfectants /motorised fumigants and PPEs for			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010112/01000122 Renovation of Min. of Agric.office at Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23030112/01000123 Reactivation of Palm oil mill at Mbawsi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23030113/01000124 Cultivation and processing of Afriacan Yam Beans			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050101/01000126 Surveillance/Field Epidemiology and Advocacy			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
15001001/23010127/01000127 Procurement and distribution of Agro input and service provisi			60,200,400.00	60,200,400.00	60,200,400.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
15001001/23010127/01000128 Procurement and distribution of Agro input and service provi			100,974,800.00	100,974,800.00	100,974,800.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
15001001/23010127/01000129 procurement and distribution of Agro input and service provi			80,224,500.00	80,224,500.00	80,224,500.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
15001001/23010127/01000130 Procurement and distribution of Agro input and service provisi			15,905,200.00	15,905,200.00	15,905,200.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
15001001/23010127/01000131 Procurement and distribution of Agro input and service provisi			22,370,900.00	22,370,900.00	22,370,900.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050101/01000132 Extension services to 4000 farmers affected by impact of cov			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
15001001/23050101/01000133 Mechanisation services to 1 317 farmers affected by impact o			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
15001001/23030112/01000134 Rehabilitation of existing tertiary canals/ opening irregati			35,764,700.00	35,764,700.00	35,764,700.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
15001001/23030112/01000135 Rehabilitation and grading of farm feeder roads 510km.			53,992,800.00	53,992,800.00	53,992,800.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
15001001/23030112/01000136 Soil consideration erosion control and planting of melina tr			7,866,800.00	7,866,800.00	7,866,800.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
15001001/23020113/01000137 Provision of Agri farm asset for 800 Rice farmers.			53,992,800.00	53,992,800.00	53,992,800.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
15001001/23020113/01000138 Provision of Agric farm asset for 1400 cassava farmers.			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
15001001/23020113/01000139 Provision of Agric farm for 800 poultry farmers.			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
15001001/23020113/01000140 Provision of Agri asset for 200 piggery farmers and rehabili			36,320,500.00	36,320,500.00	36,320,500.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
15001001/23020113/01000141 Provision of Agri farm asset for 200 fishery farmers and Reh			22,115,300.00	22,115,300.00	22,115,300.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23020113/01000142 Provision of Community Based water and sanitation facilities			42,696,300.00	42,696,300.00	42,696,300.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
15001001/23020113/01000143 Provision of requisite value addition on food supply cchain			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	89,982,000.00	91,106,778.00	92,245,614.00
15001001/23020113/01000144 Provision of requisite value addition on food supply chain			5,412,900.00	5,412,900.00	5,412,900.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000145 Provision of requisite value addition on food supply chain			5,440,500.00	5,440,500.00	5,440,500.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000146 Community Based rice production Project/ Establishment of ri			23,524,600.00	23,524,600.00	23,524,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
15001001/23020113/01000147 Establishment of three commercial Palm Oil Processing Mills							60,000,000.00	60,750,000.00	61,509,376.00
15001001/23030112/01000148 Renovation of Vet. Clinics in the 3 senatorial zones of the							45,000,000.00	45,562,497.00	46,132,029.00
Sub total	12,000,000.00	26,350,000.00	2,360,845,000.00	2,360,845,000.00	2,334,495,000.00+	98.88%+	2,372,839,100.00	2,402,499,687.00	2,432,530,929.00
15102001 - Abia State Agricultural Devt Prog. (ADP)									
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	66.67%+	2,000,000.00	2,025,006.00	2,050,324.00
15102001/23010129/05000003 Replacement Damaged Studio Equipment							1,000,000.00	1,012,497.00	1,025,150.00
15026001/23020127/13000002 Provision of Computers and Communication equipments			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,500.00	1,215,506.00	1,230,704.00
15026001/23050101/13000004 Survey Equipment							1,500,600.00	1,519,363.00	1,538,355.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses							3,000,000.00	3,037,503.00	3,075,474.00
15102001/23010105/01000007 Acquisition OF Vehicles			17,600,200.00	17,600,200.00	17,600,200.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15102001/23050101/13000011 Multiplication of 3Ha of Improved Cassava Stems			2,600,200.00	2,600,200.00	2,600,200.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
15102001/23050101/13000012 Establishment of Nursery for Seedlings Production			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
15102001/23050101/13000017 Raising of 20 000 brood-stock and table fish for multiplicat			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	607,703.00	615,301.00
15102001/23050101/13000018 Piggery production			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
15102001/23050101/13000019 Establishment of Organiz Garden/Dry season vegetable			57,700.00	57,700.00	57,700.00+	100.00%+	57,600.00	58,320.00	59,052.00
15102001/23050101/13000020 Establishment of Skill Plots for Livestock Fishery and Pigg							1,000,000.00	1,012,497.00	1,025,150.00
15102001/23020113/13000021 Construction of Automated Solar Dryer (in Agricultural Zones							6,000,000.00	6,075,006.00	6,150,948.00
Sub total		3,000,000.00	32,959,100.00	32,959,100.00	29,959,100.00+	90.90%+	36,358,900.00	36,813,401.00	37,273,579.00
20001001 - Ministry of Finance									
20001001/23010113/11000002 SIF-MIS			5,050,400.00	5,050,400.00	5,050,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
20001001/23050101/13000001 Micro-Finance Loans Scheme			3,030,000.00	3,030,000.00	3,030,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
20001001/23020118/13000002 Abia State Pools Betting & Control Board			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
20001001/23020101/13000003 Debt Management Offices			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000004 Abia Insurance Brokers Ltd	985,000.00	985,000.00	15,000,000.00	15,000,000.00	14,015,000.00+	93.43%+	15,000,000.00	15,187,503.00	15,377,347.00
20001001/23010101/13000006 Acquisition of Capital Assets :(1 No Hummer Bus 4 No Comput			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	27,000,000.00	27,337,503.00	27,679,220.00
20001001/23050103/13000007 Revenue Mobilization Expenses	426,995,000.00	246,800,000.00	500,000,000.00	500,000,000.00	253,200,000.00+	50.64%+	600,000,000.00	607,500,000.00	615,093,746.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
20001001/23050102/13000009 Centralized Payroll System			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000013 Regulatory Assurance Service			5,050,400.00	5,050,400.00	5,050,400.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
20001001/23050101/13000014 Production of Quarterly Journals			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
20001001/23020118/13000015 Procurement of Public Address System			1,009,600.00	1,009,600.00	1,009,600.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
20001001/23050101/30000016 OGP/SFTAS Expenses	88,998,846.00	185,000,000.00	500,000,000.00	500,000,000.00	315,000,000.00+	63.00%+	300,000,000.00	303,750,000.00	307,546,878.00
20001001/23050101/13000017 Property enumeration in the 17 LGA's across the state			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
Sub total	516,978,846.00	432,785,000.00	1,474,320,400.00	1,474,320,400.00	1,041,535,400.00+	70.65%+	1,019,000,000.00	1,031,737,527.00	1,044,634,249.00
20007001 - Office of The Accountant General									
20007001/23010101/13000001 Acquisition of Capital Assets	630,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
20007001/23020127/13000002 Computerization and System Development			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
20007001/23050107/13000005 Dev. of the New International Chart of Account & Budget Modul			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
20007001/23020101/13000006 Construction of Abia State Treasury House		4,980,000.00	10,000,000.00	10,000,000.00	5,020,000.00+	50.20%+	10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050101/13000007 Capacity Building for IPSAS New Modules For Accounts And Bud			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050103/13000008 Biometric Capture of Civil Servants/pensioners			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050103/13000009 Implementation of TSA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
20007001/23050103/13000010 Establishment of central Purchase Order			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
20007001/23010122/13000011 Purchase and distribution of Face Masks. Handsanitizers Det			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
20007001/23050101/13000012 Development of IPSAS Cash Basis Contractor ledger Module fo			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
20007001/23050101/13000013 Development of IPSAS E-Payment Module for the Implementati			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
20007001/23050101/13000014 Development of Access Restriction to strengthen security of			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
Sub total	630,000.00	4,980,000.00	360,000,000.00	360,000,000.00	355,020,000.00+	98.62%+	242,000,000.00	245,025,030.00	248,087,827.00
20008001 - Board of Internal Revenue									
20008001/23010113/13000004 Purchase of Computers and Printers (200/120 Nos) at N250 0			71,600,200.00	71,600,200.00	71,600,200.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
20008001/23010105/13000006 Purchase of Vehicles Hilux jeep (4no)			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+	96,000,000.00	97,200,000.00	98,415,006.00
20008001/23010112/13000008 Purchase of Office Furnitures and Fittings at Headquaterand			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,603,746.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20008001/23030121/13000011 Rehabilitation/Repairs of Office Buildings			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
20008001/23010104/13000015 Rehabilitation/Repairs of ICT Infrastructure to upgrade Cen			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
20008001/23010108/13000016 Purchase of Hummar Bus (1 NO)			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
20008001/23010108/13000017 Purchase of Mini buses (5 Nos)			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,664,129.00
20008001/23010114/13000018 Purchase of Computers Printers 120 Nos at N180 000							21,600,200.00	21,870,200.00	22,143,573.00
Sub total			467,100,800.00	467,100,800.00	467,100,800.00+	100.00%+	417,100,800.00	422,314,569.00	427,593,489.00
22001001 - Ministry of Trade and Investment									
22001001/23020101/12000004 Renovation and Refurbishing of Zonal Offices			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
22001001/23020118/12000009 Construction of Produce Check Point in 7 Locations			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
22001001/23030124/12000017 Development of Modern Electronics/Electrical Market at Aba			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
22001001/23030124/12000022 Rehabilitation of Infrastructure in State Own Market	10,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
22001001/23050101/12000023 Trade fair & Exhibition	3,500,000.00	500,000.00	8,000,000.00	8,000,000.00	7,500,000.00+	93.75%+	20,000,000.00	20,250,000.00	20,503,122.00
22001001/23020104/12000028 Ariaria International Market Aba		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	33.33%+	15,000,000.00	15,187,503.00	15,377,347.00
22001001/23050101/12000030 National Council on Trade and Investment			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
22001001/23030121/12000034 Renovation and Refurbishing of Produce Zonal Offices			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
22001001/23010129/12000037 Procurement of mobile fumigation chamber			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
22001001/23010129/12000038 Enyimba Economic City Project(Investment Promotion)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
22001001/23050103/12000039 Project Monitoring and Evaluation			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	500,600.00	506,855.00	513,193.00
22001001/23010129/12000040 Production of Business Directory in Abia State			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
22001001/23050101/12000041 Enumeration of Markets in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
22001001/23050101/12000042 Design and hosting of Ministry's website			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
22001001/23010119/12000043 Procurement of 50KVA Generating set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
22001001/23010129/12000044 Provision of markets @ Isiala Asa Okpaja Aba South	5,000,000.00	1,000,000.00	15,000,000.00	15,000,000.00	14,000,000.00+	93.33%+	15,000,000.00	15,187,503.00	15,377,347.00
22001001/23010129/12000045 Provision of Community Market at Eziukwu Aba Aba South			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
22001001/23010129/12000046 Provision of Community Market at Alaukwu umuobiakwa Obingwa			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
22001001/23010129/12000047 Provision of Multi-layer Car Park at Ariaria Aba			317,008,400.00	317,008,400.00	317,008,400.00+	100.00%+	317,008,400.00	320,971,005.00	324,983,142.00
22001001/23010129/12000049 Provision of Shoe Plaza @Aba			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
22001001/23010129/12000050 Constructionof Ultra Modern Shopping Plaza		91,000,000.00	370,000,000.00	370,000,000.00	279,000,000.00+	75.41%+	370,000,000.00	374,625,006.00	379,307,815.00
22001001/23050101/13000002 Organnizing Domestic Trade fair/Exhibition .			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
22001001/23050101/13000003 RELOCATION of street traders to permanent market			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
22001001/23050101/13000004 Oversea trade Mission/Conferences			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
22001001/23020118/13000005 Construction of Inland dry Container Depot Ntigha			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
22001001/23020118/13000006 Rehabilitation of Enyimba Hotels at Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
22001001/23020118/13000007 Establishment of Trade facilities Centre/Desk in Abia Stat			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
22001001/23050101/13000008 Export Promotion activities at MTI Headquarters Umuahia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
22001001/23050101/13000009 Activities of consumer protection Committee MTI Hqtrs Umuahi			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
22001001/23030124/13000010 Remolding of 4No Markets in Aba (Ariaria Etche Road MktEtc			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	100.00%+	1,187,741,900.00	1,202,588,671.00	1,217,621,024.00
Sub total	18,500,000.00	102,500,000.00	3,130,108,100.00	3,130,108,100.00	3,027,608,100.00+	96.73%+	2,279,250,900.00	2,307,741,549.00	2,336,588,289.00
28001001 - Ministry of Science And Technology									
28001001/23050101/05000001 Equipping Of Standand Secondary School Labouratory Aba Sour							7,000,000.00	7,087,503.00	7,176,098.00
28001001/23020118/13000004 Establishment of First Abia Science/Technology Directorate		1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	5,000,000.00	5,062,497.00	5,125,775.00
28001001/23020118/13000013 Establishment of Abia State Information Centre			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
28001001/23020118/13000014 Establishment of Computer Based Test (CBT) Traning Skills Ac			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	243,000,000.00	246,037,503.00	249,112,977.00
28001001/23030127/13000015 React./Rehab. of Integrated Skills Training Centre for Artis			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
28001001/23030127/13000016 Reactivation/Retooling of Technology Skills Acquisition Cent			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
28001001/23020118/13000017 Establish. of Resource/Display Centres for Raw Materials in			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001/23050101/13000018 Training of 250 Auto-Mechanics in Modern Car Maintenance			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
28001001/23050101/13000019 Organisation/Promotion of Artisan/Activities in the State			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
28001001/23050101/13000020 Designing/Creation of Abia State Science & Technology Websit			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
28001001/23050101/13000021 Development of Abia State ICT Policy			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
28001001/23050103/13000022 Enumeration of all ICT outfits in the State			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
28001001/23050103/13000023 Monitoring and Control of all ICT-based Business in Abia Sta			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
28001001/23050101/13000024 Training of Local Government Staff on ICT			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
Sub total		1,000,000.00	456,501,800.00	456,501,800.00	455,501,800.00+	99.78%+	406,501,800.00	411,583,107.00	416,727,909.00
29001001 - Ministry of Transport									
29001001/23050101/13000001 Establishment of 3No Driving School in 3 Senatorial Zones			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
29001001/23050101/13000002 Procurement of 6 Nos Simulators and other Training gadgets f			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
29001001/23050101/13000003 Construction of 50 Bus stop in Aba and Umuahia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,402,497.00
29001001/23050101/13000004 Establishment and equipping of Drivers institute			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
29001001/23050101/13000005 Procurement of Office Furniture and Fittings for TIMASS	6,000,000.00	7,147,300.00	10,000,000.00	10,000,000.00	2,852,700.00+	28.53%+	10,000,000.00	10,125,006.00	10,251,572.00
29001001/23050101/17000001 Abia State Transport Loan Scheme							4,000,000.00	4,050,000.00	4,100,624.00
29001001/23020114/17000002 Acquisition and Installation of Road Furniture Signs	2,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
29001001/23010122/17000007 Acquisition of Diagnostic Equipt for Min of Transport W/shop			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
29001001/23010106/17000008 Acquisition of 1Nos Tow/Ino Hilux Van			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+			
29001001/23010112/17000010 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29001001/23010105/17000014 Tyre/Wheel Clappers 20 Pieces 10 x 2 Categories			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
29001001/23050101/17000015 Printing of 10 000 Technical Barge (Conductor & Drivers)							50,000,000.00	50,625,006.00	51,257,815.00
29001001/23050101/17000016 Establishment of 5 in No Manual Testing Stations			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
29001001/23020124/17000017 Establishment of 6 Model parks in Aba and Umuahia			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
29001001/23020118/17000018 Actualization of Abia State Dry Port Project in Ntigha-Isial			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
29001001/23020118/17000019 Actualization of Abia State Sea Deep Port Project in Obeaku-			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
29001001/23020123/17000020 Acquisition of 6 Traffic Lights At Aba and Umuahia							44,000,000.00	44,550,000.00	45,106,878.00
Sub total	8,500,000.00	7,147,300.00	342,000,000.00	342,000,000.00	334,852,700.00+	97.91%+	407,000,000.00	412,087,551.00	417,238,663.00
29056003 - Abia State Traffic & Indiscipline Mgt Agency (TIM)									
29056003/23010129/13000001 Acquisition of Capital Asset (3Nos Officila Vehicles)	3,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
29056003/23010127/13000002 Purchase of (2 in no) Patrol Motor Van			34,500,600.00	34,500,600.00	34,500,600.00+	100.00%+	33,500,600.00	33,919,363.00	34,343,360.00
29056003/23020118/13000007 Constructing of Sign Post D- board			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29056003/23010105/17000018 Procurement of5 Nos Clappers for Heavy vehicles&Light veh			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
Sub total	3,000,000.00		56,500,600.00	56,500,600.00	56,500,600.00+	100.00%+	55,500,600.00	56,194,381.00	56,896,828.00
29001002 - Abia State Fire Service									
29001002/23010123/02000001 Purchase of Fire Fighting Equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
29001002/23030121/02000002 Rehabilitation/Repairs of Office Buildings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29001002/23020110/02000003 Establishment of Fire Service Station at Ohafia			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
29001002/23010115/02000006 Purchase of Photocopying Machine			1,509,000.00	1,509,000.00	1,509,000.00+	100.00%+	1,509,000.00	1,527,860.00	1,546,959.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public plac			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
29001002/23010123/13000001 Purchase of (3 in No) Fire Engine			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
29001002/23010112/13000003 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29001002/23010123/13000004 Procurement of (3 in No) Water Booster for Fire Service			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,226,399.00
29001002/23010123/13000005 Procurement of (2 in No) 60KVA Generator Set for Fire Servic			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
Sub total			74,509,000.00	74,509,000.00	74,509,000.00+	100.00%+	74,509,000.00	75,440,381.00	76,383,393.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29007001 - Abia State Passenger Integrated Manifest Schm									
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	25,000,000.00	10,125,006.00	10,251,572.00
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
29007001/23010108/13000003 Purchase of Mitsubishi Buses			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
29007001/23020114/13000005 Constr of Rd Mapping/Right Ways in the Capital City & Other			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
29007001/23020118/13000008 Construction of Truma Centre			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
29007001/23050101/13000009 RE -Roofing of Aspims Head office and Landscappig			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	6,075,006.00	6,150,948.00
29007001/23050101/13000010 Purchase of Hillux Toyota Buses			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
Sub total			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	61,000,000.00	41,512,533.00	42,031,463.00
29053001 - Abia Transport Corporation (Abia Line Net)									
29053001/23010108/13000001 Purchase of Buses			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	55,000,000.00	70,875,006.00	71,760,948.00
29053001/23010105/13000002 Purchase of Motor Spare Parts			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	25,312,497.00	25,628,907.00
29053001/23010101/13000003 Acquisition Of Loading Bays/Offices			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
29053001/23050103/13000004 Compensation of Community Land Owners			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
29053001/23050103/13000005 Rentage of Office buildings (Loading bays)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
Sub total			195,000,000.00	195,000,000.00	195,000,000.00+	100.00%+	125,000,000.00	146,812,509.00	148,647,671.00
32001001 - Ministry of Petroleum									
32001001/23010129/13000002 Aquisition of Capital Assests(Minning Lease)			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	46,132,029.00
32001001/23050101/13000003 Conduct Of Geological and Sismic Survey and Mapping of the S			88,000,000.00	88,000,000.00	88,000,000.00+	100.00%+	88,000,000.00	89,100,000.00	90,213,746.00
32001001/23010119/13000004 Generating Alternative Power Sources for Abia State			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020118/14000007 Establishment of a Modular Refinery			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+	5,124,900.00	5,188,959.00	5,253,822.00
Sub total			300,124,900.00	300,124,900.00	300,124,900.00+	100.00%+	300,124,900.00	303,876,474.00	307,674,937.00
22005001 - Metallurgical Complex									
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	7,500,600.00	7,594,358.00	7,689,292.00
22005001/23010129/03000002 INSTALLATION OF PRODUCTION EQUIPMENTS			3,750,300.00	3,750,300.00	3,750,300.00+	100.00%+	3,750,300.00	3,797,179.00	3,844,646.00
22005001/23020118/03000003 BUILDING OF A WORKSHOP FOR STEEL PRODUCTION			4,649,500.00	4,649,500.00	4,649,500.00+	100.00%+	4,649,500.00	4,707,616.00	4,766,464.00
Sub total			15,900,400.00	15,900,400.00	15,900,400.00+	100.00%+	15,900,400.00	16,099,153.00	16,300,402.00
34001001 - Ministry of Works									
34001001/23020114/17000001 Construction of Greater Aba Drainage System			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000005 Reconstruction of Omeba Road Ehery-Ukaegbu Ogbo Hill Aba			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	21,000,000.00	21,262,497.00	21,528,283.00
34001001/23020114/17000008 Construct.of Access Roads to Glass Industry/Fuss Factory Rd			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000010 Reconstruction of Uratha Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba			24,500,600.00	24,500,600.00	24,500,600.00+	100.00%+	24,500,600.00	24,806,855.00	25,116,939.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,000,000.00	28,350,000.00	28,704,370.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000016			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000017			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,402,497.00
34001001/23020114/17000020			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000022			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000023			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
34001001/23020114/17000030			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000031			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000032			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000033			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000035			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000036			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	21,000,000.00	21,262,497.00	21,528,283.00
34001001/23020114/17000037			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000038			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000039			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000040			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000041		100,000,000.00			100,000,000.00-				
34001001/23020114/17000042		104,000,000.00	30,000,000.00	30,000,000.00	74,000,000.00-	246.67%-	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000045			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000046			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000049			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000053			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000054			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000055			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000057			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000058		50,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00-	150.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000061		10,000,000.00			10,000,000.00-				
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000071			80,000,000.00	380,000,000.00	380,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000072			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000078			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000080			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000081			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+	100.00%+	24,516,200.00	24,822,658.00	25,132,946.00
34001001/23020114/17000086			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000090			15,339,800.00	15,339,800.00	15,339,800.00+	100.00%+	15,339,700.00	15,531,452.00	15,725,593.00
34001001/23020114/17000093			50,559,500.00	50,559,500.00	50,559,500.00+	100.00%+	50,559,400.00	51,191,393.00	51,831,285.00
34001001/23020114/17000095			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000097			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000103			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000105			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000106			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000107			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000118			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000120			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000121			43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+	43,000,000.00	43,537,503.00	44,081,717.00
34001001/23020114/17000124			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,553,445.00
34001001/23020114/17000139			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000145			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000146			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000147			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000148			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000151			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000153		1,600,000,000.00	43,000,000.00	43,000,000.00	1,557,000,000.00-	3,620.93%-	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000155			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000157			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000163			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000164							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000165			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000170			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000173			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000174							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000178			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000180			23,399,800.00	23,399,800.00	23,399,800.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000181			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000183			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000184			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000187			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000188			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000189			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000190		5,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000192			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23030113/17000194			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23030113/17000196		2,408,700,000.00	30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000199			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000200			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000202			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000207			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000209	1,396,785,728.29	7,307,937,923.34	1,500,000,000.00	2,100,000,000.00	5,207,937,923.34-	248.00%-	3,500,000,000.00	3,543,750,000.00	3,588,046,878.00
34001001/23020114/17000211			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000214							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000221			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000222			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000223			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000225			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000226			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000227			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000228			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000230			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000232			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000234 Construction of Owerinta-Umuojima-Mbutu Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000235 Construction of Umuim-arongwa Junction Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000236 Construction of Access Road to St. Bridget College			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000237 Construction of Osisioma Modern Park			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000238 Construction of Item Road Aba (3.2km)			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000239 Construction of Aja Road Aba (2.2km)			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
34001001/23020114/17000240 Construction of Uzodinma Ugele Rd Layout Umuahia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000241 Construction of German Floor-Mbom-Agbo-Umueze Road Junction			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000242 Construction of Okwe-Obohia-Umuemenike Inyila Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000243 Rehab. Distling of Turnnels & Drainages in the State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000252 Construction of Amuda-Achara Ngada Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000253 Const. of Umuokoo-Umun Leghe Amuzukwu Rd.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000256 Construction of Umuogele-Umucha-Umuaka Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000258 Construction of Bridges & Flyover in Abia State	10,000,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000259 Construction of Agbama Housing Estate Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000260 Destiling of Drianages & Turnnels in Aba	3,735,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000262 Construction of Umuaro-umuokoro Ngbokoanya-Umuokegwu Umu Rd			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000263 Construction of Uzuakoli High Way Rd - Umuagu		30,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00-	50.00%-	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000266 Construction of the Rds around new Govt HS Complex.			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000268 Construction of Umuobikwa - Itokpa Crescent			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000269 Construction of Aboyi - Ariaria - Umuojima - Umuokpara Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000271 Construction of Ndiebe Bridge			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000272 Construction of Olokoro - Umuobia - Old Umuahia Link Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000273 Construction of Umuchukwu - Umuofor - Umuokahia Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000274 Construction of 3 in No Roads in Govt Station Layout Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000275 Construction of Eziana - Obulo - Ngodo Road Umunneochi			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000276 Construction of Abiriba Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000277 Construction of Eluama - Amibo - Acha Otamkpa Road Isuikwato			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000278 Construction of Mbawsi Ezialu Nsulu Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000279 Expansion & Dredging of Aba Urban Creek			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000280 Construction of Ring Road Umuagu Osaa - Nkwu - Itungwa Rd			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000281 Construction of Umuobiakwa - Owo - Onicha Ngwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000200 Constr of Bible College Rd to Ahiaba Junction Ogor Hill Aba			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000283 Construction of Ahia Nkwo - Abia Glass-Force Umuchichi-okpol			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000285 Construction of Owerri Street Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000286 Construction of Ihie-Ogwa road Ukwa West LGA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000287 Construction of Old Express way Road Aba			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000289 Construction of Umuocheala/Abayi-Ihie Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000290 Construction of Access road to Uma Ukpai polytechnic Asaga O			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000291 Construction of Obchie Umukalu Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000292 Construction of Asonnento Road Network Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000293 Construction of Obuzor Ozatta Ugwuali road Ukwa West			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000294 Construction of Osusu Aku Umunesi Owerri Aba Ugwunagbo			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000295 Construction of Ubakala Ring Rd from Avodim to Nsukwe			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000296 Construction of Ahunnaya Street Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000297 Construction of Ebenma/Egege/Omoba Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000298 Exp/Rehab of Umuruka Rd from Waterside Abia-Umuobiokwu	1,400,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000300 Rehab of Umuocham Road Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000301 Reconstruction of Adaelu Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000302 Rehab. of the Internal Rd. in Ehimiri Housing Estate.		50,900,000.00	50,000,000.00	50,000,000.00	900,000.00-	1.80%-	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000303 Construction of Flyover Ogor Hill Aba and Osisioma			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000304 Erosion Control of Nkwoaga Isouchi Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000308 Construction of Umuaro - Nenu Rd Obingwa L.G.A - 10KM to Akw							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000309 Construction of Mbawsi Township Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000310 Construction of Obingwa - Omaozor Abbabi Road			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000311 Construction of 170km rural Road in the 17 LGAs(10km/LGA)	1,343,000,000.00	3,211,736,000.00	1,500,000,000.00	2,100,000,000.00	1,111,736,000.00-	52.94%-	1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
34001001/23020114/17000313 Rehabilitation of Hospital Roads Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17017315 Construction of Umuala Uwakwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23050101/17000316 Acquisition of Capital Assets		50,000,000.00	50,000,000.00	50,000,000.00			20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000317 Reconstruction of etche road by East through Ajali road to N			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000318 Reconstruction of Road in Umuahia 5182km	230,000,000.00	346,800,000.00	80,000,000.00	80,000,000.00	266,800,000.00-	333.50%-	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000319 Construction of Amakama Ugwunagbo Bridg Aba- Azumini road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000320 Construction of Ohafia Township roads			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000321 Construction of Akirika Ukwu - Nkpuribe Road in Ukwu East			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000322 Construction of Flyover Bridge at Ala Ojii Junction Enugu -			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000323 Construction of Apunmiri -umuoshi - umuejeaya Mgbarakuma Ahi			20,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000324 Reconstruction of Bende - Itumbauzo Road Bende LGA			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000325 Construction of Osisioma Ekeakpara - Umuekaa Road OSISOMA L			150,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000326 Construction of Ebelebe-Akawu-Ugbi Road in Umunneochi LGA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000327 Rehabilitation of Roads in Obete Umuodu Ibeme Uzor Okporo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000328 Rehabilitation of Roads in Etiti Ohazu Umumba Umuosi/Timber			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000329 Rehabilitation of Road from Mbawsi Railway Crossing to Umuos			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000330 Rehabilitation of Umuahia-Bende road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000331 Uzuoakoli-Bende Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000332 Umuahia-Uzuoakoli-Ohafia Road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020112/17000333 Construction of Asaga-Akanu-Abia umuchiakuma ring road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000334 Construction of Presbyterian Church road Ehimiri Housing Est			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000335 Construction of Akpaa-Abala-Onisha Ngwa road in Obingwa			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000336 Construction of Akanu Abia Road Ohafia			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000337 Rehabilitation of Ehimiri housing Estate Roads							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000338 Reconstruction Umuchikwu Boundary Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000339 Construction of Okonaku Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000340 Construction of Aba Leather garments and Allied products Acc			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000341 Construction of Cottage road at Mbawsi Isiala Ngwa North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000342 Construction of Culverts/drainage System at ife Stream Okpu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000343 Construction of culverts with Big drainage @ Lodu II linking			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000344 Construction of Ugwu-Nkpa Amaegbuato Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000345 Construction of Agbama Lodu road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000346 Dualization/Expasion of Aba Road From from Eastern Confort H			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000347 Construction of Internal roads of Luxury Bus terminal Umuah			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000348 Construction of road 4 & 6 in Federal Low Cost Housing			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000350 Construction of Ibere road Aba							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000351 Construction of Amorji junction in Ahiaba Ubi Road Isiala Ng			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000352 Construction of Uratta Umuoleke Egbelu Ubi road Isiala Ngwa			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000353 Reconstruction/Expansion of Ururuka road from Umuobiakwa jun			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000354 Repairs and strengthening of Ngwa road Bridge Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000355			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000356			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000357			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000358			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000359			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000360			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000361			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000362			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000363			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000364			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000366			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000367			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000368			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000369			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000370			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000371			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000372			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000373			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000374			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000375			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000376			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000377			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000378			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000379			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000380			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000381			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000382			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000383			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000384			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000385			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000386			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000387			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000388			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000389			97,000,000.00	97,000,000.00	97,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000392			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000393			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000394			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000395			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000396			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000397			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000398			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000400			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000401		27,660,000.00	40,000,000.00	90,000,000.00	62,340,000.00+	69.27%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000402			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
34001001/23010107/17000403			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23030113/17000404			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000405			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000406			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000407			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020115/17000408			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000409			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23030113/17000410			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000411			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000412			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000413			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000414			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000415			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000416			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000417			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000418			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000419			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000420			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000421			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000422			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000423			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000424			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000425			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000426			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
34001001/23020114/17000427			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,553,445.00
34001001/23020114/17000428			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
34001001/23020114/17000429			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000430			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000431			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
34001001/23020114/17000432			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
34001001/23020114/17000433			22,500,600.00	22,500,600.00	22,500,600.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23050101/17000434			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
34001001/23010132/17000435		36,000,000.00	140,416,600.00	140,416,600.00	104,416,600.00+	74.36%+	140,416,600.00	142,171,810.00	143,948,954.00
34001001/23020114/17000436			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000437			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000438			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000439			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000440			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000441			40,000,000.00						
34001001/23020114/17000442			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000443			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
34001001/23020114/17000444			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000445			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000446			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000447			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000448			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000449			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000452 Repair/Palliative work on Nmuri Bridge			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000453 Construction of Umuomaiukwu Agburuikwe Nbwasi Road from mba			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000454 Reconstruction /Rehabilitation/Maintenance of 12Nos Road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000455 Reconstruction Umuomaiukwu Agburuikwe Nbwasi Road. From Nba			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000456 Reconstruction of Umuopara Amano -Isiugwu to Mgboko Itungwa			40,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000457 Rehabilitation and Desilting of Drain and reconstruction of			35,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000458 Rehabilitation and reconstruction of Raods at Clifford Unive			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000459 Reconstruction of Golf Course - Governor's Lodge Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000460 Construction of Oloko Amuzu-Azuiyi Oloko Ikwuano L.G.A. 2.0k			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000461 Completion of Various Road Infrastructure in the State		6,049,953,434.80	1,812,208,900.00	2,312,208,900.00	3,737,744,534.80-	161.65%-	1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
34001001/23020114/17000462 Construction of Ozu-abam - Okubu - Arochukwu Road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000463 Construction of Assemblies of God church Road-off ututu Rd			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000464 Construction of Alvan Ikoku - UjariAmasu Road Arochukwu			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000465 Construction of Ugweke - Ezeukwu			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000466 Umuochan Road by Tonimas - Osisioma - Ngwa			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000467 Construction of Golf Course Road							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000471 Construction of Road from Ukpakiri Primary School to Abayi O							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000472 Reconstruction/Construction of Umuosu Market Road to Umueze							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000474 Reconstruction of Cameroun Road Aba							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000475 Reconstruction of a Road Linking Uguwnagbo LGA Hqtrs to Amap							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000476 Rehabilitation of Owerri Road Umuahia							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000477 Reconstruction of Nunya-Isuikwuato Road							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000478 Rehabilitation/Reconstruction of 9 Nos Roads in Umuahia (1)							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000479 Construction of Dr. Okezie Victor Ikpeazu Road Mbaissi Layo							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000480 Rehabilitation of Okigwe Road Ext. to Hospital Road Aba Sou							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000481 Construction of Theo Nkire Drive (500m width 8m) Aba North							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000495 Construction of Mbawsi-Umuezekwe-umudeche ururuka Junction R							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000499 Construction of Uzuakoli Nkpa umuhu Road							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000500 Construction of Uzuakoli-Ozuiem Road							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000507 Daulization of Ubakala Road							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000510 Rehabilitation of Uruatta Road							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000512 Rehabilitation of of Cemenry Road							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000537 Construction of Umuokoo-Umunleghe Amuzukwu Road							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000545 Construction of Umuobiakwa-Itukpa Crescent							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000550 Construction of 3 Number Road in Government station Layout							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000553 Construction of Eluama-amibo-Acha Mkpa Road Isuikwuato							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000554 Construction of Mbansi Eziala Nsulu Road							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000556 Construction of Ring Road Umuagu Osaa-Nkwa-Itungwa Road							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000557 Construction of Umuobiakwa-Owo Onicha Ngwa Road							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000558 Construction of Bible College Road to Ahiaba Junction Ogor							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000561 Construction of Ihie Ogwe Road Ukwa West Government Area							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000563 Construction of Umuochala Abayi Ihie Road							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000566 Construction of Asamento Road Aba							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000573 Rehab. of Umuocham Road Osisioma							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000579 Construction of Mbawsi Township Road							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000582 Rehabilitation of Hospital Road Aba							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000585 Reconstruction of Eche Road by East through Ajali Road to Ng							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000589 Construction of Akirika Ukwu-Nkpurube Road in Ukwa East L.G.							100,000,000.00	101,250,000.00	102,515,630.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000597 Construction Umuta Umuezorji Amaudara Aga Amaokpu and U							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000600 Ahunta Eluoma - Ndiogu Road, 5km Isuikwuato L.G.A.							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000612 Asphating of Ofeto Ugba Junction 12km Road							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000613 Construction of Ndiolumbe Nuenu Road (from Ndiolumbe market							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000624 Rehabilitation Reconstruction of Ochefu Owerinta Weeks & Sc							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000636 Rehab. of Umuenyere Alayi-Item Nporo road Bende							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000655 Construction of Mbawi Junction to Okpuala (St. Judges/Umunko							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23010129/17000657 Procurement of Number Pay-Loader							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000668 Construction of Abia State Airport Rd							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000670 Construction of Mbala-Umuaku- Ngodo Road Umunneochi							60,000,000.00	60,750,000.00	61,509,376.00
34001001/23020114/17000671 Construction of Umuaku- Ngodo Road Umunneochi							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000672 Maintenance/Rehabilitation of Ururuka Road							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000673 Reconstruction of Uratta leading to Timber market and Police							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000704 procurement and Installation of Solar Led Street Lights							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000730 Construction of Umuomaiukwu Ugburuike Nbawsi Road from Achar							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000731 Construction of Umuezegu Umulelu Nbawsi Road in Isiala Ngwa							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000732 Construction of Alaoma - Umugaa Akpa Road Obingwa L.G.A. (1.							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000733 Construction of Itukpa-Osaa Ukwu Mgboko Ogbete- Iheoji Road							30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000734 Construction of Access Road within ABSU (Aba Campus) Abia t							40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000735 Construction of Oron Ariam- Amizi - Azuyi Olokoru - Umuokwu							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000736 Construction of Umuakatawom Isiahia Mgboko Ohanze Raod (4.4k							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000737 Construction of oron Road Cassia Avenue Station Avenue by Ab							40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000738 Reconstruction of failed section in ABSU Road Uturu							30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000741 Reconstruction Uhuokwu Ubaha Umuihi Road in Umuahia North L.							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000743 Construction of Umuigwe- Umuakpara Road Osisioma							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000745 Reconstruction of Umuobia Road in Umuahia							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000746 Reconstruction of Nkata-Alike Umukabia Road							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000747 Construction of Umuiku-Ozaa Internal Roads							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000748 Recovery and control of erosion at Ovom Gully site in Ogbo							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000749 Ihie Obegu Road in Ugwunagbo LGA							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000750 Reconstruction of Ugwu Court in Abiriba Ohafia L.G.A							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000751 Rehabilitation/Overlaying and Desiting of drainage for Pound							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000752 Construction of Umuocham Umuezi Umuarighi Road Obingwa LGA							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000753 Geometric Power access road at Osisioma in Aba							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000754 Maintenance and asphalt and over lay of failed portions alon							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000755 Construction of Geometric Power Plant road to Agbelowo Junct							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000757 Rehabilitation /Maintenance of Tonimas of Umule Road Spur t							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000759 Construction of Umuokele Ovom-Okuenyi Abala Road Abia Stat							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000760 Construction of Ebiabia Road in Amokwe Item Road Abia State							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000767 Construction of Umuobiak/va/Osaa Okea Road							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000768 Rchabilitation/Resurfacing of Afor Ibeji-Ubakala							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020117/18000001 Construction of Abia State Airport			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
Sub total	20,518,485,728.29	18,974,987,358.14	14,387,442,000.00	16,727,442,000.00	2,247,545,358.14-	13.44%-	17,167,332,500.00	17,381,925,044.00	17,599,199,052.00
34004001 - Abia State Road Maint. Agency - ABROMA									
34004001/23030113/17000001 Roads Rehabilitation and Maintenance			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36001001 - Ministry of Culture And Tourism									
36001001/23020119/12000002 Constructn./Development of Azumini Blue River		2,500,000.00	30,000,000.00	30,000,000.00	27,500,000.00+	91.67%+	30,000,000.00	30,375,006.00	30,754,694.00
36001001/23020119/12000003 Ejirimara Cultural Festival	6,000,000.00	12,000,000.00	20,000,000.00	20,000,000.00	8,000,000.00+	40.00%+	20,000,000.00	20,250,000.00	20,503,122.00
36001001/23020119/12000004 Construction of Cultural Complex			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
36001001/23020119/12000010 Development of 4no. Abia Tourist sites			7,441,800.00	7,441,800.00	7,441,800.00+	100.00%+	7,441,800.00	7,534,825.00	7,629,015.00
36001001/23020119/12000011 Enumeration of Abia tourist Sites			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
Sub total	6,000,000.00	14,500,000.00	87,441,800.00	87,441,800.00	72,941,800.00+	83.42%+	87,441,800.00	88,534,837.00	89,641,525.00
36004001 - Abia State Council for Arts & Culture									
36004001/23010129/02000001 Purchase of Modern Band			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,051,600.00	2,077,242.00	2,103,208.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,098,500.00	3,137,229.00	3,176,449.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
36004001/23050104/02000004 State Cultural Festivals		5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	83.33%+	10,000,000.00	10,125,006.00	10,251,572.00
36004001/23050104/02000005 NAFEST							5,000,000.00	5,062,497.00	5,125,775.00
36004001/23050104/02000006 Abuja Carnival							5,000,000.00	5,062,497.00	5,125,775.00
Sub total		5,000,000.00	35,150,100.00	35,150,100.00	30,150,100.00+	85.78%+	35,150,100.00	35,589,477.00	36,034,351.00
38002001 - Abia State Planning Commission									
38002001/23050105/03000073 Nigeria CARES	5,000,000.00	28,000,000.00	3,200,000,000.00	3,200,000,000.00	3,172,000,000.00+	99.13%+	2,000,000,000.00	2,227,500,000.00	2,255,343,746.00
38002001/23050105/03000074 State Cash Transfer Unit				20,000,000.00	20,000,000.00+	100.00%+			
38002001/23050101/13000002 UNFPA Government Counterpart Cash Contribution	7,514,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000003 UNICEF Assisted Programme GCCC Funding	577,151,880.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	300,000,000.00	405,000,000.00	410,062,497.00
38002001/23050101/13000008 Counterpart Fund for NDDC /FGN /IFAD			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
38002001/23020118/13000015 Government Counterpart Cash Contribution for CSDP/ CARES	232,109,278.72								
38002001/23050101/13000016 Computerisation of Budget & Accounts Dept. Planning Comm.			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050101/13000020 UNDP Counterpart Cash Contribution			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
38002001/23050101/13000021 Consultancy Services	804,829,349.65	726,178,944.92	600,000,000.00	600,000,000.00	126,178,944.92-	21.03%-			
38002001/23050101/13000022 Establishment of Abia State Data Bank				30,000,000.00	30,000,000.00+	100.00%+			
38002001/23010113/13000024 Purchase of Computers for MDA's			200,000,000.00	170,000,000.00	170,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
38002001/23050101/13000026 Community Economic Empowerment	7,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050105/13000036 JICA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23010132/13000039 Purch. & Installation of Security Equip.(CCTV and Intercom)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23040105/13000042 Exten. of the Reticulation of the Borehole to the Old Buildg			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
38002001/23050101/13000044 Production of Long and Medium Term Plans	5,000,000.00	6,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00+	70.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050103/13000045 State Budget Preparation Expenses	11,000,000.00	9,000,000.00	15,000,000.00	45,000,000.00	36,000,000.00+	80.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050103/13000046 Printing of Estimates			20,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
38002001/23050103/13000047 Monitoring and Evaluation of Projects/ Budget Control			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38002001/23020114/13000051 Rural Access & Mobility Project (RAMP)			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
38002001/23050101/13000053 United Nations Industrial Development Organisatn UNIDO (CFC)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
38002001/23050102/13000055 Counterpart Contrib.to Compu.of Abia State Gross Dom. Prod.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050101/13000056 Prep.& Publ.of Various State Policy Doc.&3yrs Strat Plan Doc			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38002001/23020111/13000058 Equipping of ASPC Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38002001/23050101/13000062 Conduct of State Economic Summit		20,000,000.00	50,000,000.00	50,000,000.00	30,000,000.00+	60.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020127/13000065 Establishment of ICT Repair & Maintenance Workshop			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
38002001/23050103/13000075 State Project Monitoring & Evaluation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23020127/13000082 Provision / Installation of Budget Software at ASPC for IPSA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000087 Counterpart Funding for CGS ASUBEB Project			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	307,546,878.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
38002001/23010119/13000089 Purchase of Solar Powered Inverter/Accessories for MDA's.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000091 Maintenance of Computer IT & Internet Equipment @ ASPC KT Ce			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
38002001/23050101/13000092 Consultancy Services in the State		60,000,000.00			60,000,000.00-		446,000,000.00	451,575,006.00	457,219,688.00
38002001/23050101/13000094 State Supplementary Budget Preparation Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
38002001/23050101/13000099 Counterpart Funding for USAID			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050100/13000100 Statewide (Others) Counterpart funding		30,000,000.00	1,000,000,000.00	920,000,000.00	890,000,000.00+	96.74%+	400,000,000.00	607,500,000.00	615,093,746.00
38002001/23050101/13000104 CCD-CMMUNITY Charter of Demand			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050101/13000105 Capacity Building programme for Budget Preparation Officers	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38002001/23050101/13000106 Abia State Operations Coordinating Units (ABSOCU)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020125/13000109 5% Geometric Power Aba Ltd. Investment Subscription Shares(E	1,400,000,000.00	100,000,000.00	1,000,000,000.00	1,000,000,000.00	900,000,000.00+	90.00%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
38002001/23050101/13000110 State Committee on Food and Nutrition			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050101/13000111 State Committee on Food and Nutrition							55,320,500.00	56,012,012.00	56,712,167.00
38002001/23050101/13000112 State CARES Co-ordinating Unit (SCCU)							200,000,000.00	202,500,000.00	205,031,249.00
38002001/23050101/13000113 Optima Nutrition Programme Coordination in the State							500,000,000.00		
Sub total	3,059,604,508.37	979,178,944.92	7,926,000,000.00	7,926,000,000.00	6,946,821,055.08+	87.65%+	6,261,320,500.00	6,339,587,090.00	6,418,831,916.00
38004001 - Abia State Bureau of Statistics									
38004001/23050101/13000001 Research & Development			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38004001/23010106/13000002 Upgrade of ICT Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38004001/23010114/13000003 Prod of Statistical Book & Conduct of Social Econ Survey		1,000,000.00	9,000,000.00	9,000,000.00	8,000,000.00+	88.89%+			
38004001/23050101/13000005 Purchase of Data Collection Tools and Iron Security Box			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38004001/23050103/13000006 Abia State Poverty mapping Survey			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,226,399.00
38004001/23030127/13000007 Upgrade of Data Base/Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38004001/23030127/13000008 Production of Statistical Book							3,000,000.00	3,037,503.00	3,075,474.00
38004001/23030127/13000009 Production of Abia State Statistics 10 Year Plan							3,000,000.00	3,037,503.00	3,075,474.00
Sub total		1,000,000.00	35,000,000.00	35,000,000.00	34,000,000.00+	97.14%+	35,000,000.00	35,437,503.00	35,880,469.00
38005001 - Abia State Community & Social Dev Agency									
38005001/23050101/03000001 Government Counterpart Contribution			594,600,200.00	594,600,200.00	594,600,200.00+	100.00%+	544,600,200.00	551,407,703.00	558,300,296.00
Sub total			594,600,200.00	594,600,200.00	594,600,200.00+	100.00%+	544,600,200.00	551,407,703.00	558,300,296.00
38006001 - YESO/SOCU									
38006001/23050101/13000005 SOCU			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38006001/23010108/13000007 GOVT CCT			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38006001/23050107/13000010 GOVT. Conditional Cash Transfer Additional financing HUPs			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
38006001/23050103/13000011 Household Uplighting Programmes - Food Palliatives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
38006001/23050103/13000012 N-power/GEEP/N-Agro			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
Sub total			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,244.00
52001001 -Min. of Public & Water Res.									
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23030104/10000008 Rehabilitation of Umuhia Old Water Scheme			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development			222,863,200.00	222,863,200.00	222,863,200.00+	100.00%+	162,934,000.00	164,970,675.00	167,032,812.00
52001001/23030104/10000013 Rehabilitation & Mait. of Rural Water Scheme in Abia		2,000,000.00	250,000,000.00	250,000,000.00	248,000,000.00+	99.20%+	100,000,000.00	101,250,000.00	102,515,630.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52001001/23030104/1000018 Enumeration of Private & Commercial boreholes in the State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
52001001/23020105/1000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in		37,175,000.00	200,000,000.00	200,000,000.00	162,825,000.00+	81.41%+	100,000,000.00	101,250,000.00	102,515,630.00
52001001/23020104/1000020 Construction of Toilet Facilities in Public Places across th			43,429,800.00	43,429,800.00	43,429,800.00+	100.00%+	32,000,000.00	32,400,000.00	32,805,006.00
52001001/23020105/1000022 Provision of Borehole Water@Osusu in Aba North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/1000023 National Council on Water Resources in the State							5,000,000.00	5,062,497.00	5,125,775.00
52001001/23020105/1000023 Provision of Solar water Bore Hole @Umuaka in Ukwa West			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/1000024 Provision of industrial Water Borehole@Umuaku II in Umunneoc			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/1000025 Provision of Solar Water System @ Umuosu in Umuahia South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020118/1000026 Construction of Laboratory Building and Procurement of Labor			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020105/1000028 Provision of Solar Water borehole at Umuaku 11 in Umunneochi			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23030103/1400001 Construction /Provision of Electricity in rural Communities	8,600,000.00								
52001001/23010119/1400002 Purchase of Power Generating Set Transformers		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	87.50%+	50,000,000.00	50,625,006.00	51,257,815.00
52001001/23020103/1400003 Extension & improv.of Elect to Institution&State Secretariat			16,012,000.00	16,012,000.00	16,012,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,402,497.00
52001001/23020123/1400004 Construction of Traffic/Street Light	492,500,000.00								
52001001/23020103/1400005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument			50,500,600.00	50,500,600.00	50,500,600.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
52001001/23030123/1400006 Rehabilitation/Repairs of Street Light			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/1400007 Energizing of Electric Transformers at Umuahia		904,687.50	12,249,700.00	12,249,700.00	11,345,012.50+	92.61%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020104/1400014 Procurement and installation of 300 units of solar homes Sys			43,429,800.00	43,429,800.00	43,429,800.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010119/1400015 Installation of three in one unique solar street light at 3			43,429,800.00	43,429,800.00	43,429,800.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010119/1400016 Installation of Street Lights in some Roads in Aba Metropoli		135,000,000.00	43,935,200.00	43,935,200.00	91,064,800.00-	207.27%-	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/1400018 Installation of Traffic Light in Aba		2,000,000,000.00	50,944,800.00	50,944,800.00	1,949,055,200.00-	3,825.82%-	40,000,000.00	40,500,000.00	41,006,254.00
52001001/23020103/1400025 Provision of Solar Energy Street Light @Itumbauzo A'Ndiwo			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020103/1400026 Extension of Electricity Project@Itumbauzo B' Ntalaukwu in B			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020103/1400027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400032 Installation of three in one unique solar street light from			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/1400033 Installation of three in one unique solar street Light from			47,773,100.00	47,773,100.00	47,773,100.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23030123/1400034 Rehabilitation of Street Light from Orpet Filling Station to			58,883,500.00	58,883,500.00	58,883,500.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/1400035 Installation of Street Light from First Bank Junction to Oj			52,076,900.00	52,076,900.00	52,076,900.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23030123/1400036 Rehabilitation of Solar Street Light along Major Streets in			31,500,600.00	31,500,600.00	31,500,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/1400037 Installation of three in one Solar Street Light from Ngoro J			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/1400038 Installation of three in one Solar Street Light between Amae			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/1400039 Street Light Installation along major Road of Isuochi Umun			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/1400040 Street Light Installation along major Road of Arochukwu Aro			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23030123/1400041 Rehabilitation of Street Light along Bende Road to Isieke I			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400042 Installation of Street Light Nkwoegwu Market Umuahia North			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400043 Installation of Street Light Ahia Oribe lber Market Ikwuano			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400044 Installation of Street Light Oribe Ngodo Umunneochi LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400045 Rehabilitation of Street Light Afor Market Asaga Ohafia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400046 Installation of Street Light Ariam Market Ikwuano LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400047 Installation of Street Light Oribe Ntigha Market Isiala Ngwa			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400048 Installation of Street Light Omoba Market Isiala Ngwa South			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400049 Installation of Street Light Afor Market Asaga Ohafia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400050 Installation of Street Light Ngoro-Oboro Market Ikwuano			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400051 Installation of Street Light Ahia Nkwo Market Arochukwu			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400052 Installation of Street Light Eke Market Uzuakoli Bende LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400053 Installation of Street Light Oribe Ndu Ovimm Market Isuikwuato			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/1400054 Installation of Traffic Light at Aba/ Bende Road Umuahia			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/1400055 Installation of Traffic Light at FMC junction Umuahia North			24,441,800.00	24,441,800.00	24,441,800.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52001001/23020123/14000056 Installation of Traffic Light at BCA junction/ Ikot Ekpene			25,549,800.00	25,549,800.00	25,549,800.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000057 Installation of Traffic Light at Isi Gate Umuahia North			26,663,900.00	26,663,900.00	26,663,900.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000058 Rural Electrification in Umunwokoma Acha Village Obingwa LG			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
52001001/23020123/14000059 Rural Electrification in Asa Umudioka Osisioma LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000060 Rural Electrification in Amuzu/Amasa Osisioma LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000061 Rural Electrification in Okiriko/Chimco/ Divine Close/Benja			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000062 Rural Electrification in Chilaka Avenue off Kamalu Road U			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000063 Rural Electrification in Umunya Community Industrial Ward 2			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000064 Rural Electrification in Agburike Nsulu Isiala Ngwa North			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000065 Rural Electrification in Ofeme Autonomous Community Umuahia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000066 Rural Electrification in Elugwu na Mgbeala Umuahia S			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000067 Rural Electrification in Ubakala (Amibo) Autonomous Commu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000068 Rural Electrification in Fai th Drive Umuajiji Isieke			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000069 Rural Electrification in Avonkwa autonomous Community Umu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000070 Rural Electrification in Elemaga -Obuibere Autonomous Com			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000071 Rural Electrification in Umuokiri/ Umuaocha Community Roya			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000072 Rural Electrification in Amankwu Community Ohafia LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000073 Rural Electrification in Ogbokwe road and environs Asaga Oh			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000074 Rural Electrification in Amaigbo Ogudo Asa. Isuikwuato LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000075 Rural Electrification in Ohonjo Community Ovim Isuikwuato L			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000076 Rural Electrification in Ntubi Ubibia Bende LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000077 Rural Electrification in Agborji Ring Road Abiriba Ohafia LG			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000078 Installation of solar Street Light Aba Road to portharcourt			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000079 Rehabilitation of Solar Street Light along Major Streets in			31,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	31,000,000.00	31,387,503.00	31,779,844.00
52001001/23020123/14000080 Installation of three in one unique solar street light from			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/14000081 Installation of three in one unique solar street light from			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/14000082 Installation of three in one unique solar street Light from			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020103/14000083 Installation of three in one Solar Street Light between Ama			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/14000084 Purchase and Installations of Transformers and Power Generat			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
52001001/23020103/14000085 Installation/Energisation of Distribution Transformers			12,249,700.00	12,249,700.00	12,249,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020103/14000086 Rehabilitation/Repairs of Convensional /Solar streetlights			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
Sub total	501,100,000.00	2,185,079,687.50	2,523,934,200.00	2,523,934,200.00	338,854,512.50+	13.43%+	1,878,934,000.00	1,902,420,927.00	1,926,201,209.00
52102001 - Abia State Water Board									
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc							100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc and 160KVA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)							50,000,000.00	50,625,006.00	51,257,815.00
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)	3,000,000.00						200,000,000.00	202,500,000.00	205,031,249.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	97.50%+	100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent							10,000,000.00	10,125,006.00	10,251,572.00
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			95,000,000.00	95,000,000.00	95,000,000.00+	100.00%+	90,000,000.00	91,125,006.00	92,264,070.00
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia	3,000,000.00		395,000,000.00	395,000,000.00	395,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000011 Reticulation of Umuokpara Water Scheme			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab							77,000,000.00	77,962,497.00	78,937,023.00
52102001/23020105/10000013 Provision od Reticulation 6KM Ugweke Water Scheme			690,000,000.00	690,000,000.00	690,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at							52,000,000.00	52,650,000.00	53,308,127.00
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in bende L.G.A							30,000,000.00	30,375,006.00	30,754,694.00
Sub total	6,000,000.00	2,500,000.00	1,385,000,000.00	1,385,000,000.00	1,382,500,000.00+	99.82%+	1,079,000,000.00	1,092,487,539.00	1,106,143,649.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52103001 - Abia State Rural Water Sanitation AGENCY									
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+	8,500,600.00	8,606,855.00	8,714,442.00
52103001/23020105/10000001 Construction/Provision of Water Facilities			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
52103001/23050103/10000006 Monitoring & Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
52103001/23050101/14000007 Training of Local Artisans and Craftmen on VLOM of WASH Fac			1,667,500.00	1,667,500.00	1,667,500.00+	100.00%+	1,667,500.00	1,688,341.00	1,709,446.00
52103001/23000000/10000008 Purchase of Tripod, Winch and Accessories for Drilling of Bo			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
52103001/23050101/10000009 Partnership Extended Water Sanitation and Hygiene(PEWASH)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
52103001/23050103/10000010 WASH Contingency Plan for EPR and Timely Intervention			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
52103001/23020105/10000011 Provision of Water Facilities at Amaaku/Amakwu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,327,023.00
52103001/23020105/10000012 Provision of Water Facilities at Ndiwo Itumbauzo Bende LGA			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,226,399.00
52103001/23020105/10000013 Provision of Potable water at Akoli-ofu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,327,023.00
52103001/23050101/10000014 Sanitization programmes in Govt. primary/secondary schools			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
52103001/23030104/10000015 Repair of Water Drilling Equipment (Rig)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
Sub total			94,168,100.00	94,168,100.00	94,168,100.00+	100.00%+	94,168,100.00	95,345,208.00	96,537,022.00
53001001 - Ministry of Housing									
53001001/23020106/04000004 Renovation of Government Hospital in the State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	16,183,875.00		300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
53001001/23020101/13000004 Perimeter Fencing Of UCDA Office			1,002,500,600.00	1,002,500,600.00	1,002,500,600.00+	100.00%+			
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	144,429,100.00	1,944,483,000.00	1,000,000,000.00	1,000,000,000.00	944,483,000.00-	94.45%-	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
53001001/23020101/06000005 Renov. of 4 C/room Blk @ Abala Sec School Obingwa			39,500,600.00	39,500,600.00	39,500,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020102/06000018 Construction of Ultra Mordern Government House Complex			500,000,000.00	1,500,000,000.00	1,500,000,000.00+	100.00%+	2,500,000,000.00	2,531,250,000.00	2,562,890,624.00
53001001/23020106/06000019 Completion of Court room Complex at Nkwoagu in Umunneochi LGA			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020106/06000021 Constr of Abia State Diagnostice & Specialist Hosp Annex Ama			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020107/06000028 Finishing of 6 Classroom Bik @ Ntighauzor Secondary School O			49,500,600.00	49,500,600.00	49,500,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/06000040 Construction of state Government Lodge and Office Complex			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020104/06000041 Completion of Internal Finishing of ICC	15,000,000.00	6,580,000.00	300,000,000.00	300,000,000.00	293,420,000.00+	97.81%+	100,000,000.00	101,250,000.00	102,515,630.00
53001001/23020119/06000049 Maintenance of Internationa Conference centre (ICC)	9,500,000.00	5,700,000.00	50,000,000.00	50,000,000.00	44,300,000.00+	88.60%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020104/06000054 Completion of Court room complex at Apumiri i Umuahia South L			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23030105/06000057 Renovation of School of Psychiatric Nursing at G/Hospital			59,000,000.00	59,000,000.00	59,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020101/06000068 Cpmpletion of Secondary School Ndiatkata obingwa LGA			43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020101/13006069 Upgrading of Abia State Staff Quarters Abuja	20,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
53001001/23020101/06000070 Construction of Residential Quarters for Judges in the State							280,000,000.00	283,500,000.00	287,043,746.00
53001001/23030109/13000002 Construction of 3 High Court rooms at Obingwa			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000005 Remodelling of Govt Offices at JSC CSC LOCAL GOVT AUDIT			31,500,600.00	31,500,600.00	31,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000006 Const of Dormatory (male & female) & staff Qutrs for the Scho			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/13000007 Maintenance of new Secretariat			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
53001001/23020101/13000008 Construction of Office Complex with Conference Hall for Abia			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
53001001/23020101/13000010 Construction of Office of the Head of Service			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
53001001/23020101/13000011 Construction of Bureau of Public Service Pension and Renovati			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000012 Construction of Earth House			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/13000013 Construction of Storey Domitory at the School of Nursing Ama			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
53001001/23020101/13000014 Construction of Treasure Building Ogurube Layout		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00%+	150,000,000.00	151,875,006.00	153,773,445.00
53001001/23020101/13000015 Rehabilitation of Area Office along Ikot Ekpene Road Aba			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000016 Construction of Multi Complex Stores for MDAs			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
53001001/23020101/13000017 Land Scaping /Perimetre Fencing of State Secretariat Premise			77,500,600.00	77,500,600.00	77,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
53001001/23020101/13000018 Provision of Structures and facilities in New			937,403,300.00	437,403,300.00	437,403,300.00+	100.00%+			
53001001/23020101/13000019 Construction of National Industrial Court (NIC) of Nigeria			937,403,300.00	437,403,300.00	437,403,300.00+	100.00%+			
53001001/23020103/14000001 Electrification of Shopping Complex at State Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	205,112,975.00	2,006,763,000.00	6,878,309,600.00	6,878,309,600.00	4,871,546,600.00+	70.82%+	5,155,000,000.00	5,219,437,587.00	5,284,680,530.00
53056001 - Umuahia Capital Devt Authority (UCDA)									
53056001/23010107/06000001 Purchase of Truck (Bull Dozer& Payloader) Earth Moving Equip			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
53056001/23010108/06000003 Perimeter Fencing Of UCDA Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
53056001/23010108/06000004 Purchase of 2 No. Buses for routine field Work/monitoring			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
54001001 - Min. of Economic Planning & Poverty Reduction									
54001001/23020113/01000001 Expansion of Oil Plantation and Construction of Oil Processi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empowermt of loss of Incom			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23030104/03000014 Repair of Head pumps (50 in Nos)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)		267,250,613.35	295,200,400.00	295,200,400.00	27,949,786.65+	9.47%+	100,000,000.00	101,250,000.00	102,515,630.00
54001001/23050101/03000019 Research and Development			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
54001001/23050101/03000021 Establishment of Ministerial Website			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
54001001/23050101/03000022 Rehabilitation of Community Development Training Centre			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
54001001/23050101/03000023 Community Engagement Capacity Building and Information Gath			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23050101/03000024 Community Policing Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
54001001/23050101/03000025 Engagement of Town Union Executives/OpinionLeaders in the St			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
54001001/23050103/03000027 Abia State Cash Transfer Programme		15,047,354.96	18,000,000.00	18,000,000.00	2,952,645.04+	16.40%+	18,000,000.00	18,225,006.00	18,452,821.00
54001001/23050101/03000028 Provision of Skill Acquisition @Alaukwu Umuobiakwam in Obing			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/03000029 Provision of Skill Acquisition@Elu Ohazu Igwebuikwe Asaeme in			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/03000002 Construction of Skill Acquisition Centre@Obohia in Ukwa East			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/03000032 Construction of Skill Acquisition Centre @ Apu-Na-Ekpu in Is			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050103/03000033 N-CARES Social Transfer			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,001,200.00	202,501,212.00	205,032,473.00
54001001/23020104/06000004 Construction of Council Hall @ Amaorji Ihie in Ugwunagbo L.G.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000005 Reconstruction of Asa Amaise (Asa Umuakwa) in Ugwunagbo L.G.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000005 Construction of Civic Hall @ Oloko in Ikwuano LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020113/06000007 Construction of Community Hall in Ikeala Mbutu in Isiala Ng			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23030103/06000008 Rehabilitation of Ipu East Community Hall in Ukwa West L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000011 Construction of Ohabuikwe/Obieze Isu Civic Centre in Arochukw			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000012 Construction of Village Hall@Umuochim in Isiala Ngwa South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000013 Construction of Lockup Shops@Umuogele Nvosi in Isiala Ngwa S			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000014 Construction of Civic Hall at Obuzor Out Obi in Osisioma L.G			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000015 Construction of Civic Centre at Etiti Ohazu in Aba South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000016 Construction of Civic Centre @ Amokwe-Ugba in Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/12000001 Construction of Market Stores at Ndielu Ugwueke			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23020124/12000002 Expansion of Agbaluozu Oboro Community Market in Ikwuano L.G			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000003 Construction of Market @Ahuma/Ovukwu Ndi Oji Ahuma in Arochu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000004 Construction of Civic/ Event Centre at Ugba Ibeku - Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000005 Construction of Market@Eziukwu in Aba South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000006 Construction of Market@Ibeme in Obingwa L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000007 Construction of Market@ Ipuke Ogbo in Umuahia South L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54001001/23020124/12000008 Construction of Market @Okoko Item in Bene L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000009 Provision of Market@Osusu Umuelendu 1 in Ugwunagbo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000010 Construction of Ubahu Akwa Community Market in Umunneochi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000011 Construction of Market Square@Umuogor in Aba North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000012 Renovation of Mbawsi Modern Market@Umuomainta/Mbawsi Nsulu i			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020124/12000013 Construction of Modern Market at Umuezerola in Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000002 Completion of Abandon Market at Amorji Ihie in Ugwunagbo LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/14000003 Construction of Market a Egwuneleke Nkwogwu Umuahia North L			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/14000004 Establishment of Skill Acquisition at Ibinaukwu Igbere Bende			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/14000005 Upgrading of Existing Market Eziamia Aba North LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23020103/14000006 Construction of oil Processing Mill for womenat Isingwu Okpu			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
54001001/23020103/14000007 Contruction of modern market at Umuagu Isuikwuato LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000008 Construction of oil Processing Mill for women at Obuohia Ukw			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000009 Establishment of Skill Acquisition Centre at Ijaw Akirika Uk			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000010 Construction and Equipping of Skill Acquisition Centre at Ip			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000011 Construction of Palm oil Processing Mill at Amalato Umuun			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000012 Completion and Equipping of Skill Acquisition centre at Amak			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000013 Grading Eluamanume- Nnnochie Feeder Farm Road with 6 no.cul			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020114/17000003 Maintenance of Motorized Drilling Rig			5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,200,500.00	5,265,506.00	5,331,328.00
54001001/23020114/17000004 Construction of Umuobasi Ovoroiwenga Feeder Road@Obegu Ward			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020114/17000005 Construction of Feeder Roads@Uratta I Osioma			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
Sub total		282,297,968.31	1,521,400,800.00	1,521,400,800.00	1,239,102,831.69+	81.44%+	1,226,201,700.00	1,241,529,263.00	1,257,048,283.00
53010001 - Abia Housing and Property Dev. Corporation									
53010001/23020101/06000005 Perimeter Fencing			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
53010001/23050101/00006006 Compensation to Umuajata Olokoro Land Donors		1,000,000.00	40,000,000.00	40,000,000.00	39,000,000.00+	97.50%+	40,000,000.00	40,500,000.00	41,006,254.00
53010001/23010101/00006008 Compensation of Land Donors for Housing Estate in 17 LGAs	1,870,000.00	1,000,000.00			1,000,000.00-				
53010001/23050101/06000009 Housing Estate at Olokoro	1,000,000.00								
53010001/23030121/13000001 Renovation of Office Building			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
53010001/23010106/13000002 Purchase of Hilux Van			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
53010001/23010101/13000003 Acquisition of Capital Assets (1Hydration brick Molding Mach	14,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00+	80.00%+	10,000,000.00	10,125,006.00	10,251,572.00
53010001/23050101/23000004 UNITY Garden Etates Osioma			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
53010001/23050101/13000005 Industrial Market at Housing Estate Ahiaeke	2,600,000.00								
53010001/23020114/13000007 Provision of road electricity and water infrastructure in U			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	71,760,948.00
53010001/23020104/13000008 Development of Layout Design for Umuuanunu Ovom (Dovi)Obingwa		2,400,000.00	40,000,000.00	40,000,000.00	37,600,000.00+	94.00%+	40,000,000.00	40,500,000.00	41,006,254.00
53010001/23020104/13000009 Site Clearing/Perclation in Umuuanunu Ovom (Dovi) Obingwa		2,400,000.00	100,000,000.00	100,000,000.00	97,600,000.00+	97.60%+	100,000,000.00	101,250,000.00	102,515,630.00
53010001/23010113/13000010 Provision of Information Technology (Computers and its Ac			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
53010001/23020114/13000011 Compensation to Umuuanunu Ovom (Dovi Estate)		11,500,000.00	40,000,000.00	40,000,000.00	28,500,000.00+	71.25%+	40,000,000.00	40,500,000.00	41,006,254.00
Sub total	19,470,000.00	20,300,000.00	348,000,000.00	348,000,000.00	327,700,000.00+	94.17%+	348,000,000.00	352,350,012.00	356,754,414.00
60001001 - Ministry of Lands And Survey									
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba	12,050,612.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
60001001/23010101/06000021 Surveying of Lands Umuobe Ovom Obingwa			2,625,400.00	2,625,400.00	2,625,400.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
60001001/23010101/06000023 Surveying of Land for Abia State Airport			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
60001001/23010101/06000030 Acquisition of Land at Mbaisii Obingwa			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
60001001/23010101/06000033 Acquisition of Land at Okpu Umuobo Osisioma			1,575,000.00	1,575,000.00	1,575,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
60001001/23050101/06000036 Survey of Satelite - Town and Golf Course Ohafia			2,625,400.00	2,625,400.00	2,625,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
60001001/23020127/06000041 Procurement of Internet Connectivity Design for Town Plang			4,725,100.00	4,725,100.00	4,725,100.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
60001001/23020127/06000047 Hosting of Ministry's Website			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
60001001/23050101/06000048 Urban Renewal Program			2,012,208,900.00	2,012,208,900.00	2,012,208,900.00+	100.00%+	760,399,800.00	769,904,795.00	779,528,601.00
60001001/23050101/00006049 Master Plan for Aba Umuahia and Ohafia			360,000,000.00	360,000,000.00	360,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
60001001/23020118/06000050 Development Control	16,031,250.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
60001001/23050101/06000051 Research and Development (Master Plan for Development)			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
60001001/23020104/06000057 Earth Moving Equipment			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
60001001/23020104/06000059 Mbalano Isuikuato Layout			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
60001001/23020104/06000060 Isiama Ohafia			14,399,800.00	14,399,800.00	14,399,800.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
60001001/23020112/06000061 Enyimba Economic City Project			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
60001001/23020118/06000062 Acquisition of Land @ Okpu Isingwu Umuahia North			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000063 Acquisition of Lands at Erote Umuahia North			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
60001001/23020118/06000064 Reclamation of New Industrial Layout @ Ogor Hill Aba			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000065 Acquisition of Land @ Umuonye Uratta(Fmr Anambra/Imo River			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000066 Development of Abia Heritage City @ Isiala Ngwa North LGA							10,000,000.00	10,125,006.00	10,251,572.00
60001001/23020118/06000067 Compensation on Land for Public Building Layout			25,799,600.00	25,799,600.00	25,799,600.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
60001001/23020118/06000068 Acquisition of Land@ Ubakala and Ntigha Axis for Diaspora			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
60001001/23020118/06000069 Acquisition of @ Ovom to accommodate overflow @ Mbaisii			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
60001001/23020118/06000070 Valley View Layout Phase III			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
60001001/23020118/06000071 Compensation of Land for Public Building Layout(Isi Court U			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
60001001/23020118/06000072 Acquisition of Land at Ekeoba Umuahia North			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
60001001/23020118/06000073 Parcellation Surveying of Mbaisii layout							20,000,000.00	20,250,000.00	20,503,122.00
60001001/23010101/06000074 Acquisition of Lands for the Constr of Qrts for Judges of CC							262,500,600.00	265,781,860.00	269,104,129.00
Sub total	23,081,862.00		3,892,609,700.00	3,892,609,700.00	3,897,609,700.00+	100.13%+	1,926,900,400.00	1,950,986,727.00	1,975,374,053.00
60001002 - Abia State Development Agency									
60001002/23010101/06000001 Land Acquisition and Allocation for Housing	80,000,000.00	79,943,889.00	23,000,000.00	103,000,000.00	23,056,111.00+	22.38%+	10,000,000.00	10,125,006.00	10,251,572.00
60001002/23020101/06000002 Development of Office permanent Site	5,000,000.00	1,200,000.00	3,000,000.00	3,000,000.00	1,800,000.00+	60.00%+	3,000,000.00	3,037,503.00	3,075,474.00
60001002/23050103/06000003 Survey and Mapping	20,000,000.00	32,794,900.00	15,000,000.00	30,000,000.00	2,794,900.00-	9.32%-	10,000,000.00	10,125,006.00	10,251,572.00
60001002/23030113/06000004 Minor Roads Maintenance and Clearing of Site	15,000,000.00	57,225,000.00	10,000,000.00	28,000,000.00	29,225,000.00-	104.38%-	5,000,000.00	5,062,497.00	5,125,775.00
60001002/23020114/06000005 Contruction of Culvates in the Estate	20,000,000.00	10,887,655.55	4,917,200.00	14,917,200.00	4,029,544.45+	27.01%+	4,000,000.00	4,050,000.00	4,100,624.00
60001002/23010105/06000006 Purchase of Project Vehicle (Hillux-3)	16,000,000.00		10,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
60001002/23020104/06000007 DOVI Housing Estate Housing Estate at Olokoro Kinetiv Work							310,500,600.00	314,381,860.00	318,311,632.00
60001002/23010107/13000001 Purchase of Bulldozers carterpillar (07 & D8)				100,000,000.00	100,000,000.00+	100.00%+			
Sub total	156,000,000.00	182,051,444.55	65,917,200.00	303,917,200.00	121,865,755.45+	40.10%+	348,500,600.00	352,856,878.00	357,267,597.00
62001001 - Min. of Physical Planning & Infrastructurral Dev.									
62001001/23010129/06000013 Procurement of Public Address System		8,500,000.00			8,500,000.00-				
Sub total									
60001003 - Open Spaces Development Commission									
60001003/23040101/09000001 Tree Planting/Establishment of Horticultural Gardern			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
60001003/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,038,021.00	1,050,998.00
60001003/23040101/09000003 Development of Empty Spaces for Recreational Activities			205,000,000.00	205,000,000.00	205,000,000.00+	100.00%+	205,000,000.00	207,562,497.00	210,157,023.00
60001003/23020118/13000001 Construction of Nursery Structure			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,038,021.00	1,050,998.00
Sub total			208,050,400.00	208,050,400.00	208,050,400.00+	100.00%+	208,050,400.00	210,651,036.00	213,284,169.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
71001001 - Ministry of Industry									
71001001/23020106/04000001 Procurement of Personal Protective Equipment			7,350,500.00	7,050,500.00	7,050,500.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020106/04000002 Establishment of Quality laboratory			5,249,700.00	2,249,700.00	2,249,700.00+	100.00%+	5,249,700.00	5,315,319.00	5,381,765.00
71001001/23020106/04000003 Procurement/Installation of Quality Control tools			5,249,700.00	249,700.00	249,700.00+	100.00%+	5,249,700.00	5,315,319.00	5,381,765.00
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
71001001/23020104/06000001 Construction of 1 Storey Building @ Metallurgical Complex Aba				17,000,000.00	17,000,000.00+	100.00%+			
71001001/23050101/13000008 Ohafia Industrial Cluster		6,000,000.00	12,600,200.00	10,600,200.00	4,600,200.00+	43.40%+	15,000,000.00	15,187,503.00	15,377,347.00
71001001/23050101/13000010 Development of Umukalika Industrial cluster	15,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020101/13000011 Development of Ovom Industrial Cluster	5,000,000.00	134,000,000.00	8,399,800.00	8,399,800.00	125,600,200.00-	1,495.28%-	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23050101/13000013 Tarpaulin/Metal wood cluster Umuikaa junction			3,150,100.00	3,150,100.00	3,150,100.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
71001001/23020101/13000014 Production 1st Abia Industry			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23010129/13000016 Refurbishing/Purchase of Equipment for Demonstration Worksh			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
71001001/23050101/13000017 Revamping of Aba Textile mill and Golden Guinean Plc Umuahia		7,000,000.00	15,750,300.00	12,050,300.00	5,050,300.00+	41.91%+	16,250,900.00	16,454,034.00	16,659,712.00
71001001/23020118/13000021 Construction of Waste to Wealth Plant at Owuala in Obingwa			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23050101/13000023 Ohiya Luxury Park			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23050101/13000024 International Glass Industry Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
71001001/23050101/13000025 Modern Ceramics Umuahia			10,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000029 Development of Amator Industrial Cluster			12,450,200.00	12,450,200.00	12,450,200.00+	100.00%+	12,450,200.00	12,605,830.00	12,763,405.00
71001001/23020118/13000030 Establishment of Abia City Garment Industry		20,000,000.00	20,000,000.00	20,000,000.00			26,000,000.00	26,325,006.00	26,654,070.00
71001001/23020118/13000031 Establishment of Safety workshop for Scientific officers IND		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000032 Establishment of INDUSTRIAL PARK AT AKANU IN OHAFIA LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
71001001/23020118/13000033 Establishment of AUTOMOBILE ASSEMBLY IN ETITI IN ISIALA NGWA		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	33.33%+	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020104/13000034 Establishment of INDUSTRIAL HOUSING ESTATE AT AMAKAMA IN UMU		31,000,000.00	20,000,000.00	20,000,000.00	11,000,000.00-	55.00%-			
71001001/23020104/13000035 Establishment of INDUSTRIAL HOUSING ESTATE AT OSISIOMA IN OS		8,000,000.00	20,000,000.00	20,000,000.00	12,000,000.00+	60.00%+			
71001001/23020118/13000036 Establishment of Abia Textile Mills at Abia Central and Nort			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000038 Abiriba Coottage Industry							10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020118/13000039 Establishment of Garment industry in Obingwa LGA							500,000,000.00	506,250,000.00	512,578,127.00
Sub total	20,000,000.00	226,000,000.00	262,200,500.00	262,200,500.00	36,200,500.00+	13.81%+	762,200,500.00	771,728,041.00	781,374,665.00
72001001 - Ministry of Small & Medium Enterprise Development									
72001001/23010119/12000001 Procurement of Power Gen Set 350KVA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
72001001/23010112/12000002 Purchase of Office Furniture/Fittings			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
72001001/23010102/12000004 Acquisition of Capital Assets- Provision of Office Building			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
72001001/23050103/12000005 Abia State SME investment promotion scheme			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
72001001/23050101/12000006 Research & Development			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,099,600.00	3,138,351.00	3,177,582.00
72001001/23010119/12000007 Purchase of 13 Computer/Printers for Int'l Transaction			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
72001001/23050101/12000010 Establishment Internet Hotspots			1,519,800.00	1,519,800.00	1,519,800.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
72001001/23050101/12000011 Construction of Entrepreneurship Development Center			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	38,000,000.00	38,475,006.00	38,955,942.00
72001001/23050101/12000012 International/Local Trade Fair Exhibition			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
72001001/23050101/12000013 SME's /Informal Sector /QMS Summits Stakeholders meets			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,050,400.00	2,076,030.00	2,101,984.00
72001001/23050101/12000014 Renting of Warehouse and Zonal Office			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
72001001/23010112/12000015 Furniture Fitting of Warehouse /Zonal Office			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
72001001/23050101/12000016 Quality Mgt System & Standard Training Capacity Building			4,069,700.00	4,069,700.00	4,069,700.00+	100.00%+			
72001001/23050101/12000017 Quality & Standard Certification			3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			
72001001/23050101/12000018 Quality Awards			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
72001001/23050101/12000019 Monitoring Review & Evaluation	5,000,000.00		48,200,400.00	48,200,400.00	48,200,400.00+	100.00%+	48,200,500.00	48,803,009.00	49,413,045.00
72001001/23010115/12000021 Photocopying Machines 3No			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
72001001/23010112/12000022 Purchase of 7 Nos of Air Condition			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	2,099,600.00	2,125,842.00	2,152,420.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
72001001/23050101/12000024			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	13,369,800.00	13,536,920.00	13,706,129.00
72001001/23050101/12000025			15,279,700.00	15,279,700.00	15,279,700.00+	100.00%+	25,279,700.00	25,595,702.00	25,915,653.00
72001001/23020106/12000027	1,500,000.00		41,450,200.00	41,450,200.00	41,450,200.00+	100.00%+	21,450,200.00	21,718,328.00	21,989,805.00
72001001/23020106/12000028	4,000,000.00	22,554,635.00	430,000,000.00	430,000,000.00	407,445,365.00+	94.75%+	430,000,000.00	435,375,006.00	440,817,191.00
72001001/23050101/12000029			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
72001001/23050101/12000030			6,028,800.00	6,028,800.00	6,028,800.00+	100.00%+	4,549,800.00	4,606,678.00	4,664,265.00
72001001/23050103/13000031			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
72001001/23050103/13000032			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	1,099,600.00	1,113,345.00	1,127,258.00
Sub total	10,500,000.00	22,554,635.00	687,700,000.00	687,700,000.00	665,145,365.00+	96.72%+	637,701,000.00	645,672,342.00	653,743,276.00
18011001 - Judicial Service Commission									
18011001/23020101/06000001			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
18011001/23010108/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
18011001/23010119/06000003			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Sub total			58,000,000.00	58,000,000.00	58,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
26001001 - Ministry of Justice									
26001001/23010125/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26001001/23010125/13000003	25,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	83.33%+	30,000,000.00	30,375,006.00	30,754,694.00
26001001/23020127/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26001001/23050103/13000012			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
Sub total	25,000,000.00	5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	95.00%+	100,000,000.00	101,250,024.00	102,515,653.00
26002001 - Abia State Law Review & Reform Comm.									
26002001/23050101/13000001			2,152,500.00	2,152,500.00	2,152,500.00+	100.00%+	25,500,600.00	25,819,363.00	26,142,101.00
26002001/23050101/13000002			1,076,800.00	1,076,800.00	1,076,800.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
26002001/23050101/13000004			537,800.00	537,800.00	537,800.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
26002001/23010115/13000005							3,000,000.00	3,037,503.00	3,075,474.00
26002001/23010119/13000006							2,500,600.00	2,531,860.00	2,563,505.00
26002001/23050101/13000007			537,800.00	537,800.00	537,800.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26002001/23010105/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
Sub total			9,304,900.00	9,304,900.00	9,304,900.00+	100.00%+	57,501,800.00	58,220,586.00	58,948,332.00
26051001 - High Court									
26051001/23020101/06000001							10,000,000.00	10,125,006.00	10,251,572.00
26051001/23010101/06000003			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020101/06000004			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,664,129.00
26051001/23020101/06000005							5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000007							5,000,000.00	5,062,497.00	5,125,775.00
26051001/23030121/06000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26051001/23030121/06000010			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23030121/06000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000015			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010129/11000003							3,002,300.00	3,039,826.00	3,077,820.00
26051001/23020127/11000010							8,000,000.00	8,100,000.00	8,201,249.00
26051001/23030101/13000003			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26051001/23020104/13000005 Construction of Court Hall at Aba High Court			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26051001/23050103/13000007 Land Scaping of High Court Premises Umuahia & Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South							3,500,600.00	3,544,358.00	3,588,667.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa							3,500,600.00	3,544,358.00	3,588,667.00
26051001/23020101/13000020 Construction/ Furnishing of New Probate Registry			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26051001/23020101/13000022 Constuction of Office Building at Chief Magistrate court Ig							5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010105/13000024 Purchase of Motor Vehicles			325,000,000.00	325,000,000.00	325,000,000.00+	100.00%+			
26051001/23010112/13000028 Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO							20,000,000.00	20,250,000.00	20,503,122.00
26051001/23010112/13000030 Purchase of Office furniture/fittings at High Court and Othe			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
26051001/23020101/13000031 Constr of Multi-porpose Hall at High Court Complex Umuahia.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
26051001/23020104/13000032 Fencing of Court Building at Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051001/23020104/13000033 Reconstruction of 2 burnt down Courts at Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
26051001/23020101/13000034 Construction/Provision of Office Building at Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020104/13000035 Fencing of Court Premises at Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020104/13000036 Construction of Two (2) Warehouses for received properties			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
26051001/23020104/13000037 De-roofing and Re-roofing of High Court Building at High Cou			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
26051001/23020127/13000038 Provision and Deployment of Ict Equipment at Judiciary Hdqtr			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
26051001/23010125/13000039 Purchae of Law Books/Reports Library Books/Equipment at Hig			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010119/13000040 Purchase of Gen-Set/KVA and Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020101/13000042 Construction of office building At high court Bende							5,000,000.00	5,062,497.00	5,125,775.00
Sub total			613,501,800.00	613,501,800.00	613,501,800.00+	100.00%+	313,504,100.00	317,422,911.00	321,390,682.00
26052001 - Customary Court of Appeal									
26052001/23010122/04000001 Purchase of Hand Sanitizers			249,700.00	249,700.00	249,700.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
26052001/23010122/04000002 Purchase of Buckets with tap			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
26052001/23020101/11000002 Construction of New Customary Court Building							42,541,400.00	43,073,165.00	43,611,580.00
26052001/23010101/13000003 Renovation of Customary Court/Office Building			16,900,300.00	16,900,300.00	16,900,300.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
26052001/23020127/11000008 Digitalisation of Customary Court of Appeal							20,000,000.00	20,250,000.00	20,503,122.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	8,000,000.00	8,100,000.00	8,201,249.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26052001/23010101/13000003 Acquisition of Capaital Assets			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,452,821.00
26052001/23010119/13000005 Purchase of 300 KVA Mikkano Lister sound proof Plant			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
26052001/23020101/13000013 Constructionof New Customary Courts			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
26052001/23010125/13000014 Purchase of Law Books /Law Reports At The Library Of Custom	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	8,000,000.00	8,100,000.00	8,201,249.00
26052001/23010105/13000015 Purchase of official vehicles for chief Judge DCR and Chie			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26052001/23020118/13000016 Landscaping /drinage of Custmary court of Appeal	5,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	50.00%-	10,000,000.00	10,125,006.00	10,251,572.00
26052001/23010129/13000017 Purchase of Equipment- Public Address Systems for Customary	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
26052001/23020101/13000019 Construction of Additional Office blocks for CCA Staff at th			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,000,000.00	28,350,000.00	28,704,370.00
26052001/23020104/13000020 Construction of a multipurpose hall for by staff and others			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,327,023.00
26052001/23020104/13000021 Furnishing of CCA Conference 2No. Hall			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
26052001/23020124/13000022 Construction of Judges Car Port 7 in Number							5,000,000.00	5,062,497.00	5,125,775.00
Sub total	15,000,000.00	25,000,000.00	240,350,400.00	240,350,400.00	215,350,400.00+	89.60%+	312,541,400.00	316,448,207.00	320,403,802.00
26051002 - Law & Justice - Abia State Multi-Door Courts Hous									
26051002/23010122/04000001 Purchase of Digital Thermometers Hand-Sanitizers and PPEs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26051002/23020127/11000002 Provision and Deployment of ICT Equipments at the Multi-Door			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
26051002/23010112/13000001 Purchase of Office Furniture & Fittings	5,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
26051002/23030121/13000002 Rehabilitation/Repairs of Office Buildings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
26051002/23010119/14000001 Purchase of 40 KVA Generating sets			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
Sub total	5,000,000.00		18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,018.00	18,452,844.00
13001001 - Ministry of Youth Development									
13001001/23050101/08000001 Abia Youth Job Creation Project	25,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant							50,000,000.00	50,625,006.00	51,257,815.00
13001001/23020118/08000005 Construction/Provision of Infrastructure	80,000,000.00	60,000,000.00	2,000,000.00	2,000,000.00	58,000,000.00-	2,900.00%-			
13001001/23050101/08000006 Research and Development		30,000,000.00			30,000,000.00-		5,000,000.00	5,062,497.00	5,125,775.00
13001001/23050101/08000007 Special project activities for the Youth (National Youth Par	9,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
13001001/23050101/08000008 Construction of RAMPS in Public Offices to assist the Physic			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
13001001/23050101/08000009 International Youth week	1,500,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
13001001/23050101/08000010 Abia Youth Portal							2,000,000.00	2,025,006.00	2,050,324.00
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project		7,600,000.00	10,000,000.00	10,000,000.00	2,400,000.00+	24.00%+	10,000,000.00	10,125,006.00	10,251,572.00
13001001/23050104/08000012 National Sports Festival	101,000,000.00	2,500,000.00	25,000,000.00	25,000,000.00	22,500,000.00+	90.00%+			
13001001/23050104/08000013 National Youth Games		4,000,000.00	10,000,000.00	10,000,000.00	6,000,000.00+	60.00%+			
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games		5,000,000.00			5,000,000.00-				
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities							5,000,000.00	5,062,497.00	5,125,775.00
13001001/23020112/08000018 Construction/Rehabilitation of of Nsulu Games Village			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
13001001/23020112/08000019 Construction of Youth Development Complex	141,490,000.00	26,850,000.00	10,000,000.00	10,000,000.00	16,850,000.00-	168.50%-	15,000,000.00	15,187,503.00	15,377,347.00
13001001/23020112/08000020 Abia Youth Farm Project		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	20.00%+	12,000,000.00	12,150,000.00	12,301,873.00
13001001/23020112/08000022 Abia State Ministry of Youth&Sports Development Database and	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	33.33%+	4,000,000.00	4,050,000.00	4,100,624.00
13001001/23020112/08000023 Rehabilitation of Umuahia Township Stadium- Indoor Hall A&B	10,000,000.00								
13001001/23020112/08000025 Programme Support/Empowerment of Youth Organisations-NYSC NY	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			5,000,000.00	5,062,497.00	5,125,775.00
13001001/23050101/08000026 Empowerment and Training of 100 Disable Youths @ =N=500 000							50,000,000.00	50,625,006.00	51,257,815.00
Sub total	373,990,000.00	155,950,000.00	105,000,000.00	105,000,000.00	50,950,000.00-	48.52%-	240,000,000.00	243,000,036.00	246,037,528.00
14001001 - Ministry of Women Affairs & Social Dev									
14001001/23020118/02000001 Construction/Provision of State Social/Children Home							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/02000002 Recreational Center for the Elderly Persons			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba	2,500,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
14001001/23020114/07000007 Construction of a half way hone			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/07000009 Nigeria For Women Project (NFW)	333,459,732.70	25,013,769.70	5,000,000.00	5,000,000.00	20,013,769.70-	400.28%-	480,000,000.00	486,000,000.00	492,075,006.00
14001001/23020119/07000011 Establishment of Skill Acquisition Centre @ Uratta Osioma			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23050101/07000012 COVID-19 Sensitization/Advocacy on Gender-Based violence and		500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	75.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23050101/07000013 Sensitization/Advocacy on food & Nutrition for venerable @			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23050101/08000005 Special Project Activities	40,200,000.02	63,500,000.00	50,000,000.00	100,000,000.00	36,500,000.00+	36.50%+	60,000,000.00	60,750,000.00	61,509,376.00
14001001/23020104/08000006 Equipping of the Half Way Home for Children							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020104/08000007 Perimeter Fencing of Half Way Home for Children			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
14001001/23020114/08000008 Construction of a Permanent Site for the Cenotaph			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23010106/08000010 Purchase of Van (1 Cabin Hilux & Van)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/08000011 Children Recreation Centre			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
14001001/23020118/08000012 Construction/Provision of Skill Acquisition Centre at Egbuel							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020118/08000013 Skill Acquisition Empowerment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
14001001/23020118/08000014 Construction of Ultra Modern rehabilitation Centre for PWD i							5,000,000.00	5,062,497.00	5,125,775.00
Sub total	376,159,732.72	89,013,769.70	120,000,000.00	170,000,000.00	80,986,230.30+	47.64%+	613,000,000.00	620,662,485.00	628,420,750.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17001001 - Ministry of Education									
17001001/23050101/05000001 Renovation of 51 Schools (3 Per LG in the State)	5,000,000.00	37,065,000.00	200,000,000.00	200,000,000.00	162,935,000.00+	81.47%+	210,000,000.00	212,625,006.00	215,282,821.00
17001001/23030106/05000002 Estab. of Education Resource Center		20,000,000.00	90,000,000.00	90,000,000.00	70,000,000.00+	77.78%+	67,000,000.00	67,837,503.00	68,685,474.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,402,497.00
17001001/23030106/05000005 Construction of 1 no.3 C/rm Blocks in 6 Model Schools			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	55,000,000.00	55,687,503.00	56,383,601.00
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	70.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000011 Constr./Provision of Boreholes in Public Schools			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation		2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	90.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23010124/05000017 EMIS database Equipment	5,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17001001/23030106/05000018 Schoarship Aid and Busary Award	10,300,000.00	300,000.00	40,000,000.00	40,000,000.00	39,700,000.00+	99.25%+	40,000,000.00	40,500,000.00	41,006,254.00
17001001/23010113/05000020 Purchase of Office Equipment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG		479,432,075.99			479,432,075.99-		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000024 Abia State Sch Mapping Secondary Section			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23050101/05000025 Procurement of 5000 Unit of Mordern Standard			105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000026 Renovation Equipment of 19 Tech Sch in the State	30,000,000.00		110,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17001001/23050104/05000029 Abia State Primary School Lunch Programme	385,000,000.00	397,000,000.00	600,000,000.00	600,000,000.00	203,000,000.00+	33.83%+	200,000,000.00	202,500,000.00	205,031,249.00
17001001/23010124/05000030 Procurement of Science Lab Tech Equipment			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000031 Development of Abia State Strategic Education Sector Plan		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23010124/05000032 Proc & Distr of instructional Material/Teaching Aids to Stud			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000033 Abia State E-Library			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
17001001/23010124/05000034 Procurement of Equipment for 6 Technical Schools			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
17001001/23020107/05000036 Construction of Special Sec Sch for Hearing Impaired (Deaf)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
17001001/23010124/05000039 Procurement of E- Learning/E- Teaching Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23050101/05000041 Abia State Annual Education Summit /Conference	3,500,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23050101/05000043 Programme/Project monitoring and Evaluation of State Educati			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
17001001/23020118/05000044 Contr. of 2no. Toilets in 51 secondary Schools in the State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
17001001/23050101/05000045 Abia State Sickle Cell Advocacy programme in Secondary Schoo	5,000,000.00		35,725,100.00	35,725,100.00	35,725,100.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
17001001/23050101/05000046 School of the visually Impaired Feeding Prohgramme	8,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23050101/05000047 E-Learning/Radio/TV Education program			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
17001001/23050101/05000048 Abia State Safe School Programme	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000049 Construction of Library Complex@Eziama Ubakala in Umuahia So			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000050 Construction of Library@Ndi Ukpai Ndukwe in Ohafia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020101/05000052 Construction and Furnishing of Education House			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23020107/05000053 Construction & Equiping of Secondary School Hearing Impaired			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000054 Feeding & welfare of school of people with special needs			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23020111/05000055 Construction of library at Ugueke			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000056 Entrepreneurship Development Centre							10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/11000002 ICT Website Development/Web-based Staff Development Program							10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/13000003 Annual School Census in Abia State			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
17001001/23010125/13000004 Procurement of Library Development Books			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23010102/13000007 Provision of Additional Office Accommodation			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020118/13000008 Abia State Continuing Teacher Training Centre			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	461,800,000.00	943,797,075.99	1,970,225,700.00	1,970,225,700.00	1,026,428,624.01+	52.10%+	1,313,000,000.00	1,329,412,641.00	1,346,030,354.00
17003001 - ASUBEB									
17003001/23030106/05000005 Renovatn/Reconstrctn of dilapidated Pry Sch (17 LGEA)	2,440,619,586.32		8,000,000.00	1,703,864,970.00	1,703,864,970.00+	100.00%+	42,000,000.00	42,525,006.00	43,056,567.00
17003001/23030106/05000022 Renovation/ Rehabilitation of 2 classroom blk Office and St			14,000,000.00	587,235,530.00	587,235,530.00+	100.00%+	515,000,000.00	521,437,503.00	527,955,474.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17003001/23020107/05000024 Fencing of Primary /Junior Secondary Sch @ mgbelu Umunnekwu				68,788,160.00	68,788,160.00+	100.00%+			
17003001/23020107/05000025 Fencing of Primary / Secondary Sch at Mbom Afaraukwu				68,788,160.00	68,788,160.00+	100.00%+			
17003001/23010112/05000027 Procurement of Pupils Plastic table and Chair 20/LGEA 340 N				114,646,930.00	114,646,930.00+	100.00%+			
17003001/23050103/05000028 Development of Medium Term Basic Education Strategic Planni							2,913,600.00	2,950,023.00	2,986,902.00
17003001/23010124/05000036 Procurement/Delivery of Plastic Locker/Chairs for JSS(20/LGE				171,970,310.00	171,970,310.00+	100.00%+			
17003001/23020107/05000043 Construction of Teachers Table/Chair 15 LGEA (255 No. @N51 0							119,200,400.00	120,690,411.00	122,199,041.00
17003001/23030106/05000045 Ren/Reh of 2 classroom block Office & store in Itungwa comm			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23030106/05000046 Ren/Reh of 2 classroom block Office&store in Umuobasi amavo			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23030106/05000047 Ren/Reh of 2 classroom block Office&Store in Amuru com.			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23030106/05000048 Renovation/Rehabilitation of 2 classroom block Office&Store			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23030106/05000049 Renovation/Rehabilitation of 2 classroom block Office&Store			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23030106/05000050 Construction of 2 Classroom Block office and Store in Umuih			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	1,200,000,000.00	1,215,000,000.00	1,230,187,503.00
17003001/23020107/05000051 Construction of 2 Classroom Block office and Store in JSS C			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	72,000,000.00	72,900,000.00	73,811,249.00
17003001/23020107/05000052 Construction of 2 Classroom Block office and Store in Eziam			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17003001/23020107/05000053 Construction of functional Laboratories in Comm. JSS Isingw			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23020107/05000054 Construction of functional Laboratories in Nnono JSS Ikwua			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23020107/05000055 Construction of functional Laboratories in Mbala High Schoo			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23020111/05000056 Construction of functional E-library at Enuda High School O			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
17003001/23020111/05000057 Construction of functional E-library at Ovungwu JSS Umuapu			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
17003001/23020111/05000058 Construction of functional E-library at Ntighazor Com. JSS			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
17003001/23020118/05000059 Construction of Toilet in Ogbodiukwu JSS Umuahia South			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000060 Construction of Toilet in MFPS Umumgboho Nvosi			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000061 Construction of Toilet in Ntigha JSS			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000062 Construction of Toilet in Etiozu Pry Schl Ogboko Ozuitem			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000063 Construction of Toilet in Ngodo Ugwu Sch 1			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000064 Construction of Toilet in Akwete JSS			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020105/05000065 Construction of Borehole with Over head Tank at Mbutu Ngwa J			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23020105/05000066 Construction of Borehole with Over head Tank at Eziobu Pry S			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23020105/05000067 Construction of Borehole with Over head Tank at Okopedi Com.			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23050105/05000068 Construction of Borehole with Over head Tank at MFPS Oborhia			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23020105/05000069 Construction of Borehole with Over head Tank at MFPS Obokwe			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23020118/05000070 Construction of Perimeter Fencing in Ekenobizi Pry Schl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	137,500,600.00	139,219,363.00	140,959,603.00
17003001/23020107/05000071 Construction of Perimeter Fencing in Ngwaobi com. Schl. II			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17003001/23020107/05000072 Construction of Perimeter Fencing in Mbala Cental Schl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17003001/23010129/05000073 Procurement of Computers and other ICT equipment for Data co			6,000,000.00	70,283,470.00	70,283,470.00+	100.00%+			
17003001/23010129/05000074 Procurement of Vehicle for Data collection and coordination			8,000,000.00	116,596,470.00	116,596,470.00+	100.00%+	108,500,600.00	109,856,855.00	111,230,061.00
17003001/23030106/05000075 Procurement of furniture for pupils in ECCD/PRY/JSS of diffe							305,300,100.00	309,116,354.00	312,980,304.00
17003001/23020103/14000001 Installation of electricity/Power supply with renewable ener			12,500,600.00	12,500,600.00	12,500,600.00+	100.00%+			
17003001/23020103/14000002 Installation of electricity/Power supply with renewable ener			12,500,600.00	12,500,600.00	12,500,600.00+	100.00%+			
Sub total	2,440,619,586.32		356,203,600.00	3,222,377,600.00	3,222,377,600.00+	100.00%+	2,522,415,300.00	2,553,945,515.00	2,585,869,826.00
17008001 - Abia state Library Board									
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board							10,000,000.00	10,125,006.00	10,251,572.00
17008001/23010105/02000004 Purchase of Motor Vehicles			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17008001/23010106/02000005 Purchase Of Vans			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17008001/23010114/02000008 Purchase Of Computer Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17008001/23010115/02000009 Purchase Of Photocopy Machines			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17008001/23010119/02000011 Purchase of Power Generating Sets			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries							18,000,000.00	18,225,006.00	18,452,821.00
17008001/23030110/02000017 Digitilization/Networking			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17008001/23050101/02000018 Readership Promotion Campaign Programme			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
Sub total			68,000,000.00	68,000,000.00	68,000,000.00+	100.00%+	60,000,000.00	60,750,012.00	61,509,389.00
17010001 - Abia State Agency for Mass Literacy									
17010001/23030106/13000009 Renovation of Existing Skill Acquisition centres in the Stat			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
17010001/23020107/13000010 Re-equipping of 1 existing Skill Acquisition Centre in Abia			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
17010001/23020107/13000011 Re-equipping of 1 existing Skill Acquisition Centre in Abia			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
17010001/23020107/13000012 Re-equipping of 1 existing Skill Acquisition Centre in Abia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
17010001/23010115/13000013 Purchase of One Photocopy Machine							500,600.00	506,855.00	513,193.00
17010001/23040102/05000014 Rhabilitation water ways/ flood control							2,000,000.00	2,025,006.00	2,050,324.00
17010001/23030121/13000015 Rehabilitaion of Office Building							5,000,000.00	5,062,497.00	5,125,775.00
Sub total			24,500,600.00	24,500,600.00	24,500,600.00+	100.00%+	28,500,600.00	28,856,867.00	29,217,586.00
17018001 - Abia state Polytechnics Aba									
17018001/23010101/05000001 Land Acquisition Cost	1,850,000.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
17018001/23020118/05000002 Site Development Cost			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
17018001/23020107/05000003 Construction/Provision of School Buildings	278,922,965.00	513,000.00	300,000,000.00	300,000,000.00	299,487,000.00+	99.83%+	250,000,000.00	253,125,006.00	256,289,064.00
17018001/23020102/05000004 Students Hostel			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00	253,125,006.00	256,289,064.00
17018001/23010124/05000005 Purchase of Teaching/learning Aid Equipment	376,391,327.87		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17018001/23010112/05000006 Purchase of Office furniture & Equipment	22,495,267.45	576,138,900.75	20,000,000.00	20,000,000.00	556,138,900.75-	2,780.69%+	10,000,000.00	10,125,006.00	10,251,572.00
17018001/23010124/05000007 Purchase of Classroom Furniture & Equipment			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17018001/23010126/05000008 Purchase of Sports Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17018001/23010125/05000009 Purchase of Library Books & Journals	69,822,751.16		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17018001/23010108/13000001 Purchase of Buses			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17018001/23010105/13000002 Purchase of Motor Vehicles			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17018001/23030113/17000001 Road Reconstruction	2,941,000.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
Sub total	752,423,311.48	576,651,900.75	1,092,000,000.00	1,092,000,000.00	515,348,099.25+	47.19%+	960,000,000.00	972,000,036.00	984,150,025.00
17019001 - Abia state Collage of Edu. (Tech.) Arochukwu									
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17019001/23020118/05000003 Constuctn of Resourc Centr(Counselng ctr 2 flor clasm blk			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17019001/23020101/05000004 Constructn of Administrative Bloc(Provst Registry & Bursry			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
17019001/23020102/05000005 Construction of Provost lodge/Guest House			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
17019001/23020118/05000007 Constructn of Staff/Student Canteen Constctn of large hostel			52,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	54,000,000.00	54,675,006.00	55,358,440.00
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
17019001/23030110/05000011 Rehabilitatn of Library Complx Old tech wkshps/Labs (chm/phy							10,000,000.00	10,125,006.00	10,251,572.00
17019001/23010105/13000001 Purchase of Official Vehicles			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17019001/23010121/13000002 Purchase of Home Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
Sub total			164,002,400.00	164,002,400.00	164,002,400.00+	100.00%+	177,000,000.00	179,212,533.00	181,452,690.00
17021001 - Abia State Univerity Uturu									
17021001/23050101/05000008 Institutional Based research on COVID-19			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17021001/23050101/05000010 Production of Alcohol Sanitizer			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
17021001/23050101/05000015 Academic Staff Capacity Building/Delopment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17021001/23050101/05000016 Abia State University Library Development Project			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	46,132,029.00
17021001/23050101/05000017 TETFUND Project Maintenance			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programm			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17021001/23050101/05000019 Entrepreneurship Development Centre			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	307,546,878.00
17021001/23050101/09000002 Accreditation			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
17021001/23020119/09000003 Construction/Provision of Engeering Workshop		25,000,000.00	350,000,000.00	350,000,000.00	325,000,000.00+	92.86%+	350,000,000.00	354,375,006.00	358,804,694.00
17021001/23010129/09000004 Purchase of Facilities and Equipment for Engeering Workshop			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
Sub total		25,000,000.00	1,345,000,000.00	1,345,000,000.00	1,320,000,000.00+	98.14%+	1,417,000,000.00	1,434,712,521.00	1,452,646,434.00
17051001 - Secondary Education Mgt Board (SEMB)									
17051001/23030106/05000001 Rehabilitation Of Public Schools			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,603,746.00
17051001/23030106/05000002 Equipping of Nkporo Secondary/Technical Lab. Amurie Ohafia			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17051001/23020127/11000001 Construction Of ICT Infrastructures			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
17051001/23010105/13000001 Purchase of Motor Vehicles			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	11,000,000.00	11,137,503.00	11,276,723.00
Sub total			65,001,200.00	65,001,200.00	65,001,200.00+	100.00%+	64,000,000.00	64,800,012.00	65,610,013.00
17056001 - Abia State Scholarship Board									
17056001/23010105/05000002 Purchase of Motor Vehicle			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,588,667.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
17056001/23010112/05000004 Purchase of office furniture			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
17056001/23050101/05000005 Award of Scholarship	18,000,000.00	28,800,000.00	90,899,200.00	90,899,200.00	62,099,200.00+	68.32%+	85,000,000.00	86,062,497.00	87,138,283.00
Sub total	18,000,000.00	28,800,000.00	97,000,000.00	97,000,000.00	68,200,000.00+	70.31%+	91,501,800.00	92,645,581.00	93,803,660.00
17064001 - Exams Development Centre									
17064001/23020118/05000001 Conduct of State Exams		225,500,000.00	226,000,000.00	226,000,000.00	500,000.00+	0.22%+	300,000,000.00	303,750,000.00	307,546,878.00
17064001/23030121/13000001 Rehabilitation of Office Building		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00
17064001/23010113/13000002 Purchase of Office Equipment -20 Air Conditioners 20 Comput		19,546,400.00	20,000,000.00	20,000,000.00	453,600.00+	2.27%+	20,000,000.00	20,250,000.00	20,503,122.00
17064001/23050103/13000003 Examination Monitoring/Evaluation		6,960,600.00	7,000,000.00	7,000,000.00	39,400.00+	0.56%+	7,500,600.00	7,594,358.00	7,689,292.00
17064001/23010112/13000004 Purchase of Office Furniture 50no Synthetic Tables and Chair		6,000,000.00	6,000,000.00	6,000,000.00			6,500,600.00	6,581,860.00	6,664,129.00
17064001/23020107/13000005 Procurement / Installation of ICT Database		10,000,000.00	10,000,000.00	10,000,000.00			12,000,000.00	12,150,000.00	12,301,873.00
17064001/23010123/13000006 Purchase of Fire Fighting Equipment		1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	1,012,497.00	1,025,150.00
Sub total		279,007,000.00	280,000,000.00	280,000,000.00	993,000.00+	0.35%+	357,001,200.00	361,463,721.00	365,982,016.00
17003002 - ABIA STATE CONTINU.TEACHERS TRAINING CENT									
17003002/23050101/05000001 Teachers capacity building/R&D			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17003002/23050101/05000004 Teachers School Exchange Programme	1,700,000.00						2,000,000.00	2,025,006.00	2,050,324.00
17003002/23010112/13000001 Purchase of Office Furniture/Fittings- Fridges ACs etc			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
17003002/23050102/13000003 Acquisition of Capital Assets- Computers & Accessories			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	506,855.00	513,193.00
17003002/23050102/13000004 Provsision of Internet Hotspots			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	506,855.00	513,193.00
17003002/23010108/13000005 Purchase of 2no.Hilux Vans			31,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	17,000,000.00	17,212,497.00	17,427,659.00
17003002/23010115/13000006 Purchase of Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
17003002/23010119/13000007 Purchase of 500KVA sound proof Generator			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
Sub total	1,700,000.00		47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+	34,001,200.00	34,426,207.00	34,856,542.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17065001 - Abia State Education Support Fee An									
17065001/23010113/11000001 Purchase of ICT Equipment/Development of Database			5,000,000.00	86,000,000.00	86,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17065001/23010112/13000001 Purchase of Office Furniture&Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
17065001/23010129/13000002 Purchase of Equipment			5,000,000.00				3,000,000.00	3,037,503.00	3,075,474.00
17065001/23010105/13000003 Purchase of Official Motor Vehicle(hilux) for Executive Secre			36,000,000.00				37,000,000.00	37,462,497.00	37,930,780.00
17065001/23010108/13000004 Purchase of 2No. Humar Buses as Operatrional Vehicles			40,000,000.00				42,000,000.00	42,525,006.00	43,056,567.00
17065001/23010119/14000001 Purchase of 40KVA Generating Set			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
Sub total			98,000,000.00	98,000,000.00	98,000,000.00+	100.00%+	96,000,000.00	97,200,012.00	98,415,018.00
17001002 - Abia State Education for Employment									
17001002/23020101/13000001 Construction of Office Building and Furnishing			57,000,000.00	57,000,000.00	57,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
17001002/23010112/13000002 Purchase of Office Furniture and Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
17001002/23050101/13000003 Establishment of TVET Village in the State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
17001002/23010129/13000004 Purchase of E4E Programme Empowerment Equipment			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	207,000,000.00	209,587,503.00	212,207,347.00
Sub total			362,000,000.00	362,000,000.00	362,000,000.00+	100.00%+	362,000,000.00	366,525,006.00	371,106,567.00
21001001 - Ministry of Health									
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals		65,000,000.00	50,000,000.00	50,000,000.00	15,000,000.00-	30.00%-	51,000,000.00	51,637,503.00	52,282,977.00
21001001/23020106/04000003 Constr.of Class Room Blocks at School of Midwifery & Nursing			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23050101/04000004 Immunization Programme Exercise	17,000,000.00	2,000,000.00	70,000,000.00	50,000,000.00	48,000,000.00+	96.00%+	72,000,000.00	72,900,000.00	73,811,249.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and sroy)		88,754,940.55	20,000,000.00	10,000,000.00	78,754,940.55-	787.55%-	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010102/04000006 Procurement of Equipments	45,800,000.00	770,700,000.00	20,000,000.00	921,000,000.00	150,300,000.00+	16.32%+	21,000,000.00	21,262,497.00	21,528,283.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward			15,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23020106/04000008 Onchocerciasis Control			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,100,624.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection			50,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23030105/04000017 Rehabilitation of General Hospital Nkwo-agu-Isiochi		32,500,000.00			32,500,000.00-				
21001001/23010102/04000018 Development of Cancer Awareness Centre			25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,553,445.00
21001001/23010122/04000020 Purchase of Health Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000021 Intergrated Mapping/baseline survey of schistir masis/spoil			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000022 Establishment of 3 No. General/Cottage Hospital.		200,000,000.00			200,000,000.00-				
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	51,000,000.00	51,637,503.00	52,282,977.00
21001001/23020106/04000026 Dental Centre Umuahia	21,000,000.00								
21001001/23020106/04000030 Purchase of 1no Hilux Van - Arochukwu			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010105/04000031 Purchase of 2no Motor Vehicles			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21001001/23020104/04000032 Construction and Provision of Housing			500,600.00	501,200.00	501,200.00+	100.00%+			
21001001/23010122/04000035 Drugs and Medical Supplies	20,134,000.00	49,000,000.00	80,000,000.00	80,000,000.00	31,000,000.00+	38.75%+	81,000,000.00	82,012,497.00	83,037,659.00
21001001/23020106/04000039 Establishment of Blood Bank			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,500,600.00	30,881,860.00	31,267,886.00
21001001/23020106/04000040 Establishment OF NTD Centre at Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000042 Establishment of Emergence Response (6No.)			22,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23020106/04000043 Esablishment of Isolation Ward at Abia State Teaching Hospit	26,000,000.00		32,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	32,500,600.00	32,906,855.00	33,318,188.00
21001001/23020106/04000044 Abia State MTN Mobile Clinic			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020106/04000045 Establishment of Cenral Medical Library			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000047 Establishment of Public Health Care Laboratory in 17 LGA		20,000,000.00	45,000,000.00	45,000,000.00	25,000,000.00+	55.56%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23030105/04000048 Renovation of Central Medical Store		5,000,000.00	20,000,000.00	15,000,000.00	10,000,000.00+	66.67%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23020118/04000049 Construction of Incineration Plant			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020104/04000050 Construction/Renovation of Student Hostel			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23050101/04000053 Maternal Newborn under-five & young people Health Intervent		2,500,000.00	40,000,000.00	30,000,000.00	27,500,000.00+	91.67%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23050101/04000056 Contribution to NHIS (Equipping of Hospitals)			100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
21001001/23050101/04000059 Establishment of Abia State Geriatric Health Programme		3,500,000.00	30,000,000.00	25,000,000.00	21,500,000.00+	86.00%+	30,500,600.00	30,881,860.00	31,267,886.00
21001001/23050101/04000060 Abia State Sickle Cell health programme	1,500,000.00	10,500,000.00	40,000,000.00	30,000,000.00	19,500,000.00+	65.00%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23010122/04000062 Establishment of Isolation Ward/Completion of Work & install			20,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010122/04000063 Establishment of Molecular laboratory	3,900,000.00	30,000,000.00	100,000,000.00	95,000,000.00	65,000,000.00+	68.42%+	50,000,000.00	50,625,006.00	51,257,815.00
21001001/23010122/04000066 Purchase of surgical beds for Isolation centre in Aba and um			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23010122/04000067 Procurement of tropical protective Tents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21001001/23010122/04000068 Completion of work and installation of equipments at 2 is		20,000,000.00	20,000,000.00	15,000,000.00	5,000,000.00-	33.33%-	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23050101/04000069 Capacity building for health workers on COVID-19	38,000,000.00	4,860,000.00	5,000,000.00	5,000,000.00	140,000.00+	2.80%+			
21001001/23010105/04000070 purchase of medical Ambulances		30,000,000.00	8,500,600.00	250,000,000.00	220,000,000.00+	88.00%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23010122/04000071 Purchase of Automatic Springer machine			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
21001001/23010122/04000072 Purchase of Personal Protective Equipments (PPEs)	8,800,000.00	200,000,000.00	10,000,000.00	350,000,000.00	150,000,000.00+	42.86%+	2,000,000.00	2,025,006.00	2,050,324.00
21001001/23010122/04000073 Purchase of chlorine and other chemicals			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23030105/04000076 Renovation of Ndielu Ugwueke Health Centre in Bende L.G.A			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020102/04000077 Construction of Staff Quarters @ Umuagu Health Centre in Isu			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23030105/04000079 Renovation & Equiping of Mgbelu Umunnekwe Health Centre @ Isi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000081 Fencing/Equipment of Amune Health Centre@ Arua Square Amune			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000082 Construction/Equipping of Health Centre @ Koli Imenyi in Ben			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000083 Equipment of Health Centre @ Nkwoegwu in Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000084 Construction of Child/maternal Care Hospital at Aba General		765,000,000.00	150,000,000.00	630,000,000.00	135,000,000.00-	21.43%-	50,000,000.00	50,625,006.00	51,257,815.00
21001001/23020106/04000085 Construction of six flats Residential Doctors Quarters Aba G		265,000,000.00	80,000,000.00	210,000,000.00	55,000,000.00-	26.19%-	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000086 Construction of Modern Laboratory Centre of Ovim General Hos		77,500,000.00	85,000,000.00	85,000,000.00	7,500,000.00+	8.82%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23050101/04000087 Review of the 2005 Essential Drug List							10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020106/04000088 Natioanl Surgical Obsterics Anesthesia and Nursing Plan (NSOA							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000089 Human Resources for Health Programmes Health Research							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000090 Immunization Plus & Malaria Progress for Creating Coverage &							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000091 Establishment of Aba Health Village							800,000,000.00	810,000,000.00	820,125,006.00
21001001/23050101/13000001 Accreditation	16,000,000.00	500,000.00	50,000,000.00	50,000,000.00	49,500,000.00+	99.00%+	50,000,000.00	50,625,006.00	51,257,815.00
21001001/23050101/13000003 Organisation of Health Summit			50,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23050101/13000004 Mid Term Review of SSHDP			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
21001001/23050101/13000005 Nutrition Activities in the State		52,738,518.66	50,000,000.00	30,000,000.00	22,738,518.66-	75.80%-	51,000,000.00	51,637,503.00	52,282,977.00
Sub total	198,134,000.00	2,695,053,459.21	1,655,001,200.00	3,442,501,200.00	747,447,740.79+	21.71%+	2,106,103,000.00	2,132,429,407.00	2,159,084,841.00
21002001 - Abia State Health Insurance Agency									
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov Prem Contr			380,000,000.00	380,000,000.00	380,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	307,546,878.00
21002001/23010112/04000004 Pur of Health Serv for Vulnerable Populatn (Equity Fund Cont			280,000,000.00	280,000,000.00	280,000,000.00+	100.00%+	280,000,000.00	283,500,000.00	287,043,746.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
21002001/23010115/04000008 Purchase Digital Photocopy Machines			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
21002001/23030121/04000009 Rehabilitation of Office Building			46,000,000.00	46,000,000.00	46,000,000.00+	100.00%+			
Sub total			743,000,000.00	743,000,000.00	743,000,000.00+	100.00%+	611,000,000.00	618,637,503.00	626,370,468.00
21003001 - Abia State Primary Health Care Dev. Agency									
21003001/23010122/04000001 Purch. & Distributin of esential drugs injectn materials etc			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23010122/04000003 Routine Intergrated Mgt of Childhood Illness			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23010122/04000004 Developmental Implementation of Sustainability plan for Inte			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21003001/23010122/04000005 Dev and roll out of Young People Health Service Strategy Pla			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23010122/04000006 Maternal Newborn under-five & young people Health Intervent	3,000,000.00		16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23010122/04000007 Essential PHC Equipment KIT and Supplies (To Strengthen capa		7,000,000.00	15,000,000.00	15,000,000.00	8,000,000.00+	53.33%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23010112/04000008 Essential MNCH drugs and consumables (SPHCDA in 17 LGAs)	50,915,006.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23020106/04000009 Community Awareness and Ownership and Participation(SPHCDA)			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050103/04000010 Monitoring and Supervision Programme (in the 17 LGAs)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050101/04000011 Development of Plan Report Document(Program & Implementatio			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
21003001/23050101/04000012 Operation Research Collaboration Participation intervention			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21003001/23010122/04000013 Human Resources for Health delivery in the State Minimum PHC			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,613,818.00
21003001/23050101/04000014 Acquisition of Capital Assets in 17 LGAs			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003001/23030105/04000016 Routine School health Service			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21003001/23030105/00000017 Renov of Primary Health Centre in Asa Umuakwu Ward in Ugunna			4,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23020106/04000019 Construction of Health Centre at Umunachi in Isiala-Ngwa LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23010122/04000020 Purchase of Hospital Equipment at 52 Faulks Road Aba North			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23050103/04000022 Family Planning Cordination Advocacy and Service Delivery			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23020106/04000023 Completion of HEALTH centre Amachayi Ikwuano			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000024 Fencing and equiping of Community Hospital Obuohia Ikwuano			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000025 Construction of Health Centre @Umuogele in Isiala-Ngwa North			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000026 Construction of Primary health Centre Osusu Amaukwa			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000027 Construction of Primary health Centre Osusu Umuelendu Ugwuna			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000028 Provision of Health Centre @v Elu Ohazu Igwubuike Asa Eme Ab			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000029 Provision of Health Centre @ Ikeala Mbutu Isiala South LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000030 Renovation of Primary Health centre at Asa Amaise (Asa Umua			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23020106/04000032 Completion of Health centre At Agbaelu Ozu Oboro Ikwuano LG			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21003001/23020106/04000033 Equipping of Health centre at Osusu Aba North			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23010122/04000032 Procurement of PPE	11,500,000.00								
21003001/23010122/04000035 PPE Across the State			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000036 Capacity Building of Ward Development Committee. Ndi-Eze and	6,305,388.19		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21003001/23010122/04000037 Procurement of Infrared Electronic Thermometer in all 903 PH			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21003001/23010122/04000038 Procurement and distribution of Buckets with taps for 903PHC			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
21003001/23010122/04000039 Procurement of Hand Sanitizers and soap for 903 PHCs across			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000040 Procurement and Distribution of safety boxes for Waste Manag			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000041 Establishment of Primary Health Database			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
21003001/23030105/04000045 Renovation and Fencing of Akpaa Mbato PHC Obingwa LGA			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+			
21003001/23010122/04000046 Procurement & Distribution of Essential drugs injection/Mate			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000047 Procurement & Distribution of Food Demonstration Equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050101/04000048 Basic Health Care Provision Fund (BHCPF) programmes in the 1			282,000,000.00	282,000,000.00	282,000,000.00+	100.00%+	220,000,000.00	222,750,000.00	225,534,370.00
21003001/23050101/04000050 Capacity Building of Community Health Influencers Programmes							5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050101/04000051 Management of Malnutrition in Children under 5 years			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23050101/04000052 Establishment & Management of Youth Friendly service Health			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000053 Building and Equiping of a world standard Severe Acute Malnu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23050101/04000054 Maternal Infant and young Child Nutrition interventions & C			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
21003001/23050101/04000055 Procurement of Cool Chain Equipment (19 Solar Direct Drive&			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
21003001/23010122/04000056 Procurement and Disitribution of Data tools in 17 LGAS							5,000,000.00	5,062,497.00	5,125,775.00
21003001/23020106/04000057 Build a large nutrition kitchen at SPHCDA							10,000,000.00	10,125,006.00	10,251,572.00
Sub total	71,720,394.19	7,000,000.00	795,002,400.00	841,002,400.00	834,002,400.00+	99.17%+	599,500,600.00	606,994,382.00	614,581,806.00
21026001 - Abia State University Teaching Hospital Aba									
21026001/23010113/04000001 Purchase of Computers/Automation			38,500,600.00	38,500,600.00	38,500,600.00+	100.00%+	38,500,600.00	38,981,860.00	39,469,135.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21026002/23020101/05000019 Construction of College Administration Community Building							40,000,000.00	40,500,000.00	41,006,254.00
21026002/23020104/06000001 Construction and provision of Hostel							40,000,000.00	40,500,000.00	41,006,254.00
Sub total	92,002,000.00		327,001,200.00	452,001,200.00	452,001,200.00+	100.00%+	431,202,800.00	436,592,919.00	442,050,370.00
21027010 - Abia State Specialist HosP & Diagnostic Cent									
21027010/23010122/04000007 Purchase/Installation of Health and Medical Equipment (Mamm			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
21027010/23020106/04000014 Construction of Children Ward at Amachara			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
21027010/23020106/04000015 Purchase of 10 HP Pavilion Core 17 Laptops 5 Desktops 3 Pri			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
21027010/23020106/04000016 Establishment of Mother&Child Specialist Centre			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
21027010/23010122/04000020 Purchase/Installation of Health and Medical Equipment (Fres			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	123,018,751.00
21027010/23020106/04000021 Establishment of (1no) Fresenius Aquaq 250			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
21027010/23010122/04000022 Purchase of Auto refractor Machine			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
21027010/23010122/04000023 Purchase of ABR-V208 Blood Bank Refrigerator			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
21027010/23010119/04000024 Alternative power unit installation for both blood bank			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000025 Purchase of Ophthalmoscop			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
21027010/23010122/04000026 Purchase of B brain Dialog Plus Zoo 200 imodel dialysis mach			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000027 Purchase of (1no) Retinoscope			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21027010/23010122/04000028 Purchase of B Scann machine Utra sound for Eye			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
21027010/23010122/04000029 Purchase of (1no) Slect lamp microscope			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
21027010/23010122/04000030 Purchase of (1no) Xag laser Capsulotomy machine			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000031 Purchase of (1no) Puff- air tonometer			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000032 Purchase of Humphreys Matirx Meter			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
Sub total			473,000,000.00	473,000,000.00	473,000,000.00+	100.00%+	601,000,000.00	608,512,521.00	616,118,940.00
21102001 - Abia State Hospitals mgt. Board									
21102001/23010122/04000001 Purchase of X-ray Machines			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
21102001/23020106/04000006 Renovation of General Hospitals - Umunnato Abiriba Mgboko			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
21102001/23010122/04000007 Purchase of Utra Sound Scan Machine at General Hospital Oha			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21102001/23010122/04000008 Purchase of ECG Machine at General Hospital Isuikwuato			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
21102001/23010122/04000009 Purchase of Dialysis Machine at General Hospital Umunneato			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
21102001/23010122/04000010 Purchase of Laboratory Equipment at Genral Hospital Okpualan			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,377,347.00
21102001/23010122/04000011 Purchase of Theatre Equipment at Government Out Patient Clin			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
21102001/23010122/04000012 Purchase of Dental Clinic Equipment at Dental Centre Umuahia			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
21102001/23010122/04000013 Purchase of Optometry Equipment at General Hospital Ikwuano			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
Sub total			128,000,000.00	128,000,000.00	128,000,000.00+	100.00%+	314,000,000.00	317,925,018.00	321,899,077.00
35001001 - Ministry of Environment and Solid Minerals									
35001001/23050105/09000003 Urban Beautification and Green Belts	192,459,000.00	96,545,000.00	100,000,000.00	100,000,000.00	3,455,000.00+	3.46%+	150,000,000.00	151,875,006.00	153,773,445.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer		64,910,000.00	72,000,000.00	72,000,000.00	7,090,000.00+	9.85%+	72,000,000.00	72,900,000.00	73,811,249.00
35001001/23040101/09000017 Re-Establishment of Forest Boundries			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,000.00	3,037,503.00	3,075,474.00
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
35001001/23040102/09000022 Amafor Isingwu Gully Erosion			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+			
35001001/23040102/09000023 Nkporo Nguzu Gully Erosion Ohafia			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
35001001/23040102/09000024 Umudim Ngodo Isuochi Gully Erosion			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+			
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)	6,120,603,225.76	4,919,972,748.70	200,000,000.00	200,000,000.00	4,719,972,748.70-	2,359.99%-	100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040102/09000026 Ugwuegbu Gully Erosion Ikwuano (Ekwelu Village Agumba Comm			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
35001001/23040102/09000027 Isuikwuato L.G.A Amuta Amokwe Amiyi Uhu Gully Spot 1st & 2n			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
35001001/23040102/09000028 Amaofufe Igbere Gully Site Erosion			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	38,000,000.00	38,475,006.00	38,955,942.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
35001001/23040102/09000029 Erosion Control at Umuahia South LGA			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040105/09000030 Desilting Works Generally	189,075,000.00	885,281,030.00	950,000,000.00	950,000,000.00	64,718,970.00+	6.81%+	960,000,000.00	972,000,000.00	984,150,000.00
35001001/23040105/09000031 Establishment of Climate Change department			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
35001001/23040105/09000032 Erosion and Flood Control Umuahia	10,387,500.00	81,410,000.00	203,000,000.00	203,000,000.00	121,590,000.00+	59.90%+	203,000,000.00	205,537,503.00	208,106,723.00
35001001/23040105/09000033 Provision of Gabion at erosion sites in Abia State Universi			105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040105/09000034 Abia State Erosion Call Warning Centre			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
35001001/23010122/09000038 Flood Control at Winners Church Road off Ikot Ekpen Road U			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,628,907.00
35001001/23010122/09000039 Gully Erosion Control at Umuola Okpular Aba North			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	48,000,000.00	48,600,000.00	49,207,503.00
35001001/23040101/09000041 Afforestation Programme in 19 forest Reserve			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040102/09000042 Erosion Control at Obugwu in Ugwuogbu Autonomous Community			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	82,012,497.00
35001001/23040105/09000043 Desilting of Aba River							500,000,000.00		
Sub total	6,512,524,725.76	6,048,118,778.70	2,207,501,800.00	2,207,501,800.00	3,840,616,978.70-	173.98%-	2,509,000,000.00	2,034,112,521.00	2,059,538,954.00
35016001 - Abia State Environ Protection Agency									
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machin	4,852,000.00	5,000,000.00	5,000,000.00	5,000,000.00			5,200,400.00	5,265,405.00	5,331,226.00
35016001/23040102/09000003 Desiting of Aba and Umuahia Metropolis	92,445,000.00	84,950,000.00	85,000,000.00	85,000,000.00	50,000.00+	0.06%+	80,000,000.00	81,000,000.00	82,012,497.00
35016001/23040104/09000004 Evac of Refuse/Waste frm d colectn outlets & its Mgt @ Umu	101,875,000.00	158,117,000.00	100,000,000.00	160,000,000.00	1,883,000.00+	1.18%+			
35016001/23040104/09000005 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Aba So	102,100,000.00	363,655,000.00	100,000,000.00	160,000,000.00	203,655,000.00-	127.28%-			
35016001/23040104/09000006 Evac of Refuse/Waste frm d colectn outlets& its Mgt @ Ohafia	20,500,000.00	24,000,000.00	24,000,000.00	24,000,000.00					
35016001/23040104/09000007 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Ukw	20,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00					
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies	424,365,000.00	10,000,000.00	10,000,000.00	140,000,000.00	130,000,000.00+	92.86%+	10,000,000.00	10,125,006.00	10,251,572.00
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment	3,000,000.00	4,416,000.00	5,000,000.00	5,000,000.00	584,000.00+	11.68%+	5,200,400.00	5,265,405.00	5,331,226.00
35016001/23040102/09000012 Funigations of Dumpsites in Aba and Umuahia	18,000,000.00	139,137,000.00	18,000,000.00	18,000,000.00	121,137,000.00-	672.98%-	18,000,000.00	18,225,006.00	18,452,821.00
35016001/23040102/09000013 Ohafia Zone Waste mgt dump Site	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00			12,500,600.00	12,656,855.00	12,815,066.00
35016001/23040104/09000014 Furnigation of Dump Site in Aba and Umuahia		17,975,000.00	18,000,000.00	18,000,000.00	25,000.00+	0.14%+	18,000,000.00	18,225,006.00	18,452,821.00
35016001/23040105/09000015 Furnigation of Ohafia Zone waste Dumpsite		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,251,572.00
35016001/23040104/09000016 Establishment of Refuse dump Site and Land Fill at Aba & Um	416,691,542.00	279,500,000.00	280,000,000.00	280,000,000.00	500,000.00+	0.18%+	187,000,000.00	189,337,503.00	191,704,225.00
35016001/23040104/09000017 Gas Detator							300,100.00	303,857.00	307,651.00
35016001/23020101/09000015 Building of Abia Zonal Office							100,000,000.00	101,250,000.00	102,515,630.00
35016001/23040105/09000019 Evac of Refuse/Waste frm colectn outlets& its Mgt @ the Stat							400,000,000.00	405,000,000.00	410,062,497.00
Sub total	1,215,828,542.00	1,132,750,000.00	691,000,000.00	941,000,000.00	191,750,000.00-	20.38%-	846,201,500.00	856,779,049.00	867,488,804.00
39001001 - Ministry of Sports									
39001001/23050101/08000006 International Competitions CAF CAP AAF etc			15,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council		5,000,000.00	5,000,000.00	25,000,000.00	20,000,000.00+	80.00%+	7,000,000.00	7,087,503.00	7,176,098.00
39001001/23050101/08000008 National Sports Festival			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
39001001/23050101/08000019 Physically Challenged Sports Competitions		5,000,000.00	6,000,000.00	26,000,000.00	21,000,000.00+	80.77%+	7,000,000.00	7,087,503.00	7,176,098.00
39001001/23030111/08000022 Rehabilitation of Umuahia Township Stadium		119,250,000.00	1,200,000,000.00	1,007,347,500.00	888,097,500.00+	88.16%+	2,000,000,000.00	2,025,000,000.00	2,050,312,497.00
39001001/23020112/08000023 Enumeration of Sporting Activities		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,025,006.00	2,050,324.00
39001001/23050101/08000024 Abia Youth sports festival		21,000,000.00	20,000,000.00	30,000,000.00	9,000,000.00+	30.00%+	22,000,000.00	22,275,006.00	22,553,445.00
39001001/23050101/08000025 National Para Games							15,000,000.00	15,187,503.00	15,377,347.00
39001001/23020103/08000027 Purchase of 21000KVA and 2000KVA Generator set for Enyimba S							15,000,000.00	15,187,503.00	15,377,347.00
39001001/23030111/08000027 Renovation of Indoor Sports Hall @ Enyimba Stadium							500,000,000.00	506,250,000.00	512,578,127.00
39001001/23020119/08000028 Construction/Rehabilitation of Mini Stadium in the State				114,652,500.00	114,652,500.00+	100.00%+			
39001001/23020112/08000029 Provision of E-Library for Aba Sports Club				8,000,000.00	8,000,000.00+	100.00%+			
39001001/23050101/13100006 National Youth Games			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
Sub total		152,250,000.00	1,268,000,000.00	1,268,000,000.00	1,115,750,000.00+	87.99%+	2,625,000,000.00	2,657,812,533.00	2,691,035,197.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget2024	Proposed Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
51001001 - Ministry of Local Gov't & Chieftancy Affairs									
51001001/23030125/13000004 Instal of Solar Pwr Security Lighting Sys @ JAAC Secr			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	7,000,000.00	7,087,503.00	7,176,098.00
51001001/23020127/13000008 Dev. of Mgt Infor Sys Data Bank for the LGA's & Communities			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+	36,500,600.00	36,956,855.00	37,418,812.00
51001001/23010112/13000011 Purchase of Office Furniture & Fittings			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
51001001/23050101/13000016 Documentry on Autonomous Community	900,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
51001001/23010119/14000001 Purchase of power Generating set			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	6,000,000.00	6,075,006.00	6,150,948.00
Sub total	900,000.00		56,001,200.00	56,001,200.00	56,001,200.00+	100.00%+	57,500,600.00	58,219,376.00	58,947,130.00
69001001 - Ministry of Special Duties/ Vulnerable Groups									
69001001/23030111/13000001 State Special Project			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
69001001/23030101/13000002 Rehabilitation of Abia State Remand Home in Aba			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
69001001/23010130/13000003 Acquisiting of Tools in Skill Acquisition Centre 3 Senatoria			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
69001001/23010112/13000005 Purchase of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	513,193.00
69001001/23010114/13000006 Purchase of Computers and Printers			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
69001001/23010119/13000007 Purchase of Power Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
Sub total			7,002,400.00	7,002,400.00	7,002,400.00+	100.00%+	7,002,400.00	7,089,927.00	7,178,546.00
70001001 - Ministry of Joint Projects									
70001001/23020119/13000003 Construction of Recreation Centre for Velnerable Person in A			7,200,400.00	7,200,400.00	7,200,400.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
70001001/23020119/13000006 Construction of Bridges and Culvets at Nkpa & Amorji			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	8,000,000.00	8,100,000.00	8,201,249.00
70001001/23050101/13000007 monitoring and Evaluation of Projects across 17LGAs			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
70001001/23010105/13000008 Purchase of Motor Vehicle							5,000,000.00	5,062,497.00	5,125,775.00
70001001/23010112/13000009 Purchase of Office Furniture & Fittings							2,000,000.00	2,025,006.00	2,050,324.00
70001001/23010113/13000010 Purhase of 5nos Computers @ N300 000							1,500,600.00	1,519,363.00	1,538,355.00
70001001/23010114/13000011 Purhase of 4NosPrinters @N250 000 each							1,000,000.00	1,012,497.00	1,025,150.00
Sub total			18,201,600.00	18,201,600.00	18,201,600.00+	100.00%+	37,500,600.00	37,969,375.00	38,443,997.00
75001001 - Min. of Post Basic Education									
75001001/23010112/05000001 Purchase of office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,563,505.00
75001001/23010113/05000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
75001001/23010119/05000003 Purchase of Power Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,538,355.00
75001001/23050101/05000004 Special Post Basic Education Intervention			1,059,274,900.00	1,059,274,900.00	1,059,274,900.00+	100.00%+			
75001001/23030106/05000005 Renovation of 50 Senior Secondary Schools across Local Govts							400,000,000.00	405,000,000.00	410,062,497.00
75001001/23020107/05000006 Establishment of Education Center							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23010125/05000007 Procurement and supply of science practical material							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools							50,000,000.00	50,625,006.00	51,257,815.00
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools							180,000,000.00	182,250,000.00	184,528,127.00
75001001/23050102/05000012 Education management Information system database equipment							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/							8,000,000.00	8,100,000.00	8,201,249.00
75001001/23050104/05000014 Scholarship Aid & Bursary Award							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio							75,000,000.00	75,937,503.00	76,886,723.00
75001001/23020107/05000016 Abia State school mapping senior sec. section.							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.							15,000,000.00	15,187,503.00	15,377,347.00
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23010124/05000020 Development of Abia State strategic education sector plan							4,000,000.00	4,050,000.00	4,100,624.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	Budget2024	Budget2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
75001001/23010124/05000021 Procurement & distribution of instructional materials							8,000,000.00	8,100,000.00	8,201,249.00
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i							80,000,000.00	81,000,000.00	82,012,497.00
75001001/23010125/05000023 Abia State E-Library							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23050101/05000025 Abia Annual education summit							6,000,000.00	6,075,006.00	6,150,948.00
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23050101/05000028 Abia State Sickle Cell Adviocay Programme in Senior Sec. Sch							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23050101/05000029 School of the visually impaired feeding programme							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23050101/05000031 Abia State Safe School Programme							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23050101/05000032 Annual school census in Abia State							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23020102/05000033 Provision of additional office accommodation							7,000,000.00	7,087,503.00	7,176,098.00
Sub total			1,063,274,900.00	1,063,274,900.00	1,063,274,900.00+	100.00%+	1,005,001,200.00	1,017,563,768.00	1,030,283,301.00

PART TWO

DETAILED CAPITAL EXPENDITURE SCHEDULES

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT

	Note	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
		₦	₦	₦	₦	₦	%	₦	₦	₦
CAPITAL EXPENDITURE BY PROGRAMME										
01 Economic Empowerment Through Agriculture	1	13,000,000.00	32,080,000.00	2,481,654,100.00	2,481,654,100.00	2,449,574,100.00+	1.29%+	2,481,496,900.00	2,512,515,722.00	2,543,922,172.00
02 Societal Re-Orientatation	2	248,792,500.00	504,900,000.00	947,159,700.00	947,159,700.00	442,259,700.00+	53.31%+	545,661,500.00	552,482,340.00	559,388,390.00
03 Poverty Alleviation	3	29,889,475.00	347,097,968.31	1,396,701,000.00	1,396,701,000.00	1,049,603,031.69+	24.85%+	1,046,501,800.00	1,059,583,098.00	1,072,827,892.00
04 Improvement to Human Health	4	514,541,974.19	2,971,579,060.46	4,909,508,800.00	6,694,708,800.00	3,723,129,739.54+	44.39%+	5,778,909,400.00	5,851,146,055.00	5,924,285,484.00
05 Enhancing Quality of Education	5	3,852,902,937.80	2,334,071,956.74	5,709,008,100.00	8,870,513,300.00	6,536,441,343.26+	26.31%+	7,289,926,200.00	7,381,050,682.00	7,473,313,922.00
06 Housing and Urban Development	6	408,664,837.00	2,193,134,444.55	8,270,633,800.00	9,417,303,800.00	7,224,169,355.45+	23.29%+	7,267,205,000.00	7,358,045,235.00	7,450,020,755.00
07 Gender	7	355,659,732.70	25,513,769.70	44,000,000.00	44,000,000.00	18,486,230.30+	57.99%+	506,000,000.00	512,324,994.00	518,729,054.00
08 Youth	8	474,190,000.02	473,183,000.00	1,484,500,600.00	1,513,500,600.00	1,040,317,600.00+	31.26%+	3,034,000,000.00	3,071,925,066.00	3,110,324,109.00
09 Environmental Improvement	9	8,051,026,044.87	7,419,454,418.70	4,327,528,200.00	4,777,528,200.00	2,641,926,218.70-	155.30%+	4,887,727,300.00	4,442,573,949.00	4,498,106,165.00
10 Water Resources and Rural Development	10	9,330,000.00	135,215,000.00	2,558,262,900.00	2,552,262,900.00	2,417,047,900.00+	5.30%+	1,858,603,800.00	1,881,836,452.00	1,905,359,432.00
11 Information Communication and Technology	11	55,000,000.00		137,520,900.00	218,520,900.00	218,520,900.00+		853,613,400.00	246,658,622.00	249,741,875.00
12 Private Sector Growth and Development	12	131,350,000.00	235,114,635.00	4,219,055,200.00	4,108,054,000.00	3,872,939,365.00+	5.72%+	3,346,794,700.00	3,388,629,741.00	3,430,987,605.00
13 Reform of Government and Governance	13	8,065,877,230.12	7,278,373,948.46	26,345,632,100.00	27,270,932,100.00	19,992,558,151.54+	26.69%+	26,258,726,700.00	25,416,373,761.00	25,734,078,565.00
14 Power	14	598,880,723.00	2,211,066,687.50	1,953,344,600.00	1,923,344,600.00	287,722,087.50-	114.96%+	1,654,051,600.00	1,674,727,531.00	1,695,661,632.00
17 Road	17	20,712,673,814.29	19,261,507,358.14	14,965,242,600.00	17,241,242,600.00	2,020,264,758.14-	111.72%+	17,899,533,000.00	18,123,278,101.00	18,349,819,022.00
18 Airways	18			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21 Oil and Gas Infrastructure	21			5,124,900.00	5,124,900.00	5,124,900.00+		5,124,900.00	5,188,959.00	5,253,822.00
Total Program Expenditure		43,521,779,268.99	45,422,292,247.56	79,779,877,500.00	89,487,551,500.00	44,065,259,252.44+	50.76%+	84,738,876,200.00	83,503,652,805.00	84,547,448,803.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
CAPITAL EXPENDITURE BY PROGRAMME									
Note 1 - Economic Empowerment Through Agriculture									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA		2,730,000.00	50,000,000.00	50,000,000.00	47,270,000.00+	5.46%+	40,000,000.00	40,500,000.00	41,006,254.00
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods	1,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.			2,000,000.00	2,000,000.00	2,000,000.00+				
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			5,000,000.00	5,000,000.00	5,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
15001001/23050105/01000003 Raising of 2M genetically Imprvd Tenera specie Oil Palm Seed			15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service			8,000,000.00	8,000,000.00	8,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
15001001/23010127/01000007 Procurement of 2 No Agric Tractors			30,000,000.00	30,000,000.00	30,000,000.00+				
15001001/23050105/01000009 S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedl			10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050103/01000010 Farmers Census Analysis & Production		2,500,000.00	9,000,000.00	9,000,000.00	6,500,000.00+	27.78%+	15,000,000.00	15,187,503.00	15,377,347.00
15001001/23040101/01000014 Raising of 40 000 Indegenous Fruit Trees			4,000,000.00	4,000,000.00	4,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation		10,000,000.00	98,000,000.00	98,000,000.00	88,000,000.00+	10.20%+	108,000,000.00	109,350,000.00	110,716,878.00
15001001/23050101/01000019 Provision of Requisite Drugs			1,000,000.00	1,000,000.00	1,000,000.00+				
15001001/23030112/01000020 Renovation and Stocking Three Concrete Fish Pond			1,356,600.00	1,356,600.00	1,356,600.00+				
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings			8,000,000.00	8,000,000.00	8,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050105/01000022 Procurement of Fertilizer for the State			30,000,000.00	30,000,000.00	30,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
15001001/23030112/01000026 Renovation of Agric Department		3,000,000.00	44,000,000.00	44,000,000.00	41,000,000.00+	6.82%+	84,000,000.00	85,050,000.00	86,113,122.00
15001001/23010127/01000030 Procurement of Engineering Workshop Equipment & Tools			2,750,300.00	2,750,300.00	2,750,300.00+		8,000,000.00	8,100,000.00	8,201,249.00
15001001/23050105/01000031 Raising of 25 000 Budded Citrus (15000 from FADAMA)			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
15001001/23050105/01000033 Community Based Rice Prod Project/Estab of Rice Milling Mach			440,857,100.00	440,857,100.00	440,857,100.00+		440,857,100.00	446,367,819.00	451,947,422.00
15001001/23050105/01000037 Pig Breed Improvement and Production at Okoko Item			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment			1,500,600.00	1,500,600.00	1,500,600.00+		4,000,000.00	4,050,000.00	4,100,624.00
15001001/23010127/01000052 Purchase of Agric Equipment (Chemicals and Fumigants)			6,000,000.00	6,000,000.00	6,000,000.00+				
15001001/23020113/01000063 Stocking of Snailary Farm Okoko Item and Min Headquarter Umu			1,274,900.00	1,274,900.00	1,274,900.00+				
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			13,000,000.00	13,000,000.00	13,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			19,000,000.00	19,000,000.00	19,000,000.00+		27,000,000.00	27,337,503.00	27,679,220.00
15001001/23020113/01000075 Poultry Cluster in the Three Senatorial Zone	2,000,000.00		47,302,500.00	47,302,500.00	47,302,500.00+		47,000,000.00	47,587,503.00	48,182,341.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			9,000,000.00	9,000,000.00	9,000,000.00+		45,000,000.00	45,562,497.00	46,132,029.00
15001001/23050101/01000079 Emergency Response Deposite Fund agnst Outbreak of Disease			8,000,000.00	8,000,000.00	8,000,000.00+				
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			9,000,000.00	9,000,000.00	9,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta			2,649,500.00	2,649,500.00	2,649,500.00+		25,000,000.00	25,312,497.00	25,628,907.00
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			15,000,000.00	15,000,000.00	15,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
15001001/23050101/01000086 Revolving Agro - input Intervention Loan to Rural Farmers			10,000,000.00	10,000,000.00	10,000,000.00+				
15001001/23050101/01000088 Cassava stem and root multiplication			3,000,000.00	3,000,000.00	3,000,000.00+				
15001001/23010127/01000089 Procurement of tractor Lowbed and D6 Dozer			65,000,000.00	65,000,000.00	65,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
15001001/23020114/01000090 Grading of farm Roads at Ulonna North and South			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23010127/01000091 Establishment of Fish processing plant			3,000,000.00	3,000,000.00	3,000,000.00+				
15001001/23050101/01000092 Establishment of Abia farm Market			3,000,000.00	3,000,000.00	3,000,000.00+				
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			5,000,000.00	5,000,000.00	5,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			10,000,000.00	10,000,000.00	10,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
15001001/23050101/01000097 Abia Community Bassed Oil Palm Project			8,000,000.00	8,000,000.00	8,000,000.00+				
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23001001/01000099 National Egg Production Programme			10,000,000.00	10,000,000.00	10,000,000.00+				
15001001/23001001/01001101 Production of Policy Document and Agric Journal			2,000,000.00	2,000,000.00	2,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
15001001/23050101/01001102 Installation of Abia Green House in Aba Sourth			15,000,000.00	15,000,000.00	15,000,000.00+				
15001001/23020113/01000103 Establishment of Commercial Palm Oil Processing Mill Alaocha							5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwa East	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23020113/01000105			549,800.00	549,800.00	549,800.00+				
15001001/23050103/01000106			300,100.00	300,100.00	300,100.00+		4,000,000.00	4,050,000.00	4,100,624.00
15001001/23020113/01000107			8,000,000.00	8,000,000.00	8,000,000.00+				
15001001/23020113/01000108		10,850,000.00	50,000,000.00	50,000,000.00	39,150,000.00+	21.70%+	60,000,000.00	60,750,000.00	61,509,376.00
15001001/23020113/01000109			11,000,000.00	11,000,000.00	11,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
15001001/23020113/01000110			11,000,000.00	11,000,000.00	11,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
15001001/23050105/01000111			100,000,000.00	100,000,000.00	100,000,000.00+				
15001001/23050101/01000112			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23020113/01000113			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23020113/01000114			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050101/01000115			50,000,000.00	50,000,000.00	50,000,000.00+				
15001001/23020113/01000117			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23010127/01000118			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23050103/01000119			9,000,000.00	9,000,000.00	9,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23030112/01000120			13,000,000.00	13,000,000.00	13,000,000.00+		27,000,000.00	27,337,503.00	27,679,220.00
15001001/23010127/01000121			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23030112/01000122			10,000,000.00	10,000,000.00	10,000,000.00+				
15001001/23030112/01000123			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23030113/01000124			2,000,000.00	2,000,000.00	2,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
15001001/23050101/01000126			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
15001001/23010127/01000127			60,200,400.00	60,200,400.00	60,200,400.00+		60,000,000.00	60,750,000.00	61,509,376.00
15001001/23010127/01000128			100,974,800.00	100,974,800.00	100,974,800.00+		50,000,000.00	50,625,006.00	51,257,815.00
15001001/23010127/01000129			80,224,500.00	80,224,500.00	80,224,500.00+		60,000,000.00	60,750,000.00	61,509,376.00
15001001/23010127/01000130			15,905,200.00	15,905,200.00	15,905,200.00+		10,000,000.00	10,125,006.00	10,251,572.00
15001001/23010127/01000131			22,370,900.00	22,370,900.00	22,370,900.00+		20,000,000.00	20,250,000.00	20,503,122.00
15001001/23050101/01000132			4,500,600.00	4,500,600.00	4,500,600.00+		5,000,000.00	5,062,497.00	5,125,775.00
15001001/23050101/01000133			100,000,000.00	100,000,000.00	100,000,000.00+		60,000,000.00	60,750,000.00	61,509,376.00
15001001/23030112/01000134			35,764,700.00	35,764,700.00	35,764,700.00+		30,000,000.00	30,375,006.00	30,754,694.00
15001001/23030112/01000135			53,992,800.00	53,992,800.00	53,992,800.00+		50,000,000.00	50,625,006.00	51,257,815.00
15001001/23030112/01000136			7,866,800.00	7,866,800.00	7,866,800.00+		7,000,000.00	7,087,503.00	7,176,098.00
15001001/23020113/01000137			53,992,800.00	53,992,800.00	53,992,800.00+		40,000,000.00	40,500,000.00	41,006,254.00
15001001/23020113/01000138			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
15001001/23020113/01000139			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
15001001/23020113/01000140			36,320,500.00	36,320,500.00	36,320,500.00+		30,000,000.00	30,375,006.00	30,754,694.00
15001001/23020113/01000141			22,115,300.00	22,115,300.00	22,115,300.00+		15,000,000.00	15,187,503.00	15,377,347.00
15001001/23020113/01000142			42,696,300.00	42,696,300.00	42,696,300.00+		20,000,000.00	20,250,000.00	20,503,122.00
15001001/23020113/01000143			120,000,000.00	120,000,000.00	120,000,000.00+		89,982,000.00	91,106,778.00	92,245,614.00
15001001/23020113/01000144			5,412,900.00	5,412,900.00	5,412,900.00+		5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000145			5,440,500.00	5,440,500.00	5,440,500.00+		5,000,000.00	5,062,497.00	5,125,775.00
15001001/23020113/01000146			23,524,600.00	23,524,600.00	23,524,600.00+		20,000,000.00	20,250,000.00	20,503,122.00
15001001/23020113/01000147							60,000,000.00	60,750,000.00	61,509,376.00
15001001/23030112/01000148							45,000,000.00	45,562,497.00	46,132,029.00
15102001/23020113/01000002		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	33.33%+	2,000,000.00	2,025,006.00	2,050,324.00
15102001/23010105/01000007			17,600,200.00	17,600,200.00	17,600,200.00+		15,000,000.00	15,187,503.00	15,377,347.00
15102001/23050101/13000011			2,600,200.00	2,600,200.00	2,600,200.00+		3,000,000.00	3,037,503.00	3,075,474.00
15102001/23050101/13000012			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
15102001/23050101/13000017			500,600.00	500,600.00	500,600.00+		600,200.00	607,703.00	615,301.00
15102001/23050101/13000018			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102001/23050101/13000019 Establishment of Organiz Garden/Dry season vegetable			57,700.00	57,700.00	57,700.00+		57,600.00	58,320.00	59,052.00
15102001/23050101/13000020 Establishment of Skill Plots for Livestock Fishery and Pigg							1,000,000.00	1,012,497.00	1,025,150.00
15102001/23020113/13000021 Construction of Automated Solar Dryer (in Agricultural Zones							6,000,000.00	6,075,006.00	6,150,948.00
20001001/23010113/11000002 SIF-MIS			5,050,400.00	5,050,400.00	5,050,400.00+		5,000,000.00	5,062,497.00	5,125,775.00
54001001/23020113/01000001 Expansion of Oil Plantation and Construction of Oil Processi			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
Total	13,000,000.00	32,080,000.00	2,481,654,100.00	2,481,654,100.00	2,449,574,100.00+	1.29%+	2,481,496,900.00	2,512,515,722.00	2,543,922,172.00
Note 2 - Societal Reorientation									
23001001/23020118/02000001 Government Press (Relocation/Renovation)	3,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+				
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipmen			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
23001001/23010129/02000003 Procurement of Film Library Equipment			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
23001001/23020107/02000004 Procurement of Public Adress System			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
23001001/23050103/02000005 Government Information Publications	114,592,500.00	152,000,000.00	240,000,000.00	240,000,000.00	88,000,000.00+	63.33%+	100,000,000.00	101,250,000.00	102,515,630.00
23001001/23010129/02000006 Procurement of equipment For Umuahia Aba & Ohafia InfoCentres			40,000,000.00	40,000,000.00	40,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department			25,000,000.00	25,000,000.00	25,000,000.00+		18,000,000.00	18,225,006.00	18,452,821.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00
23001001/23020102/02000012 Construction of Archival Complex			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
23001001/23050101/02000013 Social Media Network	61,000,000.00	156,950,000.00	240,000,000.00	240,000,000.00	83,050,000.00+	65.40%+	30,000,000.00	30,375,006.00	30,754,694.00
23001001/23050101/02000014 Government Publicity	70,200,000.00	190,950,000.00	200,000,000.00	200,000,000.00	9,050,000.00+	95.48%+	165,000,000.00	167,062,497.00	169,150,780.00
23001001/23010112/02000016 Acquisition of Archival Materials							2,000,000.00	2,025,006.00	2,050,324.00
23001001/23050101/02000017 Promotion and Publicity of Nutriron activities in the State							5,000,000.00	5,062,497.00	5,125,775.00
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
23055001/23020101/02000002 Rehabilitation/Contruction of Office Complex			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			5,000,000.00	5,000,000.00	5,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			3,000,000.00	3,000,000.00	3,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00
23055001/23010114/02000007 Procurement of news Print and Films							1,000,000.00	1,012,497.00	1,025,150.00
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
36052001/23050101/02000002 Setting of Tourism Cuisine			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
36052001/23050101/02000004 Enyi Abia Development of Tourism Carnivals			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
36052001/23050101/02000005 Development of made in Abia Tourism Materials			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
29001002/23010123/02000001 Purchase of Fire Fighting Equipment			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
29001002/23030121/02000002 Rehabilitation/Repairs of Office Buildings			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29001002/23020110/02000003 Establishment of Fire Service Station at Ohafia			18,000,000.00	18,000,000.00	18,000,000.00+		18,000,000.00	18,225,006.00	18,452,821.00
29001002/23010115/02000006 Purchase of Photocopying Machine			1,509,000.00	1,509,000.00	1,509,000.00+		1,509,000.00	1,527,860.00	1,546,959.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public plac			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
36004001/23010129/02000001 Purchase of Modern Band			2,050,400.00	2,050,400.00	2,050,400.00+		2,051,600.00	2,077,242.00	2,103,208.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			1,000,000.00	1,000,000.00	1,000,000.00+		3,098,500.00	3,137,229.00	3,176,449.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			2,099,700.00	2,099,700.00	2,099,700.00+		10,000,000.00	10,125,006.00	10,251,572.00
36004001/23050104/02000004 State Cultural Festivals		5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	16.67%+	10,000,000.00	10,125,006.00	10,251,572.00
36004001/23050104/02000005 NAFEST							5,000,000.00	5,062,497.00	5,125,775.00
36004001/23050104/02000006 Abuja Canival							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020118/02000001 Construction/Provision of State Social/Children Home							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/02000002 Recreational Center for the Elderly Persons			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board							10,000,000.00	10,125,006.00	10,251,572.00
17008001/23010105/02000004 Purchase of Motor Vehicles			10,000,000.00	10,000,000.00	10,000,000.00+				
17008001/23010106/02000005 Purchase Of Vans			5,000,000.00	5,000,000.00	5,000,000.00+				
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17008001/23010114/02000008 Purchase Of Computer Printers			1,000,000.00	1,000,000.00	1,000,000.00+				
17008001/23010115/02000009 Purchase Of Photocopy Machines			25,000,000.00	25,000,000.00	25,000,000.00+				
17008001/23010119/02000011 Purchase of Power Generating Sets			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries							18,000,000.00	18,225,006.00	18,452,821.00
17008001/23030110/02000017 Digitization/Networking			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
17008001/23050101/02000018 Readership Promotion Campaign Programme			1,000,000.00	1,000,000.00	1,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
Total	248,792,500.00	504,900,000.00	947,159,700.00	947,159,700.00	442,259,700.00+	53.31%+	545,661,500.00	552,482,340.00	559,388,390.00
Note 3 - Poverty Alleviation									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	29,889,475.00	64,800,000.00			64,800,000.00-				
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			7,500,600.00	7,500,600.00	7,500,600.00+		7,500,600.00	7,594,358.00	7,689,292.00
22005001/23010129/03000002 INSTALLATION OF PRODUCTION EQUIPMENTS			3,750,300.00	3,750,300.00	3,750,300.00+		3,750,300.00	3,797,179.00	3,844,646.00
22005001/23020118/03000003 BUILDING OF A WORKSHOP FOR STEEL PRODUCTION			4,649,500.00	4,649,500.00	4,649,500.00+		4,649,500.00	4,707,616.00	4,766,464.00
38005001/23050101/03000001 Government Counterpart Contribution			594,600,200.00	594,600,200.00	594,600,200.00+		544,600,200.00	551,407,703.00	558,300,296.00
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empowermt of loss of Incom			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
54001001/23030104/03000014 Repair of Head pumps (50 in Nos)			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)		267,250,613.35	295,200,400.00	295,200,400.00	27,949,786.65+	90.53%+	100,000,000.00	101,250,000.00	102,515,630.00
54001001/23050101/03000019 Research and Development			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
54001001/23050101/03000021 Establishment of Ministerial Website			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
54001001/23050101/03000022 Rehabilitation of Community Development Training Centre			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
54001001/23050101/03000023 Community Engagement Capacity Building and Information Gath			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
54001001/23050101/03000024 Community Policing Programme			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
54001001/23050101/03000025 Engagement of Town Union Executives/OpinionLeaders in the St			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
54001001/23050103/03000027 Abia State Cash Transfer Programme		15,047,354.96	18,000,000.00	18,000,000.00	2,952,645.04+	83.60%+	18,000,000.00	18,225,006.00	18,452,821.00
54001001/23050101/03000028 Provision of Skill Acquisition @Alaukwu Umuobiakwam in Obing			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/03000029 Provision of Skill Acquisition@Elu Ohazu Igwebuike Asaeme in			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/03000002 Construction of Skill Acquisition Centre@Obohia in Ukwa East			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/03000032 Construction of Skill Acquisition Centre @ Apu-Na-Ekpu in Is			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050103/03000033 N-CARES Social Transfer			300,000,000.00	300,000,000.00	300,000,000.00+		200,001,200.00	202,501,212.00	205,032,473.00
Total	29,889,475.00	347,097,968.31	1,396,701,000.00	1,396,701,000.00	1,049,603,031.69+	24.85%+	1,046,501,800.00	1,059,583,098.00	1,072,827,892.00
Note 4 - Improvement to Human Health									
11001001/23010122/04000003 Purchase of Health/Medical Equipments for Govt House Clinic	38,147,000.00	20,290,000.00	50,000,000.00	50,000,000.00	29,710,000.00+	40.58%+	40,000,000.00	40,500,000.00	41,006,254.00
11033001/23050103/04000004 Monitoring and Evaluation		250,000.00	1,000,000.00	1,000,000.00	750,000.00+	25.00%+	500,600.00	506,855.00	513,193.00
11033001/23030105/04000005 Abia State Aids Control Programme		2,000,000.00	50,000,000.00	50,000,000.00	48,000,000.00+	4.00%+	2,000,000.00	2,025,006.00	2,050,324.00
73001001/23010122/04000001 Purchase of COVID 19 Rapid Response Uniform for 700 Personne			5,000,000.00	5,000,000.00	5,000,000.00+				
73001001/23050101/04000002 Technical Traning for 700 COVID 19 Response Newly Employed P			5,000,000.00	5,000,000.00	5,000,000.00+		5,200,400.00	5,265,405.00	5,331,226.00
11101001/23010127/04000001 Purchase and Distribution of Food items to indedents Citizen	79,701,588.00	64,700,000.00	30,000,000.00	10,000,000.00	54,700,000.00-	647.00%+	30,000,000.00	30,375,006.00	30,754,694.00
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE	79,169,992.00	8,640,000.00	5,000,000.00	5,000,000.00	3,640,000.00-	172.80%+	5,000,000.00	5,062,497.00	5,125,775.00
11101001/23010122/04000003 Purchase of Drugs and Disinfectants	9,510,000.00	21,940,000.00	10,000,000.00	3,000,000.00	18,940,000.00-	731.33%+	10,500,600.00	10,631,860.00	10,764,754.00
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management	9,430,000.00	19,000,000.00	10,000,000.00	7,000,000.00	12,000,000.00-	271.43%+			
11101001/23020102/04000005 Construction of 1No Nurses Qauters building at Owaza Cottage		5,540,000.00	3,500,600.00	3,500,600.00	2,039,400.00-	158.26%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwa		7,940,000.00	5,799,600.00	5,799,600.00	2,140,400.00-	136.91%+	6,000,000.00	6,075,006.00	6,150,948.00
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A		3,700,000.00	2,399,800.00	2,399,800.00	1,300,200.00-	154.18%+	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako		3,700,000.00	2,600,200.00	2,600,200.00	1,099,800.00-	142.30%+	3,000,000.00	3,037,503.00	3,075,474.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020106/04000009 Construction of staff quarters at Obehie Health Centre in Uk		2,925,000.00	2,200,400.00	2,200,400.00	724,600.00-	132.93%+	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020106/04000010 Construction of health centre at Umunne Ato Community Isiala	14,050,000.00	17,910,000.00	15,500,600.00	5,500,600.00	12,409,400.00-	325.60%+	16,000,000.00	16,200,000.00	16,402,497.00
11101001/23020106/04000011 Fencing of Okohia Primary Health Centre Ipu South Auto. Comm		3,940,000.00	2,000,000.00	2,000,000.00	1,940,000.00-	197.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23020106/04000012 Setting up of Quality Management Laboratory/Testing facility		41,000,000.00	20,000,000.00	20,000,000.00	21,000,000.00-	205.00%+			
11101002/23010122/04000001 Support to 2000 Abia Tailors to Produce Face Mask and Other	3,000,000.00								
11101002/23010122/04000002 Support for Manufacturing of Alcohol-based Hand Sanitizers	4,000,000.00								
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010122/04000002 Purchase of [1 in no) Hummar Ambulance Bus	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00		100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			6,500,600.00	6,500,600.00	6,500,600.00+		6,500,600.00	6,581,860.00	6,664,129.00
25005003/23010122/04000002 Purchase of Xray Machine for Civil Service Clinic			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
53001001/23020106/04000004 Renovation of Government Hospital in the State			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
71001001/23020106/04000001 Procurement of Personal Protective Equipment			7,350,500.00	7,050,500.00	7,050,500.00+		5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020106/04000002 Establishment of Quality laboratory			5,249,700.00	2,249,700.00	2,249,700.00+		5,249,700.00	5,315,319.00	5,381,765.00
71001001/23020106/04000003 Procurement/Installation of Quality Control tools			5,249,700.00	249,700.00	249,700.00+		5,249,700.00	5,315,319.00	5,381,765.00
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries			10,500,600.00	10,500,600.00	10,500,600.00+		50,000,000.00	50,625,006.00	51,257,815.00
26052001/23010122/04000001 Purchase of Hand Sanitizers			249,700.00	249,700.00	249,700.00+		2,000,000.00	2,025,006.00	2,050,324.00
26052001/23010122/04000002 Purchase of Buckets with tap			200,400.00	200,400.00	200,400.00+		2,000,000.00	2,025,006.00	2,050,324.00
26051002/23010122/04000001 Purchase of Digital Thermometers Hand-Sanitizers and PPEs			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,500,600.00	10,500,600.00	10,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals		65,000,000.00	50,000,000.00	50,000,000.00	15,000,000.00-	130.00%+	51,000,000.00	51,637,503.00	52,282,977.00
21001001/23020106/04000003 Constr.of Class Room Blocks at School of Midwifery & Nursing			50,000,000.00	30,000,000.00	30,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
21001001/23050101/04000004 Immunization Programme Exercise	17,000,000.00	2,000,000.00	70,000,000.00	50,000,000.00	48,000,000.00+	4.00%+	72,000,000.00	72,900,000.00	73,811,249.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and sproxy)		88,754,940.55	20,000,000.00	10,000,000.00	78,754,940.55-	887.55%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010102/04000006 Procurement of Equipments	45,800,000.00	770,700,000.00	20,000,000.00	921,000,000.00	150,300,000.00+	83.68%+	21,000,000.00	21,262,497.00	21,528,283.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward			15,000,000.00	10,000,000.00	10,000,000.00+				
21001001/23020106/04000008 Onchocerciasis Control			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection			50,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23030105/04000017 Rehabilitation of General Hospital Nkwo-agu-Isiochi		32,500,000.00			32,500,000.00-				
21001001/23010102/04000018 Development of Cancer Awareness Centre			25,000,000.00	15,000,000.00	15,000,000.00+		22,000,000.00	22,275,006.00	22,553,445.00
21001001/23010122/04000020 Purchase of Health Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000021 Intergrated Mapping/baseline survey of schistir masis/spoil			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000022 Establishment of 3 No. General/Cottage Hospital.		200,000,000.00			200,000,000.00-				
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van			50,000,000.00	30,000,000.00	30,000,000.00+		51,000,000.00	51,637,503.00	52,282,977.00
21001001/23020106/04000026 Dental Centre Umuahia	21,000,000.00								
21001001/23020106/04000030 Purchase of Ino Hilux Van - Arochukwu			20,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010105/04000031 Purchase of 2no Motor Vehicles			15,000,000.00	15,000,000.00	15,000,000.00+				
21001001/23020104/04000032 Construction and Provision of Housing			500,600.00	501,200.00	501,200.00+				
21001001/23010122/04000035 Drugs and Medical Supplies	20,134,000.00	49,000,000.00	80,000,000.00	80,000,000.00	31,000,000.00+	61.25%+	81,000,000.00	82,012,497.00	83,037,659.00
21001001/23020106/04000039 Establishment of Blood Bank			30,000,000.00	20,000,000.00	20,000,000.00+		30,500,600.00	30,881,860.00	31,267,886.00
21001001/23020106/04000040 Establishement OF NTD Centre at Aba			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000042 Establishment of Emergence Response (6No.)			22,000,000.00	12,000,000.00	12,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
21001001/23020106/04000043 Establishment of Isolation Ward at Abia State Teaching Hospit	26,000,000.00		32,000,000.00	22,000,000.00	22,000,000.00+		32,500,600.00	32,906,855.00	33,318,188.00
21001001/2320106/04000044 Abia State MTN Mobile Clinic			10,000,000.00	10,000,000.00	10,000,000.00+		10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020106/04000045 Establishment of Cenral Medical Library			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000047 Establishment of Public Health Care Laboratory in 17 LGA		20,000,000.00	45,000,000.00	45,000,000.00	25,000,000.00+	44.44%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23030105/04000048 Renovation of Central Medical Store		5,000,000.00	20,000,000.00	15,000,000.00	10,000,000.00+	33.33%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23020118/04000049			10,000,000.00	5,000,000.00	5,000,000.00+		10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020104/04000050			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21001001/23050101/04000053		2,500,000.00	40,000,000.00	30,000,000.00	27,500,000.00+	8.33%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23050101/04000056			100,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
21001001/23050101/04000059		3,500,000.00	30,000,000.00	25,000,000.00	21,500,000.00+	14.00%+	30,500,600.00	30,881,860.00	31,267,886.00
21001001/23050101/04000060	1,500,000.00	10,500,000.00	40,000,000.00	30,000,000.00	19,500,000.00+	35.00%+	40,000,000.00	40,500,000.00	41,006,254.00
21001001/23010122/04000062			20,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21001001/23010122/04000063	3,900,000.00	30,000,000.00	100,000,000.00	95,000,000.00	65,000,000.00+	31.58%+	50,000,000.00	50,625,006.00	51,257,815.00
21001001/23010122/04000066			10,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23010122/04000067			1,000,000.00	1,000,000.00	1,000,000.00+				
21001001/23010122/04000068		20,000,000.00	20,000,000.00	15,000,000.00	5,000,000.00-	133.33%+	20,000,000.00	20,250,000.00	20,503,122.00
21001001/23050101/04000069	38,000,000.00	4,860,000.00	5,000,000.00	5,000,000.00	140,000.00+	97.20%+			
21001001/23010105/04000070		30,000,000.00	8,500,600.00	250,000,000.00	220,000,000.00+	12.00%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23010122/04000071			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
21001001/23010122/04000072	8,800,000.00	200,000,000.00	10,000,000.00	350,000,000.00	150,000,000.00+	57.14%+	2,000,000.00	2,025,006.00	2,050,324.00
21001001/23010122/04000073			10,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21001001/23030105/04000076			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020102/04000077			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23030105/04000079			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000081			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000082			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000083			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000084		765,000,000.00	150,000,000.00	630,000,000.00	135,000,000.00-	121.43%+	50,000,000.00	50,625,006.00	51,257,815.00
21001001/23020106/04000085		265,000,000.00	80,000,000.00	210,000,000.00	55,000,000.00-	126.19%+	5,000,000.00	5,062,497.00	5,125,775.00
21001001/23020106/04000086		77,500,000.00	85,000,000.00	85,000,000.00	7,500,000.00+	91.18%+	30,000,000.00	30,375,006.00	30,754,694.00
21001001/23050101/04000087							10,200,400.00	10,327,902.00	10,457,001.00
21001001/23020106/04000088							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000089							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23050101/04000090							10,000,000.00	10,125,006.00	10,251,572.00
21001001/23020106/04000091							800,000,000.00	810,000,000.00	820,125,006.00
21001001/23050101/13000003			50,000,000.00	40,000,000.00	40,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
21001001/23050101/13000004			10,000,000.00	10,000,000.00	10,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
21001001/23050101/13000005		52,738,518.66	50,000,000.00	30,000,000.00	22,738,518.66-	175.80%+	51,000,000.00	51,637,503.00	52,282,977.00
21002001/23010113/04000003			380,000,000.00	380,000,000.00	380,000,000.00+		300,000,000.00	303,750,000.00	307,546,878.00
21002001/23010112/04000004			280,000,000.00	280,000,000.00	280,000,000.00+		280,000,000.00	283,500,000.00	287,043,746.00
21002001/23010115/04000005			35,000,000.00	35,000,000.00	35,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
21002001/23010115/04000008			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
21002001/23030121/04000009			46,000,000.00	46,000,000.00	46,000,000.00+				
21003001/23010122/04000001			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050103/04000002			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21003001/23010122/04000003			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21003001/23010122/04000004			1,000,000.00	1,000,000.00	1,000,000.00+				
21003001/23010122/04000005			3,000,000.00	3,000,000.00	3,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
21003001/23010122/04000006	3,000,000.00		16,000,000.00	16,000,000.00	16,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21003001/23010122/04000007		7,000,000.00	15,000,000.00	15,000,000.00	8,000,000.00+	46.67%+	20,000,000.00	20,250,000.00	20,503,122.00
21003001/23010112/04000008	50,915,006.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21003001/23020106/04000009			4,000,000.00	4,000,000.00	4,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050103/04000010			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23050101/04000011			2,500,600.00	2,500,600.00	2,500,600.00+				
21003001/23050101/04000012			4,000,000.00	4,000,000.00	4,000,000.00+				
21003001/23010122/04000013			4,000,000.00	4,000,000.00	4,000,000.00+		4,500,600.00	4,556,855.00	4,613,818.00
21003001/23050101/04000014			3,000,000.00	3,000,000.00	3,000,000.00+				
21003001/23030105/04000016			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21003001/23030105/00000017			4,000,000.00	50,000,000.00	50,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21003001/23020106/04000019			10,000,000.00	10,000,000.00	10,000,000.00+				
21003001/23010122/04000020			10,000,000.00	10,000,000.00	10,000,000.00+				
21003001/23050103/04000022			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21003001/23020106/04000023			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000024			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000025			10,000,000.00	10,000,000.00	10,000,000.00+				
21003001/23020106/04000026			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000027			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000028			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000029			10,000,000.00	10,000,000.00	10,000,000.00+				
21003001/23020106/04000030			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23020106/04000032			11,000,000.00	11,000,000.00	11,000,000.00+				
21003001/23020106/04000033			10,000,000.00	10,000,000.00	10,000,000.00+				
21003001/23010122/04000032	11,500,000.00								
21003001/23010122/04000035			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000036	6,305,388.19		1,000,000.00	1,000,000.00	1,000,000.00+				
21003001/23010122/04000037			50,000,000.00	50,000,000.00	50,000,000.00+				
21003001/23010122/04000038			1,500,600.00	1,500,600.00	1,500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
21003001/23010122/04000039			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23010122/04000040			8,500,600.00	8,500,600.00	8,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000041			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
21003001/23030105/04000045			5,500,600.00	5,500,600.00	5,500,600.00+				
21003001/23010122/04000046			5,000,000.00	5,000,000.00	5,000,000.00+				
21003001/23010122/04000047			4,000,000.00	4,000,000.00	4,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050101/04000048			282,000,000.00	282,000,000.00	282,000,000.00+		220,000,000.00	222,750,000.00	225,534,370.00
21003001/23050101/04000050							5,000,000.00	5,062,497.00	5,125,775.00
21003001/23050101/04000051			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21003001/23050101/04000052			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21003001/23050101/04000053			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21003001/23050101/04000054			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21003001/23050101/04000055			120,000,000.00	120,000,000.00	120,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
21003001/23010122/04000056							5,000,000.00	5,062,497.00	5,125,775.00
21003001/23020106/04000057							10,000,000.00	10,125,006.00	10,251,572.00
21026001/23010113/04000001			38,500,600.00	38,500,600.00	38,500,600.00+		38,500,600.00	38,981,860.00	39,469,135.00
21026001/23010119/04000002			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026001/23010122/04000003		6,054,750.00	150,000,000.00	150,000,000.00	143,945,250.00+	4.04%+	200,000,000.00	202,500,000.00	205,031,249.00
21026001/23010105/04000004			30,000,000.00	30,000,000.00	30,000,000.00+		125,000,000.00	126,562,497.00	128,144,526.00
21026001/23010112/04000005		873,040.00	1,000,000.00	1,000,000.00	126,960.00+	87.30%+	7,000,000.00	7,087,503.00	7,176,098.00
21026001/23050101/04000006		17,679,661.25	30,000,000.00	30,000,000.00	12,320,338.75+	58.93%+	70,000,000.00	70,875,006.00	71,760,948.00
21026001/23030105/04000007		1,671,150.00	10,000,000.00	10,000,000.00	8,328,850.00+	16.71%+	30,000,000.00	30,375,006.00	30,754,694.00
21026001/23010122/04000008		272,000.00	1,000,000.00	1,000,000.00	728,000.00+	27.20%+	1,000,000.00	1,012,497.00	1,025,150.00
21026001/23020106/04000012			16,500,600.00	16,500,600.00	16,500,600.00+		16,000,000.00	16,200,000.00	16,402,497.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001/23010128/04000013			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21026001/23030102/04000014			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
21026001/23010122/04000016			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21026001/23010122/04000017			40,000,000.00	40,000,000.00	40,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
21026001/23020106/04000019			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
21026001/23010105/04000020			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21026001/23010122/04000021			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
21026001/23010122/04000022			200,000,000.00	200,000,000.00	200,000,000.00+		450,000,000.00	455,625,006.00	461,320,324.00
21026001/23010129/04000023			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
21026002/23010122/04000001			1,000,000.00	1,000,000.00	1,000,000.00+		500,600.00	506,855.00	513,193.00
21026002/23010122/04000002			500,600.00	500,600.00	500,600.00+		200,400.00	202,908.00	205,440.00
21026002/23050101/04000003			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
21026002/23020105/04000004			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
21026002/23010122/04000005			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
21026002/23010122/04000006			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
21026002/23010122/04000007			35,000,000.00	35,000,000.00	35,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23010105/04000008			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23010122/04000009			30,000,000.00	30,000,000.00	30,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21026002/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23020111/05000015			10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
21026002/23050103/04000016	3,679,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
21027010/23010122/04000007			80,000,000.00	80,000,000.00	80,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
21027010/23020106/04000014			90,000,000.00	90,000,000.00	90,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
21027010/23020106/04000015			5,000,000.00	5,000,000.00	5,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
21027010/23020106/04000016			30,000,000.00	30,000,000.00	30,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21027010/23010122/04000020			100,000,000.00	100,000,000.00	100,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
21027010/23020106/04000021			10,000,000.00	10,000,000.00	10,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
21027010/23010122/04000022			30,000,000.00	30,000,000.00	30,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
21027010/23010122/04000023			30,000,000.00	30,000,000.00	30,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
21027010/23010119/04000024			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000025			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
21027010/23010122/04000026			7,000,000.00	7,000,000.00	7,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000027			15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21027010/23010122/04000028			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
21027010/23010122/04000029			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
21027010/23010122/04000030			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000031			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21027010/23010122/04000032			9,000,000.00	9,000,000.00	9,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
21102001/23010122/04000001			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
21102001/23020106/04000006			20,000,000.00	20,000,000.00	20,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
21102001/23010122/04000007			15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21102001/23010122/04000008			14,000,000.00	14,000,000.00	14,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
21102001/23010122/04000009			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21102001/23010122/04000010			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
21102001/23010122/04000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21102001/23010122/04000012			12,000,000.00	12,000,000.00	12,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
21102001/23010122/04000013			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
Total	514,541,974.19	2,971,579,060.46	4,909,508,800.00	6,694,708,800.00	3,723,129,739.54+	44.39%+	5,778,909,400.00	5,851,146,055.00	5,924,285,484.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 5 - Enhancing Quality of Education									
11101001/23020107/05000004 Establishment of ICT centre & Science Lab @ Community Sec. S		12,400,000.00	8,000,000.00	2,000,000.00	10,400,000.00-	620.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020111/05000005 Distribution of books and learning materials to selected sch	1,880,000.00	4,500,000.00	2,000,000.00	2,000,000.00	2,500,000.00-	225.00%+	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23020107/04000007 Construction and supply of 500 units of Galvanised school de		12,900,000.00	5,000,000.00	5,000,000.00	7,900,000.00-	258.00%+	5,500,600.00	5,569,363.00	5,638,979.00
11101001/23020107/04000008 Construction of school lockers/ stools tables chairs and b		15,704,200.00	6,000,000.00	950,000.00	14,754,200.00-	1,653.07%+	6,500,600.00	6,581,860.00	6,664,129.00
11101001/23030106/05000009 Renovation of Primary School at Umumba/Umuudu		12,640,000.00	8,000,000.00	1,320,000.00	11,320,000.00-	957.58%+			
11101001/23030106/05000010 Renovation of two (2) classrooms with two (2) offices at Ama		240,000.00	1,500,600.00	1,500,600.00	1,260,600.00+	15.99%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec		1,160,000.00	3,600,200.00	3,600,200.00	2,440,200.00+	32.22%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23030106/05000014 Reconstruction of four (4nos) classrooms block at Umuabiamia		1,040,000.00	3,200,400.00	3,200,400.00	2,160,400.00+	32.50%+	3,600,200.00	3,645,205.00	3,690,774.00
11101001/23020107/05000015 Construction of five (5nos) and One (1no) Office at Umuezigb		1,900,000.00	5,799,600.00	5,799,600.00	3,899,600.00+	32.76%+	6,000,000.00	6,075,006.00	6,150,948.00
11101001/23030106/05000017 Construction of NYSC staff quarters lodge at Owaza Secondary		900,000.00	2,699,900.00	2,699,900.00	1,799,900.00+	33.33%+	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o		300,000.00	1,699,900.00	1,699,900.00	1,399,900.00+	17.65%+	1,900,300.00	1,924,057.00	1,948,102.00
11101001/23030106/06000019 Renovation of two (2) No. Schools at Agburuikie and Ntigha Ok		1,500,000.00	4,799,600.00	4,799,600.00	3,299,600.00+	31.25%+			
11101001/23030106/05000020 Renovation of U.B.E Block at Owaza Central School in Ukwa We		800,000.00	2,699,900.00	2,699,900.00	1,859,900.00+	31.11%+	3,000,000.00	3,037,503.00	3,075,474.00
11101001/23020107/05000021 Construction of 5 classroom block at Oloko Community Primary		1,440,000.00	4,399,800.00	4,399,800.00	2,959,800.00+	32.73%+			
11101001/23020107/05000022 Construction of a six (6) classroom block at Umuahala Migran		1,040,000.00	3,200,400.00	3,200,400.00	2,160,400.00+	32.50%+	3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020107/05000023 Construction of fencing wall at Amato Community Nursery and		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	32.31%+	2,900,300.00	2,936,554.00	2,973,264.00
11101001/23020107/05000024 Construction of five (5) classroom block with offices at Aka		1,000,000.00	3,099,700.00	3,099,700.00	2,099,700.00+	32.26%+	3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020107/05000025 Construction of perimeters fence at Owaza Central School in		480,000.00	1,399,800.00	1,399,800.00	919,800.00+	34.29%+	1,500,600.00	1,519,363.00	1,538,355.00
11101001/23020107/05000026 Construction of School Hall at Osaa Community Primary School		980,000.00	3,000,000.00	3,000,000.00	2,020,000.00+	32.67%+	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23020107/05000027 Construction of six (6) classroom block at Umuiku Isi Asa in		5,320,000.00	4,000,000.00	4,000,000.00	1,320,000.00-	133.00%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020107/05000028 Construction of six (6) classroom blocks at Umuaka Secondary		5,280,000.00	4,000,000.00	4,000,000.00	1,280,000.00-	132.00%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23030106/05000029 Reconstruction of classroom block at Oberete Asa Community S		760,000.00	2,099,700.00	2,099,700.00	1,339,700.00+	36.20%+	2,300,100.00	2,328,851.00	2,357,962.00
11101001/23020107/05000031 Construction of Toilet Facility at Nkwachara Primary School		440,000.00	1,500,600.00	1,500,600.00	1,060,600.00+	29.32%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23020107/05000032 Fencing of fisher Nursy/Primary school Umuohu Azuke Ndume		1,100,000.00	3,600,200.00	3,600,200.00	2,500,200.00+	30.55%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23030106/05000033 Renovation of four (4) class room block with one (1) hall at		820,000.00	2,500,600.00	2,500,600.00	1,680,600.00+	32.79%+			
11101001/23030106/05000034 Renovation of three(3) classrooms with two (2) offices at Og		6,000,000.00			6,000,000.00-				
11101001/23020107/05000035 Construction of six classroom block with convenience at Umuo	12,000,000.00	12,000,000.00	12,500,600.00	2,500,600.00	9,499,400.00-	479.88%+	14,000,000.00	14,175,006.00	14,352,197.00
11101001/23030106/05000036 Renovation of four (4) classrooms with one (1) hall and two	15,057,040.00								
11101001/23030106/05000037 Fencing of Ohanze Comm. School in Obingwa L.G.A	19,800,000.00	29,320,000.00	25,000,000.00	5,000,000.00	24,320,000.00-	586.40%+	28,000,000.00	28,350,000.00	28,704,370.00
11101001/23030106/05000039 Renovation of school hall at Nkpa Technical School Nkpa in		5,700,000.00	5,000,000.00	5,000,000.00	700,000.00-	114.00%+			
11101001/23030106/05000040 Renovation of Mbala Central School Umunneochi L.G.A							6,000,000.00	6,075,006.00	6,150,948.00
11101001/23030106/05000041 Fencing of Amabo (LG) Primary School Okoko Item in Bende L.		14,300,000.00	10,000,000.00	2,000,000.00	12,300,000.00-	715.00%+			
11101001/23020107/05000042 Construction of six(6) classroom blocks at Comm. Pri. School	19,600,000.00								
11101001/23020107/05000043 Construction of six(6) classroom blocks at Comm. Pri. School	19,700,000.00								
11101001/23030106/05000047 Distribution of books and learning materials to selected sch	2,000,000.00	2,700,000.00	2,000,000.00	2,000,000.00	700,000.00-	135.00%+			
11101001/23030106/05000048 Renov. of Class hall at Ubani Primary school Ubani Ibeku Um		800,000.00	2,000,000.00	2,000,000.00	1,200,000.00+	40.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23030106/05000049 Renov of a Sch block in Amizi - Olokoro Prim Sch in Ikwuano		600,000.00	1,699,900.00	1,699,900.00	1,099,900.00+	35.30%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23030106/05000050 Renov of Amibo Comm sec. school Hall Amibo Ubakala Umu Sth		6,500,000.00	3,500,600.00	3,500,600.00	2,999,400.00-	185.68%+			
11101001/23030106/05000051 Renovation of 4 classrooms at Omuma Primary Sch in Aba North		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	32.00%+			
11101001/23010124/05000052 Procurement of Sch desk in some selected schs across 3 Sen Z		31,200,000.00	20,000,000.00	5,000,000.00	26,200,000.00-	624.00%+	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23020107/05000053 Constr of 2Nos Classroom block & 2nos Classroom hall Amamba		20,000,000.00	16,000,000.00	3,000,000.00	17,000,000.00-	666.67%+	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23030106/05000055 Renovation of Migrant School Umuezeke Umuekechi in Ukwa Wes							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000056 Renovation of Obokwe Sec. Sch. In Ukwa West L.G.A							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000057 Renovation of Ugwati Primary Sch. In Ukwa West L.G.A							5,000,000.00	5,062,497.00	5,125,775.00
11101001/23030106/05000058 Renovation of Umuorie Central Sch. In Ukwa West L.G.A							8,000,000.00	8,100,000.00	8,201,249.00
11101001/23050107/05000059 Construction of six(6) classroom blocks at Comm. Pri. School							7,000,000.00	7,087,503.00	7,176,098.00
11101001/23030106/05000060 Reconstruction of Umuokwor Central Sch. In Ukwa West L.G.A							4,000,000.00	4,050,000.00	4,100,624.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23030106/09000006		46,628,386.00	20,000,000.00	20,000,000.00	26,628,386.00-	233.14%+	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23050101/09000007		104,000,000.00	50,000,000.00	50,000,000.00	54,000,000.00-	208.00%+	100,000,000.00	101,250,000.00	102,515,630.00
11101001/23050101/09000008		104,110,000.00	50,000,000.00	50,000,000.00	54,110,000.00-	208.22%+	52,000,000.00	52,650,000.00	53,308,127.00
11101001/23020101/13000009		14,300,394.00	20,000,000.00	20,000,000.00	5,699,606.00+	71.50%+			
11101001/230350101/1300010		64,000,000.00	50,000,000.00	319,761,100.00	255,761,100.00+	20.01%+			
11101001/23020103/14000023			2,000,000.00	2,000,000.00	2,000,000.00+				
11101001/23020103/14000024			10,000,000.00						
11101001/23020103/14000025			5,699,900.00				6,000,000.00	6,075,006.00	6,150,948.00
63001001/23020107/05000001			12,000,000.00	12,000,000.00	12,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
15102001/23010129/05000003							1,000,000.00	1,012,497.00	1,025,150.00
28001001/23050101/05000001							7,000,000.00	7,087,503.00	7,176,098.00
17001001/23050101/05000001	5,000,000.00	37,065,000.00	200,000,000.00	200,000,000.00	162,935,000.00+	18.53%+	210,000,000.00	212,625,006.00	215,282,821.00
17001001/23030106/05000002		20,000,000.00	90,000,000.00	90,000,000.00	70,000,000.00+	22.22%+	67,000,000.00	67,837,503.00	68,685,474.00
17001001/23030110/05000004	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+		16,000,000.00	16,200,000.00	16,402,497.00
17001001/23030106/05000005			50,000,000.00	50,000,000.00	50,000,000.00+		55,000,000.00	55,687,503.00	56,383,601.00
17001001/23010112/05000010		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	30.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23030106/05000015			60,000,000.00	60,000,000.00	60,000,000.00+				
17001001/23020107/05000016		2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	10.00%+	20,000,000.00	20,250,000.00	20,503,122.00
17001001/23010124/05000017	5,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17001001/23030106/05000018	10,300,000.00	300,000.00	40,000,000.00	40,000,000.00	39,700,000.00+	0.75%+	40,000,000.00	40,500,000.00	41,006,254.00
17001001/23010113/05000020			50,000,000.00	50,000,000.00	50,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
17001001/23030121/05000021		479,432,075.99			479,432,075.99-		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000024			10,000,000.00	10,000,000.00	10,000,000.00+				
17001001/23050101/05000025			105,000,000.00	105,000,000.00	105,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000026	30,000,000.00		110,000,000.00	110,000,000.00	110,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17001001/23050104/05000029	385,000,000.00	397,000,000.00	600,000,000.00	600,000,000.00	203,000,000.00+	66.17%+	200,000,000.00	202,500,000.00	205,031,249.00
17001001/23010124/05000030			32,000,000.00	32,000,000.00	32,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000031		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17001001/23010124/05000032			12,000,000.00	12,000,000.00	12,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000033			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
17001001/23010124/05000034			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23020107/05000036			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23010124/05000039			20,000,000.00	20,000,000.00	20,000,000.00+				
17001001/23050101/05000041	3,500,000.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17001001/23050101/05000043			7,500,600.00	7,500,600.00	7,500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
17001001/23020118/05000044			50,000,000.00	50,000,000.00	50,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
17001001/23050101/05000045	5,000,000.00		35,725,100.00	35,725,100.00	35,725,100.00+		40,000,000.00	40,500,000.00	41,006,254.00
17001001/23050101/05000046	8,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17001001/23050101/05000047			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
17001001/23050101/05000048	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000049			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020111/05000050			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020101/05000052			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17001001/23020107/05000053			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
17001001/23050101/05000054			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17001001/23020111/05000055			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23050101/05000056							10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
17003001/23030106/05000005	Renovatr/Reconstrctn of dilapidated Pry Sch (17 LGEA)	2,440,619,586.32		8,000,000.00	1,703,864,970.00	1,703,864,970.00+		42,000,000.00	42,525,006.00	43,056,567.00
17003001/23030106/05000022	Renovation/ Rehabilitation of 2 classroom blk Office and St			14,000,000.00	587,235,530.00	587,235,530.00+		515,000,000.00	521,437,503.00	527,955,474.00
17003001/23020107/05000024	Fencing of Primary /Junior Secondary Sch @ mgbelu Umunnkwu				68,788,160.00	68,788,160.00+				
17003001/23020107/05000025	Fencing of Primary / Secondary Sch at Mbom Afaraukwu				68,788,160.00	68,788,160.00+				
17003001/23010112/05000027	Procurement of Pupils Plastic table and Chair 20/LGEA 340 N				114,646,930.00	114,646,930.00+				
17003001/23050103/05000028	Development of Medium Term Basic Education Strategic Planni							2,913,600.00	2,950,023.00	2,986,902.00
17003001/23010124/05000036	Procurement/Delivery of Plastic Locker/Chairs for JSS(20/LGE				171,970,310.00	171,970,310.00+				
17003001/23020107/05000043	Construction of Teachers Table/Chair 15 LGEA (255 No. @N51 0							119,200,400.00	120,690,411.00	122,199,041.00
17003001/23030106/05000045	Ren/Reh of 2 classroom block Office & store in Itungwa comm			14,000,000.00	14,000,000.00	14,000,000.00+				
17003001/23030106/05000046	Ren/Reh of 2 classroom block Office&store in Umuobasi amavo			14,000,000.00	14,000,000.00	14,000,000.00+				
17003001/23030106/05000047	Ren/Reh of 2 classroom block Office&Store in Amuru com.			14,000,000.00	14,000,000.00	14,000,000.00+				
17003001/23030106/05000048	Renovation/Rehabilitation of 2 classroom block Office&Store			14,000,000.00	14,000,000.00	14,000,000.00+				
17003001/23030106/05000049	Renovation/Rehabilitation of 2 classroom block Office&Store			14,000,000.00	14,000,000.00	14,000,000.00+				
17003001/23030106/05000050	Construction of 2 Classroom Block office and Store in Umuih			22,000,000.00	22,000,000.00	22,000,000.00+		1,200,000,000.00	1,215,000,000.00	1,230,187,503.00
17003001/23020107/05000051	Construction of 2 Classroom Block office and Store in JSS C			22,000,000.00	22,000,000.00	22,000,000.00+		72,000,000.00	72,900,000.00	73,811,249.00
17003001/23020107/05000052	Construction of 2 Classroom Block office and Store in Eziam			22,000,000.00	22,000,000.00	22,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17003001/23020107/05000053	Construction of functional Laboratories in Comm. JSS Isingw			10,000,000.00	10,000,000.00	10,000,000.00+				
17003001/23020107/05000054	Construction of functional Laboratories in Nnono JSS Ikwua			10,000,000.00	10,000,000.00	10,000,000.00+				
17003001/23020107/05000055	Construction of functional Laboratories in Mbala High Schoo			10,000,000.00	10,000,000.00	10,000,000.00+				
17003001/23020111/05000056	Construction of functional E-library at Enuda High School O			18,000,000.00	18,000,000.00	18,000,000.00+				
17003001/23020111/05000057	Construction of functional E-library at Ovungwu JSS Umuapu			18,000,000.00	18,000,000.00	18,000,000.00+				
17003001/23020111/05000058	Construction of functional E-library at Ntighauzor Com. JSS			18,000,000.00	18,000,000.00	18,000,000.00+				
17003001/23020118/05000059	Construction of Toilet in Ogbodiukwu JSS Umuahia South			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020107/05000060	Construction of Toilet in MFPS Umungboho Nvosi			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020107/05000061	Construction of Toilet in Ntigha JSS			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020107/05000062	Construction of Toilet in Eitiozu Pry Schl Ogboko Ozuitem			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020107/05000063	Construction of Toilet in Ngodo Ugwu Sch I			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020107/05000064	Construction of Toilet in Akwete JSS			4,200,400.00	4,200,400.00	4,200,400.00+				
17003001/23020105/05000065	Construction of Borehole with Over head Tank at Mbutu Ngwa J			1,000,000.00	1,000,000.00	1,000,000.00+				
17003001/23020105/05000066	Construction of Borehole with Over head Tank at Eziobu Pry S			1,000,000.00	1,000,000.00	1,000,000.00+				
17003001/23020105/05000067	Construction of Borehole with Over head Tank at Okopedi Com.			1,000,000.00	1,000,000.00	1,000,000.00+				
17003001/23050105/05000068	Construction of Borehole with Over head Tank at MFPS Oborhia			1,000,000.00	1,000,000.00	1,000,000.00+				
17003001/23020105/05000069	Construction of Borehole with Over head Tank at MFPS Obokwe			1,000,000.00	1,000,000.00	1,000,000.00+				
17003001/23020118/05000070	Construction of Perimeter Fencing in Ekenobizi Pry Schl			15,000,000.00	15,000,000.00	15,000,000.00+		137,500,600.00	139,219,363.00	140,959,603.00
17003001/23020107/05000071	Construction of Perimeter Fencing in Ngwaobi com. Schl. II			15,000,000.00	15,000,000.00	15,000,000.00+				
17003001/23020107/05000072	Construction of Perimeter Fencing in Mbala Cental Schl			15,000,000.00	15,000,000.00	15,000,000.00+				
17003001/23010129/05000073	Procurement of Computers and other ICT equipment for Data co			6,000,000.00	70,283,470.00	70,283,470.00+				
17003001/23010129/05000074	Procurement of Vehicle for Data collection and coordination			8,000,000.00	116,596,470.00	116,596,470.00+		108,500,600.00	109,856,855.00	111,230,061.00
17003001/23030106/05000075	Procurement of furniture for pupils in ECCD/PRY/JSS of diffe							305,300,100.00	309,116,354.00	312,980,304.00
17018001/23010101/05000001	Land Acquisition Cost	1,850,000.00		120,000,000.00	120,000,000.00	120,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
17018001/23020118/05000002	Site Development Cost			150,000,000.00	150,000,000.00	150,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
17018001/23020107/05000003	Construction/Provision of School Buildings	278,922,965.00	513,000.00	300,000,000.00	300,000,000.00	299,487,000.00+	0.17%+	250,000,000.00	253,125,006.00	256,289,064.00
17018001/23020102/05000004	Students Hostel			250,000,000.00	250,000,000.00	250,000,000.00+		250,000,000.00	253,125,006.00	256,289,064.00
17018001/23010124/05000005	Purchase of Teaching/learning Aid Equipment	376,391,327.87		30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17018001/23010112/05000006	Purchase of Office furniture & Equipment	22,495,267.45	576,138,900.75	20,000,000.00	20,000,000.00	556,138,900.75-	2,880.69%+	10,000,000.00	10,125,006.00	10,251,572.00
17018001/23010124/05000007	Purchase of Classroom Furniture & Equipment			22,000,000.00	22,000,000.00	22,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17018001/23010126/05000008	Purchase of Sports Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17018001/23010125/05000009	Purchase of Library Books & Journals	69,822,751.16		30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17018001/23030113/17000001 Road Reconstruction	2,941,000.00		60,000,000.00	60,000,000.00	60,000,000.00+		60,000,000.00	60,750,000.00	61,509,376.00
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
17019001/23020118/05000003 Constructn of Resourc Centr(Counselng ctr 2 flr clasrm blk			10,500,600.00	10,500,600.00	10,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
17019001/23020101/05000004 Constructn of Administrative Bloc(Provst Registry & Bursry			11,000,000.00	11,000,000.00	11,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
17019001/23020102/05000005 Construction of Provost lodge/Guest House			10,500,600.00	10,500,600.00	10,500,600.00+		11,000,000.00	11,137,503.00	11,276,723.00
17019001/23020118/05000007 Constructn of Staff/Studnt Canteen Constctn of large hostel			52,000,000.00	52,000,000.00	52,000,000.00+		54,000,000.00	54,675,006.00	55,358,440.00
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			10,500,600.00	10,500,600.00	10,500,600.00+		12,000,000.00	12,150,000.00	12,301,873.00
17019001/23030110/05000011 Rehabilatatn of Library Complx Old tech wkshps/Labs (chm/phy							10,000,000.00	10,125,006.00	10,251,572.00
17021001/23050101/05000008 Institutional Based research on COVID-19			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
17021001/23050101/05000010 Production of Alcohol Sanitizer			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
17021001/23050101/05000015 Academic Staff Capacity Building/Delopment			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17021001/23050101/05000016 Abia State University Library Development Project			45,000,000.00	45,000,000.00	45,000,000.00+		45,000,000.00	45,562,497.00	46,132,029.00
17021001/23050101/05000017 TETFUND Project Maintenance			40,000,000.00	40,000,000.00	40,000,000.00+		40,000,000.00	40,500,254.00	41,006,254.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programm			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17021001/23050101/05000019 Enterpreneurship Development Centre			8,000,000.00	8,000,000.00	8,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
17051001/23030106/05000001 Rehabilitation Of Public Schools			25,000,000.00	25,000,000.00	25,000,000.00+		24,000,000.00	24,300,000.00	24,603,746.00
17051001/23030106/05000002 Equipping of Nkporo Secondary/Technical Lab. Amurie Ohafia			21,000,000.00	21,000,000.00	21,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17051001/23020127/11000001 Construction Of ICT Infrastructures			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			6,500,600.00	6,500,600.00	6,500,600.00+		7,000,000.00	7,087,503.00	7,176,098.00
17056001/23010105/05000002 Purchase of Motor Vehicle			3,000,000.00	3,000,000.00	3,000,000.00+		3,500,600.00	3,544,358.00	3,588,667.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
17056001/23010112/05000004 Purchase of office furniture			1,600,200.00	1,600,200.00	1,600,200.00+		1,500,600.00	1,519,363.00	1,538,355.00
17056001/23050101/05000005 Award of Scholarship	18,000,000.00	28,800,000.00	90,899,200.00	90,899,200.00	62,099,200.00+	31.68%+	85,000,000.00	86,062,497.00	87,138,283.00
17064001/23020118/05000001 Conduct of State Exams		225,500,000.00	226,000,000.00	226,000,000.00	500,000.00+	99.78%+	300,000,000.00	303,750,000.00	307,546,878.00
17064001/23020107/13000005 Procurement / Installation of ICT Database		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
17064001/23010123/13000006 Purchase of Fire Fighting Equipment		1,000,000.00	1,000,000.00	1,000,000.00		100.00%+	1,000,000.00	1,012,497.00	1,025,150.00
17003002/23050101/05000001 Teachers capacity building/R&D			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
17003002/23050101/05000004 Teachers School Exchange Programme	1,700,000.00						2,000,000.00	2,025,006.00	2,050,324.00
21026002/23010106/05000001 Purchase of Van (No 5) @ N7m per Van			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23010108/05000002 Purchase of Buses (No 8) @ N5m per Bus			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23010113/05000004 Purchase of Computers (No 100) @ N150 000 each	23,323,000.00		1,500,600.00	1,500,600.00	1,500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
21026002/23010114/05000005 Purchase of Computers Printers (No 50)			5,000,000.00	5,000,000.00	5,000,000.00+		7,500,600.00	7,594,358.00	7,689,292.00
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			1,000,000.00	1,000,000.00	1,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
21026002/23010119/05000007 Purchase of Power Generating Set			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23010122/05000009 Purchase of Health/Midical Equipment			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23010124/05000011 Purchase Of Teaching/learning Aid Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23010128/05000013 Purchase of Security Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
21026002/23020101/05000014 Construction/Provision of Office Building	65,000,000.00		40,000,000.00	165,000,000.00	165,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
21026002/23030102/05000017 Rehabilitation/Repiar of Electricity			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
21026002/23040102/05000018 Erosion and Flood Control			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
21026002/23020101/05000019 Construction of College Administration Community Building							40,000,000.00	40,500,000.00	41,006,254.00
75001001/23010112/05000001 Purchase of office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
75001001/23010113/05000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
75001001/23010119/05000003 Purchase of Power Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
75001001/23050101/05000004 Special Post Basic Education Intervention			1,059,274,900.00	1,059,274,900.00	1,059,274,900.00+				
75001001/23030106/05000005 Renovation of 50 Senior Secondary Schools across Local Govts							400,000,000.00	405,000,000.00	410,062,497.00
75001001/23020107/05000006 Establishment of Education Center							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23010125/05000007 Procurement and supply of science practical material							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools							50,000,000.00	50,625,006.00	51,257,815.00
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools							180,000,000.00	182,250,000.00	184,528,127.00
75001001/23050102/05000012 Education management Information system database equipment							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/							8,000,000.00	8,100,000.00	8,201,249.00
75001001/23050104/05000014 Scholarship Aid & Bursary Award							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio							75,000,000.00	75,937,503.00	76,886,723.00
75001001/23020107/05000016 Abia State school mapping senior sec. section.							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.							15,000,000.00	15,187,503.00	15,377,347.00
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23010124/05000020 Development of Abia State strategic education sector plan							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23010124/05000021 Procurement & distribution of instructional materials							8,000,000.00	8,100,000.00	8,201,249.00
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i							80,000,000.00	81,000,000.00	82,012,497.00
75001001/23010125/05000023 Abia State E-Library							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23050101/05000025 Abia Annual education summit							6,000,000.00	6,075,006.00	6,150,948.00
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state							20,000,000.00	20,250,000.00	20,503,122.00
75001001/23050101/05000028 Abia State Sickle Cell Adviocay Programme in Senior Sec. Sch							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23050101/05000029 School of the visually impaired feeding programme							10,000,000.00	10,125,006.00	10,251,572.00
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23050101/05000031 Abia State Safe School Programme							4,000,000.00	4,050,000.00	4,100,624.00
75001001/23050101/05000032 Annual school census in Abia State							5,000,000.00	5,062,497.00	5,125,775.00
75001001/23020102/05000033 Provision of additional office accommodation							7,000,000.00	7,087,503.00	7,176,098.00
Total	3,852,902,937.80	2,334,071,956.74	5,709,008,100.00	8,870,513,300.00	6,536,441,343.26+	26.31%+	7,289,926,200.00	7,381,050,682.00	7,473,313,922.00
Note 6 - Housing and Urban Development									
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A		1,400,000.00	3,799,600.00	3,799,600.00	2,399,600.00+	36.85%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.		580,000.00	1,900,300.00	1,900,300.00	1,320,300.00+	30.52%+	2,000,000.00	2,025,006.00	2,050,324.00
11101001/23020104/06000009 Construction of Civic hall at Umuagwula Amaise Comm. In Obin		1,340,000.00	4,000,000.00	4,000,000.00	2,660,000.00+	33.50%+	4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020104/06000011 Construction of Mgboko / Akpuga Village Hall in Obingwa L.G.		1,160,000.00	3,600,200.00	3,600,200.00	2,440,200.00+	32.22%+	4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020104/06000012 Construction of Modern Civic Hall at Etitioha Owaza in Ukwa		1,330,000.00	3,500,600.00	3,500,600.00	2,170,600.00+	37.99%+	3,699,900.00	3,746,154.00	3,792,985.00
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in		1,160,000.00	3,500,600.00	3,500,600.00	2,340,600.00+	33.14%+	3,600,200.00	3,645,205.00	3,690,774.00
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat		10,460,000.00	7,500,600.00	7,500,600.00	2,959,400.00-	139.46%+	8,000,000.00	8,100,000.00	8,201,249.00
11101001/23020104/06000015 Construction of Umuala Village Hall in Isiala Ngwa South		470,000.00	2,000,000.00	2,000,000.00	1,530,000.00+	23.50%+			
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A		700,000.00	2,500,600.00	2,500,600.00	1,800,600.00+	27.99%+			
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	32.00%+	2,200,400.00	2,227,902.00	2,255,752.00
11101001/23020104/06000018 Renovation / remodelling of Oborhia Town Hall West L.G.A		900,000.00	2,799,600.00	2,799,600.00	1,899,600.00+	32.15%+	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	33.32%+	1,600,200.00	1,620,200.00	1,640,452.00
11101001/23020104/06000020 Renovation of Itaja Ehre Olokoru Civic Hall in Umuahia Sout		900,000.00	3,000,000.00	3,000,000.00	2,100,000.00+	30.00%+	3,300,100.00	3,341,349.00	3,383,114.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23030103/06000021		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	33.32%+	1,500,600.00	1,519,363.00	1,538,355.00
11101001/23030103/06000023		1,640,000.00	5,000,000.00	5,000,000.00	3,360,000.00+	32.80%+	5,500,600.00	5,569,363.00	5,638,979.00
11101001/23020107/06000024		12,540,000.00	10,000,000.00	1,670,000.00	10,870,000.00-	750.90%+	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020101/06000025		5,600,000.00	3,000,000.00	3,000,000.00	2,600,000.00-	186.67%+	3,200,400.00	3,240,411.00	3,280,914.00
11101001/23030121/06000026							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23030121/06000027							12,000,000.00	12,150,000.00	12,301,873.00
11101001/23030121/06000028							5,000,000.00	5,062,497.00	5,125,775.00
25001001/23020107/06000001			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
53001001/23020101/06000001	16,183,875.00		300,000,000.00	300,000,000.00	300,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
53001001/23020101/13000004			1,002,500,600.00	1,002,500,600.00	1,002,500,600.00+				
53001001/23020104/06000004	144,429,100.00	1,944,483,000.00	1,000,000,000.00	1,000,000,000.00	944,483,000.00-	194.45%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
53001001/23020101/06000005			39,500,600.00	39,500,600.00	39,500,600.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020102/06000018			500,000,000.00	1,500,000,000.00	1,500,000,000.00+		2,500,000,000.00	2,531,250,000.00	2,562,890,624.00
53001001/23020106/06000019			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020106/06000021			50,000,000.00	50,000,000.00	50,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020107/06000028			49,500,600.00	49,500,600.00	49,500,600.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/06000040			250,000,000.00	250,000,000.00	250,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020104/06000041	15,000,000.00	6,580,000.00	300,000,000.00	300,000,000.00	293,420,000.00+	2.19%+	100,000,000.00	101,250,000.00	102,515,630.00
53001001/23020119/06000049	9,500,000.00	5,700,000.00	50,000,000.00	50,000,000.00	44,300,000.00+	11.40%+	50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020104/06000054			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23030105/06000057			59,000,000.00	59,000,000.00	59,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020101/06000068			43,000,000.00	43,000,000.00	43,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
53001001/23020101/13006069	20,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+				
53001001/23020101/06000070							280,000,000.00	283,500,000.00	287,043,746.00
53056001/23010107/06000001			35,000,000.00	35,000,000.00	35,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
53056001/23010108/06000003			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
53056001/23010108/06000004			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
54001001/23020104/06000004			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000005			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000005			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020113/06000007			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23030103/06000008			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000011			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000012			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000013			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000014			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000015			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020104/06000016			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
53010001/23020101/06000005			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
53010001/23050101/0006006		1,000,000.00	40,000,000.00	40,000,000.00	39,000,000.00+	2.50%+	40,000,000.00	40,500,000.00	41,006,254.00
53010001/23010101/0006008	1,870,000.00	1,000,000.00			1,000,000.00-				
53010001/23050101/06000009	1,000,000.00								
53010001/23030121/13000001			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
53010001/23010106/13000002			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
53010001/23010101/13000003	14,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00+	20.00%+	10,000,000.00	10,125,006.00	10,251,572.00
53010001/23050101/23000004			40,000,000.00	40,000,000.00	40,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
53010001/23050101/13000005	2,600,000.00								
60001001/23010133/06000001			4,200,400.00	4,200,400.00	4,200,400.00+		10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23040101/06000002			54,000,000.00	54,000,000.00	54,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
60001001/23010101/06000008	12,050,612.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
60001001/23010133/06000010			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
60001001/23010101/06000021			2,625,400.00	2,625,400.00	2,625,400.00+		3,000,000.00	3,037,503.00	3,075,474.00
60001001/23010101/06000023			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
60001001/23010101/06000030			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
60001001/23010101/06000033			1,575,000.00	1,575,000.00	1,575,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
60001001/23010101/06000035			120,000,000.00	120,000,000.00	120,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
60001001/23050101/06000036			2,625,400.00	2,625,400.00	2,625,400.00+		5,000,000.00	5,062,497.00	5,125,775.00
60001001/23020127/06000041			4,725,100.00	4,725,100.00	4,725,100.00+		5,000,000.00	5,062,497.00	5,125,775.00
60001001/23020127/06000047			4,200,400.00	4,200,400.00	4,200,400.00+		5,000,000.00	5,062,497.00	5,125,775.00
60001001/23050101/06006048			2,012,208,900.00	2,012,208,900.00	2,012,208,900.00+		760,399,800.00	769,904,795.00	779,528,601.00
60001001/23050101/00006049			360,000,000.00	360,000,000.00	360,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
60001001/23020118/06000050	16,031,250.00		50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
60001001/23050101/06000051			500,600.00	500,600.00	500,600.00+		1,000,000.00	1,012,497.00	1,025,150.00
60001001/23020104/06000057			100,000,000.00	100,000,000.00	100,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
60001001/23020104/06000059			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
60001001/23020104/06000060			14,399,800.00	14,399,800.00	14,399,800.00+		15,000,000.00	15,187,503.00	15,377,347.00
60001001/23020112/06000061			600,000,000.00	600,000,000.00	600,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
60001001/23020118/06000062			5,249,700.00	5,249,700.00	5,249,700.00+		6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000063			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
60001001/23020118/06000064			5,249,700.00	5,249,700.00	5,249,700.00+		6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000065			5,249,700.00	5,249,700.00	5,249,700.00+		6,000,000.00	6,075,006.00	6,150,948.00
60001001/23020118/06000066							10,000,000.00	10,125,006.00	10,251,572.00
60001001/23020118/06000067			25,799,600.00	25,799,600.00	25,799,600.00+		15,000,000.00	15,187,503.00	15,377,347.00
60001001/23020118/06000068			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
60001001/23020118/06000069			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
60001001/23020118/06000070			250,000,000.00	250,000,000.00	250,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
60001001/23020118/06000071			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
60001001/23020118/06000072			65,000,000.00	65,000,000.00	65,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
60001001/23020118/06000073							20,000,000.00	20,250,000.00	20,503,122.00
60001001/23010101/06000074							262,500,600.00	265,781,860.00	269,104,129.00
60001002/23010101/06000001	80,000,000.00	79,943,889.00	23,000,000.00	103,000,000.00	23,056,111.00+	77.62%+	10,000,000.00	10,125,006.00	10,251,572.00
60001002/23020101/06000002	5,000,000.00	1,200,000.00	3,000,000.00	3,000,000.00	1,800,000.00+	40.00%+	3,000,000.00	3,037,503.00	3,075,474.00
60001002/23050103/06000003	20,000,000.00	32,794,900.00	15,000,000.00	30,000,000.00	2,794,900.00-	109.32%+	10,000,000.00	10,125,006.00	10,251,572.00
60001002/23030113/06000004	15,000,000.00	57,225,000.00	10,000,000.00	28,000,000.00	29,225,000.00-	204.38%+	5,000,000.00	5,062,497.00	5,125,775.00
60001002/23020114/06000005	20,000,000.00	10,887,655.55	4,917,200.00	14,917,200.00	4,029,544.45+	72.99%+	4,000,000.00	4,050,000.00	4,100,624.00
60001002/23010105/06000006	16,000,000.00		10,000,000.00	25,000,000.00	25,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
60001002/23020104/06000007							310,500,600.00	314,381,860.00	318,311,632.00
62001001/23010129/06000013		8,500,000.00			8,500,000.00-				
71001001/23020104/06000001				17,000,000.00	17,000,000.00+				
18011001/23020101/06000001			45,000,000.00	45,000,000.00	45,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
18011001/23010108/06000002			10,000,000.00	10,000,000.00	10,000,000.00+				
18011001/23010119/06000003			3,000,000.00	3,000,000.00	3,000,000.00+				
26051001/23020101/06000001							10,000,000.00	10,125,006.00	10,251,572.00
26051001/23010101/06000003			3,500,600.00	3,500,600.00	3,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020101/06000004			6,500,600.00	6,500,600.00	6,500,600.00+		6,500,600.00	6,581,860.00	6,664,129.00
26051001/23020101/06000005							5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Achieved 2022 %	Proposed 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwa East			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwa West							5,000,000.00	5,062,497.00	5,125,775.00
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South			3,000,000.00	3,000,000.00	3,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23030121/06000012 Rehabilitation/Repairs of Office Building at Umuahia North			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000013 Construction of Office Building for Ugwunnagbo			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020101/06000015 Construction of Office Building for Ikwuano			3,500,600.00	3,500,600.00	3,500,600.00+		5,000,000.00	5,062,497.00	5,125,775.00
21026002/23020104/06000001 Construction and provision of Hostel							40,000,000.00	40,500,000.00	41,006,254.00
Total	408,664,837.00	2,193,134,444.55	8,270,633,800.00	9,417,303,800.00	7,224,169,355.45+	23.29%+	7,267,205,000.00	7,358,045,235.00	7,450,020,755.00
Note 7 - Gender									
11101001/23020104/07000001 Isialangwa Women skill development centre in Isialagwa North	19,700,000.00								
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba	2,500,000.00		22,000,000.00	22,000,000.00	22,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
14001001/23020114/07000007 Construction of a half way hone			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/07000009 Nigeria For Women Project (NFW)	333,459,732.70	25,013,769.70	5,000,000.00	5,000,000.00	20,013,769.70-	500.28%+	480,000,000.00	486,000,000.00	492,075,006.00
14001001/23020119/07000011 Establishment of Skill Acquisition Centre @ Uratta Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
14001001/23050101/07000012 COVID-19 Sensitization/Advocacy on Gender-Based violence and		500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	25.00%+	5,000,000.00	5,062,497.00	5,125,775.00
14001001/23050101/07000013 Sensitization/Advocacy on food & Nutrition for venerable @			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
Total	355,659,732.70	25,513,769.70	44,000,000.00	44,000,000.00	18,486,230.30+	57.99%+	506,000,000.00	512,324,994.00	518,729,054.00
Note 8 - Youth									
11101001/23020118/08000001 ASOPADEC Youth and Women Skill Development Centre - Owaza in	29,900,000.00	44,183,000.00	21,000,000.00		44,183,000.00-		30,000,000.00	30,375,006.00	30,754,694.00
11101001/23050101/08000002 Scholarship - 200 indigent student of Asa in Ukwa West L.G.A	30,100,000.00	53,600,000.00	22,000,000.00	22,000,000.00	31,600,000.00-	243.64%+	50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020112/08000003 Renovation of Ukwa Sports Council Building at Obehie in Ukwa		3,700,000.00	2,500,600.00	2,500,600.00	1,199,400.00-	147.96%+			
13001001/23050101/08000001 Abia Youth Job Creation Project	25,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant							50,000,000.00	50,625,006.00	51,257,815.00
13001001/23020118/08000005 Construction/Provision of Infrastructure	80,000,000.00	60,000,000.00	2,000,000.00	2,000,000.00	58,000,000.00-	3,000.00%+			
13001001/23050101/08000006 Research and Development		30,000,000.00			30,000,000.00-		5,000,000.00	5,062,497.00	5,125,775.00
13001001/23050101/08000007 Special project activities for the Youth (National Youth Par	9,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
13001001/23050101/08000008 Construction of RAMPS in Public Offices to assist the Physic			8,000,000.00	8,000,000.00	8,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
13001001/23050101/08000009 International Youth week	1,500,000.00		8,000,000.00	8,000,000.00	8,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
13001001/23050101/08000010 Abia Youth Portal							2,000,000.00	2,025,006.00	2,050,324.00
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project		7,600,000.00	10,000,000.00	10,000,000.00	2,400,000.00+	76.00%+	10,000,000.00	10,125,006.00	10,251,572.00
13001001/23050104/08000012 National Sports Festival	101,000,000.00	2,500,000.00	25,000,000.00	25,000,000.00	22,500,000.00+	10.00%+			
13001001/23050104/08000013 National Youth Games		4,000,000.00	10,000,000.00	10,000,000.00	6,000,000.00+	40.00%+			
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games		5,000,000.00			5,000,000.00-				
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities							5,000,000.00	5,062,497.00	5,125,775.00
13001001/23020112/08000018 Construction/Rehabilitation of of Nsulu Games Village			5,000,000.00	5,000,000.00	5,000,000.00+				
13001001/23020112/08000019 Construction of Youth Development Complex	141,490,000.00	26,850,000.00	10,000,000.00	10,000,000.00	16,850,000.00-	268.50%+	15,000,000.00	15,187,503.00	15,377,347.00
13001001/23020112/08000020 Abia Youth Farm Project		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	80.00%+	12,000,000.00	12,150,000.00	12,301,873.00
13001001/23020112/08000022 Abia State Ministry of Youth&Sports Development Database and	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	66.67%+	4,000,000.00	4,050,000.00	4,100,624.00
13001001/23020112/08000023 Rehabilitation of Umuahia Township Stadium- Indoor Hall A&B	10,000,000.00								
13001001/23020112/08000025 Programme Support/Empowerment of Youth Organisations-NYSC NY	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
13001001/23050101/08000026 Empowerment and Training of 100 Disable Youths @ =N=500 000							50,000,000.00	50,625,006.00	51,257,815.00
14001001/23050101/08000005 Special Project Activities	40,200,000.02	63,500,000.00	50,000,000.00	100,000,000.00	36,500,000.00+	63.50%+	60,000,000.00	60,750,000.00	61,509,376.00
14001001/23020104/08000006 Equipping of the Half Way Home for Children							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020104/08000007 Perimeter Fencing of Half Way Home for Children			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
14001001/23020114/08000008 Construction of a Permanent Site for the Cenotaph			3,000,000.00	3,000,000.00	3,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23010106/08000010 Purchase of Van (1 Cabin Hilux & Van)			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020119/08000011 Children Recreation Centre			5,000,000.00	5,000,000.00	5,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
14001001/23020118/08000012 Construction/Provision of Skill Acquisition Centre at Egbuel							5,000,000.00	5,062,497.00	5,125,775.00
14001001/23020118/08000013 Skill Acquisition Empowerment			4,000,000.00	4,000,000.00	4,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
14001001/23020118/08000014 Construction of Ultra Modern rehabilitation Centre for PWD i							5,000,000.00	5,062,497.00	5,125,775.00
39001001/23050101/08000006 International Competitions CAF CAP AAF etc			15,000,000.00	35,000,000.00	35,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council		5,000,000.00	5,000,000.00	25,000,000.00	20,000,000.00+	20.00%+	7,000,000.00	7,087,503.00	7,176,098.00
39001001/23050101/08000008 National Sports Festival			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
39001001/23050101/08000019 Physically Challenged Sports Competitions		5,000,000.00	6,000,000.00	26,000,000.00	21,000,000.00+	19.23%+	7,000,000.00	7,087,503.00	7,176,098.00
39001001/23030111/08000022 Rehabilitation of Umuhia Township Stadium		119,250,000.00	1,200,000,000.00	1,007,347,500.00	888,097,500.00+	11.84%+	2,000,000,000.00	2,025,000,000.00	2,050,312,497.00
39001001/23020112/08000023 Enumeration of Sporting Activities		2,000,000.00	2,000,000.00	2,000,000.00		100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
39001001/23050101/08000024 Abia Youth sports festival		21,000,000.00	20,000,000.00	30,000,000.00	9,000,000.00+	70.00%+	22,000,000.00	22,275,006.00	22,553,445.00
39001001/23050101/08000025 National Para Games							15,000,000.00	15,187,503.00	15,377,347.00
39001001/23020103/08000027 Purchase of 21000KVA and 2000KVA Generator set for Enyimba S							15,000,000.00	15,187,503.00	15,377,347.00
39001001/23030111/08000027 Renovation of Indoor Sports Hall @ Enyimba Stadium							500,000,000.00	506,250,000.00	512,578,127.00
39001001/23020119/08000028 Construction/Rehabilitation of Mini Stadium in the State				114,652,500.00	114,652,500.00+				
39001001/23020112/08000029 Provision of E-Library for Aba Sports Club				8,000,000.00	8,000,000.00+				
Total	474,190,000.02	473,183,000.00	1,484,500,600.00	1,513,500,600.00	1,040,317,600.00+	31.26%+	3,034,000,000.00	3,071,925,066.00	3,110,324,109.00
Note 9 - Environmental Improvement									
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House	1,982,164.11		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11008001/23050101/09000001 Sema Rapid Response Activities			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
11008001/23050101/09000002 Sema Monitory and Evaluation Activities			3,000,000.00	3,000,000.00	3,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11021002/23040104/09000001 Industrial Pollutn Preservatn&cntrl office complex/Gov lodge			4,500,600.00	4,500,600.00	4,500,600.00+		5,000,000.00	5,062,497.00	5,125,775.00
11021001/23040105/09000001 Industrial Pollutn Preservatn&cntrl office complex/Gov lodge			4,000,000.00	4,000,000.00	4,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101001/23020116/09000003 Desilting of drainage in Owaza Community and cleaning of Owaz	5,320,000.00								
11101001/23050101/09000004 Intervention work on refuse disposal at Aba and Umuhia metr	315,370,613.00	213,585,640.00	130,000,000.00	330,000,000.00	116,414,360.00+	64.72%+	220,000,000.00	222,750,000.00	225,534,370.00
11101001/23020114/09000009 Desilting of drainages at Umuhia in selected Rds. In Umuahi							8,000,000.00	8,100,000.00	8,201,249.00
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+		8,500,600.00	8,606,855.00	8,714,442.00
60001003/23040101/09000001 Tree Planting/Establishment of Horticultural Gardern			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
60001003/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,025,200.00	1,025,200.00	1,025,200.00+		1,025,200.00	1,038,021.00	1,050,998.00
60001003/23040101/09000003 Development of Empty Spaces for Recreational Activities			205,000,000.00	205,000,000.00	205,000,000.00+		205,000,000.00	207,562,497.00	210,157,023.00
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			300,000,000.00	300,000,000.00	300,000,000.00+		300,000,000.00	303,750,000.00	307,546,878.00
17021001/23050101/09000002 Accreditation			200,000,000.00	200,000,000.00	200,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
17021001/23020119/09000003 Construction/Provision of Engearing Workshop		25,000,000.00	350,000,000.00	350,000,000.00	325,000,000.00+	7.14%+	350,000,000.00	354,375,006.00	358,804,694.00
17021001/23010129/09000004 Purchase of Facilities and Equipment for Engearing Workshop			200,000,000.00	200,000,000.00	200,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
35001001/23050105/09000003 Urban Beautification and Green Belts	192,459,000.00	96,545,000.00	100,000,000.00	100,000,000.00	3,455,000.00+	96.55%+	150,000,000.00	151,875,006.00	153,773,445.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer		64,910,000.00	72,000,000.00	72,000,000.00	7,090,000.00+	90.15%+	72,000,000.00	72,900,000.00	73,811,249.00
35001001/23040101/09000017 Re-Establishment of Forest Boundries			2,500,600.00	2,500,600.00	2,500,600.00+		3,000,000.00	3,037,503.00	3,075,474.00
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			5,500,600.00	5,500,600.00	5,500,600.00+		6,000,000.00	6,075,006.00	6,150,948.00
35001001/23040102/09000022 Amafor Isingwu Gully Erosion			10,500,600.00	10,500,600.00	10,500,600.00+				
35001001/23040102/09000023 Nkporo Nguzu Gully Erosion Ohafia			11,000,000.00	11,000,000.00	11,000,000.00+				
35001001/23040102/09000024 Umudim Ngodo Isuochi Gully Erosion			115,000,000.00	115,000,000.00	115,000,000.00+				
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)	6,120,603,225.76	4,919,972,748.70	200,000,000.00	200,000,000.00	4,719,972,748.70-	2,459.99%+	100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040102/09000026 Ugwuegbu Gully Erosion Ikwuano (Ekwelu Village Agumba Comm			11,000,000.00	11,000,000.00	11,000,000.00+				
35001001/23040102/09000027 Isuikwuato L.G.A Amuta Amokwe Amiyi Uhu Gully Spot 1st & 2n			11,000,000.00	11,000,000.00	11,000,000.00+				
35001001/23040102/09000028 Amaofufe Igbere Gully Site Erosion			11,000,000.00	11,000,000.00	11,000,000.00+		38,000,000.00	38,475,006.00	38,955,942.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
35001001/23040102/09000029 Erosion Control at Umuahia South LGA			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040105/09000030 Desilting Works Generally	189,075,000.00	885,281,030.00	950,000,000.00	950,000,000.00	64,718,970.00+	93.19%+	960,000,000.00	972,000,000.00	984,150,000.00
35001001/23040105/09000031 Establishment of Climate Change department			16,000,000.00	16,000,000.00	16,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
35001001/23040105/09000032 Erosion and Flood Control Umuahia	10,387,500.00	81,410,000.00	203,000,000.00	203,000,000.00	121,590,000.00+	40.10%+	203,000,000.00	205,537,503.00	208,106,723.00
35001001/23040105/09000033 Provision of Gabion at erosion sites in Abia State Universi			105,000,000.00	105,000,000.00	105,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040105/09000034 Abia State Erosion Call Warning Centre			11,000,000.00	11,000,000.00	11,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
35001001/23010122/09000038 Flood Control at Winners Church Road off Ikot Ekpen Road U			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
35001001/23010122/09000039 Gully Erosion Control at Umuola Okpular Aba North			48,000,000.00	48,000,000.00	48,000,000.00+		48,000,000.00	48,600,000.00	49,207,503.00
35001001/23040101/09000041 Afforestation Programme in 19 forest Reserve			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
35001001/23040102/09000042 Erosion Control at Obugwu in Ugwuegbu Autonomous Community			100,000,000.00	100,000,000.00	100,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
35001001/23040105/09000043 Desilting of Aba River							500,000,000.00		
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machin	4,852,000.00	5,000,000.00	5,000,000.00	5,000,000.00		100.00%+	5,200,400.00	5,265,405.00	5,331,226.00
35016001/23040102/09000003 Desiting of Aba and Umuahia Metropolis	92,445,000.00	84,950,000.00	85,000,000.00	85,000,000.00	50,000.00+	99.94%+	80,000,000.00	81,000,000.00	82,012,497.00
35016001/23040104/09000004 Evac of Refuse/Waste frm d colectn outlets & its Mgt @ Umu	101,875,000.00	158,117,000.00	100,000,000.00	160,000,000.00	1,883,000.00+	98.82%+			
35016001/23040104/09000005 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Aba So	102,100,000.00	363,655,000.00	100,000,000.00	160,000,000.00	203,655,000.00-	227.28%+			
35016001/23040104/09000006 Evac of Refuse/Waste frm d colectn outlets& its Mgt @ Ohafia	20,500,000.00	24,000,000.00	24,000,000.00	24,000,000.00		100.00%+			
35016001/23040104/09000007 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Ukwa	20,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00		100.00%+			
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies	424,365,000.00	10,000,000.00	10,000,000.00	140,000,000.00	130,000,000.00+	7.14%+	10,000,000.00	10,125,006.00	10,251,572.00
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment	3,000,000.00	4,416,000.00	5,000,000.00	5,000,000.00	584,000.00+	88.32%+	5,200,400.00	5,265,405.00	5,331,226.00
35016001/23040102/09000012 Funigations of Dumpsites in Aba and Umuahia	18,000,000.00	139,137,000.00	18,000,000.00	18,000,000.00	121,137,000.00-	772.98%+	18,000,000.00	18,225,006.00	18,452,821.00
35016001/23040102/09000013 Ohafia Zone Waste mgt dump Site	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00		100.00%+	12,500,600.00	12,656,855.00	12,815,066.00
35016001/23040104/09000014 Fumigation of Dump Site in Aba and Umuahia		17,975,000.00	18,000,000.00	18,000,000.00	25,000.00+	99.86%+	18,000,000.00	18,225,006.00	18,452,821.00
35016001/23040105/09000015 Fumigation of Ohafia Zone waste Dumpsite		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
35016001/23040104/09000016 Establishment of Refuse dump Site and Land Fill at Aba & Um	416,691,542.00	279,500,000.00	280,000,000.00	280,000,000.00	500,000.00+	99.82%+	187,000,000.00	189,337,503.00	191,704,225.00
35016001/23040104/09000017 Gas Detator							300,100.00	303,857.00	307,651.00
35016001/23020101/09000015 Building of Abia Zonal Office							100,000,000.00	101,250,000.00	102,515,630.00
35016001/23040105/09000019 Evac of Refuse/Waste frm colectn outlets& its Mgt @ the Stat							400,000,000.00	405,000,000.00	410,062,497.00
Total	8,051,026,044.87	7,419,454,418.70	4,327,528,200.00	4,777,528,200.00	2,641,926,218.70-	155.30%+	4,887,727,300.00	4,442,573,949.00	4,498,106,165.00
Note 10 - Water Resources and Rural Development									
11101001/23020105/10000002 Construction of borehole and fabrication of stanction and re							3,200,400.00	3,240,411.00	3,280,914.00
11101001/23020105/10000006 Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	32.31%+			
11101001/23020105/10000010 Construction of borhole with thank and reticulation at Obaji							3,500,600.00	3,544,358.00	3,588,667.00
11101001/23020105/10000011 Construction of borhole with thank and reticulation at Acens							6,500,600.00	6,581,860.00	6,664,129.00
11101001/23020105/10000012 Construction of two (2Nos) borehole in Umunteke Aut. Comm. A		760,000.00	2,399,800.00	2,399,800.00	1,639,800.00+	31.67%+	2,500,600.00	2,531,860.00	2,563,505.00
11101001/23020105/10000014 Construction of Water borehole at Agbozu Uzuakoli in Bende L							2,000,000.00	2,025,006.00	2,050,324.00
11101001/23020105/10000016 Construction / Re-activation of Community borehole in twelv		720,000.00	2,500,600.00	2,500,600.00	1,780,600.00+	28.79%+			
11101001/23020105/10000017 Construction of Water borehole at Oboro in Ikwuano L.G.A		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	32.00%+			
11101001/23020105/10000019 Construction of water borehole at Okagwe + B128 in Ohafia L.		400,000.00	1,200,400.00	1,200,400.00	800,400.00+	33.32%+			
11101001/23030104/10000021 Re-activation / Repairs of Three(3Nos) Failed Boreholes at		460,000.00	1,600,200.00	1,600,200.00	1,140,200.00+	28.75%+			
11101001/23020105/10000022 Construction and reticulation of water borehole at Umuigwe v		3,680,000.00	3,500,600.00	3,500,600.00	179,400.00-	105.12%+			
11101001/23030104/10000023 Rehabilitation / reticulation of water borehole at Umuagalab	3,330,000.00	14,940,000.00	10,500,600.00	4,500,600.00	10,439,400.00-	331.96%+			
11101001/23020105/10000025 Provision for the Construction of 24 nos water borehole with		61,100,000.00	32,000,000.00	32,000,000.00	29,100,000.00-	190.94%+			
11101001/23030104/10000026 Rehabilitation of water borehole at Amaukwu Ipu West in Uk							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000027 Rehabilitation of water borehole at Igiirikwu Ipu West							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000028 Rehabilitation of water borehole at Umualaga Etitioha Ipu							3,000,000.00	3,037,503.00	3,075,474.00
11101001/23030104/10000029 Construction / Re-activation of Community borehole in twel							15,000,000.00	15,187,503.00	15,377,347.00
11101003/23020105/10000001 Construction of 20 Boheholes in 3 Senatorial Zones		10,000,000.00	60,000,000.00	60,000,000.00	50,000,000.00+	16.67%+	30,000,000.00	30,375,006.00	30,754,694.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001001/23020105/10000001 Water Borehole			3,000,000.00	3,000,000.00	3,000,000.00+		2,300,100.00	2,328,851.00	2,357,962.00
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates			50,000,000.00	50,000,000.00	50,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development			222,863,200.00	222,863,200.00	222,863,200.00+		162,934,000.00	164,970,675.00	167,032,812.00
52001001/23030104/10000013 Rehabilitation & Mait. of Rural Water Scheme in Abia		2,000,000.00	250,000,000.00	250,000,000.00	248,000,000.00+	0.80%+	100,000,000.00	101,250,000.00	102,515,630.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23030104/10000018 Enumeration of Private & Commercial boreholes in the State			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in		37,175,000.00	200,000,000.00	200,000,000.00	162,825,000.00+	18.59%+	100,000,000.00	101,250,000.00	102,515,630.00
52001001/23020104/10000020 Construction of Toilet Facilities in Public Places across th			43,429,800.00	43,429,800.00	43,429,800.00+		32,000,000.00	32,400,000.00	32,805,006.00
52001001/23020105/10000022 Provision of Borehole Water@Osusu in Abia North			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/10000022 National Council on Water Resources in the State							5,000,000.00	5,062,497.00	5,125,775.00
52001001/23020105/10000023 Provision of Solar water Bore Hole @Umuaka in Ukwa West			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/10000024 Provision of industrial Water Borehole@Umuaku II in Umunneoc			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020105/10000025 Provision of Solar Water System @ Umuosu in Umuahia South			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020118/10000026 Construction of Laboratory Building and Procurement of Labor			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020105/10000028 Provision of Solar Water borehole at Umuaku 11 in Umunneochi			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc							100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc and 160KVA			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)							50,000,000.00	50,625,006.00	51,257,815.00
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)	3,000,000.00						200,000,000.00	202,500,000.00	205,031,249.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	2.50%+	100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent							10,000,000.00	10,125,006.00	10,251,572.00
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			95,000,000.00	95,000,000.00	95,000,000.00+		90,000,000.00	91,125,006.00	92,264,070.00
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			70,000,000.00	70,000,000.00	70,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia	3,000,000.00		395,000,000.00	395,000,000.00	395,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
52102001/23020105/10000011 Reticulation of Umuokpara Water Scheme			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab							77,000,000.00	77,962,497.00	78,937,023.00
52102001/23020105/10000013 Provision od Reticulation 6KM Ugweke Water Scheme			690,000,000.00	690,000,000.00	690,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at							52,000,000.00	52,650,000.00	53,308,127.00
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in bende L.G.A							30,000,000.00	30,375,006.00	30,754,694.00
52103001/23020105/10000001 Construction/Provision of Water Facilities			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
52103001/23050103/10000006 Monitoring & Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
52103001/23050101/14000007 Training of Local Artisans and Craftmen on VLOM of WASH Fac			1,667,500.00	1,667,500.00	1,667,500.00+		1,667,500.00	1,688,341.00	1,709,446.00
52103001/23000000/10000008 Purchase of Tripod. Winch and Accessories for Drilling of Bo			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
52103001/23050101/10000009 Partnership Extended Water Sanitation and Hygiene(PEWASH)			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52103001/23050103/10000010 WASH Contingency Plan for EPR and Timely Intervention			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
52103001/23020105/10000011 Provision of Water Facilities at Amaoku/Amakwu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+		13,000,000.00	13,162,497.00	13,327,023.00
52103001/23020105/10000012 Provision of Water Facilities at Ndiwo Itumbauzo Bende LGA			9,000,000.00	9,000,000.00	9,000,000.00+		9,000,000.00	9,112,497.00	9,226,399.00
52103001/23020105/10000013 Provision of Potable water at Akoli-ofu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+		13,000,000.00	13,162,497.00	13,327,023.00
52103001/23050101/10000014 Sanitization programmes in Govt. primary/secondary schools			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
52103001/23030104/10000015 Repair of Water Drilling Equipment (Rig)			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
Total	9,330,000.00	135,215,000.00	2,558,262,900.00	2,552,262,900.00	2,417,047,900.00+	5.30%+	1,858,603,800.00	1,881,836,452.00	1,905,359,432.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 11 - Information Communication and Technology									
11001001/23020127/11000001		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
11101001/23010113/11000001			60,000.00	60,000.00	60,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
11101004/23050101/11000001			60,000.00	60,000.00	60,000.00+		69,700.00	70,577.00	71,455.00
11039001/23050101/00000002			5,000,000.00	5,000,000.00	5,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
12003001/23020127/11000001	40,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
12004001/23050101/11000001			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
23005001/23010112/11000001			1,000,000.00	1,000,000.00	1,000,000.00+				
23003001/23010129/11000001	10,000,000.00		47,500,600.00	47,500,600.00	47,500,600.00+		600,000,000.00	30,375,006.00	30,754,694.00
23003001/23010119/11000002			30,000,000.00	30,000,000.00	30,000,000.00+				
23003001/23050101/11000004							80,000,000.00	40,500,000.00	41,006,254.00
23003001/23050101/11000005							2,000,000.00	2,025,006.00	2,050,324.00
25001001/23050102/11000001			10,000,000.00	10,000,000.00	10,000,000.00+		11,000,000.00	11,137,503.00	11,276,723.00
25001001/23010113/11000002							12,000,000.00	12,150,000.00	12,301,873.00
25005007/23050102/11000003			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010129/11000003							3,002,300.00	3,039,826.00	3,077,820.00
26051001/23020127/11000010							8,000,000.00	8,100,000.00	8,201,249.00
26052001/23020101/11000002							42,541,400.00	43,073,165.00	43,611,580.00
26052001/23010101/13000003			16,900,300.00	16,900,300.00	16,900,300.00+		18,000,000.00	18,225,006.00	18,452,821.00
26052001/23020127/11000008							20,000,000.00	20,250,000.00	20,503,122.00
26051002/23020127/11000002			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
17001001/23050101/11000002							10,000,000.00	10,125,006.00	10,251,572.00
17065001/23010113/11000001			5,000,000.00	86,000,000.00	86,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
Total	55,000,000.00		137,520,900.00	218,520,900.00	218,520,900.00+		853,613,400.00	246,658,622.00	249,741,875.00
Note 12 - Growing the Private Sector									
11001002/23020118/12000001			70,000,000.00	70,000,000.00	70,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
11101001/23020124/12000002		320,000.00	1,200,400.00	1,200,400.00	880,400.00+	26.66%+	1,300,100.00	1,316,354.00	1,332,812.00
11101001/23020124/12000003		500,000.00	3,200,400.00	3,200,400.00	2,700,400.00+	15.62%+			
11101001/23020124/12000004		600,000.00	3,500,600.00	3,500,600.00	2,900,600.00+	17.14%+			
11101001/23020124/12000005		11,700,000.00	10,000,000.00	1,000,000.00	10,700,000.00-	1,170.00%+	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020124/12000006		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	83.33%+	6,699,900.00	6,783,646.00	6,868,437.00
11101001/23020124/12000007		5,040,000.00	7,500,600.00	7,500,600.00	2,460,600.00+	67.19%+	8,000,000.00	8,100,000.00	8,201,249.00
11101001/23020124/12000008			4,000,000.00	4,000,000.00	4,000,000.00+		4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020124/12000009		14,400,000.00	13,500,600.00	2,500,600.00	11,899,400.00-	575.86%+	15,000,000.00	15,187,503.00	15,377,347.00
11101001/23020124/12000010	18,700,000.00	19,500,000.00	21,000,000.00	4,000,000.00	15,500,000.00-	487.50%+	22,000,000.00	22,275,006.00	22,553,445.00
11101001/23020124/12000011	15,200,000.00	14,500,000.00	16,500,600.00	2,500,600.00	11,999,400.00-	579.86%+	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23020124/12000012	15,550,000.00	8,000,000.00	16,500,600.00	500,600.00	7,499,400.00-	1,598.08%+	17,000,000.00	17,212,497.00	17,427,659.00
11101001/23020124/12000013	15,800,000.00	8,000,000.00	16,500,600.00		8,000,000.00-		15,000,000.00	15,187,503.00	15,377,347.00
11101001/23020124/12000014	15,300,000.00	8,000,000.00	16,500,600.00		8,000,000.00-				
11101001/23020124/12000015	15,800,000.00		11,000,000.00				12,000,000.00	12,150,000.00	12,301,873.00
11101001/23020124/12000016			3,000,000.00	3,000,000.00	3,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020124/12000017			5,000,000.00	5,000,000.00	5,000,000.00+				
22001001/23020101/12000004			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
22001001/23020118/12000009			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
22001001/23030124/12000017			60,000,000.00	60,000,000.00	60,000,000.00+		60,000,000.00	60,750,000.00	61,509,376.00
22001001/23030124/12000022	10,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
22001001/23050101/12000023	3,500,000.00	500,000.00	8,000,000.00	8,000,000.00	7,500,000.00+	6.25%+	20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
72001001/23050101/12000014			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
72001001/23010112/12000015			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
72001001/23050101/12000016			4,069,700.00	4,069,700.00	4,069,700.00+				
72001001/23050101/12000017			3,200,400.00	3,200,400.00	3,200,400.00+				
72001001/23050101/12000018			4,000,000.00	4,000,000.00	4,000,000.00+				
72001001/23050101/12000019	5,000,000.00		48,200,400.00	48,200,400.00	48,200,400.00+		48,200,500.00	48,803,009.00	49,413,045.00
72001001/23010115/12000021			2,500,600.00	2,500,600.00	2,500,600.00+		2,500,600.00	2,531,860.00	2,563,505.00
72001001/23010112/12000022			2,099,700.00	2,099,700.00	2,099,700.00+		2,099,600.00	2,125,842.00	2,152,420.00
72001001/23050101/12000024			2,099,700.00	2,099,700.00	2,099,700.00+		13,369,800.00	13,536,920.00	13,706,129.00
72001001/23050101/12000025			15,279,700.00	15,279,700.00	15,279,700.00+		25,279,700.00	25,595,702.00	25,915,653.00
72001001/23020106/12000027	1,500,000.00		41,450,200.00	41,450,200.00	41,450,200.00+		21,450,200.00	21,718,328.00	21,989,805.00
72001001/23020106/12000028	4,000,000.00	22,554,635.00	430,000,000.00	430,000,000.00	407,445,365.00+	5.25%+	430,000,000.00	435,375,006.00	440,817,191.00
72001001/23050101/12000029			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
72001001/23050101/12000030			6,028,800.00	6,028,800.00	6,028,800.00+		4,549,800.00	4,606,678.00	4,664,265.00
Total	131,350,000.00	235,114,635.00	4,219,055,200.00	4,108,054,000.00	3,872,939,365.00+	5.72%+	3,346,794,700.00	3,388,629,741.00	3,430,987,605.00
Note 13 - Reform of Government and Governance									
11001001/23010105/13000001	266,794,835.00								
11001001/23010105/13000003	1,190,120,722.22	1,169,800,000.00	1,500,000,000.00	2,000,000,000.00	830,200,000.00+	58.49%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
11001001/23010106/13000004	204,131,000.00	178,500,000.00	500,000,000.00	750,000,000.00	571,500,000.00+	23.80%+	400,000,000.00	405,000,000.00	410,062,497.00
11001001/23010107/13000005	398,076,974.42	579,465,555.54	1,000,000,000.00	1,250,000,000.00	670,534,444.46+	46.36%+	700,000,000.00	708,750,000.00	717,609,376.00
11001001/23010108/13000006	558,540,144.11	672,000,000.00	1,000,000,000.00	1,300,000,000.00	628,000,000.00+	51.69%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
11001001/23010112/13000007	38,900,000.00	43,500,000.00	50,000,000.00	50,000,000.00	6,500,000.00+	87.00%+	20,000,000.00	20,250,000.00	20,503,122.00
11001001/23010119/13000008	102,375,200.00	9,000,000.00	100,000,000.00	100,000,000.00	91,000,000.00+	9.00%+			
11001001/23010128/13000009	337,116,000.00	35,000,000.00	40,000,000.00	40,000,000.00	5,000,000.00+	87.50%+	45,000,000.00	45,562,497.00	46,132,029.00
11001001/23050103/13000010	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11001001/23010119/13000011	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	46,132,029.00
11001001/23010123/13000012	40,000,000.00	32,500,000.00	40,000,000.00	40,000,000.00	7,500,000.00+	81.25%+	42,000,000.00	42,525,006.00	43,056,567.00
11001001/23030123/13000014	20,000,000.00	11,775,000.00	20,000,000.00	25,000,000.00	13,225,000.00+	47.10%+	20,000,000.00	20,250,000.00	20,503,122.00
11001001/23010120/13000015	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11001001/23010112/13000018	18,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
11001001/23010105/13000019							1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
11001002/23030121/13000001			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11001001/23030121/13000008		6,500,000.00	12,500,600.00	12,500,600.00	6,000,600.00+	52.00%+	12,000,000.00	12,150,000.00	12,301,873.00
11001002/23050103/13000009		10,000,000.00	10,500,600.00	10,500,600.00	500,600.00+	95.23%+	10,500,600.00	10,631,860.00	10,764,754.00
11001002/23050101/19000002		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	12.50%+	70,000,000.00	70,875,006.00	71,760,948.00
11008001/23010112/13000003			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
11013001/23010112/13000002			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11013001/23010112/13000003			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
11013001/23030121/13000006			10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
11013001/23010112/13000009		4,420,000.00	2,500,600.00	2,500,600.00	1,919,400.00-	176.76%+	2,500,600.00	2,531,860.00	2,563,505.00
11013001/23030111/13000014	11,300,000.00	11,500,000.00	10,000,000.00	10,000,000.00	1,500,000.00-	115.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11013001/23050103/13000015			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11013001/23050101/13000016			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11013001/23050101/13000017			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
11016001/23010112/13000002			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
11016001/230010112/13000003			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
11016001/230010112/13000004			200,400.00	200,400.00	200,400.00+		249,700.00	252,821.00	255,979.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Achieved 2022 %	Proposed 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
11016001/230010112/1300005 Purchase of 4 Nos. Fridges			399,800.00	399,800.00	399,800.00+		249,700.00	252,821.00	255,979.00
11016001/230010119/1300006 Procurement of 1 No. 5KVA Gen-Set			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
11016001/23050101/13000007 Nigerian (Abia Chapter) National Volunteerism Promotion			2,000,000.00	2,000,000.00	2,000,000.00+		2,200,400.00	2,227,902.00	2,255,752.00
11016001/23050101/13000008 2022 National Population Census Monitoring in the State			1,000,000.00	1,000,000.00	1,000,000.00+		1,200,400.00	1,215,405.00	1,230,602.00
11017001/23010112/13000003 Purchase of Furniture and Equipment			1,000,000.00	1,000,000.00	1,000,000.00+		1,399,800.00	1,417,303.00	1,435,022.00
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+		300,100.00	303,857.00	307,651.00
11017001/23010112/13000005 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+		399,800.00	404,795.00	409,850.00
11017001/23010112/13000006 Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+		600,200.00	607,703.00	615,301.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set			4,000,000.00	4,000,000.00	4,000,000.00+		3,500,600.00	3,544,358.00	3,588,667.00
11018001/23020118/13000007 Procurement /Installationof CCTV Camera in selected flashpoi			6,000,000.00	6,000,000.00	6,000,000.00+		7,200,400.00	7,290,411.00	7,381,539.00
11018001/23050101/13000008 Community Based Security intelligence gathering & Project Mo							3,000,000,000.00	3,037,500,000.00	3,075,468,751.00
11018001/23050101/13000009 Development Of Intelligent Database							5,000,000.00	5,062,497.00	5,125,775.00
11014001/23000000/13000002 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+		300,100.00	303,857.00	307,651.00
11014001/23010112/13000004 Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
11014001/23010112/13000005 Purchase of 4 Nos. Fridges			649,500.00	649,500.00	649,500.00+		500,600.00	506,855.00	513,193.00
11014001/23050101/13000007 Capacity Building of Political Appointees			6,000,000.00	6,000,000.00	6,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,500,600.00	10,500,600.00	10,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable			35,000,000.00	35,000,000.00	35,000,000.00+		22,000,000.00	22,275,006.00	22,553,445.00
11033001/23050101/13000003 Suports to Stakeholders Line Mins Laca Ngos.			20,000,000.00	20,000,000.00	20,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critaical HIV Interven			10,000,000.00	10,000,000.00	10,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000005 Annual Journal and M and E Provision			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000006 Provision for Quaterly SACALACA forum			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr			8,000,000.00	8,000,000.00	8,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000008 Advocacy/Sentization Council of Chifts and Religious leaders			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23050101/13000009 Purchase of Office Funitures 10 Chairs 10 Tables and 10 St			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11033001/23010119/13000011 Purchase of Power Generating Set							10,000,000.00	10,125,006.00	10,251,572.00
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00
11035001/23010101/13000002 Acquisition of Capital Assets							2,500,600.00	2,531,860.00	2,563,505.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-uko Ukwu West			21,000,000.00	21,000,000.00	21,000,000.00+		58,500,600.00	59,231,860.00	59,972,256.00
73001001/23010105/13000002 Purchase of Office Vehicles			40,000,000.00	40,000,000.00	40,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
73001001/23010104/13000003 Purchase of Motor Cycles			15,000,000.00	15,000,000.00	15,000,000.00+		15,500,600.00	15,694,358.00	15,890,540.00
73001001/23010128/13000004 Purchase of Security Equipment			348,000,000.00	348,000,000.00	348,000,000.00+		400,000,000.00	405,000,000.00	410,062,497.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II			18,000,000.00	18,000,000.00	18,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant			7,500,600.00	7,500,600.00	7,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
73001001/23030121/13000008 Fumigation of offices and premises			350,500.00	350,500.00	350,500.00+		360,100.00	364,601.00	369,162.00
73001001/23050101/13000009 Insurance Policy forsecurty personnel			8,000,000.00	8,000,000.00	8,000,000.00+		8,200,400.00	8,302,908.00	8,406,689.00
73001001/23050101/13000010 Capacity Building of the Security Personnel		10,000,000.00	105,000,000.00	105,000,000.00	95,000,000.00+	9.52%+	100,000,000.00	101,250,000.00	102,515,630.00
73001001/23020118/13000011 Establishment of Ebube Agu Project			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+		500,000,000.00	506,250,000.00	512,578,127.00
11101001/23010112/13000001 Purchase and completion of furniture and fittings Tables [15	19,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+		22,000,000.00	22,275,006.00	22,553,445.00
11101001/23030121/13000002 Re-roofing of ASOPADEC office complex headquarters	9,600,000.00	12,914,360.00	10,000,000.00	10,000,000.00	2,914,360.00-	129.14%+	10,500,600.00	10,631,860.00	10,764,754.00
11101001/23010101/13000003 Acquisition of fixed assets; (Land at Obehie Area Office Uk			10,000,000.00				10,500,600.00	10,631,860.00	10,764,754.00
11101001/23010113/13000004 Procurement of Computer sets and its accessories [14 Nos] at	3,130,000.00		3,600,200.00	3,600,200.00	3,600,200.00+		4,000,000.00	4,050,000.00	4,100,624.00
11101001/23050101/13000005 Provision for security of oil pipelines and routine check on	28,300,000.00	14,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00-	140.00%+	10,500,600.00	10,631,860.00	10,764,754.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23030121/13000006			2,500,600.00	2,500,600.00	2,500,600.00+				
11101001/23010101/13000007			1,500,600.00	1,500,600.00	1,500,600.00+				
11101001/23050103/13000008	27,450,000.00	39,600,788.00	20,000,000.00	20,000,000.00	19,600,788.00-	198.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020124/13000011			30,000,000.00						
11101001/23050101/13000012			10,000,000.00						
11101001/23050101/13000013			20,000,000.00						
11101001/23050101/13000014			20,000,000.00						
11101001/23010105/13000015							40,000,000.00	40,500,000.00	41,006,254.00
11101001/23010105/13000016							100,000,000.00	101,250,000.00	102,515,630.00
11101001/23020101/13000017							20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020101/13000018							20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020101/13000019							30,000,000.00	30,375,006.00	30,754,694.00
11101002/23010119/13000001			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11101002/23010112/13000002			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
11101002/23010113/13000003			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
11101002/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
11101002/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11101002/23050101/13000010		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	25.00%+	10,000,000.00	10,125,006.00	10,251,572.00
11101002/23020124/13000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11101003/23020107/13000001			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101003/23020124/13000002	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101003/23020118/13000003	15,000,000.00	20,000,000.00	40,000,000.00	40,000,000.00	20,000,000.00+	50.00%+	15,000,000.00	15,187,503.00	15,377,347.00
11101003/23020124/13000004	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11101003/23020101/13000005		10,000,000.00	40,000,000.00	40,000,000.00	30,000,000.00+	25.00%+	30,000,000.00	30,375,006.00	30,754,694.00
11101004/23010115/13000001			249,700.00	249,700.00	249,700.00+		249,700.00	252,821.00	255,979.00
11101004/23050101/13000003			50,400.00	50,400.00	50,400.00+		50,400.00	51,036.00	51,672.00
11101004/23020118/13000004			6,000,000.00	6,000,000.00	6,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101004/23010119/13000006			200,400.00	200,400.00	200,400.00+		200,400.00	202,908.00	205,440.00
11101004/23030121/13000007			1,000,000.00	1,000,000.00	1,000,000.00+		1,200,400.00	1,215,405.00	1,230,602.00
11101004/23010129/13000008			99,700.00	99,700.00	99,700.00+		200,400.00	202,908.00	205,440.00
11101004/23010113/13000009			99,700.00	99,700.00	99,700.00+		69,700.00	70,577.00	71,455.00
11101004/23010113/13000010			60,000.00	60,000.00	60,000.00+		69,700.00	70,577.00	71,455.00
11101004/23010113/13000011			30,000.00	30,000.00	30,000.00+		30,000.00	30,372.00	30,756.00
11101004/23010112/13000012							500,600.00	506,855.00	513,193.00
11010001/23010119/13000006			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
11010001/23050101/13000007			24,000,000.00	24,000,000.00	24,000,000.00+		24,000,000.00	24,300,000.00	24,603,746.00
11010001/23010113/13000008			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11010001/23010113/13000009			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
11010001/23010115/13000010			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
11010001/23010133/13000011			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11010001/23050101/13000012			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11010001/23010129/13000013			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
11010001/23050101/13000014			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101005/23010113/13000001			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
11101005/23010115/13000002			799,600.00	799,600.00	799,600.00+		699,900.00	708,652.00	717,512.00
11101005/23010119/13000003			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
11101005/23010101/13000004			1,500,600.00	1,500,600.00	1,500,600.00+		1,399,800.00	1,417,303.00	1,435,022.00
11101005/23050101/13000005							1,000,000.00	1,012,497.00	1,025,150.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11039001/23020101/0000001 Perimeter Fencing of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
11039001/23010104/0000003 PROCUREMENT OF CAPITAL ASSET(2 SOUND PROF & 6 MOTOR BIKES)			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11039001/23010108/0000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			30,000,000.00	30,000,000.00	30,000,000.00+		32,000,000.00	32,400,000.00	32,805,006.00
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan		5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	5.00%+	100,000,000.00	101,250,000.00	102,515,630.00
11040001/23050101/13000002 Hosting of International Investment Summits			10,000,000.00	10,000,000.00	10,000,000.00+		9,000,000.00	9,112,497.00	9,226,399.00
11040001/23010112/13000003 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,000,000.00	15,000,000.00	15,000,000.00+		15,500,600.00	15,694,358.00	15,890,540.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,600.00	2,531,860.00	2,563,505.00
65001001/23050101/13000001 Provision of Relief Materials		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	40.00%+	2,000,000.00	2,025,006.00	2,050,324.00
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			4,000,000.00	4,000,000.00	4,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
65001001/23050101/13000003 Purchase of Compters			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
65001001/23010119/13000004 Purchase of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+		1,200,400.00	1,215,405.00	1,230,602.00
65001001/23010112/13000005 Purhase of offie furniture and fittings							500,600.00	506,855.00	513,193.00
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities							500,600.00	506,855.00	513,193.00
65001001/23020101/13000007 Construction of Boundary Pillars							1,000,000.00	1,012,497.00	1,025,150.00
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution							500,600.00	506,855.00	513,193.00
65001001/23050101/13000009 Intra State Boundary Conflict Resoultion Activities							1,000,000.00	1,012,497.00	1,025,150.00
65001001/23050101/13000010 Provision of State Boundary Archives							2,000,000.00	2,025,006.00	2,050,324.00
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			4,000,000.00	4,000,000.00	4,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
68001001/23010119/13000001 Purehase Of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
68001001/23010115/13000002 Purehase Of Photocopying Machine			1,559,500.00	1,559,500.00	1,559,500.00+		500,600.00	506,855.00	513,193.00
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			3,000,000.00	3,000,000.00	3,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
68001001/23010112/13000004 Purchase of Office Equipment			3,000,000.00	3,000,000.00	3,000,000.00+		500,600.00	506,855.00	513,193.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 prado jeep 2 hummer buses 1coaste)	810,000,000.00	974,000,000.00	500,000,000.00	750,000,000.00	224,000,000.00-	129.87%+	1,480,000,000.00	992,250,000.00	1,004,653,122.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies		590,000,000.00	400,000,000.00	600,000,000.00	10,000,000.00+	98.33%+	800,000,000.00	455,625,006.00	461,320,324.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	20,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		100,000,000.00	5,062,497.00	5,125,775.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	5,000,000.00						5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020127/13000005 Instalation of solar light to beef up security in ABHA	10,000,000.00	30,000,000.00	30,000,000.00	130,000,000.00	100,000,000.00+	23.08%+	40,000,000.00	40,500,000.00	41,006,254.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.		15,000,000.00	15,000,000.00	15,000,000.00		100.00%+			
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc	30,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
12003001/23040102/13000008 Flood control and Landscapping in ABHA complex		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23020101/13000009 Library Development and ICT for ABHA		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA	10,000,000.00	35,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00-	233.33%+	15,000,000.00	15,187,503.00	15,377,347.00
12003001/23020121/13000011 Renovation of Office Block in Abia State House of Assembly	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	50,000,000.00	50,625,006.00	51,257,815.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence							20,000,000.00	20,250,000.00	20,503,122.00
12003001/23010122/13000013 Equipment for Medical Unit		1,000,000.00	1,000,000.00	1,000,000.00		100.00%+	2,000,000.00	2,025,006.00	2,050,324.00
12003001/23010119/13000014 Purchase of 1no 350KVA Gen Set for ABHA	10,000,000.00								
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA		200,000,000.00	201,000,000.00	201,000,000.00	1,000,000.00+	99.50%+	225,000,000.00	207,562,497.00	210,157,023.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+	30,000,000.00	30,375,006.00	30,754,694.00
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'		400,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00-	200.00%+			
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA	5,000,000.00						5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex		7,000,000.00	7,000,000.00	7,000,000.00		100.00%+			
12003001/23030118/13000020 Renov of Hon. Speaker's Lodge/Installation of External Light							20,000,000.00	20,250,000.00	20,503,122.00
12003001/23030110/13000022 Renovation of ABHA's Hallowed Chamber		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010112/13000023 Purchase of office furniture for ABHA	20,000,000.00								
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Memb.	10,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00		100.00%+	91,136,300.00		
12003001/23030105/13000025 Refurbishment of the ABHA clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010129/13000026		70,000,000.00	70,000,000.00	70,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
12003001/23010129/13000027		9,000,000.00	9,000,000.00	9,000,000.00		100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
12003001/23020106/13000028		5,000,000.00	5,000,000.00	155,000,000.00	150,000,000.00+	3.23%+	6,000,000.00	6,075,006.00	6,150,948.00
12003001/23020127/13000029	15,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00		100.00%+	5,000,000.00	5,062,497.00	5,125,775.00
12003001/23010125/13000030		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	12,000,000.00	12,150,000.00	12,301,873.00
12003001/23050103/13000031	20,000,000.00	30,000,000.00	5,000,000.00	5,000,000.00	25,000,000.00-	600.00%+			
12003001/23020101/13000035		50,000,000.00	50,000,000.00	50,000,000.00		100.00%+	60,000,000.00	60,750,000.00	61,509,376.00
12003001/23010105/13000036		30,000,000.00	30,000,000.00	30,000,000.00		100.00%+	35,000,000.00	35,437,503.00	35,880,468.00
12004001/23020101/13000001	50,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00+		85,000,000.00	86,062,497.00	87,138,283.00
12004001/23010112/13000002			30,000,000.00	30,000,000.00	30,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
23005001/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
23005001/23010113/13000002			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
23005001/23010112/13000003			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
23005001/23010112/13000004			4,000,000.00	4,000,000.00	4,000,000.00+				
23005001/23010112/13000005			4,000,000.00	4,000,000.00	4,000,000.00+				
23005001/23010113/13000006			1,500,600.00	1,500,600.00	1,500,600.00+		3,000,000.00	3,037,503.00	3,075,474.00
23005001/23010119/13000007			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
23001001/23010129/13000001			40,000,000.00	40,000,000.00	40,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
36052001/23010108/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
36052001/23010113/13000002			249,700.00	249,700.00	249,700.00+		249,700.00	252,821.00	255,979.00
36052001/23010113/13000003			249,700.00	249,700.00	249,700.00+		249,700.00	252,821.00	255,979.00
36052001/23010115/13000004			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
36052001/23010129/13000005			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
74001001/23010112/13000001			2,500,600.00	2,500,600.00	2,500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
74001001/23010113/13000002			3,000,000.00	3,000,000.00	3,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
62001001/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
62001001/23010114/13000002			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
25001001/23020101/06000004							25,000,000.00	25,312,497.00	25,628,907.00
25001001/23010101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
25001001/23010112/13000006			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
25001001/23010112/13000007			10,000,000.00	10,000,000.00	10,000,000.00+		11,000,000.00	11,137,503.00	11,276,723.00
25001001/23020101/13000008			10,000,000.00	10,000,000.00	10,000,000.00+		13,000,000.00	13,162,497.00	13,327,023.00
25001001/23010121/13000009			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
25001001/23020101/13000010			50,000,000.00	50,000,000.00	50,000,000.00+				
25005001/23010101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
25005001/23010112/13000005			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
25005001/23010124/13000006			99,700.00	99,700.00	99,700.00+		200,400.00	202,908.00	205,440.00
25005001/23010116/13000007			3,000,000.00	3,000,000.00	3,000,000.00+		170,400.00	172,536.00	174,696.00
25005001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+		5,500,600.00	5,569,363.00	5,638,979.00
25005001/23030121/13000009							3,000,000.00	3,037,503.00	3,075,474.00
25005002/23010112/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		3,500,600.00	3,544,358.00	3,588,667.00
25005003/23010101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+				
25005004/23010112/13000002			4,500,600.00	4,500,600.00	4,500,600.00+		4,500,600.00	4,556,855.00	4,613,818.00
25005007/23020101/13000002			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
25005007/23010112/13000004			2,500,600.00	2,500,600.00	2,500,600.00+		2,500,600.00	2,531,860.00	2,563,505.00
25005007/23050101/13000005			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
25005007/23050101/13000006			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
25005007/23020118/13000007			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
25007001/23010112/13000002 Procurement of office furniture and equipment			3,000,000.00	3,000,000.00	3,000,000.00+		3,500,600.00	3,544,358.00	3,588,667.00
25007001/23010113/13000003 Procurement of office computers/ internet installation (3)			6,000,000.00	6,000,000.00	6,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
25007001/23010129/30000004 Procurement of office Airconditioner (3)			2,000,000.00	2,000,000.00	2,000,000.00+				
25007001/23010132/13000005 Procurement of Security equipment.			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
25007001/23050101/13000006 Capacity building on IPSAS base budget			1,500,600.00	1,500,600.00	1,500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
40001001/23050102/13000001 Computerization of Audit System			4,000,000.00	4,000,000.00	4,000,000.00+		1,900,300.00	1,924,057.00	1,948,102.00
40001001/23040102/13000002 Water Drainage/Flood Control	929,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		2,200,400.00	2,227,902.00	2,255,752.00
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,600.00	1,519,363.00	1,538,355.00
40001001/23050101/13000014 Annual Report Production		4,500,000.00	10,000,000.00	10,000,000.00	5,500,000.00+	45.00%+	9,000,000.00	9,112,497.00	9,226,399.00
47001001/23010112/13000001 Furnishing of the Offices			1,579,800.00	1,579,800.00	1,579,800.00+		5,000,000.00	5,062,497.00	5,125,775.00
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			2,399,800.00	2,399,800.00	2,399,800.00+				
47001001/23050102/13000003 Installation of Website and Internal Accessories			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			519,800.00	519,800.00	519,800.00+		600,200.00	607,703.00	615,301.00
47001001/23010118/13000011 Purchase of Scanning 5nos			500,600.00	500,600.00	500,600.00+		2,000,000.00	2,025,006.00	2,050,324.00
48001001/23050101/13000001 Conduct of Local Government Elections			246,500,600.00	204,500,600.00	204,500,600.00+		100,000,000.00		
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+		2,500,600.00	2,531,860.00	2,563,505.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	5,000,000.00+		5,500,600.00	5,569,363.00	5,638,979.00
48001001/23010115/13000007 Purchase of Photocopying Machine		5,000,000.00	1,500,600.00	1,500,600.00	3,499,400.00-	333.20%+	180,000,000.00	182,250,000.00	184,528,127.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise				42,000,000.00	42,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
48001001/23010113/13000009 Purchase of Computer							2,000,000.00	2,025,006.00	2,050,324.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus							60,000,000.00	60,750,000.00	61,509,376.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,000,000.00	6,000,000.00	6,000,000.00+		6,500,600.00	6,581,860.00	6,664,129.00
63001001/23020101/13000006 Reconstruction of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+		11,000,000.00	11,137,503.00	11,276,723.00
64001001/23010108/13000003 Purchase of 18 Seater Bus			50,000,000.00	50,000,000.00	50,000,000.00+		42,000,000.00	42,525,006.00	43,056,567.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,000,000.00	5,000,000.00	5,000,000.00+		5,200,400.00	5,265,405.00	5,331,226.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			148,000,000.00	148,000,000.00	148,000,000.00+		150,000,000.00	151,875,006.00	153,773,445.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,000,000.00	12,000,000.00	12,000,000.00+		12,200,400.00	12,352,908.00	12,507,324.00
64001001/23020101/13000011 Painting of Commissioners Office			3,000,000.00	3,000,000.00	3,000,000.00+		3,099,700.00	3,138,452.00	3,177,684.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillus Van			12,000,000.00	12,000,000.00	12,000,000.00+		12,200,400.00	12,352,908.00	12,507,324.00
64001001/23050101/13000015 Publication of LGSC Gazette			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops			5,000,000.00	5,000,000.00	5,000,000.00+				
15026001/23020127/13000002 Provision of Computers and Communication equipments			1,200,400.00	1,200,400.00	1,200,400.00+		1,200,500.00	1,215,506.00	1,230,704.00
15026001/23050101/13000004 Survey Equipment							1,500,600.00	1,519,363.00	1,538,355.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses							3,000,000.00	3,037,503.00	3,075,474.00
20001001/23050101/13000001 Micro-Finance Loans Scheme			3,030,000.00	3,030,000.00	3,030,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
20001001/23020118/13000002 Abia State Pools Betting & Control Board			2,020,400.00	2,020,400.00	2,020,400.00+		2,000,000.00	2,025,006.00	2,050,324.00
20001001/23020101/13000003 Debt Management Offices			4,039,600.00	4,039,600.00	4,039,600.00+		4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000004 Abia Insurance Brokers Ltd	985,000.00	985,000.00	15,000,000.00	15,000,000.00	14,015,000.00+	6.57%+	15,000,000.00	15,187,503.00	15,377,347.00
20001001/23010101/13000006 Acquisition of Capital Assets :(1 No Hummer Bus 4 No Comput			27,000,000.00	27,000,000.00	27,000,000.00+		27,000,000.00	27,337,503.00	27,679,220.00
20001001/23050103/13000007 Revenue Mobilization Expenses	426,995,000.00	246,800,000.00	500,000,000.00	500,000,000.00	253,200,000.00+	49.36%+	600,000,000.00	607,500,000.00	615,093,746.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce			2,020,400.00	2,020,400.00	2,020,400.00+		2,000,000.00	2,025,006.00	2,050,324.00
20001001/23050102/13000009 Centralized Payroll System			4,039,600.00	4,039,600.00	4,039,600.00+		4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			4,039,600.00	4,039,600.00	4,039,600.00+		4,000,000.00	4,050,000.00	4,100,624.00
20001001/23050101/13000013 Regulatory Assurance Service			5,050,400.00	5,050,400.00	5,050,400.00+		50,000,000.00	50,625,006.00	51,257,815.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
20001001/23050101/13000014			2,020,400.00	2,020,400.00	2,020,400.00+		2,000,000.00	2,025,006.00	2,050,324.00
20001001/23020118/13000015			1,009,600.00	1,009,600.00	1,009,600.00+		1,000,000.00	1,012,497.00	1,025,150.00
20001001/23050101/30000016	88,998,846.00	185,000,000.00	500,000,000.00	500,000,000.00	315,000,000.00+	37.00%+	300,000,000.00	303,750,000.00	307,546,878.00
20001001/23050101/13000017			400,000,000.00	400,000,000.00	400,000,000.00+				
20007001/23010101/13000001	630,000.00		3,000,000.00	3,000,000.00	3,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
20007001/23020127/13000002			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
20007001/23020104/13000003			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
20007001/23020101/13000004			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
20007001/23050107/13000005			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
20007001/23020101/13000006		4,980,000.00	10,000,000.00	10,000,000.00	5,020,000.00+	49.80%+	10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050101/13000007			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050103/13000008			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
20007001/23050103/13000009			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
20007001/23050103/13000010			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
20007001/23010122/13000011			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
20007001/23050101/13000012			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
20007001/23050101/13000013			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
20007001/23050101/13000014			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
20008001/23010113/13000004			71,600,200.00	71,600,200.00	71,600,200.00+		50,000,000.00	50,625,006.00	51,257,815.00
20008001/23010105/13000006			96,000,000.00	96,000,000.00	96,000,000.00+		96,000,000.00	97,200,000.00	98,415,006.00
20008001/23010112/13000008			24,000,000.00	24,000,000.00	24,000,000.00+		24,000,000.00	24,300,000.00	24,603,746.00
20008001/23030121/13000011			250,000,000.00	250,000,000.00	250,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
20008001/23010104/13000015			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
20008001/23010108/13000016			18,000,000.00	18,000,000.00	18,000,000.00+		18,000,000.00	18,225,006.00	18,452,821.00
20008001/23010108/13000017			6,500,600.00	6,500,600.00	6,500,600.00+		6,500,600.00	6,581,860.00	6,664,129.00
20008001/23010114/13000018							21,600,200.00	21,870,200.00	22,143,573.00
22001001/23050101/13000002			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
22001001/23050101/13000003			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
22001001/23050101/13000004			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
22001001/23020118/13000005			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
22001001/23020118/13000006			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
28001001/23020118/13000004		1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	20.00%+	5,000,000.00	5,062,497.00	5,125,775.00
28001001/23020118/13000013			150,000,000.00	150,000,000.00	150,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
28001001/23020118/13000014			250,000,000.00	250,000,000.00	250,000,000.00+		243,000,000.00	246,037,503.00	249,112,977.00
28001001/23030127/13000015			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
28001001/23030127/13000016			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
28001001/23020118/13000017			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
28001001/23050101/13000018			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
28001001/23050101/13000019			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
28001001/23050101/13000020			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
28001001/23050101/13000021			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
28001001/23050103/13000022			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
28001001/23050103/13000023			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
28001001/23050101/13000024			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
29001001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
29001001/23050101/13000002			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
29001001/23050101/13000003			10,000,000.00	10,000,000.00	10,000,000.00+		16,000,000.00	16,200,000.00	16,402,497.00
29001001/23050101/13000004			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/23050101/13000005 Procurement of Office Furniture and Fittings for TIMASS	6,000,000.00	7,147,300.00	10,000,000.00	10,000,000.00	2,852,700.00+	71.47%+	10,000,000.00	10,125,006.00	10,251,572.00
29001001/23020124/17000017 Establishment of 6 Model parks in Aba and Umuahia			120,000,000.00	120,000,000.00	120,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
29001001/23020118/17000018 Actualization of Abia State Dry Port Project in Ntigha-Isial			50,000,000.00	50,000,000.00	50,000,000.00+		60,000,000.00	60,750,000.00	61,509,376.00
29001001/23020118/17000019 Actualization of Abia State Sea Deep Port Project in Obeaku-			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
29056003/23010129/13000001 Acquisition of Capital Asset (3Nos Officila Vehicles)	3,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
29056003/23010127/13000002 Purchase of (2 in no) Patrol Motor Van			34,500,600.00	34,500,600.00	34,500,600.00+		33,500,600.00	33,919,363.00	34,343,360.00
29056003/23020118/13000007 Constructing of Sign Post D- board			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29056003/23010105/17000018 Procurement of5 Nos Clappers for Heavy vehicles&Light veh			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
29001002/23010123/13000001 Purchase of (3 in No) Fire Engine			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
29001002/23010112/13000003 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29001002/23010123/13000004 Procurement of (3 in No) Water Booster for Fire Service			9,000,000.00	9,000,000.00	9,000,000.00+		9,000,000.00	9,112,497.00	9,226,399.00
29001002/23010123/13000005 Procurement of (2 in No) 60KVA Generator Set for Fire Servic			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			5,000,000.00	5,000,000.00	5,000,000.00+		25,000,000.00	10,125,006.00	10,251,572.00
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			6,000,000.00	6,000,000.00	6,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
29007001/23010108/13000003 Purchase of Mitsubishi Buses			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
29007001/23020114/13000005 Constr of Rd Mapping/Right Ways in the Capital City & Other			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			10,000,000.00	10,000,000.00	10,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29007001/23020118/13000008 Construction of Truma Centre			1,000,000.00	1,000,000.00	1,000,000.00+				
29007001/23050101/13000009 RE -Roofing of Aspims Head office and Landscappig			10,000,000.00	10,000,000.00	10,000,000.00+		11,000,000.00	6,075,006.00	6,150,948.00
29007001/23050101/13000010 Purchase of Hillux Toyota Buses			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
29053001/23010108/13000001 Purchase of Buses			120,000,000.00	120,000,000.00	120,000,000.00+		55,000,000.00	70,875,006.00	71,760,948.00
29053001/23010105/13000002 Purchase of Motor Spare Parts			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	25,312,497.00	25,628,907.00
29053001/23010101/13000003 Acquisition Of Loading Bays/Offices			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
29053001/23050103/13000004 Compensation of Community Land Owners			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
29053001/23050103/13000005 Rentage of Office buildings (Loading bays)			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
32001001/23010129/13000002 Aquisition of Capital Assests(Minning Lease)			45,000,000.00	45,000,000.00	45,000,000.00+		45,000,000.00	45,562,497.00	46,132,029.00
32001001/23050101/13000003 Conduct Of Geological and Sismic Survey and Mapping of the S			88,000,000.00	88,000,000.00	88,000,000.00+		88,000,000.00	89,100,000.00	90,213,746.00
32001001/23010119/13000004 Generating Alternative Power Sources for Abia State			120,000,000.00	120,000,000.00	120,000,000.00+		120,000,000.00	121,500,000.00	123,018,751.00
38002001/23050105/03000073 Nigeria CARES	5,000,000.00	28,000,000.00	3,200,000,000.00	3,200,000,000.00	3,172,000,000.00+	0.88%+	2,000,000,000.00	2,227,500,000.00	2,255,343,746.00
38002001/23050105/03000074 State Cash Transfer Unit				20,000,000.00	20,000,000.00+				
38002001/23050101/13000002 UNFPA Government Counterpart Cash Contribution	7,514,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000003 UNICEF Assisted Programme GCCC Funding	577,151,880.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State			600,000,000.00	600,000,000.00	600,000,000.00+		300,000,000.00	405,000,000.00	410,062,497.00
38002001/23050101/13000008 Counterpart Fund for NDDC /FGN /IFAD			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
38002001/23020118/13000015 Government Counterpart Cash Contribution for CSDP/ CARES	232,109,278.72								
38002001/23050101/13000016 Computerisation of Budget & Accounts Dept. Planning Comm.			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050101/13000020 UNDP Counterpart Cash Contribution			200,000,000.00	200,000,000.00	200,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
38002001/23050101/13000021 Consultancy Services	804,829,349.65	726,178,944.92	600,000,000.00	600,000,000.00	126,178,944.92-	121.03%+			
38002001/23050101/13000022 Establishment of Abia State Data Bank				30,000,000.00	30,000,000.00+				
38002001/23010113/13000024 Purchase of Computers for MDA's			200,000,000.00	170,000,000.00	170,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
38002001/23050101/13000026 Community Economic Empowerment	7,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050105/13000036 JICA			30,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23010132/13000039 Purch. & Installation of Securty Equip.(CCTV and Intercom)			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23040105/13000042 Exten. of the Reticulation of the Borehole to the Old Buildg			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
38002001/23050101/13000044 Production of Long and Medium Term Plans	5,000,000.00	6,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00+	30.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050103/13000045 State Budget Preperation Expenses	11,000,000.00	9,000,000.00	15,000,000.00	45,000,000.00	36,000,000.00+	20.00%+	20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050103/13000046 Printing of Estimates			20,000,000.00	50,000,000.00	50,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050103/13000047			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38002001/23020114/13000051			150,000,000.00	150,000,000.00	150,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
38002001/23050101/13000053			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
38002001/23050102/13000055			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23050101/13000056			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38002001/23020111/13000058			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38002001/23050101/13000062		20,000,000.00	50,000,000.00	50,000,000.00	30,000,000.00+	40.00%+	50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020127/13000065			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
38002001/23050103/13000075			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
38002001/23020127/13000082			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000087			300,000,000.00	300,000,000.00	300,000,000.00+		300,000,000.00	303,750,000.00	307,546,878.00
38002001/23010119/13000089			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
38002001/23050101/13000091			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
38002001/23050101/13000092		60,000,000.00			60,000,000.00-		446,000,000.00	451,575,006.00	457,219,688.00
38002001/23050101/13000094			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
38002001/23050101/13000099			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050100/13000100		30,000,000.00	1,000,000,000.00	920,000,000.00	890,000,000.00+	3.26%+	400,000,000.00	607,500,000.00	615,093,746.00
38002001/23050101/13000104			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050101/13000105	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38002001/23050101/13000106			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
38002001/23020125/13000109	1,400,000,000.00	100,000,000.00	1,000,000,000.00	1,000,000,000.00	900,000,000.00+	10.00%+	1,000,000,000.00	1,012,500,000.00	1,025,156,254.00
38002001/23050101/13000110			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
38002001/23050101/13000111							55,320,500.00	56,012,012.00	56,712,167.00
38002001/23050101/13000112							200,000,000.00	202,500,000.00	205,031,249.00
38002001/23050101/13000113							500,000,000.00		
38004001/23050101/13000001			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38004001/23010106/13000002			3,000,000.00	3,000,000.00	3,000,000.00+				
38004001/23010114/13000003		1,000,000.00	9,000,000.00	9,000,000.00	8,000,000.00+	11.11%+			
38004001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38004001/23050103/13000006			3,000,000.00	3,000,000.00	3,000,000.00+		9,000,000.00	9,112,497.00	9,226,399.00
38004001/23030127/13000007			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38004001/23030127/13000008							3,000,000.00	3,037,503.00	3,075,474.00
38004001/23030127/13000009							3,000,000.00	3,037,503.00	3,075,474.00
38006001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38006001/23010108/13000006			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38006001/23010108/13000007			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38006001/23050107/13000010			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
38006001/23050103/13000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
38006001/23050103/13000012			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
53001001/23030109/13000002			40,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000005			31,500,600.00	31,500,600.00	31,500,600.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000006			35,000,000.00	35,000,000.00	35,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/13000007			100,000,000.00	100,000,000.00	100,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
53001001/23020101/13000008			200,000,000.00	200,000,000.00	200,000,000.00+		200,000,000.00	202,500,000.00	205,031,249.00
53001001/23020101/13000010			150,000,000.00	150,000,000.00	150,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
53001001/23020101/13000011			70,000,000.00	70,000,000.00	70,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000012			150,000,000.00	150,000,000.00	150,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020101/13000013			20,000,000.00	20,000,000.00	20,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23020101/13000014		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00%+	150,000,000.00	151,875,006.00	153,773,445.00
53001001/23020101/13000015			150,000,000.00	150,000,000.00	150,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000016			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
53001001/23020101/13000017			77,500,600.00	77,500,600.00	77,500,600.00+		50,000,000.00	50,625,006.00	51,257,815.00
53001001/23020101/13000018			937,403,300.00	437,403,300.00	437,403,300.00+				
53001001/23020101/13000019			937,403,300.00	437,403,300.00	437,403,300.00+				
53010001/23020114/13000007			70,000,000.00	70,000,000.00	70,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
53010001/23020104/13000008		2,400,000.00	40,000,000.00	40,000,000.00	37,600,000.00+	6.00%+	40,000,000.00	40,500,000.00	41,006,254.00
53010001/23020104/13000009		2,400,000.00	100,000,000.00	100,000,000.00	97,600,000.00+	2.40%+	100,000,000.00	101,250,000.00	102,515,630.00
53010001/23010113/13000010			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
53010001/23020114/13000011		11,500,000.00	40,000,000.00	40,000,000.00	28,500,000.00+	28.75%+	40,000,000.00	40,500,000.00	41,006,254.00
60001002/23010107/13000001				100,000,000.00	100,000,000.00+				
60001003/23020118/13000001			1,025,200.00	1,025,200.00	1,025,200.00+		1,025,200.00	1,038,021.00	1,050,998.00
71001001/23050101/13000008		6,000,000.00	12,600,200.00	10,600,200.00	4,600,200.00+	56.60%+	15,000,000.00	15,187,503.00	15,377,347.00
71001001/23050101/13000010	15,000,000.00						10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020101/13000011	5,000,000.00	134,000,000.00	8,399,800.00	8,399,800.00	125,600,200.00-	1,595.28%+	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23050101/13000013			3,150,100.00	3,150,100.00	3,150,100.00+		25,000,000.00	25,312,497.00	25,628,907.00
71001001/23020101/13000014			5,249,700.00	5,249,700.00	5,249,700.00+		10,000,000.00	10,125,006.00	10,251,572.00
71001001/23010129/13000016			5,249,700.00	5,249,700.00	5,249,700.00+		7,000,000.00	7,087,503.00	7,176,098.00
71001001/23050101/13000017		7,000,000.00	15,750,300.00	12,050,300.00	5,050,300.00+	58.09%+	16,250,900.00	16,454,034.00	16,659,712.00
71001001/23020118/13000021			5,249,700.00	5,249,700.00	5,249,700.00+		10,000,000.00	10,125,006.00	10,251,572.00
71001001/23050101/13000023			5,249,700.00	5,249,700.00	5,249,700.00+				
71001001/23050101/13000024			15,000,000.00	15,000,000.00	15,000,000.00+				
71001001/23050101/13000025			10,500,600.00	7,500,600.00	7,500,600.00+		5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000029			12,450,200.00	12,450,200.00	12,450,200.00+		12,450,200.00	12,605,830.00	12,763,405.00
71001001/23020118/13000030		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+	26,000,000.00	26,325,006.00	26,654,070.00
71001001/23020118/13000031		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000032			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
71001001/23020118/13000033		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	66.67%+	10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020104/13000034		31,000,000.00	20,000,000.00	20,000,000.00	11,000,000.00-	155.00%+			
71001001/23020104/13000035		8,000,000.00	20,000,000.00	20,000,000.00	12,000,000.00+	40.00%+			
71001001/23020118/13000036			20,000,000.00	20,000,000.00	20,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
71001001/23020118/13000038							10,000,000.00	10,125,006.00	10,251,572.00
71001001/23020118/13000039							500,000,000.00	506,250,000.00	512,578,127.00
72001001/23050103/13000031			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
72001001/23050103/13000032			1,099,700.00	1,099,700.00	1,099,700.00+		1,099,600.00	1,113,345.00	1,127,258.00
26001001/23010125/13000002			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26001001/23010125/13000003	25,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	16.67%+	30,000,000.00	30,375,006.00	30,754,694.00
26001001/23020127/13000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26001001/23050103/13000012			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
26002001/23050101/13000001			2,152,500.00	2,152,500.00	2,152,500.00+		25,500,600.00	25,819,363.00	26,142,101.00
26002001/23050101/13000002			1,076,800.00	1,076,800.00	1,076,800.00+		8,000,000.00	8,100,000.00	8,201,249.00
26002001/23050101/13000004			537,800.00	537,800.00	537,800.00+		2,500,600.00	2,531,860.00	2,563,505.00
26002001/23010115/13000005							3,000,000.00	3,037,503.00	3,075,474.00
26002001/23010119/13000006							2,500,600.00	2,531,860.00	2,563,505.00
26002001/23050101/13000007			537,800.00	537,800.00	537,800.00+		5,000,000.00	5,062,497.00	5,125,775.00
26002001/23010105/13000009			5,000,000.00	5,000,000.00	5,000,000.00+		11,000,000.00	11,137,503.00	11,276,723.00
26051001/23030101/13000003			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23020104/13000005 Construction of Court Hall at Aba High Court			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26051001/23050103/13000007 Land Scaping of High Court Premises Umuahia & Aba			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			8,000,000.00	8,000,000.00	8,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South							3,500,600.00	3,544,358.00	3,588,667.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa							3,500,600.00	3,544,358.00	3,588,667.00
26051001/23020101/13000020 Construction/ Furnishing of New Probate Registry			20,000,000.00	20,000,000.00	20,000,000.00+				
26051001/23020101/13000022 Constuction of Office Building at Chief Magistrate court Ig							5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010105/13000024 Purchase of Motor Vehicles			325,000,000.00	325,000,000.00	325,000,000.00+				
26051001/23010112/13000028 Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO							20,000,000.00	20,250,000.00	20,503,122.00
26051001/23010112/13000030 Purchase of Office furniture/fittings at High Court and Othe			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
26051001/23020101/13000031 Constr of Multi-porpose Hall at High Court Complex Umuahia.			50,000,000.00	50,000,000.00	50,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
26051001/23020104/13000032 Fencing of Court Building at Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+				
26051001/23020104/13000033 Reconstruction of 2 burnt down Courts at Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
26051001/23020101/13000034 Construction/Provision of Office Building at Aba			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020104/13000035 Fencing of Court Premieses at Aba			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23020104/13000036 Construction of Two (2) Warehouses for received properties			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
26051001/23020104/13000037 De-roofing and Re-roofing of High Court Building at High Cou			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
26051001/23020127/13000038 Provision and Deployment of Ict Equipment at Judiciary Hdqrt			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
26051001/23010125/13000039 Purchae of Law Books/Reports Library Books/Equipment at Hig			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26051001/23010119/13000040 Purchase of Gen-Set/KVA and Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26051001/23020101/13000042 Construction of office building At high court Bende							5,000,000.00	5,062,497.00	5,125,775.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	62.50%+	8,000,000.00	8,100,000.00	8,201,249.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
26052001/23010101/13000003 Acquisition of Capaital Assets			18,000,000.00	18,000,000.00	18,000,000.00+		18,000,000.00	18,225,006.00	18,452,821.00
26052001/23010119/13000005 Purchase of 300 KVA Mikkano Lister sound proof Plant			5,000,000.00	5,000,000.00	5,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			25,000,000.00	25,000,000.00	25,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges			30,000,000.00	30,000,000.00	30,000,000.00+				
26052001/23020101/13000013 Constructionof New Customary Courts			40,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
26052001/23010125/13000014 Purchase of Law Books /Law Reports At The Librarry Of Custom	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	62.50%+	8,000,000.00	8,100,000.00	8,201,249.00
26052001/23010105/13000015 Purchase of official vehicles for chief Judge DCR and Chie			20,000,000.00	20,000,000.00	20,000,000.00+				
26052001/23020118/13000016 Landscaping /drinage of Custmary court of Appeal	5,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	150.00%+	10,000,000.00	10,125,006.00	10,251,572.00
26052001/23010129/13000017 Purchase of Equipment- Public Address Systems for Customary	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
26052001/23020101/13000019 Construction of Additional Office blocks for CCA Staff at th			28,000,000.00	28,000,000.00	28,000,000.00+		28,000,000.00	28,350,000.00	28,704,370.00
26052001/23020104/13000020 Construction of a multipurpose hall for by staff and others			13,000,000.00	13,000,000.00	13,000,000.00+		13,000,000.00	13,162,497.00	13,327,023.00
26052001/23020104/13000021 Furnishing of CCA Conference 2No. Hall			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
26052001/23020124/13000022 Construction of Judges Car Port 7 in Number							5,000,000.00	5,062,497.00	5,125,775.00
26051002/23010112/13000001 Purchase of Office Furniture &Fittings	5,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
26051002/23030121/13000002 Rehabilitation/Repairs of Office Buildings			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
17001001/23050101/13000003 Annual School Census in Abia State			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,100,000.00	8,201,249.00
17001001/23010125/13000004 Procurement of Library Development Books			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23010102/13000007 Provision of Additional Office Accommodation			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
17001001/23020118/13000008 Abia State Continuing Teacher Training Centre			10,000,000.00	10,000,000.00	10,000,000.00+				
17010001/23030106/13000009 Renovation of Existing Skill Acquisition centres in the Stat			8,000,000.00	8,000,000.00	8,000,000.00+				
17010001/23020107/13000010 Re-equipping of 1 existing Skill Acquisition Centre in Abia			6,000,000.00	6,000,000.00	6,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
17010001/23020107/13000011 Re-equipping of 1 existing Skill Acquisition Centre in Abia			5,500,600.00	5,500,600.00	5,500,600.00+		7,000,000.00	7,087,503.00	7,176,098.00
17010001/23020107/13000012 Re-equipping of 1 existing Skill Acquisition Centre in Abia			5,000,000.00	5,000,000.00	5,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
17010001/23010115/13000013 Purchase of One Photocopy Machine							500,600.00	506,855.00	513,193.00
17010001/23040102/05000014 Rhabilitation water ways/ flood control							2,000,000.00	2,025,006.00	2,050,324.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010001/23030121/13000015							5,000,000.00	5,062,497.00	5,125,775.00
17018001/23010108/13000001			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17018001/23010105/13000002			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17019001/23010105/13000001			21,000,000.00	21,000,000.00	21,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
17019001/23010121/13000002			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,037,503.00	3,075,474.00
17051001/23010105/13000001			10,500,600.00	10,500,600.00	10,500,600.00+		11,000,000.00	11,137,503.00	11,276,723.00
17064001/23030121/13000001		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	10,000,000.00	10,125,006.00	10,251,572.00
17064001/23010113/13000002		19,546,400.00	20,000,000.00	20,000,000.00	453,600.00+	97.73%+	20,000,000.00	20,250,000.00	20,503,122.00
17064001/23050103/13000003		6,960,600.00	7,000,000.00	7,000,000.00	39,400.00+	99.44%+	7,500,600.00	7,594,358.00	7,689,292.00
17064001/23010112/13000004		6,000,000.00	6,000,000.00	6,000,000.00		100.00%+	6,500,600.00	6,581,860.00	6,664,129.00
17003002/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
17003002/23050102/13000003			1,000,000.00	1,000,000.00	1,000,000.00+		500,600.00	506,855.00	513,193.00
17003002/23050102/13000004			1,000,000.00	1,000,000.00	1,000,000.00+		500,600.00	506,855.00	513,193.00
17003002/23010108/13000005			31,000,000.00	31,000,000.00	31,000,000.00+		17,000,000.00	17,212,497.00	17,427,659.00
17003002/23010115/13000006			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
17003002/23010119/13000007			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
17065001/23010112/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
17065001/23010129/13000002			5,000,000.00				3,000,000.00	3,037,503.00	3,075,474.00
17065001/23010105/13000003			36,000,000.00				37,000,000.00	37,462,497.00	37,930,780.00
17065001/23010108/13000004			40,000,000.00				42,000,000.00	42,525,006.00	43,056,567.00
17001002/23020101/13000001			57,000,000.00	57,000,000.00	57,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
17001002/23010112/13000002			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
17001002/23050101/13000003			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
17001002/23010129/13000004			200,000,000.00	200,000,000.00	200,000,000.00+		207,000,000.00	209,587,503.00	212,207,347.00
21001001/23050101/13000001	16,000,000.00	500,000.00	50,000,000.00	50,000,000.00	49,500,000.00+	1.00%+	50,000,000.00	50,625,006.00	51,257,815.00
39001001/23050101/13100006			5,000,000.00	5,000,000.00	5,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
51001001/23030125/13000004			6,500,600.00	6,500,600.00	6,500,600.00+		7,000,000.00	7,087,503.00	7,176,098.00
51001001/23020127/13000008			36,000,000.00	36,000,000.00	36,000,000.00+		36,500,600.00	36,956,855.00	37,418,812.00
51001001/23010112/13000011			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
51001001/23050101/13000016	900,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
69001001/23030111/13000001			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
69001001/23030101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
69001001/23010130/13000003			2,500,600.00	2,500,600.00	2,500,600.00+		2,500,600.00	2,531,860.00	2,563,505.00
69001001/23010112/13000005			500,600.00	500,600.00	500,600.00+		500,600.00	506,855.00	513,193.00
69001001/23010114/13000006			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,519,363.00	1,538,355.00
69001001/23010119/13000007			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
70001001/23020119/13000003			7,200,400.00	7,200,400.00	7,200,400.00+		10,000,000.00	10,125,006.00	10,251,572.00
70001001/23020119/13000006			7,500,600.00	7,500,600.00	7,500,600.00+		8,000,000.00	8,100,000.00	8,201,249.00
70001001/23050101/13000007			3,500,600.00	3,500,600.00	3,500,600.00+		10,000,000.00	10,125,006.00	10,251,572.00
70001001/23010105/13000008							5,000,000.00	5,062,497.00	5,125,775.00
70001001/23010112/13000009							2,000,000.00	2,025,006.00	2,050,324.00
70001001/23010113/13000010							1,500,600.00	1,519,363.00	1,538,355.00
70001001/23010114/13000011							1,000,000.00	1,012,497.00	1,025,150.00
Total	8,065,877,230.12	7,278,373,948.46	26,345,632,100.00	27,270,932,100.00	19,992,558,151.54+	26.69%+	26,258,726,700.00	25,416,373,761.00	25,734,078,565.00
Note 14 - Power									
11101001/23020103/14000002	16,700,000.00								
11101001/23010119/14000003	18,800,000.00	18,600,000.00	12,000,000.00		18,600,000.00-				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020103/14000004 Rural Electrification project to Umuene Village in Isi-Obu			4,000,000.00	4,000,000.00	4,000,000.00+		4,500,600.00	4,556,855.00	4,613,818.00
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro	36,304,447.00	24,000,000.00	18,000,000.00		24,000,000.00-		20,000,000.00	20,250,000.00	20,503,122.00
11101001/23020103/14000006 Extension of HT/LT Lines / Installation of 500KVA/33/0.415KV			3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23020103/14000007 Extension of High Tension Line and Installation of 300KVA			4,000,000.00	4,000,000.00	4,000,000.00+				
11101001/23020103/14000009 Provision for consultancy services	9,150,000.00	22,562,000.00	10,500,600.00	10,500,600.00	12,061,400.00-	214.86%+	11,000,000.00	11,137,503.00	11,276,723.00
11101001/23020103/14000010 Construction of 300kva 11/0.415kv transformers and low tens			8,000,000.00	8,000,000.00	8,000,000.00+		8,500,600.00	8,606,855.00	8,714,442.00
11101001/23020103/14000011 Extension of electricity into Comm. Akirika - Obu Ndoki from			4,500,600.00	4,500,600.00	4,500,600.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw			200,400.00	200,400.00	200,400.00+		249,700.00	252,821.00	255,979.00
11101001/23020103/14000013 Provision of solar street light [50 Nos] at Amaogwugwu in Um	2,830,000.00								
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens			3,000,000.00	3,000,000.00	3,000,000.00+		3,300,100.00	3,341,349.00	3,383,114.00
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W	666,276.00		5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,062,497.00	5,125,775.00
11101001/23020103/14000018 Installation of solar powered street lights in Attah Emede I	2,830,000.00								
11101001/23020103/14000019 Rehabilitation of Ahiaba Okpuala electricity infrastructure	10,500,000.00								
11101001/23020103/14000026 Rural electrification of new Layout of Asa in Ukwa West LGA							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020103/14000027 Electrification projects at Obingwa L.G.A							10,000,000.00	10,125,006.00	10,251,572.00
11101001/23020103/14000028 Construction of Solar Power Street Light at Umuobiakwa in Ob							20,000,000.00	20,250,000.00	20,503,122.00
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,000,000.00	5,000,000.00	5,000,000.00+		5,500,600.00	5,569,363.00	5,638,979.00
74001001/23010119/14000003 Purchase of Power Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
62001001/23010112/14000001 Purchase of Power Genetating Set			3,000,000.00	3,000,000.00	3,000,000.00+		1,000,000.00	1,012,497.00	1,025,150.00
25001001/23020113/14000001 Installation of Solar Panel in the office of HOS							10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020118/14000007 Establishment of a Modular Refinery			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			12,000,000.00	12,000,000.00	12,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
52001001/23030103/14000001 Construction /Provision of Electricity in rural Communities	8,600,000.00								
52001001/23010119/14000002 Purchase of Power Generating Set Transformers		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	12.50%+	50,000,000.00	50,625,006.00	51,257,815.00
52001001/23020103/14000003 Extension & improv.of Elect to Institution&State Secretariat			16,012,000.00	16,012,000.00	16,012,000.00+		16,000,000.00	16,200,000.00	16,402,497.00
52001001/23020123/14000004 Construction of Traffic/Street Light	492,500,000.00								
52001001/23020103/14000005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument			50,500,600.00	50,500,600.00	50,500,600.00+		40,000,000.00	40,500,000.00	41,006,254.00
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/14000007 Energizing of Electric Transformers at Umuahia		904,687.50	12,249,700.00	12,249,700.00	11,345,012.50+	7.39%+	10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys			43,429,800.00	43,429,800.00	43,429,800.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010119/14000015 Installation of three in one unique solar street light at 3			43,429,800.00	43,429,800.00	43,429,800.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23010119/14000016 Installation of Street Lights in some Roads in Aba Metropoli		135,000,000.00	43,935,200.00	43,935,200.00	91,064,800.00-	307.27%+	30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/14000018 Installation of Traffic Light in Aba		2,000,000,000.00	50,944,800.00	50,944,800.00	1,949,055,200.00-	3,925.82%+	40,000,000.00	40,500,000.00	41,006,254.00
52001001/23020103/14000025 Provision of Solar Energy Street Light @Itumbauzo A'Ndiwo			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020103/14000026 Extension of Electricity Project@Itumbauzo B' Ntalaukwu in B			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020103/14000027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000032 Installation of three in one unique solar street light from			50,000,000.00	50,000,000.00	50,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/14000033 Installation of three in one unique solar street Light from			47,773,100.00	47,773,100.00	47,773,100.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23030123/14000034 Rehabilitation of Street Light from Orpet Filling Station to			58,883,500.00	58,883,500.00	58,883,500.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/14000035 Installation of Street Light from First Bank Junction to Oj			52,076,900.00	52,076,900.00	52,076,900.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23030123/14000036 Rehabilitation of Solar Street Light along Major Streets in			31,500,600.00	31,500,600.00	31,500,600.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000037 Installation of three in one Solar Street Light from Nodoro J			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000038 Installation of three in one Solar Street Light between Amae			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000039 Street Light Installation along major Road of Isuochi Umun			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000040 Street Light Installation along major Road of Arochukwu Aro			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23030123/14000041 Rehabilitation of Street Light along Bende Road to Isieke I			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020123/14000042			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000043			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000044			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000045			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000046			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000047			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000048			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000049			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000050			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000051			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000052			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000053			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020123/14000054			22,000,000.00	22,000,000.00	22,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000055			24,441,800.00	24,441,800.00	24,441,800.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000056			25,549,800.00	25,549,800.00	25,549,800.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000057			26,663,900.00	26,663,900.00	26,663,900.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020123/14000058			15,000,000.00	15,000,000.00	15,000,000.00+		12,000,000.00	12,150,000.00	12,301,873.00
52001001/23020123/14000059			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000060			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000061			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000062			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000063			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000064			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000065			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000066			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000067			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000068			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000069			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000070			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000071			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000072			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000073			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000074			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000075			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000076			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000077			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000078			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
52001001/23020123/14000079			31,000,000.00	31,000,000.00	31,000,000.00+		31,000,000.00	31,387,503.00	31,779,844.00
52001001/23020123/14000080			50,000,000.00	50,000,000.00	50,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020123/14000081			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/14000082			50,000,000.00	50,000,000.00	50,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
52001001/23020103/14000083			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
52001001/23020103/14000084			80,000,000.00	80,000,000.00	80,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
52001001/23020103/14000085			12,249,700.00	12,249,700.00	12,249,700.00+		10,000,000.00	10,125,006.00	10,251,572.00
52001001/23020103/14000086			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
53001001/23020103/14000001			10,000,000.00	10,000,000.00	10,000,000.00+				
54001001/23020103/14000002			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23050101/14000003			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/23020118/14000004 Establishment of Skill Acquisition at Ibinaukwu Igbere Bende			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020118/14000005 Upgrading of Existing Market Eziana Aba North LGA			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
54001001/23020103/14000006 Construction of oil Processing Mill for women at Isingwu Okpu			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
54001001/23020103/14000007 Construction of modern market at Umuagu Isuikwuato LGA			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000008 Construction of oil Processing Mill for women at Obuohia Ukw			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000009 Establishment of Skill Acquisition Centre at Ijaw Akirika Uk			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000010 Construction and Equipping of Skill Acquisition Centre at Ip			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000011 Construction of Palm oil Processing Mill at Amalato Umann			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000012 Completion and Equipping of Skill Acquisition centre at Amak			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020103/14000013 Grading Eluamanume- Nnnochie Feeder Farm Road with 6 no.cul			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
26051002/23010119/14000001 Purchase of 40 KVA Generating sets			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,050,000.00	4,100,624.00
17003001/23020103/14000001 Installation of electricity/Power supply with renewable ener			12,500,600.00	12,500,600.00	12,500,600.00+				
17003001/23020103/14000002 Installation of electricity/Power supply with renewable ener			12,500,600.00	12,500,600.00	12,500,600.00+				
17065001/23010119/14000001 Purchase of 40KVA Generating Set			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,087,503.00	7,176,098.00
51001001/23010119/14000001 Purchase of power Generating set			5,500,600.00	5,500,600.00	5,500,600.00+		6,000,000.00	6,075,006.00	6,150,948.00
Total	598,880,723.00	2,211,066,687.50	1,953,344,600.00	1,923,344,600.00	287,722,087.50-	114.96%+	1,654,051,600.00	1,674,727,531.00	1,695,661,632.00
Note 15 - Rail									
Note 16 - Water Ways									
Note 17 - Road									
11101001/23030113/17000001 Remedial Works on some failed roads in Aba	49,400,000.00	38,520,000.00	52,000,000.00	52,000,000.00	13,480,000.00+	74.08%+			
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwa west LGA		24,000,000.00	53,000,000.00	53,000,000.00	29,000,000.00+	45.28%+	25,000,000.00	25,312,497.00	25,628,907.00
11101001/23020114/17000003 Intervention on Rehabilitation / Alspait overlay of failed	79,340,000.00	24,000,000.00	54,000,000.00	54,000,000.00	30,000,000.00+	44.44%+	60,000,000.00	60,750,000.00	61,509,376.00
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw	49,200,000.00		52,000,000.00						
11101001/23020114/17000005 Grading of roads in Amaku Umuotu Eziana Umuobasi and Obeaw	2,877,489.00		3,600,200.00	3,600,200.00	3,600,200.00+		4,000,000.00	4,050,000.00	4,100,624.00
11101001/23020114/17000006 Construction of Prof. Ikonne Avenue IBB Housing Ikot Ekpene	10,870,597.00		12,000,000.00				13,000,000.00	13,162,497.00	13,327,023.00
11101001/23020114/17000007 Grading of 3[nos] feeder roads each in Ukwa West and Ukwa Ea							30,000,000.00	30,375,006.00	30,754,694.00
11101001/23020114/17000008 Construction of 1Km roads in Asa Ukwa West LGA							50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020114/17000009 Construction of Umuokomiri road from Enugu PH Express Rd.							50,000,000.00	50,625,006.00	51,257,815.00
11101001/23020114/17000010 Construction of Ntigha Azuogwugwu Ring Rd.[2.3Km] in Obingwa							100,000,000.00	101,250,000.00	102,515,630.00
12003001/23020114/17000001 Construction of ABHA Ring Road with Drainage & Asphalt Ph		200,000,000.00	200,000,000.00	200,000,000.00		100.00%+	200,000,000.00	202,500,000.00	205,031,249.00
29001001/23050101/17000001 Abia State Transport Loan Scheme							4,000,000.00	4,050,000.00	4,100,624.00
29001001/23020114/17000002 Acquisition and Installation of Road Furniture Signs	2,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
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+		4,000,000.00	4,050,000.00	4,100,624.00
29001001/23010106/17000008 Acquisition of 1Nos Tow/1no Hilux Van			48,000,000.00	48,000,000.00	48,000,000.00+				
29001001/23010112/17000010 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
29001001/23010105/17000014 Tyre/Wheel Clappers 20 Pieces 10 x 2 Categories			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,075,006.00	6,150,948.00
29001001/23050101/17000015 Printing of 10 000 Technical Barge (Conductor & Drivers)							50,000,000.00	50,625,006.00	51,257,815.00
29001001/23050101/17000016 Establishment of 5 in No Manual Testing Stations			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
29001001/23020123/17000020 Acquisition of 6 Traffic Lights At Aba and Umuahia							44,000,000.00	44,550,000.00	45,106,878.00
34001001/23020114/17000001 Construction of Greater Aba Drainage System			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000005 Reconstruction of Omeba Road Ehre-Ukaegbu Ogbo Hill Aba			23,000,000.00	23,000,000.00	23,000,000.00+		23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			21,000,000.00	21,000,000.00	21,000,000.00+		21,000,000.00	21,262,497.00	21,528,283.00
34001001/23020114/17000008 Construct.of Access Roads to Glass Industry/Fuss Factory Rd			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000010 Reconstruction of Uratha Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba			24,500,600.00	24,500,600.00	24,500,600.00+		24,500,600.00	24,806,855.00	25,116,939.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000013			28,000,000.00	28,000,000.00	28,000,000.00+		28,000,000.00	28,350,000.00	28,704,370.00
34001001/23020114/17000014			23,000,000.00	23,000,000.00	23,000,000.00+		23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000015			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000016			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000017			16,000,000.00	16,000,000.00	16,000,000.00+		16,000,000.00	16,200,000.00	16,402,497.00
34001001/23020114/17000020			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000022			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000023			35,000,000.00	35,000,000.00	35,000,000.00+		35,000,000.00	35,437,503.00	35,880,468.00
34001001/23020114/17000030			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000031			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000032			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000033			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000035			23,000,000.00	23,000,000.00	23,000,000.00+		23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000036			21,000,000.00	21,000,000.00	21,000,000.00+		21,000,000.00	21,262,497.00	21,528,283.00
34001001/23020114/17000037			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000038			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000039			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000040			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000041		100,000,000.00			100,000,000.00-				
34001001/23020114/17000042		104,000,000.00	30,000,000.00	30,000,000.00	74,000,000.00-	346.67%+	30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000045			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000046			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000049			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000053			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000054			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000055			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000057			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000058		50,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00-	250.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000061		10,000,000.00			10,000,000.00-				
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000071			80,000,000.00	380,000,000.00	380,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000072			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000078			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000080			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000081			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+		23,000,000.00	23,287,503.00	23,578,596.00
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+		24,516,200.00	24,822,658.00	25,132,946.00
34001001/23020114/17000086			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000090			15,339,800.00	15,339,800.00	15,339,800.00+		15,339,700.00	15,531,452.00	15,725,593.00
34001001/23020114/17000093			50,559,500.00	50,559,500.00	50,559,500.00+		50,559,400.00	51,191,393.00	51,831,285.00
34001001/23020114/17000095			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000097			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000103			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000105			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000106			50,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000107			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000118			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000120			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000121			43,000,000.00	43,000,000.00	43,000,000.00+		43,000,000.00	43,537,503.00	44,081,717.00
34001001/23020114/17000124			22,000,000.00	22,000,000.00	22,000,000.00+		22,000,000.00	22,275,006.00	22,553,445.00
34001001/23020114/17000139			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000145			20,000,000.00	20,000,000.00	20,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000146			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000147			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000148			25,000,000.00	25,000,000.00	25,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000151			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000153		1,600,000,000.00	43,000,000.00	43,000,000.00	1,557,000,000.00-	3,720.93%+	10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000155			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000157			30,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000163			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000164							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000165			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000170			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000173			30,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000174							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000178			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000180			23,399,800.00	23,399,800.00	23,399,800.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000181			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000183			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000184			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000187			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000188			25,000,000.00	25,000,000.00	25,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000189			50,000,000.00	100,000,000.00	100,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000190	5,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000192			80,000,000.00	80,000,000.00	80,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23030113/17000194			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23030113/17000196	2,408,700,000.00		30,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000199			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000200			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000202			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23030113/17000207			25,000,000.00	25,000,000.00	25,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000209	1,396,785,728.29	7,307,937,923.34	1,500,000,000.00	2,100,000,000.00	5,207,937,923.34-	348.00%+	3,500,000,000.00	3,543,750,000.00	3,588,046,878.00
34001001/23020114/17000211			25,000,000.00	25,000,000.00	25,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000214							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000221			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000222			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000223			15,000,000.00	15,000,000.00	15,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000225			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000226			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000227			40,000,000.00	40,000,000.00	40,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000228			40,000,000.00	40,000,000.00	40,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000230			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000232			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000234			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000235			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000236			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000237			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000238			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000239			25,000,000.00	25,000,000.00	25,000,000.00+		2,000,000.00	2,025,006.00	2,050,324.00
34001001/23020114/17000240			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000241			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000242			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000243			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000252			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000253			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000256			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000258	10,000,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000259			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000260	3,735,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000262			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000263		30,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00-	150.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000266			28,000,000.00	28,000,000.00	28,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000268			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000269			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000271			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000273			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000274			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000275			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000276			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000277			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000278			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000279			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000280			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000281			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000200			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000283			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000285			5,000,000.00	5,000,000.00	5,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000286			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000287			18,000,000.00	18,000,000.00	18,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000289			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000290			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000291			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000292			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000293			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000294			35,000,000.00	35,000,000.00	35,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000295			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000296			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000297			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000298	1,400,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000300			5,000,000.00	5,000,000.00	5,000,000.00+				
34001001/23020114/17000301			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000302		50,900,000.00	50,000,000.00	50,000,000.00	900,000.00-	101.80%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000303			70,000,000.00	70,000,000.00	70,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000304			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000308							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000309			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000310			45,000,000.00	45,000,000.00	45,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000311	1,343,000,000.00	3,211,736,000.00	1,500,000,000.00	2,100,000,000.00	1,111,736,000.00-	152.94%+	1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
34001001/23020114/17000313			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17017315			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23050101/17000316		50,000,000.00	50,000,000.00	50,000,000.00		100.00%+	20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000317			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000318	230,000,000.00	346,800,000.00	80,000,000.00	80,000,000.00	266,800,000.00-	433.50%+	15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000319			30,000,000.00	30,000,000.00	30,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000320			65,000,000.00	65,000,000.00	65,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000321			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000322			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000323			20,000,000.00	60,000,000.00	60,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000324			56,000,000.00	56,000,000.00	56,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000325			150,000,000.00	250,000,000.00	250,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000326			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000327			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000328			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000329			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000330			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000331			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000332			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020112/17000333			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000334			40,000,000.00	40,000,000.00	40,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000335			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000336			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000337							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000338			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23030113/17000339			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23030113/17000340			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000341			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000342			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000343			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000344			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000345			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000346			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000347			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000348			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000350							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000351			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000352			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000353			70,000,000.00	70,000,000.00	70,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000354			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000355			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000356			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000357			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000358			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000359			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000360			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000361			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000362			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000363			25,000,000.00	25,000,000.00	25,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000364			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000366			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000367			30,000,000.00	30,000,000.00	30,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000368			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000369			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000370			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000371			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000372			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000373			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000374			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000375			20,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000376			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000377			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000378			23,000,000.00	23,000,000.00	23,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000379			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000380			30,000,000.00	30,000,000.00	30,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000381			50,000,000.00	50,000,000.00	50,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000382			25,000,000.00	25,000,000.00	25,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000383			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000384			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000385			80,000,000.00	80,000,000.00	80,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000386			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000387			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000388			80,000,000.00	80,000,000.00	80,000,000.00+				
34001001/23020114/17000389			97,000,000.00	97,000,000.00	97,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000392			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000393			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000394			25,000,000.00	25,000,000.00	25,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000395			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
34001001/23020114/17000396			20,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000397			20,000,000.00	20,000,000.00	20,000,000.00+		15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000398			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000400			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000449			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000452			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000453			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000454			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000455			30,000,000.00	30,000,000.00	30,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000456			40,000,000.00	60,000,000.00	60,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000457			35,000,000.00	55,000,000.00	55,000,000.00+		80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000458			50,000,000.00	100,000,000.00	100,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000459			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000460			50,000,000.00	50,000,000.00	50,000,000.00+		40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000461		6,049,953,434.80	1,812,208,900.00	2,312,208,900.00	3,737,744,534.80-	261.65%+	1,500,000,000.00	1,518,750,000.00	1,537,734,370.00
34001001/23020114/17000462			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000463			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000464			25,000,000.00	25,000,000.00	25,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000465			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000466			30,000,000.00	30,000,000.00	30,000,000.00+		70,000,000.00	70,875,006.00	71,760,948.00
34001001/23020114/17000467							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000471							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000472							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000474							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000475							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000476							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000477							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000478							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000479							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000480							80,000,000.00	81,000,000.00	82,012,497.00
34001001/23020114/17000481							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000495							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000499							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000500							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23020114/17000507							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000510							10,000,000.00	10,125,006.00	10,251,572.00
34001001/23030113/17000512							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000537							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000545							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000550							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000553							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000554							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000556							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000557							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000558							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000561							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000563							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000566							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000573							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000579							15,000,000.00	15,187,503.00	15,377,347.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Achieved 2022	Proposed 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000582							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000585							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000589							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000597							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000600							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000612							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000613							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000624							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000636							20,000,000.00	20,250,000.00	20,503,122.00
34001001/23020114/17000655							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23010129/17000657							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000668							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000670							60,000,000.00	60,750,000.00	61,509,376.00
34001001/23020114/17000671							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000672							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000673							15,000,000.00	15,187,503.00	15,377,347.00
34001001/23020114/17000704							100,000,000.00	101,250,000.00	102,515,630.00
34001001/23020114/17000730							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000731							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000732							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000733							30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000734							40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000735							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000736							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000737							40,000,000.00	40,500,000.00	41,006,254.00
34001001/23020114/17000738							30,000,000.00	30,375,006.00	30,754,694.00
34001001/23020114/17000741							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000743							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000745							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000746							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000747							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000748							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000749							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000750							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000751							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000752							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000753							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000754							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000755							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000757							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000759							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000760							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23020114/17000767							50,000,000.00	50,625,006.00	51,257,815.00
34001001/23030113/17000768							100,000,000.00	101,250,000.00	102,515,630.00
34004001/23030113/17000001			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	50,625,006.00	51,257,815.00
54001001/23020114/17000003			5,200,400.00	5,200,400.00	5,200,400.00+		5,200,500.00	5,265,506.00	5,331,328.00
54001001/23020114/17000004			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
54001001/23020114/17000005			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,250,000.00	20,503,122.00
Total	20,712,673,814.29	19,261,507,358.14	14,965,242,600.00	17,241,242,600.00	2,020,264,758.14-	111.72%+	17,899,533,000.00	18,123,278,101.00	18,349,819,022.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D....CONT'D.

	Actual	Actual	Original	Final	Variance	% Achieved	Proposed	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 18 - Airways									
34001001/23020117/1800001 Construction of Abia State Airport			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
Total			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,312,497.00	25,628,907.00
Note 19 - Sea Ports									
Note 20 - Shipping									
Note 21 - Oil and Gas Infrastructure									
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,124,900.00	5,124,900.00	5,124,900.00+		5,124,900.00	5,188,959.00	5,253,822.00
Total			5,124,900.00	5,124,900.00	5,124,900.00+		5,124,900.00	5,188,959.00	5,253,822.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Note	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
Summary of Capital Expenditure by Location:		₦	₦	₦	₦	₦	%	₦	₦	₦
Abia North Senatorial Zone										
Arochukwu	1	908,630,000.00	2,351,943,150.00	2,561,153,700.00	3,011,153,700.00	659,210,550.00+	21.89%+	4,214,638,100.00	3,197,983,204.00	4,214,638,100.00
Bende	2	30,857,040.00	51,940,000.00	599,118,800.00	551,618,200.00	499,678,200.00+	90.58%+	580,817,400.00	588,077,686.00	580,817,400.00
Isiukwa ato	3	55,785,000.00	656,782,075.99	1,910,614,300.00	2,034,190,620.00	1,377,408,544.01+	67.71%+	1,859,302,500.00	1,882,543,987.00	1,859,302,500.00
Umunneochi	4	723,917,965.00	276,433,000.00	1,684,200,400.00	1,734,200,400.00	1,457,767,400.00+	84.06%+	1,855,801,900.00	1,878,999,510.00	1,855,801,900.00
Ohafia	5	18,679,000.00	17,240,000.00	816,869,000.00	814,869,000.00	797,629,000.00+	97.88%+	748,934,000.00	758,295,729.00	748,934,000.00
Sub-Total		1,737,869,005.00	3,354,338,225.99	7,571,956,200.00	8,146,031,920.00	4,791,693,694.01+	58.82%+	9,259,493,900.00	8,305,900,116.00	9,259,493,900.00
Abia Central Senatorial Zone										
Ikwuano	6		1,700,000.00	606,501,700.00	606,501,700.00	604,801,700.00+	99.72%+	452,602,400.00	458,259,960.00	452,602,400.00
Isiala ngwa North	7	51,200,000.00	27,500,000.00	2,226,470,300.00	2,226,470,300.00	2,198,970,300.00+	98.76%+	2,589,339,700.00	2,621,706,625.00	2,589,339,700.00
Isiala ngwa South	8	24,050,000.00	59,180,394.00	866,901,500.00	856,901,500.00	797,721,106.00+	93.09%+	2,020,544,900.00	2,045,801,790.00	2,020,544,900.00
Osisioma	9	471,650,346.48	686,008,900.75	1,788,415,500.00	1,888,415,500.00	1,202,406,599.25+	63.67%+	1,922,641,000.00	1,946,674,144.00	1,922,641,000.00
Umuahia North	10	38,076,030,125.51	35,181,198,957.86	55,382,101,600.00	63,668,960,380.00	28,487,761,422.14+	26.77%+	57,086,657,100.00	57,081,367,252.00	57,086,657,100.00
Umuahia South	11	33,000,000.00	2,404,704,354.96	3,316,287,000.00	3,633,287,000.00	1,228,582,645.04+	33.81%+	2,447,621,800.00	2,478,217,226.00	2,447,621,800.00
Sub-Total		38,655,930,471.99	38,360,292,607.57	64,186,677,600.00	72,880,536,380.00	34,520,243,772.50+	31.66%+	66,519,406,900.00	66,632,026,997.00	66,519,406,900.00
Abia South Senatorial Zone										
Aba North	12	95,400,000.00	2,613,008,040.00	3,730,196,900.00	4,207,196,900.00	1,594,188,860.00+	37.89%+	3,968,710,600.00	3,512,069,676.00	3,968,710,600.00
Aba South	13	2,413,700,000.00	266,000,000.00	1,615,000,000.00	1,745,000,000.00	1,479,000,000.00+	84.76%+	1,164,500,600.00	1,179,056,975.00	1,164,500,600.00
Obingwa	14	31,827,489.00	112,902,000.00	815,676,900.00	795,676,900.00	682,774,900.00+	85.81%+	1,534,801,800.00	1,553,986,889.00	1,534,801,800.00
Ukwa South	15	197,811,580.00	140,780,000.00	580,000,000.00	550,000,000.00	409,220,000.00+	74.40%+	545,800,700.00	552,623,245.00	545,800,700.00
Ugwunagbo	16		128,600,000.00	481,500,600.00	527,500,600.00	398,900,600.00+	75.62%+	657,500,600.00	665,719,375.00	657,500,600.00
Ukwa West	17	389,240,723.00	446,371,374.00	798,869,300.00	635,608,800.00	189,237,426.00+	29.77%+	1,088,661,100.00	1,102,269,532.00	1,088,661,100.00
Total		3,127,979,792.00	3,707,661,414.00	8,021,243,700.00	8,460,983,200.00	4,753,321,786.00+	56.18%+	8,959,975,400.00	8,565,725,692.00	8,959,975,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
Capital Expenditure by Location									
Note 1 - Arochukwu									
11014001/23000000/13000002 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 prado jeep 2 hummer buses 1coaste)	810,000,000.00	974,000,000.00	500,000,000.00	750,000,000.00	224,000,000.00-	29.87%-	1,480,000,000.00	992,250,000.00	1,480,000,000.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies		590,000,000.00	400,000,000.00	600,000,000.00	10,000,000.00+	1.67%+	800,000,000.00	455,625,006.00	800,000,000.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block	20,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	100,000,000.00	5,062,497.00	100,000,000.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	5,000,000.00						5,000,000.00	5,062,497.00	5,000,000.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.		15,000,000.00	15,000,000.00	15,000,000.00					
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc	30,000,000.00						10,000,000.00	10,125,006.00	10,000,000.00
12003001/23040102/13000008 Flood control and Landscapping in ABHA complex		20,000,000.00	20,000,000.00	20,000,000.00			10,000,000.00	10,125,006.00	10,000,000.00
12003001/23020101/13000009 Library Development and ICT for ABHA		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,000,000.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			50,000,000.00	50,625,006.00	50,000,000.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence							20,000,000.00	20,250,000.00	20,000,000.00
12003001/23010122/13000013 Equipment for Medical Unit		1,000,000.00	1,000,000.00	1,000,000.00			2,000,000.00	2,025,006.00	2,000,000.00
12003001/23010119/13000014 Purchase of 1no 350KVA Gen Set for ABHA	10,000,000.00								
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA		200,000,000.00	201,000,000.00	201,000,000.00	1,000,000.00+	0.50%+	225,000,000.00	207,562,497.00	225,000,000.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly		20,000,000.00	20,000,000.00	20,000,000.00			30,000,000.00	30,375,006.00	30,000,000.00
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'		400,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-			
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA	5,000,000.00						5,000,000.00	5,062,497.00	5,000,000.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex		7,000,000.00	7,000,000.00	7,000,000.00					
12003001/23030118/13000020 Renov of Hon. Speaker's Lodge/Installation of External Light							20,000,000.00	20,250,000.00	20,000,000.00
12003001/23030110/13000022 Renovation of ABHA's Hallowed Chamber		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,000,000.00
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Memb.	10,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00			91,136,300.00		91,136,300.00
12003001/23030105/13000025 Refurbishment of the ABHA clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,000,000.00
12003001/23010129/13000026 Purchase of Public Address System		70,000,000.00	70,000,000.00	70,000,000.00			10,000,000.00	10,125,006.00	10,000,000.00
12003001/23010129/13000027 Purchase of Communication Equipment		9,000,000.00	9,000,000.00	9,000,000.00			5,000,000.00	5,062,497.00	5,000,000.00
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta			2,649,500.00	2,649,500.00	2,649,500.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
15026001/23050101/13000004 Survey Equipment							1,500,600.00	1,519,363.00	1,500,600.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses							3,000,000.00	3,037,503.00	3,000,000.00
20007001/23010101/13000001 Acquisition of Capital Assets	630,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
20007001/23020127/13000002 Computerization and System Development			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,000,000.00	28,350,000.00	28,000,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,000,000.00
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000016 Construction of Obinto Umuzongbo Arochukwu Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,000,000.00
34001001/23020114/17000396 Construction of Feeder Road with Culverts@Aghara Ihechiowa E			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000462 Construction of Ozu-abam - Okubu - Arochukwu Road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000464 Construction of Alvan Ikoku - Ujari Amasu Road Arochukwu			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020123/14000051 Installation of Street Light Ahia Nkwo Market Arochukwu			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52103001/23020105/10000001 Construction/Provision of Water Facilities			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
54001001/23020124/12000003 Construction of Market @Ahuma/Ovukwu Ndi Oji Ahuma in Arochu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17001001/23010124/05000030 Procurement of Science Lab Tech Equipment			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
17003001/23030106/05000047 Ren/Reh of 2 classroom block Office&Store in Amuru com.			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17019001/23020118/05000003			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17019001/23020101/05000004			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
17019001/23020102/05000005			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
17019001/23020118/05000007			52,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	54,000,000.00	54,675,006.00	54,000,000.00
17019001/23010105/13000001			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17019001/23010121/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
21003001/23010122/04000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21003001/23050103/04000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23010122/04000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23010122/04000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21003001/23010122/04000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
21003001/23010122/04000006	3,000,000.00		16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21003001/23050101/04000011			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
21003001/23050101/04000012			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
21003001/23010122/04000013			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,500,600.00
21003001/23050101/04000014			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21003001/23030105/04000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21003001/23010122/04000040			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21003001/23050101/04000041			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
21003001/23030105/04000045			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+			
21003001/23010122/04000046			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000047			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23050101/04000048			282,000,000.00	282,000,000.00	282,000,000.00+	100.00%+	220,000,000.00	222,750,000.00	220,000,000.00
21003001/23050101/04000050							5,000,000.00	5,062,497.00	5,000,000.00
21003001/23050101/04000053			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026001/23030105/04000007		1,671,150.00	10,000,000.00	10,000,000.00	8,328,850.00+	83.29%+	30,000,000.00	30,375,006.00	30,000,000.00
21026001/23010122/04000008		272,000.00	1,000,000.00	1,000,000.00	728,000.00+	72.80%+	1,000,000.00	1,012,497.00	1,000,000.00
21026001/23020106/04000012			16,500,600.00	16,500,600.00	16,500,600.00+	100.00%+	16,000,000.00	16,200,000.00	16,000,000.00
21026001/23010122/04000022			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	450,000,000.00	455,625,006.00	450,000,000.00
Total	908,630,000.00	2,351,943,150.00	2,561,153,700.00	3,011,153,700.00	659,210,550.00+	21.89%+	4,214,638,100.00	3,197,983,204.00	4,214,638,100.00
Note 2 - Bende									
73001001/23010122/04000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
73001001/23050101/04000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,265,405.00	5,200,400.00
11101001/23020102/04000007		3,700,000.00	2,399,800.00	2,399,800.00	1,300,200.00-	54.18%-	2,500,600.00	2,531,860.00	2,500,600.00
11101001/23030106/05000010		240,000.00	1,500,600.00	1,500,600.00	1,260,600.00+	84.01%+	1,600,200.00	1,620,200.00	1,600,200.00
11101001/23030106/05000036	15,057,040.00								
11101001/23030106/05000039		5,700,000.00	5,000,000.00	5,000,000.00	700,000.00-	14.00%-			
11101001/23030106/05000041		14,300,000.00	10,000,000.00	2,000,000.00	12,300,000.00-	615.00%-			
11101001/23020107/05000053		20,000,000.00	16,000,000.00	3,000,000.00	17,000,000.00-	566.67%-	17,000,000.00	17,212,497.00	17,000,000.00
11101001/23020105/10000014							2,000,000.00	2,025,006.00	2,000,000.00
11101001/23020124/12000013	15,800,000.00	8,000,000.00	16,500,600.00		8,000,000.00-		15,000,000.00	15,187,503.00	15,000,000.00
11101001/23020124/12000016			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
15001001/23050101/01000095			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
15001001/23020113/01000103							5,000,000.00	5,062,497.00	5,000,000.00
15001001/23020113/01000110			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
34001001/23020114/17000020			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000023			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022 %	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	23,000,000.00	23,287,503.00	23,000,000.00
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+	100.00%+	24,516,200.00	24,822,658.00	24,516,200.00
34001001/23020114/17000165			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000170			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000324			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000331			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000371			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000392			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000636							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000754							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000760							50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020103/14000025			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020103/14000026			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000052			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000076			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52102001/23020105/10000011			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52103001/23020105/10000011			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,000,000.00
52103001/23020105/10000012			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,000,000.00
52103001/23020105/10000013			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,000,000.00
54001001/23020113/01000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020118/12000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
54001001/23020124/12000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020118/14000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
26051001/23010101/06000003			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26051001/23030121/06000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26051001/23030101/13000003			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
26051001/23020101/13000022							5,000,000.00	5,062,497.00	5,000,000.00
26051001/23020101/13000042							5,000,000.00	5,062,497.00	5,000,000.00
17003001/23030106/05000048			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23020107/05000062			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020103/14000001			12,500,600.00	12,500,600.00	12,500,600.00+	100.00%+			
21001001/23030105/04000076			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23020106/04000082			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
Total	30,857,040.00	51,940,000.00	599,118,800.00	551,618,200.00	499,678,200.00+	90.58%+	580,817,400.00	588,077,686.00	580,817,400.00
Note 3 - Isiukwu ato									
11001002/23030121/13000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11001002/23050103/13000009		10,000,000.00	10,500,600.00	10,500,600.00	500,600.00+	4.77%+	10,500,600.00	10,631,860.00	10,500,600.00
11013001/23010112/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11013001/23010112/13000003			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
11013001/23030121/13000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
11013001/23030111/13000014	11,300,000.00	11,500,000.00	10,000,000.00	10,000,000.00	1,500,000.00-	15.00%-	10,000,000.00	10,125,006.00	10,000,000.00
11013001/23050103/13000015			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11101001/23020124/12000003		500,000.00	3,200,400.00	3,200,400.00	2,700,400.00+	84.38%+			
11101001/23020124/12000011	15,200,000.00	14,500,000.00	16,500,600.00	2,500,600.00	11,999,400.00-	479.86%-	17,000,000.00	17,212,497.00	17,000,000.00
25001001/23010101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
25005001/23010101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
15001001/23050101/01000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23050105/01000004			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
15001001/23010127/01000007			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15026001/23020127/13000002			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,500.00	1,215,506.00	1,200,500.00
20001001/23050101/13000001			3,030,000.00	3,030,000.00	3,030,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
20001001/23020118/13000002			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
20001001/23020101/13000003			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
20001001/23050101/13000004	985,000.00	985,000.00	15,000,000.00	15,000,000.00	14,015,000.00+	93.43%+	15,000,000.00	15,187,503.00	15,000,000.00
20001001/23010101/13000006			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	27,000,000.00	27,337,503.00	27,000,000.00
20001001/23050103/13000008			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
20001001/23050102/13000009			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
20001001/23050101/13000012			4,039,600.00	4,039,600.00	4,039,600.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
20001001/23050101/13000013			5,050,400.00	5,050,400.00	5,050,400.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
20001001/23050101/13000014			2,020,400.00	2,020,400.00	2,020,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
20008001/23010104/13000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
20008001/23010108/13000016			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
20008001/23010108/13000017			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,500,600.00
20008001/23010114/13000018							21,600,200.00	21,870,200.00	21,600,200.00
34001001/23020114/17000031			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000252			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000253			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000256			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000277			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000304			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000368			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000372			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000373			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000374			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000380			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000381			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000398			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000463			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000465			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000477							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000553							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000600							20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020123/14000053			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000074			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000075			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
54001001/23020103/14000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
60001001/23020104/06000057			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
60001001/23020104/06000059			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
26052001/23010122/04000001			249,700.00	249,700.00	249,700.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
26052001/23010122/04000002			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
17001001/23050101/05000001	5,000,000.00	37,065,000.00	200,000,000.00	200,000,000.00	162,935,000.00+	81.47%+	210,000,000.00	212,625,006.00	210,000,000.00
17001001/23030106/05000002		20,000,000.00	90,000,000.00	90,000,000.00	70,000,000.00+	77.78%+	67,000,000.00	67,837,503.00	67,000,000.00
17001001/23030110/05000004	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,000,000.00
17001001/23030106/05000005			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	55,000,000.00	55,687,503.00	55,000,000.00
17001001/23010112/05000010		3,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00+	70.00%+	10,000,000.00	10,125,006.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/23020124/12000010 Construction of Ubahu Akwa Community Market in Umunneochi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000011 Construction of Palm oil Processing Mill at Amalato Umunn			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi							5,000,000.00	5,062,497.00	5,000,000.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant							50,000,000.00	50,625,006.00	50,000,000.00
17003001/23020107/05000055 Construction of functional Laboratories in Mbala High Schoo			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23020107/05000072 Construction of Perimeter Fencing in Mbala Cental Schl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17018001/23020118/05000002 Site Development Cost			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	120,000,000.00
17018001/23020107/05000003 Construction/Provision of School Buildings	278,922,965.00	513,000.00	300,000,000.00	300,000,000.00	299,487,000.00+	99.83%+	250,000,000.00	253,125,006.00	250,000,000.00
17018001/23020102/05000004 Students Hostel			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00	253,125,006.00	250,000,000.00
17056001/23010105/05000002 Purchase of Motor Vehicle			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,500,600.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
17056001/23010112/05000004 Purchase of office furniture			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
17056001/23050101/05000005 Award of Scholarship	18,000,000.00	28,800,000.00	90,899,200.00	90,899,200.00	62,099,200.00+	68.32%+	85,000,000.00	86,062,497.00	85,000,000.00
21102001/23010122/04000009 Purchase of Dialysis Machine at General Hospital Umunneato			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
Total	723,917,965.00	276,433,000.00	1,684,200,400.00	1,734,200,400.00	1,457,767,400.00+	84.06%+	1,855,801,900.00	1,878,999,510.00	1,855,801,900.00
Note 5 - Ohafia									
11101001/23020105/10000006 Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	67.69%+			
11101001/23020105/10000019 Construction of water borehole at Okagwe + B128 in Ohafia L.		400,000.00	1,200,400.00	1,200,400.00	800,400.00+	66.68%+			
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
47001001/23010112/13000001 Furnishing of the Offices			1,579,800.00	1,579,800.00	1,579,800.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			2,399,800.00	2,399,800.00	2,399,800.00+	100.00%+			
47001001/23050102/13000003 Installation of Website and Internal Accessories			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
34001001/23020114/17000036 Construction of Umuokoro Rd Eghem Layout Umuahia			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	21,000,000.00	21,262,497.00	21,000,000.00
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000038 Construct of Abiriba Junction Eitiamia Nkporo Road (9.0km)			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000095 Construction of Ebem-Isuigwu-Ndi Oji Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000120 Reconstruction of Oba Omaghuzo Amaogudu Road Abiriba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000139 Construction of Amaekpu amangwu-Erei Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000223 Construction of Internal Roads of Luxry Bus Terminal Umuahia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000320 Construction of Ohafia Township roads			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23030113/17000336 Construction of Akanu Abia Road Ohafia			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23030113/17000339 Construction of Okonaku Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000384 Construction of Umuezego Ntigha Okpuala road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000736 Construction of Umuakatawom Isiahia Mgboko Ohanze Raod (4.4k							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000750 Reconstruction of Ugwu Court in Abiriba Ohafia L.G.A							50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development			222,863,200.00	222,863,200.00	222,863,200.00+	100.00%+	162,934,000.00	164,970,675.00	162,934,000.00
52001001/23020123/14000045 Rehabilitation of Street Light Afor Market Asaga Ohafia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000049 Installation of Street Light Afor Market Asaga Ohafia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000072 Rural Electrification in Amankwu Community Ohafia LGA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000073 Rural Electrification in Ogbokwe road and environs Asaga Oh			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000077 Rural Electrification in Agborji Ring Road Abiriba Ohafia LG			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
60001001/23050101/06000036 Survey of Satelite - Town and Golf Course Ohafia			2,625,400.00	2,625,400.00	2,625,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
71001001/23050101/13000008 Ohafia Industrial Cluster		6,000,000.00	12,600,200.00	10,600,200.00	4,600,200.00+	43.40%+	15,000,000.00	15,187,503.00	15,000,000.00
71001001/23020118/13000032 Establishment of INDUSTRIAL PARK AT AKANU IN OHAFIA LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
18011001/23020101/06000001 Construction & Provision of Office Building Complex			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
18011001/23010108/06000002 Purchase of Buses			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
18011001/23010119/06000003 Purchase of Generating Set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23030112/01000148							45,000,000.00	45,562,497.00	45,000,000.00
34001001/23020114/17000030			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000145			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000163			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17017315			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000341			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000351			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000369			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000386			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000413			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000416			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000417			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000428			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
34001001/23020114/17000453			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000455			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000456			40,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
34001001/23020114/17000472							80,000,000.00	81,000,000.00	80,000,000.00
34001001/23020114/17000554							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000585							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000655							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000672							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000730							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000731							50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020123/14000047			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000048			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000064			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52103001/23050103/10000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
54001001/23020118/03000032			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020124/12000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
60001001/23020118/06000066							10,000,000.00	10,125,006.00	10,000,000.00
13001001/23050101/08000007	9,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
13001001/23050101/08000008			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
14001001/23020118/08000013			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
17003001/23030106/05000046			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23020107/05000052			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17003001/23020107/05000060			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020107/05000061			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23020105/05000065			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21001001/23020106/04000039			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,500,600.00	30,881,860.00	30,500,600.00
21003001/23020106/04000019			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000025			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23050101/04000054			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
21102001/23010122/04000010			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
Total	51,200,000.00	27,500,000.00	2,226,470,300.00	2,226,470,300.00	2,198,970,300.00+	98.76%+	2,589,339,700.00	2,621,706,625.00	2,589,339,700.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 8 - Isiala ngwa South									
11101001/23020106/04000010 Construction of health centre at Umunne Ato Community Isiala	14,050,000.00	17,910,000.00	15,500,600.00	5,500,600.00	12,409,400.00-	225.60%-	16,000,000.00	16,200,000.00	16,000,000.00
11101001/23030106/06000019 Renovation of two (2) No. Schools at Agburuikie and Ntigha Ok		1,500,000.00	4,799,600.00	4,799,600.00	3,299,600.00+	68.75%+			
11101001/23020104/06000015 Construction of Umuala Village Hall in Isiala Ngwa South		470,000.00	2,000,000.00	2,000,000.00	1,530,000.00+	76.50%+			
11101001/23020101/1300009 Construction of Amaku Nvosi Civic Centre in Isialangwa South		14,300,394.00	20,000,000.00	20,000,000.00	5,699,606.00+	28.50%+			
11101003/23020124/13000004 Construction of Market Stores@Umuogele	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
34001001/23020114/17000151 Construction of Umuala-Umueme-Umuebi Umunta Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000232 Construction of Amokwe By pass from Opp. Okigwe PK CBN behin			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000234 Construction of Owerinta-Umuojima-Mbutu Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000266 Construction of the Rds around new Govt HS Complex.			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000352 Construction of Uratta Umuoleke Egbelu Ubi road Isiala Ngwa			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000353 Reconstruction/Expansion of Ururuka road from Umuobiakwa jun			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000379 Construction of Ubakala Ntigha Ngwa Old road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000432 Grading and Maintenance of Engr. Uwa Road in Umuoba Isiala N			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
34001001/23020114/17000438 Reconstruction of Green Street (ngwa Road-Etche Road Ndoki			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000440 Construction of Drainage at Federal Housing Estate Isi Court			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000442 Construction of Umuodu-Umuakwe Azuiyi Oloko and Mbubo Commun			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000443 Construction of Umuokatawom Isiahia Mgboko Ohanze Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
34001001/23020114/17000579 Construction of Mbawsi Township Road							15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000071 Rural Electrification in Umuokiri/ Umuaocha Community Roya			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
54001001/23020113/06000007 Construction of Community Hall in Ikeala Mbutu in Isiala Ng			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020104/06000012 Construction of Village Hall@Umuochim in Isiala Ngwa South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020104/06000013 Construction of Lockup Shops@Umuogele Nvosi in Isiala Ngwa S			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53010001/23020101/06000005 Perimeter Fencing			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
71001001/23020118/13000031 Establishment of Safety workshop for Scientific officers IND		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	5,000,000.00	5,062,497.00	5,000,000.00
71001001/23020118/13000033 Establishment of AUTOMOBILE ASSEMBLY IN ETTI IN ISIALA NGWA		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	33.33%+	10,000,000.00	10,125,006.00	10,000,000.00
72001001/23050101/12000029 MSME Policy Document Preparation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
26051001/23020101/06000004 Construction/Provision of Office Buildings at Isialangwa Sth			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,500,600.00
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwa East			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26051001/23030121/06000012 Rehabilitation/Repairs of Office Building at Umuahia North			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26051001/23010129/11000003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)							3,002,300.00	3,039,826.00	3,002,300.00
26051001/23020104/13000005 Construction of Court Hall at Aba High Court			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa							3,500,600.00	3,544,358.00	3,500,600.00
26052001/23020101/11000002 Construction of New Customary Court Building							42,541,400.00	43,073,165.00	42,541,400.00
26052001/23010101/13000003 Renovation of Customary Court/Office Building			16,900,300.00	16,900,300.00	16,900,300.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	8,000,000.00	8,100,000.00	8,000,000.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26052001/23010101/13000003 Acquisition of Capaital Assets			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
26052001/23010119/13000005 Purchase of 300 KVA Mikkano Lister sound proof Plant			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
26052001/23020101/13000013 Construction of New Customary Courts			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
17003001/23030106/05000050 Construction of 2 Classroom Block office and Store in Umuiah			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	1,200,000,000.00	1,215,000,000.00	1,200,000,000.00
17003001/23020111/05000057 Construction of functional E-library at Ovungwu JSS Umuapu			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
17003001/23020107/05000063 Construction of Toilet in Ngodo Ugwu Sch 1			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
21003001/23020106/04000029 Provision of Health Centre @ Ikeala Mbutu Isiala South LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23050101/04000051			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026001/23010122/04000016			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21026001/23010122/04000017			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
21026001/23020106/04000019			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
21026001/23010105/04000020			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
21026001/23010122/04000021			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
Total	24,050,000.00	59,180,394.00	866,901,500.00	856,901,500.00	797,721,106.00+	93.09%+	2,020,544,900.00	2,045,801,790.00	2,020,544,900.00
Note 9 - Osisioma									
11101001/23030106/05000029		760,000.00	2,099,700.00	2,099,700.00	1,339,700.00+	63.80%+	2,300,100.00	2,328,851.00	2,300,100.00
11101001/23030106/05000033		820,000.00	2,500,600.00	2,500,600.00	1,680,600.00+	67.21%+			
11101001/23050101/09000008		104,110,000.00	50,000,000.00	50,000,000.00	54,110,000.00-	108.22%-	52,000,000.00	52,650,000.00	52,000,000.00
11101001/23020105/10000022		3,680,000.00	3,500,600.00	3,500,600.00	179,400.00-	5.12%-			
11101001/23020124/12000008			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,500,600.00
11101001/23020103/14000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
34001001/23020114/17000039			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000078			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000090			15,339,800.00	15,339,800.00	15,339,800.00+	100.00%+	15,339,700.00	15,531,452.00	15,339,700.00
34001001/23020114/17000155			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000157			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000180			23,399,800.00	23,399,800.00	23,399,800.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000181			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23030113/17000183			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23030113/17000184			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000235			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000236			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000237			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000300			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23020114/17000325			150,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000342			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000397			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000418			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000446			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000466			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
34001001/23020114/17000573							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000734							40,000,000.00	40,500,000.00	40,000,000.00
34001001/23020114/17000743							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000753							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000755							50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020123/14000059			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000060			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000062			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
54001001/23020104/06000014			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020114/17000005			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53010001/23050101/23000004			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
60001001/23010101/06000033			1,575,000.00	1,575,000.00	1,575,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
60001002/23020104/06000007							310,500,600.00	314,381,860.00	310,500,600.00
26051001/23020104/13000032			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23020104/13000033 Reconstruction of 2 burnt down Courts at Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
14001001/23020119/07000011 Establishment of Skill Acquisition Centre @ Uratta Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
14001001/23050101/07000012 COVID-19 Sensitization/Advocacy on Gender-Based violence and		500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	75.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17018001/23010124/05000005 Purchase of Teaching/Learning Aid Equipment	376,391,327.87		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17018001/23010112/05000006 Purchase of Office furniture & Equipment	22,495,267.45	576,138,900.75	20,000,000.00	20,000,000.00	556,138,900.75-	2,780.69%-	10,000,000.00	10,125,006.00	10,000,000.00
17018001/23010124/05000007 Purchase of Classroom Furniture & Equipment			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17018001/23010126/05000008 Purchase of Sports Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17018001/23010125/05000009 Purchase of Library Books & Journals	69,822,751.16		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17018001/23030113/17000001 Road Reconstruction	2,941,000.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	60,000,000.00
17065001/23010113/11000001 Purchase of ICT Equipment/Development of Database			5,000,000.00	86,000,000.00	86,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17065001/23010112/13000001 Purchase of Office Furniture&Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
17065001/23010129/13000002 Purchase of Equipment			5,000,000.00				3,000,000.00	3,037,503.00	3,000,000.00
17065001/23010105/13000003 Purchase of Official Motor Vehicle(hilux) for Executive Secre			36,000,000.00				37,000,000.00	37,462,497.00	37,000,000.00
17065001/23010108/13000004 Purchase of 2No. Humar Buses as Operatrional Vehicles			40,000,000.00				42,000,000.00	42,525,006.00	42,000,000.00
17065001/23010119/14000001 Purchase of 40KVA Generating Set			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,000,000.00
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov Prem Contr			380,000,000.00	380,000,000.00	380,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	300,000,000.00
21002001/23010112/04000004 Pur of Health Serv for Vulnerable Populatr (Equity Fund Cont			280,000,000.00	280,000,000.00	280,000,000.00+	100.00%+	280,000,000.00	283,500,000.00	280,000,000.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
Total	471,650,346.48	686,008,900.75	1,788,415,500.00	1,888,415,500.00	1,202,406,599.25+	63.67%+	1,922,641,000.00	1,946,674,144.00	1,922,641,000.00
Note 10 - Umuahia North									
11001001/23010122/04000003 Purchase of Health/Medical Equipments for Govt House Clinic	38,147,000.00	20,290,000.00	50,000,000.00	50,000,000.00	29,710,000.00+	59.42%+	40,000,000.00	40,500,000.00	40,000,000.00
11001001/23010112/09000002 Procurement of Mowers and Accessories for Governmentt House	1,982,164.11		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11001001/23020127/11000001 Purchase of Camera & Video Recording Machines for the Press	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
11001001/23010105/13000001 Acquisition of Capital Assets (Pur of Veh & Other Cap Asset)	266,794,835.00								
11001001/23010105/13000003 Purchase of Motor Vehicles for Government House/MDAs	1,190,120,722.22	1,169,800,000.00	1,500,000,000.00	2,000,000,000.00	830,200,000.00+	41.51%+	1,000,000,000.00	1,012,500,000.00	1,000,000,000.00
11001001/23010106/13000004 Purchase of Motor Vans for Government House	204,131,000.00	178,500,000.00	500,000,000.00	750,000,000.00	571,500,000.00+	76.20%+	400,000,000.00	405,000,000.00	400,000,000.00
11001001/23010107/13000005 Purchase of Trucks for Government House	398,076,974.42	579,465,555.54	1,000,000,000.00	1,250,000,000.00	670,534,444.46+	53.64%+	700,000,000.00	708,750,000.00	700,000,000.00
11001001/23010108/13000006 Purchase of Buses for Government House/MDAs	558,540,144.11	672,000,000.00	1,000,000,000.00	1,300,000,000.00	628,000,000.00+	48.31%+	1,000,000,000.00	1,012,500,000.00	1,000,000,000.00
11001001/23010112/13000007 Purchase of Office Furniture	38,900,000.00	43,500,000.00	50,000,000.00	50,000,000.00	6,500,000.00+	13.00%+	20,000,000.00	20,250,000.00	20,000,000.00
11001001/23010119/13000008 Purchase of Power Generating Set for Govt House/Liason Offic	102,375,200.00	9,000,000.00	100,000,000.00	100,000,000.00	91,000,000.00+	91.00%+			
11001001/23010128/13000009 Purchase of Security Equipments	337,116,000.00	35,000,000.00	40,000,000.00	40,000,000.00	5,000,000.00+	12.50%+	45,000,000.00	45,562,497.00	45,000,000.00
11001001/23050103/13000010 Monitoring and Evaluation of Projects in MDAs	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11001001/23010119/13000011 Provision of Sporting Facilities at new Governors Lodge	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00			45,000,000.00	45,562,497.00	45,000,000.00
11001001/23010123/13000012 Purchase of Fire Fighting Equipment	40,000,000.00	32,500,000.00	40,000,000.00	40,000,000.00	7,500,000.00+	18.75%+	42,000,000.00	42,525,006.00	42,000,000.00
11001001/23030123/13000014 Rehabilitation of Street Light in Government House	20,000,000.00	11,775,000.00	20,000,000.00	25,000,000.00	13,225,000.00+	52.90%+	20,000,000.00	20,250,000.00	20,000,000.00
11001001/23010120/13000015 Purchase of Canteen/Kitchan Equipments	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11001001/23010105/13000019 Purchase of Vehicle for Commissioners Judiciary and Permanen							1,500,000,000.00	1,518,750,000.00	1,500,000,000.00
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA		2,730,000.00	50,000,000.00	50,000,000.00	47,270,000.00+	94.54%+	40,000,000.00	40,500,000.00	40,000,000.00
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
11001001/23030121/13000008 Rehabilitation/Repair of Office Buildings		6,500,000.00	12,500,600.00	12,500,600.00	6,000,600.00+	48.00%+	12,000,000.00	12,150,000.00	12,000,000.00
11001002/23050101/19000002 Inter State Boundary Conflict Resolution		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	87.50%+	70,000,000.00	70,875,006.00	70,000,000.00
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
11008001/23050101/09000001 Sema Rapid Response Activities			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
11008001/23050101/09000002 Sema Monitory and Evaluation Activities			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11008001/23010112/13000003 Office Equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
11013001/23010112/13000009 Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T		4,420,000.00	2,500,600.00	2,500,600.00	1,919,400.00-	76.76%-	2,500,600.00	2,531,860.00	2,500,600.00
11013001/23050101/13000016 Establishment of ICT Hub in the office of the SSG			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11013001/23050101/13000017 Printing of Honourary Awards			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
11016001/23010112/13000003 Purchase of 4 No. 32" Flat Screen TVs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	200,400.00
11016001/23010112/13000004 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	252,821.00	249,700.00
11016001/23010112/13000005 Purchase of 4 Nos. Fridges			399,800.00	399,800.00	399,800.00+	100.00%+	249,700.00	252,821.00	249,700.00
11016001/23010119/13000006 Procurement of 1 No. 5KVA Gen-Set			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	200,400.00
11016001/23050101/13000007 Nigerian (Abia Chapter) National Volunteerism Promotion			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,400.00	2,227,902.00	2,200,400.00
11016001/23050101/13000008 2022 National Population Census Monitoring in the State			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,200,400.00
11017001/23010112/13000003 Purchase of Furniture and Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,399,800.00	1,417,303.00	1,399,800.00
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	303,857.00	300,100.00
11017001/23010112/13000005 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	404,795.00	399,800.00
11017001/23010112/13000006 Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	607,703.00	600,200.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,500,600.00
11018001/23050101/13000007 Procurement /Installationof CCTV Camera in selected flashpoi			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,200,400.00	7,290,411.00	7,200,400.00
11018001/23050101/13000008 Community Based Security intelligence gathering & Project Mo							3,000,000,000.00	3,037,500,000.00	3,000,000,000.00
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	303,857.00	300,100.00
11014001/23010112/13000004 Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	500,600.00
11014001/23010112/13000005 Purchase of 4 Nos. Fridges			649,500.00	649,500.00	649,500.00+	100.00%+	500,600.00	506,855.00	500,600.00
11014001/23050101/13000007 Capacity Building of Political Appointees			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11021002/23040104/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11033001/23050103/04000004 Monitoring and Evaluation		250,000.00	1,000,000.00	1,000,000.00	750,000.00+	75.00%+	500,600.00	506,855.00	500,600.00
11033001/23030105/04000005 Abia State Aids Control Programme		2,000,000.00	50,000,000.00	50,000,000.00	48,000,000.00+	96.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,000,000.00
11033001/23050101/13000003 Suports to Stakeholders Line Mins Laca Ngos.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critaical HIV Interven			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23050101/13000005 Annual Journal and M and E Provision			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23050101/13000006 Provision for Quaterly SACALACA forum			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23050101/13000008 Advocacy/Sentization Council of Chifts and Religious leaders			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23050101/13000009 Purchase of Offaice Funitures 10 Chairs 10 Tables and 10 St			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11033001/23010119/13000011 Purchase of Power Generating Set							10,000,000.00	10,125,006.00	10,000,000.00
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
11035001/23010101/13000002 Acquisition of Capital Assets							2,500,600.00	2,531,860.00	2,500,600.00
11021001/23040105/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
73001001/23010105/13000002 Purchase of Office Vehicles			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
73001001/23010104/13000003 Purchase of Motor Cycles			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,500,600.00	15,694,358.00	15,500,600.00
73001001/23010128/13000004 Purchase of Security Equipment			348,000,000.00	348,000,000.00	348,000,000.00+	100.00%+	400,000,000.00	405,000,000.00	400,000,000.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
73001001/23030121/13000008 Fumigation of offices and premises			350,500.00	350,500.00	350,500.00+	100.00%+	360,100.00	364,601.00	360,100.00
73001001/23050101/13000009 Insurance Policy forsecurity personnel			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,200,400.00	8,302,908.00	8,200,400.00
73001001/23050101/13000010 Capacity Building of the Security Personnel		10,000,000.00	105,000,000.00	105,000,000.00	95,000,000.00+	90.48%+	100,000,000.00	101,250,000.00	100,000,000.00
73001001/23020118/13000011 Establishment of Ebube Agu Project			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+	500,000,000.00	506,250,000.00	500,000,000.00
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	29,889,475.00	64,800,000.00			64,800,000.00-				

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020106/04000012		41,000,000.00	20,000,000.00	20,000,000.00	21,000,000.00-	105.00%-			
11101001/23020107/05000004		12,400,000.00	8,000,000.00	2,000,000.00	10,400,000.00-	520.00%-	10,000,000.00	10,125,006.00	10,000,000.00
11101001/23020111/05000005	1,880,000.00	4,500,000.00	2,000,000.00	2,000,000.00	2,500,000.00-	125.00%-	3,000,000.00	3,037,503.00	3,000,000.00
11101001/23020107/05000023		840,000.00	2,600,200.00	2,600,200.00	1,760,200.00+	67.69%+	2,900,300.00	2,936,554.00	2,900,300.00
11101001/23020107/05000031		440,000.00	1,500,600.00	1,500,600.00	1,060,600.00+	70.68%+	1,600,200.00	1,620,200.00	1,600,200.00
11101001/23020107/05000032		1,100,000.00	3,600,200.00	3,600,200.00	2,500,200.00+	69.45%+	4,000,000.00	4,050,000.00	4,000,000.00
11101001/23030106/05000047	2,000,000.00	2,700,000.00	2,000,000.00	2,000,000.00	700,000.00-	35.00%-			
11101001/23030106/05000048		800,000.00	2,000,000.00	2,000,000.00	1,200,000.00+	60.00%+	2,200,400.00	2,227,902.00	2,200,400.00
11101001/23010124/05000052		31,200,000.00	20,000,000.00	5,000,000.00	26,200,000.00-	524.00%-	22,000,000.00	22,275,006.00	22,000,000.00
11101001/23020101/06000025		5,600,000.00	3,000,000.00	3,000,000.00	2,600,000.00-	86.67%-	3,200,400.00	3,240,411.00	3,200,400.00
11101001/23020116/09000003	5,320,000.00								
11101001/23050101/09000004	315,370,613.00	213,585,640.00	130,000,000.00	330,000,000.00	116,414,360.00+	35.28%+	220,000,000.00	222,750,000.00	220,000,000.00
11101001/23020114/09000009							8,000,000.00	8,100,000.00	8,000,000.00
11101001/23030105/10000025		61,100,000.00	32,000,000.00	32,000,000.00	29,100,000.00-	90.94%-			
11101001/23010112/13000001	19,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,000,000.00
11101001/23030121/13000002	9,600,000.00	12,914,360.00	10,000,000.00	10,000,000.00	2,914,360.00-	29.14%-	10,500,600.00	10,631,860.00	10,500,600.00
11101001/23010113/13000004	3,130,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
11101001/230350101/1300010		64,000,000.00	50,000,000.00	319,761,100.00	255,761,100.00+	79.99%+			
11101001/23020124/13000011			30,000,000.00						
11101001/23050101/13000012			10,000,000.00						
11101001/23050101/13000013			20,000,000.00						
11101001/23050101/13000014			20,000,000.00						
11101001/23010105/13000015							40,000,000.00	40,500,000.00	40,000,000.00
11101001/23010105/13000016							100,000,000.00	101,250,000.00	100,000,000.00
11101001/23020103/14000002	16,700,000.00								
11101001/23010119/14000003	18,800,000.00	18,600,000.00	12,000,000.00		18,600,000.00-				
11101001/23020103/14000013	2,830,000.00								
11101001/23020103/14000018	2,830,000.00								
11101001/23020103/14000024			10,000,000.00						
11101001/23020103/14000026							10,000,000.00	10,125,006.00	10,000,000.00
11101001/23020103/14000027							10,000,000.00	10,125,006.00	10,000,000.00
11101001/23020114/17000006	10,870,597.00		12,000,000.00				13,000,000.00	13,162,497.00	13,000,000.00
11101002/23050101/01000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11101002/23050101/01000002	1,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
11101002/23010122/04000001	3,000,000.00								
11101002/23010122/04000002	4,000,000.00								
11101002/23010119/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11101002/23010112/13000002			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	200,400.00
11101002/23010113/13000003			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	200,400.00
11101002/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
11101002/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11101002/23050101/13000010		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11101002/23020124/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11101003/23020105/10000001		10,000,000.00	60,000,000.00	60,000,000.00	50,000,000.00+	83.33%+	30,000,000.00	30,375,006.00	30,000,000.00
11101003/23020107/13000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11101003/23020118/13000003	15,000,000.00	20,000,000.00	40,000,000.00	40,000,000.00	20,000,000.00+	50.00%+	15,000,000.00	15,187,503.00	15,000,000.00
11101003/23020101/13000005		10,000,000.00	40,000,000.00	40,000,000.00	30,000,000.00+	75.00%+	30,000,000.00	30,375,006.00	30,000,000.00
11101004/23050101/11000001			60,000.00	60,000.00	60,000.00+	100.00%+	69,700.00	70,577.00	69,700.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101004/23010115/13000001 Purchase of Photocopier Machine			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	249,700.00
11101004/23050101/13000003 Installation of Internet Services Umuahia			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,036.00	50,400.00
11101004/23020118/13000004 Construction of Bill Board of ABSAA			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11101004/23010119/13000006 Purchase of Generator Set			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	202,908.00	200,400.00
11101004/23030121/13000007 Rehabilitation of Area Office at Aba			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,200,400.00
11101004/23010129/13000008 Purchase of welding Machine and Accessories			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	202,908.00	200,400.00
11101004/23010113/13000009 Purchase of Still Cameras 2 Nos at M50 000 each			99,700.00	99,700.00	99,700.00+	100.00%+	69,700.00	70,577.00	69,700.00
11101004/23010113/13000010 Purchase of TV sets 2 Nos at N60 each			60,000.00	60,000.00	60,000.00+	100.00%+	69,700.00	70,577.00	69,700.00
11101004/23010113/13000011 Purchase of Radio 3 Nos at N10 000 each			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	30,372.00	30,000.00
11101004/23010112/13000012 Purchase of office furniture							500,600.00	506,855.00	500,600.00
11010001/23010119/13000006 Purchase of Power Generating set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
11010001/23050101/13000007 Development of Website			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,000,000.00
11010001/23010113/13000008 Purchase of Lap Top Computers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11010001/23010113/13000009 Purchase of Computer Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
11010001/23010115/13000010 Purchase of Photocopying Machines			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11010001/23010133/13000011 Purchase of Surveying Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11010001/23050101/13000012 Reserch and Developments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11010001/23010129/13000013 Purchase of E-procurement Tools			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11010001/23050101/13000014 Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11101005/23010113/13000001 Purchase of Office Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
11101005/23010115/13000002 Purchase of Photocopier Machine			799,600.00	799,600.00	799,600.00+	100.00%+	699,900.00	708,652.00	699,900.00
11101005/23010119/13000003 Procurement of Gen Set			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	500,600.00
11101005/23010101/13000004 Procurement of Capital Asset (Surveying Equipment and 3 (no			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,399,800.00	1,417,303.00	1,399,800.00
11101005/23050101/13000005 Research and Development							1,000,000.00	1,012,497.00	1,000,000.00
11039001/23050101/00000002 HOSTING/ MAINTANANCE OF PPDF WEBSITE			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
11039001/23020101/00000001 Perimeter Fencing of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
11039001/23010104/00000003 PROCUREMENT OF CAPITAL ASSET(2 SOUND PROF & 6 MOTOR BIKES)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11039001/23010108/00000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	32,000,000.00	32,400,000.00	32,000,000.00
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan		5,000,000.00	100,000,000.00	100,000,000.00	95,000,000.00+	95.00%+	100,000,000.00	101,250,000.00	100,000,000.00
11040001/23050101/13000002 Hosting of International Investment Summits			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,000,000.00
11040001/23010112/13000003 Purchase of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,500,600.00	15,694,358.00	15,500,600.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,500,600.00
65001001/23050101/13000001 Provision of Relief Materials		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	60.00%+	2,000,000.00	2,025,006.00	2,000,000.00
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
65001001/23050101/13000003 Purchase of Compters			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
65001001/23010119/13000004 Purchase of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,200,400.00	1,215,405.00	1,200,400.00
65001001/23010112/13000005 Purchase of offie furniture and fittings							500,600.00	506,855.00	500,600.00
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities							500,600.00	506,855.00	500,600.00
65001001/23020101/13000007 Construction of Boundary Pillars							1,000,000.00	1,012,497.00	1,000,000.00
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution							500,600.00	506,855.00	500,600.00
65001001/23050101/13000009 Intra State Boundary Conflict Resoultion Activities							1,000,000.00	1,012,497.00	1,000,000.00
65001001/23050101/13000010 Provision of State Boundary Archives							2,000,000.00	2,025,006.00	2,000,000.00
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	500,600.00
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
68001001/23010119/13000001 Purechase Of Generating Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
68001001/23010115/13000002 Purechase Of Photocopying Machine			1,559,500.00	1,559,500.00	1,559,500.00+	100.00%+	500,600.00	506,855.00	500,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
68001001/23010112/13000004 Purchase of Office Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	500,600.00	506,855.00	500,600.00
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,000,000.00
12003001/23010122/04000002 Purchase of [In no) Hummar Ambulance Bus	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00			20,000,000.00	20,250,000.00	20,000,000.00
12003001/23020127/11000001 Digitalization of the Office	40,000,000.00						10,000,000.00	10,125,006.00	10,000,000.00
12003001/23020127/13000005 Instalation of solar light to beef up security in ABHA	10,000,000.00	30,000,000.00	30,000,000.00	130,000,000.00	100,000,000.00+	76.92%+	40,000,000.00	40,500,000.00	40,000,000.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA	10,000,000.00	35,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00-	133.33%-	15,000,000.00	15,187,503.00	15,000,000.00
12003001/23010112/13000023 Purchase of office fumiture for ABHA	20,000,000.00								
12003001/23020106/13000028 Repair of Collapsed ABHA perimeter Fencing		5,000,000.00	5,000,000.00	155,000,000.00	150,000,000.00+	96.77%+	6,000,000.00	6,075,006.00	6,000,000.00
12003001/23020127/13000029 Installation of Website and Internet Facilities	15,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,062,497.00	5,000,000.00
12003001/23010125/13000030 Purchase of Hansard Equipment for Official Reporters		10,000,000.00	10,000,000.00	10,000,000.00			12,000,000.00	12,150,000.00	12,000,000.00
12003001/23020101/13000035 Reconstruction of ABHA's Old Consistuecy 26 No. Room Buildi		50,000,000.00	50,000,000.00	50,000,000.00			60,000,000.00	60,750,000.00	60,000,000.00
12003001/23010105/13000036 Purchase of Vehicle for Deputy Clerk		30,000,000.00	30,000,000.00	30,000,000.00			35,000,000.00	35,437,503.00	35,000,000.00
12003001/23020114/13000001 Construction of ABHA Ring Road with Drainage & Asphalting Ph		200,000,000.00	200,000,000.00	200,000,000.00			200,000,000.00	202,500,000.00	200,000,000.00
12004001/23050101/11000001 Digitalization of the Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
12004001/23020101/13000001 Establishment/Construction of Office Complex	50,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	85,000,000.00	86,062,497.00	85,000,000.00
12004001/23010112/13000002 Procurement of Lister Plant and other Office Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
23005001/23010112/11000001 Installation of Websites and Internet Facilities			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
23005001/23010112/13000001 Purchase of Office Furniture and Fittings Air conditions Tab			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
23005001/23010113/13000002 Puchase of Office IT Equipments Laptops 2 Destops 2 etc..			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
23005001/23010112/13000003 Purchase of Public System 2 Amplifiyers etc..			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
23005001/23010112/13000004 Purchase of Motor Vehicles DG Official Car 1.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23005001/23010112/13000005 Purchase of Sienna 1 at 5 000 000 each			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
23005001/23010113/13000006 Purchase of 2 Projectors and 2 screen boards			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
23005001/23010119/13000007 Purchase of Mobile Power Generating System 1.			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
23001001/23020118/02000001 Government Press (Relocation/Renovation)	3,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipmen			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
23001001/23010129/02000003 Procurement of Film Library Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
23001001/23020107/02000004 Procurement of Public Adress System			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
23001001/23050103/02000005 Governement Information Publications	114,592,500.00	152,000,000.00	240,000,000.00	240,000,000.00	88,000,000.00+	36.67%+	100,000,000.00	101,250,000.00	100,000,000.00
23001001/23010129/02000006 Procurement of equipment For Umuahia Aba & Ohafia InfoCentres			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
23001001/23020102/02000012 Construction of Archival Complex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
23001001/23050101/02000013 Social Media Network	61,000,000.00	156,950,000.00	240,000,000.00	240,000,000.00	83,050,000.00+	34.60%+	30,000,000.00	30,375,006.00	30,000,000.00
23001001/23050101/02000014 Government Publicity	70,200,000.00	190,950,000.00	200,000,000.00	200,000,000.00	9,050,000.00+	4.53%+	165,000,000.00	167,062,497.00	165,000,000.00
23001001/23010112/02000016 Acquisition of Archival Materials							2,000,000.00	2,025,006.00	2,000,000.00
23001001/23050101/02000017 Promotion and Publicity of Nutririon activities in the State							5,000,000.00	5,062,497.00	5,000,000.00
23001001/23010129/13000001 Procurement of Plate Making Machine Suprasetter A106 CT with			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
23003001/23010129/11000001 Purchase of Broadcasting Equipment/digitalization	10,000,000.00		47,500,600.00	47,500,600.00	47,500,600.00+	100.00%+	600,000,000.00	30,375,006.00	600,000,000.00
23003001/23010119/11000002 Purchase of 2 Generating Sets			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
23003001/23050101/11000004 Installation of Solar Energy							80,000,000.00	40,500,000.00	80,000,000.00
23003001/23050101/11000005 Completion of Digitalisation Project							2,000,000.00	2,025,006.00	2,000,000.00
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
23055001/23020101/02000002 Rehabilitation/Constrction of Office Complex			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
23055001/23010114/02000007 Procurement of news Print and Films							1,000,000.00	1,012,497.00	1,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
36052001/23020101/02000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
36052001/23050101/02000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
36052001/23050101/02000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
36052001/23050101/02000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
36052001/23050101/02000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
36052001/23010108/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
36052001/23010113/13000002			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	249,700.00
36052001/23010113/13000003			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	252,821.00	249,700.00
36052001/23010115/13000004			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	500,600.00
36052001/23010129/13000005			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	506,855.00	500,600.00
74001001/23010112/13000001			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
74001001/23010113/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
74001001/23010119/14000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
62001001/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
62001001/23010114/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
62001001/23010112/14000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
25001001/23020107/06000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
25001001/23020101/06000004							25,000,000.00	25,312,497.00	25,000,000.00
25001001/23050102/11000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
25001001/23010113/11000002							12,000,000.00	12,150,000.00	12,000,000.00
25001001/23010112/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
25001001/23010112/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
25001001/23020101/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,000,000.00
25001001/23010121/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
25001001/23020101/13000010			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
25001001/23020113/14000001							10,000,000.00	10,125,006.00	10,000,000.00
25005001/23010112/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
25005001/23010124/13000006			99,700.00	99,700.00	99,700.00+	100.00%+	200,400.00	202,908.00	200,400.00
25005001/23010116/13000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	170,400.00	172,536.00	170,400.00
25005001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,500,600.00
25005001/23030121/13000009							3,000,000.00	3,037,503.00	3,000,000.00
25005002/23010112/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,500,600.00
25005003/23010122/04000001			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,581,860.00	6,500,600.00
25005003/23010122/04000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
25005003/23010101/13000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
25005004/23010112/13000002			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,556,855.00	4,500,600.00
25005007/23050102/11000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
25005007/23020101/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
25005007/23010112/13000004			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
25005007/23050101/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
25005007/23050101/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
25005007/23020118/13000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
25007001/23010112/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,600.00	3,544,358.00	3,500,600.00
25007001/23010113/13000003			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
25007001/23010129/30000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
25007001/23010132/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
25007001/23050101/13000006			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
40001001/23020105/10000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,300,100.00	2,328,851.00	2,300,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001001/23050102/13000001 Computerization of Audit System			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	1,900,300.00	1,924,057.00	1,900,300.00
40001001/23040102/13000002 Water Drainage/Flood Control	929,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,400.00	2,227,902.00	2,200,400.00
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
40001001/23050101/13000014 Annual Report Production		4,500,000.00	10,000,000.00	10,000,000.00	5,500,000.00+	55.00%+	9,000,000.00	9,112,497.00	9,000,000.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			519,800.00	519,800.00	519,800.00+	100.00%+	600,200.00	607,703.00	600,200.00
47001001/23010118/13000011 Purchase of Scanning Snos			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
48001001/23050101/13000001 Conduct of Local Government Elections			246,500,600.00	204,500,600.00	204,500,600.00+	100.00%+	100,000,000.00		100,000,000.00
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,600.00	5,569,363.00	5,500,600.00
48001001/23010115/13000007 Purchase of Photocopying Machine		5,000,000.00	1,500,600.00	1,500,600.00	3,499,400.00-	233.20%-	180,000,000.00	182,250,000.00	180,000,000.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise				42,000,000.00	42,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
48001001/23010113/13000009 Purchase of Computer							2,000,000.00	2,025,006.00	2,000,000.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus							60,000,000.00	60,750,000.00	60,000,000.00
63001001/23020107/05000001 Construction of Training Hall			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,500,600.00	6,581,860.00	6,500,600.00
63001001/23020101/13000006 Reconstruction of Office Building			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
64001001/23010108/13000003 Purchase of 18 Seater Bus			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	42,000,000.00	42,525,006.00	42,000,000.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	5,265,405.00	5,200,400.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			148,000,000.00	148,000,000.00	148,000,000.00+	100.00%+	150,000,000.00	151,875,006.00	150,000,000.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,200,400.00	12,352,908.00	12,200,400.00
64001001/23020101/13000011 Painting of Commissioners Office			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,099,700.00	3,138,452.00	3,099,700.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillux Van			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,200,400.00	12,352,908.00	12,200,400.00
64001001/23050101/13000015 Publication of LGSC Gazzette			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
15001001/23020113/01000063 Stocking of Snailary Farm Okoko Item and Min Headquarter Umu			1,274,900.00	1,274,900.00	1,274,900.00+	100.00%+			
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+	27,000,000.00	27,337,503.00	27,000,000.00
15001001/23020113/01000075 Poultry Cluster in the Three Senatorial Zone	2,000,000.00		47,302,500.00	47,302,500.00	47,302,500.00+	100.00%+	47,000,000.00	47,587,503.00	47,000,000.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	45,000,000.00
15001001/23050101/01000079 Emergency Response Deposite Fund agnst Outbreak of Disease			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
15001001/23050101/01000086 Revolving Agro - input Intervention Loan to Rural Farmers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23050101/01000088 Cassava stem and root multiplcation			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000089 Procurement of tractor Lowbed and D6 Dozer			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
15001001/23020114/01000090 Grading of farm Roads at Uonna North and South			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23010127/01000091 Establishment of Fish processing plant			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050101/01000092 Establishment of Abia farm Market			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
15001001/23050101/01000097 Abia Community Bassed Oil Palm Project			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
15001001/23001001/01000099 National Egg Production Programme			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23001001/01001101 Production of Policy Document and Agric Journal			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23050101/01001102			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23020113/01000104	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
15001001/23020113/01000105			549,800.00	549,800.00	549,800.00+	100.00%+			
15001001/23050103/01000106			300,100.00	300,100.00	300,100.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
15001001/23050105/01000111			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23020113/01000113			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
15001001/23020113/01000114			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
15001001/23050101/01000115			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000128			100,974,800.00	100,974,800.00	100,974,800.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
15001001/23010127/01000129			80,224,500.00	80,224,500.00	80,224,500.00+	100.00%+	60,000,000.00	60,750,000.00	60,000,000.00
15102001/23020113/01000002		3,000,000.00	9,000,000.00	9,000,000.00	6,000,000.00+	66.67%+	2,000,000.00	2,025,006.00	2,000,000.00
15102001/23010129/05000003							1,000,000.00	1,012,497.00	1,000,000.00
15102001/23010105/01000007			17,600,200.00	17,600,200.00	17,600,200.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
15102001/23050101/13000011			2,600,200.00	2,600,200.00	2,600,200.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
15102001/23050101/13000012			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
15102001/23050101/13000017			500,600.00	500,600.00	500,600.00+	100.00%+	600,200.00	607,703.00	600,200.00
15102001/23050101/13000018			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
15102001/23050101/13000019			57,700.00	57,700.00	57,700.00+	100.00%+	57,600.00	58,320.00	57,600.00
15102001/23050101/13000020							1,000,000.00	1,012,497.00	1,000,000.00
15102001/23020113/13000021							6,000,000.00	6,075,006.00	6,000,000.00
20001001/23010113/11000002			5,050,400.00	5,050,400.00	5,050,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
20001001/23020118/13000015			1,009,600.00	1,009,600.00	1,009,600.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
20001001/23050101/30000016	88,998,846.00	185,000,000.00	500,000,000.00	500,000,000.00	315,000,000.00+	63.00%+	300,000,000.00	303,750,000.00	300,000,000.00
20001001/23050101/13000017			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
20007001/23050107/13000005			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
20007001/23020101/13000006		4,980,000.00	10,000,000.00	10,000,000.00	5,020,000.00+	50.20%+	10,000,000.00	10,125,006.00	10,000,000.00
20007001/23050101/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
20007001/23050103/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
20007001/23050103/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
20007001/23050103/13000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
20007001/23010122/13000011			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
20007001/23050101/13000012			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
20007001/23050101/13000013			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
20007001/23050101/13000014			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
20008001/23010113/13000004			71,600,200.00	71,600,200.00	71,600,200.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
20008001/23010105/13000006			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+	96,000,000.00	97,200,000.00	96,000,000.00
20008001/23010112/13000008			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,000,000.00
20008001/23030121/13000011			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
22001001/23020101/12000004			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
22001001/23020118/12000009			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
22001001/23030124/12000017			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	60,000,000.00
22001001/23030124/12000022	10,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
22001001/23050101/12000023	3,500,000.00	500,000.00	8,000,000.00	8,000,000.00	7,500,000.00+	93.75%+	20,000,000.00	20,250,000.00	20,000,000.00
22001001/23020104/12000028		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	33.33%+	15,000,000.00	15,187,503.00	15,000,000.00
22001001/23050101/12000030			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
22001001/23030121/12000034			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
22001001/23010129/12000037			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
22001001/23010129/12000038			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23050103/12000039			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	500,600.00	506,855.00	500,600.00
22001001/23010129/12000040			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
22001001/23050101/12000041			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
22001001/23050101/12000042			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
22001001/23010119/12000043			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
22001001/23010129/12000050		91,000,000.00	370,000,000.00	370,000,000.00	279,000,000.00+	75.41%+	370,000,000.00	374,625,006.00	370,000,000.00
22001001/23050101/13000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
22001001/23050101/13000003			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
22001001/23050101/13000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
22001001/23020118/13000005			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
22001001/23020118/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
22001001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
22001001/23050101/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
22001001/23050101/13000010			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00+	100.00%+	1,187,741,900.00	1,202,588,671.00	1,187,741,900.00
28001001/23050101/05000001							7,000,000.00	7,087,503.00	7,000,000.00
28001001/23020118/13000004		1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	5,000,000.00	5,062,497.00	5,000,000.00
28001001/23020118/13000013			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
28001001/23030127/13000015			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
28001001/23030127/13000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
28001001/23020118/13000017			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
28001001/23050101/13000018			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
28001001/23050101/13000019			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
28001001/23050101/13000020			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
28001001/23050101/13000021			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
28001001/23050103/13000022			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
28001001/23050103/13000023			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
28001001/23050101/13000024			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
29001001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
29001001/23050101/13000002			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
29001001/23050101/13000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29001001/23050101/13000005	6,000,000.00	7,147,300.00	10,000,000.00	10,000,000.00	2,852,700.00+	28.53%+	10,000,000.00	10,125,006.00	10,000,000.00
29001001/23050101/17000001							4,000,000.00	4,050,000.00	4,000,000.00
29001001/23020114/17000002	2,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29001001/23010122/17000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
29001001/23010106/17000008			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+			
29001001/23010112/17000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29001001/23010105/17000014			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
29001001/23050101/17000015							50,000,000.00	50,625,006.00	50,000,000.00
29001001/23050101/17000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29001001/23020124/17000017			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	120,000,000.00
29001001/23020118/17000018			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	60,750,000.00	60,000,000.00
29001001/23020118/17000019			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
29001001/23020123/17000020							44,000,000.00	44,550,000.00	44,000,000.00
29056003/23010129/13000001	3,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29056003/23010127/13000002			34,500,600.00	34,500,600.00	34,500,600.00+	100.00%+	33,500,600.00	33,919,363.00	33,500,600.00
29056003/23020118/13000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29056003/23010105/17000018			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29001002/23010123/02000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001002/23030121/02000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29001002/23020110/02000003			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
29001002/23010115/02000006			1,509,000.00	1,509,000.00	1,509,000.00+	100.00%+	1,509,000.00	1,527,860.00	1,509,000.00
29001002/23010123/13000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
29001002/23010112/13000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29001002/23010123/13000004			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,000,000.00
29001002/23010123/13000005			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
29007001/23010106/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	25,000,000.00	10,125,006.00	25,000,000.00
29007001/23010105/13000002			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
29007001/23010108/13000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
29007001/23020114/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29007001/23010119/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29007001/23010112/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
29007001/23020118/13000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
29007001/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	6,075,006.00	11,000,000.00
29007001/23050101/13000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29053001/23010108/13000001			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	55,000,000.00	70,875,006.00	55,000,000.00
29053001/23010105/13000002			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	25,312,497.00	20,000,000.00
29053001/23010101/13000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
29053001/23050103/13000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
29053001/23050103/13000005			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
32001001/23010129/13000002			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	45,000,000.00
32001001/23050101/13000003			88,000,000.00	88,000,000.00	88,000,000.00+	100.00%+	88,000,000.00	89,100,000.00	88,000,000.00
32001001/23010119/13000004			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	120,000,000.00
32001001/23020118/14000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
32001001/23020118/14000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
32001001/23020101/14000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
32001001/23020118/14000012			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
32001001/23050101/21000010			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+	5,124,900.00	5,188,959.00	5,124,900.00
22005001/23010129/03000002			3,750,300.00	3,750,300.00	3,750,300.00+	100.00%+	3,750,300.00	3,797,179.00	3,750,300.00
22005001/23020118/03000003			4,649,500.00	4,649,500.00	4,649,500.00+	100.00%+	4,649,500.00	4,707,616.00	4,649,500.00
34001001/23020114/17000022			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000041		100,000,000.00			100,000,000.00-				
34001001/23020114/17000042		104,000,000.00	30,000,000.00	30,000,000.00	74,000,000.00-	246.67%-	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000045			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000046			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000049			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000053			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000054			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000055			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000058		50,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00-	150.00%-	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000061		10,000,000.00			10,000,000.00-				
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000081 Construction of 12KM Nkporo - Osso - Idda Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000086 Construction of Isiugwu Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000093 Construction of Okpara Road Umuahia			50,559,500.00	50,559,500.00	50,559,500.00+	100.00%+	50,559,400.00	51,191,393.00	50,559,400.00
34001001/23020114/17000097 Construction of 3No Roads-Umuana 1st Gate-IBB GRA & Ahieke Rd			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000124 Construction of Agbama-Lodu Road			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,000,000.00
34001001/23020114/17000173 Dualization of Entrance Road/Single Road into Industrial Mkr			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000174 Rehabilitation of World Bank Housing-Estate Roads							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000187 Dualization of Ubakala Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000190 Rehabilitation of Ururuka Road	5,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000209 Reconstruction/Rehabilitatn of Various Completely Failed Rd	1,396,785,728.29	7,307,937,923.34	1,500,000,000.00	2,100,000,000.00	5,207,937,923.34-	248.00%-	3,500,000,000.00	3,543,750,000.00	3,500,000,000.00
34001001/23020114/17000211 Mbutu-Umuimo-Afule Road Osisioma LGA (50KM			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000214 Construction of German Floor Ubom Road Umuahia							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000221 Construction of Ahieke -Umuzoro-Umuhute Road (2.0km)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000222 Construction of Okwoyi -Ozuitem Road (6.4km)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000225 Construction of Okwulaga Afara Road & Access Road Trinity T			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000226 Construction of Road Landscaping of new Abia State Secretari			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000227 Construction of Ndagbo Afara Ukwu Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000228 Construction of Ohokobe Afara - Umuobia Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000230 Construction of Ndi-oji Abam-Atan- Eziafor -Ndi Okarie			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000240 Construction of Uzodinma Ugele Rd Layout Umuahia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000241 Construction of German Floor-Mbom-Agbo-Umueze Road Junction			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000258 Construction of Bridges & Flyover in Abia State	10,000,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000259 Construction of Agbama Housing Estate Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000260 Destiling of Drianages & Tunnels in Aba	3,735,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000262 Construction of Umuaro-umuokoro Nghokoanya-Umuokegwu Umu Rd			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000263 Construction of Uzuakoli High Way Rd - Umuagu		30,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00-	50.00%-	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000268 Construction of Umuobikwa - Itokpa Crescent			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000269 Construction of Aboyi - Ariaria - Umuojima - Umuokpara Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000271 Construction of Ndiebe Bridge			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000272 Construction of Olokor - Umuobia - Old Umuahia Link Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000273 Construction of Umuchukwu - Umuofofor - Umuokahia Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000274 Construction of 3 in No Roads in Govt Station Layout Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000275 Construction of Ezicama - Obulo - Ngodo Road Umunneochi			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000276 Construction of Abiriba Ring Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000278 Construction of Mbawsi Ezialu Nsulu Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000279 Expansion & Dredging of Aba Urban Creek			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000280 Construction of Ring Road Umuagu Osaa - Nkwu - Itungwa Rd			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000281 Construction of Umuobiakwa - Owo - Onicha Ngwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000290 Construction of Access road to Uma Ukwai polytechnic Asaga O			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000291 Construction of Obchie Umukalu Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000297 Construction of Ebenma/Egege/Omoba Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000298 Exp/Rehab of Umuruka Rd from Waterside Abia-Umuobiokwu	1,400,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000308 Construction of Umuaro - Nenu Rd Obingwa L.G.A - 10KM to Akw							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000309 Construction of Mbawsi Township Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000311 Construction of 170km rural Road in the 17 LGAs(10km/LGA)	1,343,000,000.00	3,211,736,000.00	1,500,000,000.00	2,100,000,000.00	1,111,736,000.00-	52.94%-	1,500,000,000.00	1,518,750,000.00	1,500,000,000.00
34001001/23050101/17000316 Acquisition of Capital Assets		50,000,000.00	50,000,000.00	50,000,000.00			20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000318 Reconstruction of Road in Umuahia 5182km	230,000,000.00	346,800,000.00	80,000,000.00	80,000,000.00	266,800,000.00-	333.50%-	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000327 Rehabilitation of Roads in Obete Umuodu Ibeme Uzor Okporo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000328			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000329			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23030113/17000330			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000332			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020112/17000333			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23030113/17000334			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000337							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000343			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000347			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000348			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000359			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000360			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000361			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000362			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000382			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000385			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000387			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000388			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000389			97,000,000.00	97,000,000.00	97,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000394			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000400			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000401		27,660,000.00	40,000,000.00	90,000,000.00	62,340,000.00+	69.27%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000402			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
34001001/23010107/17000403			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
34001001/23030113/17000410			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000411			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
34001001/23020114/17000412			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000419			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000422			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
34001001/23020114/17000424			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000426			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
34001001/23020114/17000429			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000431			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
34001001/23050101/17000434			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
34001001/23010132/17000435		36,000,000.00	140,416,600.00	140,416,600.00	104,416,600.00+	74.36%+	140,416,600.00	142,171,810.00	140,416,600.00
34001001/23020114/17000444			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000448			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000452			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000454			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000457			35,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
34001001/23020114/17000458			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
34001001/23020114/17000461		6,049,953,434.80	1,812,208,900.00	2,312,208,900.00	3,737,744,534.80-	161.65%-	1,500,000,000.00	1,518,750,000.00	1,500,000,000.00
34001001/23020114/17000467							50,000,000.00	50,625,006.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000476							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000478							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000500							10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000507							10,000,000.00	10,125,006.00	10,000,000.00
34001001/23030113/17000510							10,000,000.00	10,125,006.00	10,000,000.00
34001001/23030113/17000512							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000537							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000545							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000550							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000556							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000557							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000563							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000612							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000613							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23010129/17000657							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000668							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000704							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000738							30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000741							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000745							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000746							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000747							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000759							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000767							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23030113/17000768							100,000,000.00	101,250,000.00	100,000,000.00
34004001/23030113/17000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
36001001/23020119/12000003	6,000,000.00	12,000,000.00	20,000,000.00	20,000,000.00	8,000,000.00+	40.00%+	20,000,000.00	20,250,000.00	20,000,000.00
36001001/23020119/12000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
36001001/23020119/12000010			7,441,800.00	7,441,800.00	7,441,800.00+	100.00%+	7,441,800.00	7,534,825.00	7,441,800.00
36001001/23020119/12000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
36004001/23010129/02000001			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,051,600.00	2,077,242.00	2,051,600.00
36004001/23020104/02000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,098,500.00	3,137,229.00	3,098,500.00
36004001/23010108/02000003			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
36004001/23050104/02000004		5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	83.33%+	10,000,000.00	10,125,006.00	10,000,000.00
36004001/23050104/02000005							5,000,000.00	5,062,497.00	5,000,000.00
36004001/23050104/02000006							5,000,000.00	5,062,497.00	5,000,000.00
38002001/23050105/03000073	5,000,000.00	28,000,000.00	3,200,000,000.00	3,200,000,000.00	3,172,000,000.00+	99.13%+	2,000,000,000.00	2,227,500,000.00	2,000,000,000.00
38002001/23050105/03000074				20,000,000.00	20,000,000.00+	100.00%+			
38002001/23050101/13000002	7,514,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23050101/13000003	577,151,880.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23020106/13000006			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	300,000,000.00	405,000,000.00	300,000,000.00
38002001/23050101/13000008			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
38002001/23020118/13000015	232,109,278.72								
38002001/23050101/13000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23050101/13000020			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
38002001/23050101/13000021	804,829,349.65	726,178,944.92	600,000,000.00	600,000,000.00	126,178,944.92-	21.03%-			
38002001/23050101/13000022				30,000,000.00	30,000,000.00+	100.00%+			
38002001/23010113/13000024			200,000,000.00	170,000,000.00	170,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050101/13000026 Community Economic Empowerment	7,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23050105/13000036 JICA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23010132/13000039 Purch. & Installation of Security Equip.(CCTV and Intercom)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23040105/13000042 Exten. of the Reticulation of the Borehole to the Old Buildg			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
38002001/23050101/13000044 Production of Long and Medium Term Plans	5,000,000.00	6,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00+	70.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23050103/13000045 State Budget Preparation Expenses	11,000,000.00	9,000,000.00	15,000,000.00	45,000,000.00	36,000,000.00+	80.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23050103/13000046 Printing of Estimates			20,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
38002001/23050103/13000047 Monitoring and Evaluation of Projects/ Budget Control			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38002001/23020114/13000051 Rural Access & Mobility Project (RAMP)			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
38002001/23050101/13000053 United Nations Industrial Development Organisatn UNIDO (CFC)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
38002001/23050102/13000055 Counterpart Contrib.to Compu.of Abia State Gross Dom. Prod.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23050101/13000056 Prep.& Publ.of Various State Policy Doc.&3yrs Strat Plan Doc			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38002001/23020111/13000058 Equipping of ASPC Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38002001/23050101/13000062 Conduct of State Economic Summit		20,000,000.00	50,000,000.00	50,000,000.00	30,000,000.00+	60.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23020127/13000065 Establishment of ICT Repair & Maintenance Workshop			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
38002001/23050103/13000075 State Project Monitoring & Evaluation			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23020127/13000082 Provision / Installation of Budget Software at ASPC for IPSA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23010119/13000089 Purchase of Solar Powered Inverter/Accessories for MDA's.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23050101/13000091 Maintenance of Computer IT & Internet Equipment @ ASPC KT Ce			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
38002001/23050101/13000092 Consultancy Services in the State		60,000,000.00			60,000,000.00-		446,000,000.00	451,575,006.00	446,000,000.00
38002001/23050101/13000094 State Supplementary Budget Preparation Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
38002001/23050101/13000099 Counterpart Funding for USAID			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23050100/13000100 Statewide (Others) Counterpart funding		30,000,000.00	1,000,000,000.00	920,000,000.00	890,000,000.00+	96.74%+	400,000,000.00	607,500,000.00	400,000,000.00
38002001/23050101/13000104 CCD-CMMMUNITY Charter of Demand			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23050101/13000105 Capacity Building programme for Budget Preparation Officers	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38002001/23050101/13000106 Abia State Operations Coordinating Units (ABSOCU)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
38002001/23020125/13000109 5% Geometric Power Aba Ltd. Investment Subscription Shares(E	1,400,000,000.00	100,000,000.00	1,000,000,000.00	1,000,000,000.00	900,000,000.00+	90.00%+	1,000,000,000.00	1,012,500,000.00	1,000,000,000.00
38002001/23050101/13000110 State Committee on Food and Nutrition			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
38002001/23050101/13000111 State Committee on Food and Nutrition							55,320,500.00	56,012,012.00	55,320,500.00
38002001/23050101/13000112 State CARES Co-ordinating Unit (SCCU)							200,000,000.00	202,500,000.00	200,000,000.00
38002001/23050101/13000113 Optima Nutrition Programme Coordination in the State							500,000,000.00		500,000,000.00
38004001/23050101/13000001 Research & Development			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
38004001/23010106/13000002 Upgrade of ICT Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38004001/23010114/13000003 Prod of Statistical Book & Conduct of Social Econ Survey		1,000,000.00	9,000,000.00	9,000,000.00	8,000,000.00+	88.89%+			
38004001/23050101/13000005 Purchase of Data Collection Tools and Iron Security Box			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38004001/23050103/13000006 Abia State Poverty mapping Survey			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	9,000,000.00	9,112,497.00	9,000,000.00
38004001/23030127/13000008 Production of Statistical Book							3,000,000.00	3,037,503.00	3,000,000.00
38004001/23030127/13000009 Production of Abia State Statistics 10 Year Plan							3,000,000.00	3,037,503.00	3,000,000.00
38005001/23050101/03000001 Government Counterpart Contribution			594,600,200.00	594,600,200.00	594,600,200.00+	100.00%+	544,600,200.00	551,407,703.00	544,600,200.00
38006001/23050101/13000005 SOCU			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
38006001/23010108/13000007 GOVT CCT			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in		37,175,000.00	200,000,000.00	200,000,000.00	162,825,000.00+	81.41%+	100,000,000.00	101,250,000.00	100,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget2022 ₦	Final Budget2022 ₦	Variance 2022 ₦	% Variance 2022 %	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
52001001/23030103/14000001 Construction /Provision of Electricity in rural Communities	8,600,000.00								
52001001/23010119/14000002 Purchase of Power Generating Set Transformers		10,000,000.00	80,000,000.00	80,000,000.00	70,000,000.00+	87.50%+	50,000,000.00	50,625,006.00	50,000,000.00
52001001/23020103/14000003 Extension & improv.of Elect to Institution&State Secretariat			16,012,000.00	16,012,000.00	16,012,000.00+	100.00%+	16,000,000.00	16,200,000.00	16,000,000.00
52001001/23020123/14000004 Construction of Traffic/Street Light	492,500,000.00								
52001001/23020103/14000005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument			50,500,600.00	50,500,600.00	50,500,600.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020103/14000007 Energizing of Electric Transformers at Umuahia		904,687.50	12,249,700.00	12,249,700.00	11,345,012.50+	92.61%+	10,000,000.00	10,125,006.00	10,000,000.00
52001001/23020123/14000054 Installation of Traffic Light at at Aba/ Bende Road Umuahia			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020123/14000055 Installation of Traffic Light at FMC junction Umuahia North			24,441,800.00	24,441,800.00	24,441,800.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020123/14000056 Installation of Traffic Light at BCA junction/ Ikot Ekpene			25,549,800.00	25,549,800.00	25,549,800.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020123/14000057 Installation of Traffic Light at Isi Gate Umuahia North			26,663,900.00	26,663,900.00	26,663,900.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020123/14000065 Rural Electrification in Ofeme Autonomous Community Umuahia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000068 Rural Electrification in Fai th Drive Umuajiji Isieke			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52001001/23020123/14000069 Rural Electrification in Avonkwu autonomous Community Umu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc							100,000,000.00	101,250,000.00	100,000,000.00
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc and 160KVA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)							50,000,000.00	50,625,006.00	50,000,000.00
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)	3,000,000.00						200,000,000.00	202,500,000.00	200,000,000.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)		2,500,000.00	100,000,000.00	100,000,000.00	97,500,000.00+	97.50%+	100,000,000.00	101,250,000.00	100,000,000.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent							10,000,000.00	10,125,006.00	10,000,000.00
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			95,000,000.00	95,000,000.00	95,000,000.00+	100.00%+	90,000,000.00	91,125,006.00	90,000,000.00
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia	3,000,000.00		395,000,000.00	395,000,000.00	395,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab							77,000,000.00	77,962,497.00	77,000,000.00
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at							52,000,000.00	52,650,000.00	52,000,000.00
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in bende L.G.A							30,000,000.00	30,375,006.00	30,000,000.00
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+	8,500,600.00	8,606,855.00	8,500,600.00
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
53001001/23020106/04000004 Renovation of Government Hospital in the State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	16,183,875.00		300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
53001001/23020101/13000004 Perimeter Fencing Of UCDA Office			1,002,500,600.00	1,002,500,600.00	1,002,500,600.00+	100.00%+			
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	144,429,100.00	1,944,483,000.00	1,000,000,000.00	1,000,000,000.00	944,483,000.00-	94.45%-	1,000,000,000.00	1,012,500,000.00	1,000,000,000.00
53001001/23020101/06000005 Renov. of 4 C/room Blk @ Abala Sec School Obingwa			39,500,600.00	39,500,600.00	39,500,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53001001/23020102/06000018 Construction of Ultra Mordem Government House Complex			500,000,000.00	1,500,000,000.00	1,500,000,000.00+	100.00%+	2,500,000,000.00	2,531,250,000.00	2,500,000,000.00
53001001/23020106/06000019 Completion of Court room Complex at Nkwoagu in Umuueochi LGA			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53001001/23020106/06000021 Constr of Abia State Diagnostic & Specialist Hosp Annex Ama			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
53001001/23020107/06000028 Finishing of 6 Classroom Bik @ Ntighauzor Secondary School O			49,500,600.00	49,500,600.00	49,500,600.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53001001/23020101/06000040 Construction of state Government Lodge and Office Complex			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
53001001/23020104/06000041 Completion of Internal Finishing of ICC	15,000,000.00	6,580,000.00	300,000,000.00	300,000,000.00	293,420,000.00+	97.81%+	100,000,000.00	101,250,000.00	100,000,000.00
53001001/23020119/06000049 Maintenance of Internationa Conference centre (ICC)	9,500,000.00	5,700,000.00	50,000,000.00	50,000,000.00	44,300,000.00+	88.60%+	50,000,000.00	50,625,006.00	50,000,000.00
53001001/23030105/06000057 Renovation of School of Psychiatric Nursing at G/Hospital			59,000,000.00	59,000,000.00	59,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
53001001/23020101/06000068 Cpmpletion of Secondary School Ndiakata obingwa LGA			43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
53001001/23020101/13006069 Upgrading of Abia State Staff Quarters Abuja	20,000,000.00		21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
53001001/23020101/06000070 Construction of Residential Quarters for Judges in the State							280,000,000.00	283,500,000.00	280,000,000.00
53001001/23030109/13000002 Construction of 3 High Court rooms at Obingwa			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
53001001/23020101/13000005 Remodelling of Govt Offices at JSC CSC LOCAL GOVT AUDIT			31,500,600.00	31,500,600.00	31,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23020101/13000006 Const of Dormatory (male & female) &staff Qutrs for the Scho			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53001001/23020101/13000007 Maintenance of new Secretariat			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
53001001/23020101/13000008 Construction of Office Complex with Conference Hall for Abia			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
53001001/23020101/13000010 Construction of Office of the Head of Service			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
53001001/23020101/13000011 Constructon of Bureau of Public Service Pension and Renovati			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
53001001/23020101/13000012 Construction of Earth House			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53001001/23020101/13000013 Construction of Storey Domitory at the School of Nursing Ama			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
53001001/23020101/13000014 Construction of Treasure Building Ogurube Layout		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00%+	150,000,000.00	151,875,006.00	150,000,000.00
53001001/23020101/13000016 Construction of Multi Complex Stores for MDAs			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
53001001/23020101/13000017 Land Scaping /Perimetre Fencing of State Secretariat Premise			77,500,600.00	77,500,600.00	77,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
53001001/23020101/13000018 Provision of Strcutures and facilities in New			937,403,300.00	437,403,300.00	437,403,300.00+	100.00%+			
53001001/23020101/13000019 Construction of National Industrial Court (NIC) of Nigeria			937,403,300.00	437,403,300.00	437,403,300.00+	100.00%+			
53001001/23020103/14000001 Eletrification of Shopping Complex at State Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
53056001/23010107/06000001 Purchase of Truck (Bull Dozer& Payloader) Earth Moving Equip			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
53056001/23010108/06000003 Perimeter Fencing Of UCDA Office			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
53056001/23010108/06000004 Purchase of 2 No. Buses for routine field Work/monitoring			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empowermt of loss of Incom			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
54001001/23030104/03000014 Repair of Head pumps (50 in Nos)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)		267,250,613.35	295,200,400.00	295,200,400.00	27,949,786.65+	9.47%+	100,000,000.00	101,250,000.00	100,000,000.00
54001001/23050101/03000019 Research and Development			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
54001001/23020104/06000016 Construction of Civic Centre @ Amokwe-Ugba in Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020124/12000004 Construction of Civic/ Event Centre at Ugba Ibeku - Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020124/12000013 Construction of Modern Market at Umuezerola in Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000006 Construction of oil Processing Mill for womenat Isingwu Okpu			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
54001001/23020103/14000013 Grading Eluamanume- Nnnochie Feeder Farm Road with 6 no.cul			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
53010001/23050101/00006006 Compensation to Umuajata Olokoru Land Donors		1,000,000.00	40,000,000.00	40,000,000.00	39,000,000.00+	97.50%+	40,000,000.00	40,500,000.00	40,000,000.00
53010001/23010101/00006008 Compensation of Land Donors for Housing Estate in 17 LGAs	1,870,000.00	1,000,000.00							
53010001/23050101/13000005 Industrial Market at Housing Estate Ahiaeke	2,600,000.00				1,000,000.00-				
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba	12,050,612.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
60001001/23010101/06000023 Surveying of Land for Abia State Airport			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
60001001/23020127/06000041 Procurement of Internet Connectivity Design for Town Plang			4,725,100.00	4,725,100.00	4,725,100.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
60001001/23020127/06000047 Hosting of Ministry's Website			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
60001001/23050101/06006048 Urban Renewal Program			2,012,208,900.00	2,012,208,900.00	2,012,208,900.00+	100.00%+	760,399,800.00	769,904,795.00	760,399,800.00
60001001/23020118/06000050 Development Control	16,031,250.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
60001001/23020118/06000062 Acquisition of Land @ Okpu Isingwu Umuahia North			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
60001001/23020118/06000063 Acquisition of Lands at Erore Umuahia North			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
60001001/23020118/06000065 Acquisition of Land @ Umuonye Uratta(Fnr Anambra/Imo River			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
60001001/23020118/06000067 Compensation on Land for Public Building Layout			25,799,600.00	25,799,600.00	25,799,600.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
60001001/23020118/06000068 Acquisition of Land@ Ubakala and Ntigha Axis for Diaspora			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
60001001/23020118/06000069 Acquisition of @ Ovom to accommodate overflow @ Mbaisii			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
60001001/23020118/06000070 Valley View Layout Phase III			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
60001001/23020118/06000071 Compensation of Land for Public Building Layout(Isi Court U			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
60001001/23020118/06000072 Acquisition of Land at Ekeoba Umuahia North			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23020118/06000073							20,000,000.00	20,250,000.00	20,000,000.00
60001001/23010101/06000074							262,500,600.00	265,781,860.00	262,500,600.00
60001002/23010101/06000001	80,000,000.00	79,943,889.00	23,000,000.00	103,000,000.00	23,056,111.00+	22.38%+	10,000,000.00	10,125,006.00	10,000,000.00
60001002/23020101/06000002	5,000,000.00	1,200,000.00	3,000,000.00	3,000,000.00	1,800,000.00+	60.00%+	3,000,000.00	3,037,503.00	3,000,000.00
60001002/23050103/06000003	20,000,000.00	32,794,900.00	15,000,000.00	30,000,000.00	2,794,900.00-	9.32%-	10,000,000.00	10,125,006.00	10,000,000.00
60001002/23030113/06000004	15,000,000.00	57,225,000.00	10,000,000.00	28,000,000.00	29,225,000.00-	104.38%-	5,000,000.00	5,062,497.00	5,000,000.00
60001002/23020114/06000005	20,000,000.00	10,887,655.55	4,917,200.00	14,917,200.00	4,029,544.45+	27.01%+	4,000,000.00	4,050,000.00	4,000,000.00
60001002/23010105/06000006	16,000,000.00		10,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
60001002/23010107/13000001				100,000,000.00	100,000,000.00+	100.00%+			
62001001/23010129/06000013		8,500,000.00			8,500,000.00-				
60001003/23040101/09000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
60001003/23040101/09000002			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,038,021.00	1,025,200.00
60001003/23040101/09000003			205,000,000.00	205,000,000.00	205,000,000.00+	100.00%+	205,000,000.00	207,562,497.00	205,000,000.00
60001003/23020118/13000001			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,038,021.00	1,025,200.00
71001001/23020106/04000001			7,350,500.00	7,050,500.00	7,050,500.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
71001001/23020106/04000002			5,249,700.00	2,249,700.00	2,249,700.00+	100.00%+	5,249,700.00	5,315,319.00	5,249,700.00
71001001/23020106/04000003			5,249,700.00	249,700.00	249,700.00+	100.00%+	5,249,700.00	5,315,319.00	5,249,700.00
71001001/23050103/04000004			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
71001001/23050101/13000010	15,000,000.00						10,000,000.00	10,125,006.00	10,000,000.00
71001001/23020101/13000011	5,000,000.00	134,000,000.00	8,399,800.00	8,399,800.00	125,600,200.00-	1,495.28%-	10,000,000.00	10,125,006.00	10,000,000.00
71001001/23050101/13000013			3,150,100.00	3,150,100.00	3,150,100.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
71001001/23020101/13000014			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
71001001/23010129/13000016			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	7,000,000.00	7,087,503.00	7,000,000.00
71001001/23050101/13000017		7,000,000.00	15,750,300.00	12,050,300.00	5,050,300.00+	41.91%+	16,250,900.00	16,454,034.00	16,250,900.00
72001001/23010119/12000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
72001001/23010112/12000002			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
72001001/23010102/12000004			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	18,000,000.00	18,225,006.00	18,000,000.00
72001001/23050103/12000005			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
72001001/23050101/12000006			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,099,600.00	3,138,351.00	3,099,600.00
72001001/23010119/12000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
72001001/23050101/12000010			1,519,800.00	1,519,800.00	1,519,800.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
72001001/23050101/12000011			48,000,000.00	48,000,000.00	48,000,000.00+	100.00%+	38,000,000.00	38,475,006.00	38,000,000.00
72001001/23050101/12000012			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
72001001/23050101/12000013			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,050,400.00	2,076,030.00	2,050,400.00
72001001/23050101/12000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
72001001/23010112/12000015			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
72001001/23050101/12000016			4,069,700.00	4,069,700.00	4,069,700.00+	100.00%+			
72001001/23050101/12000017			3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			
72001001/23050101/12000018			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
72001001/23050101/12000019	5,000,000.00		48,200,400.00	48,200,400.00	48,200,400.00+	100.00%+	48,200,500.00	48,803,009.00	48,200,500.00
72001001/23010115/12000021			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
72001001/23010112/12000022			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	2,099,600.00	2,125,842.00	2,099,600.00
72001001/23050101/12000024			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+	13,369,800.00	13,536,920.00	13,369,800.00
72001001/23050101/12000025			15,279,700.00	15,279,700.00	15,279,700.00+	100.00%+	25,279,700.00	25,595,702.00	25,279,700.00
72001001/23020106/12000027	1,500,000.00		41,450,200.00	41,450,200.00	41,450,200.00+	100.00%+	21,450,200.00	21,718,328.00	21,450,200.00
72001001/23020106/12000028	4,000,000.00	22,554,635.00	430,000,000.00	430,000,000.00	407,445,365.00+	94.75%+	430,000,000.00	435,375,006.00	430,000,000.00
72001001/23050101/12000030			6,028,800.00	6,028,800.00	6,028,800.00+	100.00%+	4,549,800.00	4,606,678.00	4,549,800.00
26001001/23010125/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021 N	Actual 2022 N	Original Budget2022 N	Final Budget2022 N	Variance 2022 N	% Variance 2022 %	Budget 2023 N	Proposed 2024 N	Proposed 2025 N
26001001/23010125/13000003 Acquisition of Capital Assets	25,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	83.33%+	30,000,000.00	30,375,006.00	30,000,000.00
26001001/23020127/13000011 Establishment of ICT work Station			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26001001/23050103/13000012 Admin of Criminal Justice Monitoring Cmittee of Abia State(A			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)			2,152,500.00	2,152,500.00	2,152,500.00+	100.00%+	25,500,600.00	25,819,363.00	25,500,600.00
26002001/23050101/13000002 Research into the customary practices of our people and publ			1,076,800.00	1,076,800.00	1,076,800.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			537,800.00	537,800.00	537,800.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
26002001/23010115/13000005 Purchase of Photocopier							3,000,000.00	3,037,503.00	3,000,000.00
26002001/23010119/13000006 Purchase of a Generating Set							2,500,600.00	2,531,860.00	2,500,600.00
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State			537,800.00	537,800.00	537,800.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26002001/23010105/13000009 Purchase of Utility Vehicle			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
26051001/23020127/11000010 Provision of ICT Equipment at Judiciary Hqtrs & High Courts							8,000,000.00	8,100,000.00	8,000,000.00
26051001/23050103/13000007 Land Scaping of High Court Premises Umuahia & Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26051001/23020101/13000020 Construction/ Furnishing of New Probate Registry			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26051001/23010105/13000024 Purchase of Motor Vehicles			325,000,000.00	325,000,000.00	325,000,000.00+	100.00%+			
26051001/23010112/13000028 Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO							20,000,000.00	20,250,000.00	20,000,000.00
26051001/23010112/13000030 Purchase of Office furniture/fitings at High Court and Othe			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
26051001/23020101/13000031 Constr of Multi-porpose Hall at High Court Complex Umuahia.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
26051001/23020104/13000036 Construction of Two (2) Warehouses for received properties			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
26051001/23020104/13000037 De-roofing and Re-roofing of High Court Building at High Cou			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
26051001/23020127/13000038 Provision and Deployment of Ict Equipment at Judiciary Hdqrt			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
26051001/23010119/13000040 Purchase of Gen-Set/KVA and Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26052001/23020127/11000008 Digitalisation of Customary Court of Appeal							20,000,000.00	20,250,000.00	20,000,000.00
26052001/23010125/13000014 Purchase of Law Books /Law Reports At The Library Of Custom	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	8,000,000.00	8,100,000.00	8,000,000.00
26052001/23010105/13000015 Purchase of official vehicles for chief Judge DCR and Chie			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26052001/23020118/13000016 Landscaping /drinage of Custmary court of Appeal	5,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	50.00%-	10,000,000.00	10,125,006.00	10,000,000.00
26052001/23010129/13000017 Purchase of Equipment- Public Address Systems for Customary	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26052001/23020101/13000019 Construction of Additional Office blocks for CCA Staff at th			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	28,000,000.00	28,550,000.00	28,000,000.00
26052001/23020104/13000020 Construction of a multipurpose hall for by staff and others			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,000,000.00	13,162,497.00	13,000,000.00
26052001/23020104/13000021 Furnishing of CCA Conference 2No. Hall			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
26052001/23020124/13000022 Construction of Judges Car Port 7 in Number							5,000,000.00	5,062,497.00	5,000,000.00
26051002/23010122/04000001 Purchase of Digital Thermometers Hand-Sanitizers and PPEs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
26051002/23020127/11000002 Provision and Deployment of ICT Equipments at the Multi-Door			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
26051002/23010112/13000001 Purchase of Office Furniture &Fittings	5,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,000,000.00
26051002/23010119/14000001 Purchase of 40 KVA Generating sets			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
13001001/23050101/08000001 Abia Youth Job Creation Project	25,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
13001001/23020118/08000005 Construction/Provision of Infrastructure	80,000,000.00	60,000,000.00	2,000,000.00	2,000,000.00	58,000,000.00-	2,900.00%-			
13001001/23050101/08000006 Research and Development		30,000,000.00			30,000,000.00-		5,000,000.00	5,062,497.00	5,000,000.00
13001001/23050101/08000009 International Youth week	1,500,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
13001001/23050101/08000010 Abia Youth Portal							2,000,000.00	2,025,006.00	2,000,000.00
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project		7,600,000.00	10,000,000.00	10,000,000.00	2,400,000.00+	24.00%+	10,000,000.00	10,125,006.00	10,000,000.00
13001001/23050104/08000012 National Sports Festival	101,000,000.00	2,500,000.00	25,000,000.00	25,000,000.00	22,500,000.00+	90.00%+			
13001001/23050104/08000013 National Youth Games		4,000,000.00	10,000,000.00	10,000,000.00	6,000,000.00+	60.00%+			
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games		5,000,000.00			5,000,000.00-				
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities							5,000,000.00	5,062,497.00	5,000,000.00
13001001/23020112/08000018 Construction/Rehabilitation of of Nsulu Games Village			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
13001001/23020112/08000019 Construction of Youth Development Complex	141,490,000.00	26,850,000.00	10,000,000.00	10,000,000.00	16,850,000.00-	168.50%-	15,000,000.00	15,187,503.00	15,000,000.00
13001001/23020112/08000020 Abia Youth Farm Project		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+	20.00%+	12,000,000.00	12,150,000.00	12,000,000.00
13001001/23020112/08000022 Abia State Ministry of Youth&Sports Development Database and	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	33.33%+	4,000,000.00	4,050,000.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23020112/08000023	10,000,000.00								
13001001/23020112/08000025	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			5,000,000.00	5,062,497.00	5,000,000.00
13001001/23050101/08000026							50,000,000.00	50,625,006.00	50,000,000.00
14001001/23020118/02000001							5,000,000.00	5,062,497.00	5,000,000.00
14001001/23020119/02000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
14001001/23030118/07000002	2,500,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
14001001/23020114/07000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
14001001/23020119/07000009	333,459,732.70	25,013,769.70	5,000,000.00	5,000,000.00	20,013,769.70-	400.28%-	480,000,000.00	486,000,000.00	480,000,000.00
14001001/23050101/07000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
14001001/23050101/08000005	40,200,000.02	63,500,000.00	50,000,000.00	100,000,000.00	36,500,000.00+	36.50%+	60,000,000.00	60,750,000.00	60,000,000.00
14001001/23020104/08000006							5,000,000.00	5,062,497.00	5,000,000.00
14001001/23020104/08000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
14001001/23020114/08000008			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
14001001/23010106/08000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
14001001/23020119/08000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
14001001/23020118/08000012							5,000,000.00	5,062,497.00	5,000,000.00
14001001/23020118/08000014							5,000,000.00	5,062,497.00	5,000,000.00
17001001/23050101/05000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17001001/23050101/05000025			105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23050101/05000026	30,000,000.00		110,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
17001001/23050104/05000029	385,000,000.00	397,000,000.00	600,000,000.00	600,000,000.00	203,000,000.00+	33.83%+	200,000,000.00	202,500,000.00	200,000,000.00
17001001/23050101/05000031		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23010124/05000032			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23050101/05000041	3,500,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17001001/23050101/05000043			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
17001001/23020118/05000044			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
17001001/23050101/05000045	5,000,000.00		35,725,100.00	35,725,100.00	35,725,100.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
17001001/23050101/05000046	8,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17001001/23050101/05000047			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
17001001/23050101/05000048	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23020101/05000052			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17001001/23020107/05000053			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
17001001/23050101/05000054			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17001001/23020111/05000055			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23050101/05000056							10,000,000.00	10,125,006.00	10,000,000.00
17001001/23050101/11000002							10,000,000.00	10,125,006.00	10,000,000.00
17001001/23050101/13000003			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
17001001/23010125/13000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23010102/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17001001/23020118/13000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23030106/05000005	2,440,619,586.32		8,000,000.00	1,703,864,970.00	1,703,864,970.00+	100.00%+	42,000,000.00	42,525,006.00	42,000,000.00
17003001/23030106/05000022			14,000,000.00	587,235,530.00	587,235,530.00+	100.00%+	515,000,000.00	521,437,503.00	515,000,000.00
17003001/23010112/05000027				114,646,930.00	114,646,930.00+	100.00%+			
17003001/23050103/05000028							2,913,600.00	2,950,023.00	2,913,600.00
17003001/23010124/05000036				171,970,310.00	171,970,310.00+	100.00%+			
17003001/23020107/05000043							119,200,400.00	120,690,411.00	119,200,400.00
17003001/23030106/05000049			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
17003001/23020107/05000053			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23020107/05000064			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17003001/23050105/05000068			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23010129/05000073			6,000,000.00	70,283,470.00	70,283,470.00+	100.00%+			
17003001/23010129/05000074			8,000,000.00	116,596,470.00	116,596,470.00+	100.00%+	108,500,600.00	109,856,855.00	108,500,600.00
17003001/23030106/05000075							305,300,100.00	309,116,354.00	305,300,100.00
17008001/23030110/02000003							10,000,000.00	10,125,006.00	10,000,000.00
17008001/23010105/02000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17008001/23010106/02000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17008001/23010112/02000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17008001/23010114/02000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17008001/23010115/02000009			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
17008001/23010119/02000011			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17008001/23010125/02000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
17008001/23030110/02000016							18,000,000.00	18,225,006.00	18,000,000.00
17008001/23030110/02000017			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17010001/23030106/13000009			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
17010001/23040102/05000014							2,000,000.00	2,025,006.00	2,000,000.00
17010001/23030121/13000015							5,000,000.00	5,062,497.00	5,000,000.00
17018001/23010101/05000001	1,850,000.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
17019001/23010127/05000010			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
17019001/23030110/05000011							10,000,000.00	10,125,006.00	10,000,000.00
17021001/23040102/09000001			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	300,000,000.00
17064001/23010123/13000006		1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	1,012,497.00	1,000,000.00
17003002/23050101/05000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
17003002/23050104/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17003002/23050101/05000004	1,700,000.00						2,000,000.00	2,025,006.00	2,000,000.00
17003002/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
17003002/23050102/13000003			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	506,855.00	500,600.00
17003002/23050102/13000004			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	506,855.00	500,600.00
17003002/23010108/13000005			31,000,000.00	31,000,000.00	31,000,000.00+	100.00%+	17,000,000.00	17,212,497.00	17,000,000.00
17003002/23010115/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
17003002/23010119/13000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
17001002/23020101/13000001			57,000,000.00	57,000,000.00	57,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
17001002/23010112/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17001002/23050101/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
17001002/23010129/13000004			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	207,000,000.00	209,587,503.00	207,000,000.00
21001001/23030105/04000001		65,000,000.00	50,000,000.00	50,000,000.00	15,000,000.00-	30.00%-	51,000,000.00	51,637,503.00	51,000,000.00
21001001/23020106/04000003			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
21001001/23050101/04000004	17,000,000.00	2,000,000.00	70,000,000.00	50,000,000.00	48,000,000.00+	96.00%+	72,000,000.00	72,900,000.00	72,000,000.00
21001001/23010122/04000005		88,754,940.55	20,000,000.00	10,000,000.00	78,754,940.55-	787.55%-	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23010102/04000006	45,800,000.00	770,700,000.00	20,000,000.00	921,000,000.00	150,300,000.00+	16.32%+	21,000,000.00	21,262,497.00	21,000,000.00
21001001/23030105/04000007			15,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23020106/04000008			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,050,000.00	4,000,000.00
21001001/23020106/04000009			50,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23020106/04000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
21001001/23030105/04000016							10,000,000.00	10,125,006.00	10,000,000.00
21001001/23030105/04000017		32,500,000.00			32,500,000.00-				
21001001/23010102/04000018			25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	22,000,000.00	22,275,006.00	22,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23010122/0400020			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23050101/0400021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23020106/0400022		200,000,000.00			200,000,000.00-				
21001001/23010106/0400023			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	51,000,000.00	51,637,503.00	51,000,000.00
21001001/23020106/0400026	21,000,000.00								
21001001/23020106/0400030			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23010105/0400031			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21001001/23020104/0400032			500,600.00	501,200.00	501,200.00+	100.00%+			
21001001/23010122/0400035	20,134,000.00	49,000,000.00	80,000,000.00	80,000,000.00	31,000,000.00+	38.75%+	81,000,000.00	82,012,497.00	81,000,000.00
21001001/23020106/0400047		20,000,000.00	45,000,000.00	45,000,000.00	25,000,000.00+	55.56%+	40,000,000.00	40,500,000.00	40,000,000.00
21001001/23030105/0400048		5,000,000.00	20,000,000.00	15,000,000.00	10,000,000.00+	66.67%+	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23020118/0400049			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,200,400.00	10,327,902.00	10,200,400.00
21001001/23050101/0400053		2,500,000.00	40,000,000.00	30,000,000.00	27,500,000.00+	91.67%+	40,000,000.00	40,500,000.00	40,000,000.00
21001001/23050101/0400056			100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
21001001/23050101/0400059		3,500,000.00	30,000,000.00	25,000,000.00	21,500,000.00+	86.00%+	30,500,600.00	30,881,860.00	30,500,600.00
21001001/23050101/0400060	1,500,000.00	10,500,000.00	40,000,000.00	30,000,000.00	19,500,000.00+	65.00%+	40,000,000.00	40,500,000.00	40,000,000.00
21001001/23010122/0400062			20,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23010122/0400063	3,900,000.00	30,000,000.00	100,000,000.00	95,000,000.00	65,000,000.00+	68.42%+	50,000,000.00	50,625,006.00	50,000,000.00
21001001/23010122/0400066			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23010122/0400067			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21001001/23010122/0400068		20,000,000.00	20,000,000.00	15,000,000.00	5,000,000.00-	33.33%-	20,000,000.00	20,250,000.00	20,000,000.00
21001001/23050101/0400069	38,000,000.00	4,860,000.00	5,000,000.00	5,000,000.00	140,000.00+	2.80%+			
21001001/23010105/0400070		30,000,000.00	8,500,600.00	250,000,000.00	220,000,000.00+	88.00%+	30,000,000.00	30,375,006.00	30,000,000.00
21001001/23010122/0400071			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
21001001/23010122/0400072	8,800,000.00	200,000,000.00	10,000,000.00	350,000,000.00	150,000,000.00+	42.86%+	2,000,000.00	2,025,006.00	2,000,000.00
21001001/23010122/0400073			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21001001/23020106/0400083			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23050101/0400087							10,200,400.00	10,327,902.00	10,200,400.00
21001001/23020106/0400088							10,000,000.00	10,125,006.00	10,000,000.00
21001001/23050101/0400089							10,000,000.00	10,125,006.00	10,000,000.00
21001001/23050101/0400090							10,000,000.00	10,125,006.00	10,000,000.00
21001001/23020106/0400091							800,000,000.00	810,000,000.00	800,000,000.00
21001001/23050101/1300001	16,000,000.00	500,000.00	50,000,000.00	50,000,000.00	49,500,000.00+	99.00%+	50,000,000.00	50,625,006.00	50,000,000.00
21001001/23050101/1300003			50,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
21001001/23050101/1300004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
21001001/23050101/1300005		52,738,518.66	50,000,000.00	30,000,000.00	22,738,518.66-	75.80%-	51,000,000.00	51,637,503.00	51,000,000.00
21002001/23010115/0400008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
21002001/23030121/0400009			46,000,000.00	46,000,000.00	46,000,000.00+	100.00%+			
21003001/23010122/0400007		7,000,000.00	15,000,000.00	15,000,000.00	8,000,000.00+	53.33%+	20,000,000.00	20,250,000.00	20,000,000.00
21003001/23010112/0400008	50,915,006.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21003001/23020106/0400009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23050103/0400010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23050103/0400022			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21003001/23020106/0400026			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/0400032	11,500,000.00								
21003001/23010122/0400035			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21003001/23050101/0400036	6,305,388.19		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21003001/23010122/0400037			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23010122/04000038			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
21003001/23010122/04000039			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23050101/04000052			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21003001/23010122/04000056							5,000,000.00	5,062,497.00	5,000,000.00
21003001/23020106/04000057							10,000,000.00	10,125,006.00	10,000,000.00
21026001/23010113/04000001			38,500,600.00	38,500,600.00	38,500,600.00+	100.00%+	38,500,600.00	38,981,860.00	38,500,600.00
21026001/23010119/04000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026001/23010122/04000003		6,054,750.00	150,000,000.00	150,000,000.00	143,945,250.00+	95.96%+	200,000,000.00	202,500,000.00	200,000,000.00
21026001/23010105/04000004			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	125,000,000.00	126,562,497.00	125,000,000.00
21026001/23050101/04000006		17,679,661.25	30,000,000.00	30,000,000.00	12,320,338.75+	41.07%+	70,000,000.00	70,875,006.00	70,000,000.00
21026002/23020111/05000015			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
21026002/23010106/05000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23010108/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23010112/05000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23010113/05000004	23,323,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
21026002/23010114/05000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,500,600.00	7,594,358.00	7,500,600.00
21026002/23010117/05000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
21026002/23010119/05000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026002/23010120/05000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23010122/05000009			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026002/23010124/05000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23010125/05000012			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026002/23010128/05000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
21026002/23020101/05000014	65,000,000.00		40,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
21026002/23020127/05000016			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21026002/23030102/05000017			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
21026002/23040102/05000018			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21026002/23020101/05000019							40,000,000.00	40,500,000.00	40,000,000.00
21027010/23010122/04000007			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
21027010/23020106/04000014			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
21027010/23020106/04000015			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,087,503.00	7,000,000.00
21027010/23020106/04000016			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
21027010/23010122/04000020			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	120,000,000.00	121,500,000.00	120,000,000.00
21027010/23020106/04000021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
21027010/23010122/04000022			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
21027010/23010122/04000023			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	35,437,503.00	35,000,000.00
21027010/23010119/04000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21027010/23010122/04000025			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
21027010/23010122/04000026			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21027010/23010122/04000027			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21027010/23010122/04000031			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21027010/23010122/04000032			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
21102001/23010122/04000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
21102001/23010122/04000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21102001/23010122/04000012			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,150,000.00	12,000,000.00
35001001/23050105/09000003	192,459,000.00	96,545,000.00	100,000,000.00	100,000,000.00	3,455,000.00+	3.46%+	150,000,000.00	151,875,006.00	150,000,000.00
35001001/23040104/09000005		64,910,000.00	72,000,000.00	72,000,000.00	7,090,000.00+	9.85%+	72,000,000.00	72,900,000.00	72,000,000.00
35001001/23040101/09000017			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
69001001/23010114/13000006 Purchase of Computers and Printers			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
69001001/23010119/13000007 Purchase of Power Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
70001001/23020119/13000003 Construction of Recreation Centre for Vulnerable Person in A			7,200,400.00	7,200,400.00	7,200,400.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
70001001/23020119/13000006 Construction of Bridges and Culverts at Nkpa & Amorji			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
70001001/23050101/13000007 monitoring and Evaluation of Projects across 17LGAs			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
70001001/23010105/13000008 Purchase of Motor Vehicle							5,000,000.00	5,062,497.00	5,000,000.00
70001001/23010112/13000009 Purchase of Office Furniture & Fittings							2,000,000.00	2,025,006.00	2,000,000.00
70001001/23010113/13000010 Purchase of 5nos Computers @ N300 000							1,500,600.00	1,519,363.00	1,500,600.00
70001001/23010114/13000011 Purchase of 4NosPrinters @N250 000 each							1,000,000.00	1,012,497.00	1,000,000.00
75001001/23010112/05000001 Purchase of office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,600.00	2,531,860.00	2,500,600.00
75001001/23010113/05000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
75001001/23010119/05000003 Purchase of Power Generating Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,600.00	1,519,363.00	1,500,600.00
75001001/23050101/05000004 Special Post Basic Education Intervention			1,059,274,900.00	1,059,274,900.00	1,059,274,900.00+	100.00%+			
75001001/23030106/05000005 Renovation of 50 Senior Secondary Schools across Local Govts							400,000,000.00	405,000,000.00	400,000,000.00
75001001/23020107/05000006 Establishment of Education Center							20,000,000.00	20,250,000.00	20,000,000.00
75001001/23010125/05000007 Procurement and supply of science practical material							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools							50,000,000.00	50,625,006.00	50,000,000.00
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools							180,000,000.00	182,250,000.00	180,000,000.00
75001001/23050102/05000012 Education management Information system database equipment							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/							8,000,000.00	8,100,000.00	8,000,000.00
75001001/23050104/05000014 Scholarship Aid & Bursary Award							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio							75,000,000.00	75,937,503.00	75,000,000.00
75001001/23020107/05000016 Abia State school mapping senior sec. section.							4,000,000.00	4,050,000.00	4,000,000.00
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.							20,000,000.00	20,250,000.00	20,000,000.00
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.							15,000,000.00	15,187,503.00	15,000,000.00
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch							5,000,000.00	5,062,497.00	5,000,000.00
75001001/23010124/05000020 Development of Abia State strategic education sector plan							4,000,000.00	4,050,000.00	4,000,000.00
75001001/23010124/05000021 Procurement & distribution of instructional materials							8,000,000.00	8,100,000.00	8,000,000.00
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i							80,000,000.00	81,000,000.00	80,000,000.00
75001001/23010125/05000023 Abia State E-Library							5,000,000.00	5,062,497.00	5,000,000.00
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment							5,000,000.00	5,062,497.00	5,000,000.00
75001001/23050101/05000025 Abia Annual education summit							6,000,000.00	6,075,006.00	6,000,000.00
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati							4,000,000.00	4,050,000.00	4,000,000.00
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state							20,000,000.00	20,250,000.00	20,000,000.00
75001001/23050101/05000028 Abia State Sickle Cell Adviocay Programme in Senior Sec. Sch							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23050101/05000029 School of the visually impaired feeding programme							10,000,000.00	10,125,006.00	10,000,000.00
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme							5,000,000.00	5,062,497.00	5,000,000.00
75001001/23050101/05000031 Abia State Safe School Programme							4,000,000.00	4,050,000.00	4,000,000.00
75001001/23050101/05000032 Annual school census in Abia State							5,000,000.00	5,062,497.00	5,000,000.00
75001001/23020102/05000033 Provision of additional office accommodation							7,000,000.00	7,087,503.00	7,000,000.00
Total	38,076,030,125.51	35,181,198,957.86	55,382,101,600.00	63,668,960,380.00	28,487,761,422.14+	44.74%+	57,086,657,100.00	57,081,367,252.00	57,086,657,100.00
Note 11 - Umuahia South									
11001001/23010112/13000018 Purchase of Office Furniture (Office of the SA on Econ. Matt	18,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11018001/23050101/13000009 Development Of Intelligent Database							5,000,000.00	5,062,497.00	5,000,000.00
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec		1,160,000.00	3,600,200.00	3,600,200.00	2,440,200.00+	67.78%+	4,000,000.00	4,050,000.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
52103001/23050101/10000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
52103001/23030104/10000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
54001001/23050101/03000021			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
54001001/23050101/03000022			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,100,000.00	8,000,000.00
54001001/23050101/03000023			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
54001001/23050101/03000024			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
54001001/23050101/03000025			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
54001001/23050103/03000027		15,047,354.96	18,000,000.00	18,000,000.00	2,952,645.04+	16.40%+	18,000,000.00	18,225,006.00	18,000,000.00
54001001/23050103/03000033			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,001,200.00	202,501,212.00	200,001,200.00
54001001/23020104/06000011			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020124/12000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000010			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020114/17000003			5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,200,500.00	5,265,506.00	5,200,500.00
53010001/23050101/06000009	1,000,000.00								
53010001/23030121/13000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
53010001/23010106/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
53010001/23010101/13000003	14,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00+	80.00%+	10,000,000.00	10,125,006.00	10,000,000.00
53010001/23020114/13000007			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	70,000,000.00	70,875,006.00	70,000,000.00
53010001/23020104/13000008		2,400,000.00	40,000,000.00	40,000,000.00	37,600,000.00+	94.00%+	40,000,000.00	40,500,000.00	40,000,000.00
53010001/23020104/13000009		2,400,000.00	100,000,000.00	100,000,000.00	97,600,000.00+	97.60%+	100,000,000.00	101,250,000.00	100,000,000.00
53010001/23010113/13000010			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
53010001/23020114/13000011		11,500,000.00	40,000,000.00	40,000,000.00	28,500,000.00+	71.25%+	40,000,000.00	40,500,000.00	40,000,000.00
60001001/23020104/06000060			14,399,800.00	14,399,800.00	14,399,800.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
71001001/23050101/13000023			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23050101/13000024			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
71001001/23050101/13000025			10,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
71001001/23020118/13000029			12,450,200.00	12,450,200.00	12,450,200.00+	100.00%+	12,450,200.00	12,605,830.00	12,450,200.00
71001001/23020118/13000030		20,000,000.00	20,000,000.00	20,000,000.00			26,000,000.00	26,325,006.00	26,000,000.00
71001001/23020104/13000034		31,000,000.00	20,000,000.00	20,000,000.00	11,000,000.00-	55.00%-			
71001001/23020104/13000035		8,000,000.00	20,000,000.00	20,000,000.00	12,000,000.00+	60.00%+			
71001001/23020118/13000036			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
72001001/23050103/13000031			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
72001001/23050103/13000032			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	1,099,600.00	1,113,345.00	1,099,600.00
17001001/23020111/05000049			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
17003001/23020118/05000059			4,200,400.00	4,200,400.00	4,200,400.00+	100.00%+			
17010001/23010115/13000013							500,600.00	506,855.00	500,600.00
17064001/23020118/05000001		225,500,000.00	226,000,000.00	226,000,000.00	500,000.00+	0.22%+	300,000,000.00	303,750,000.00	300,000,000.00
17064001/23030121/13000001		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,125,006.00	10,000,000.00
17064001/23010113/13000002		19,546,400.00	20,000,000.00	20,000,000.00	453,600.00+	2.27%+	20,000,000.00	20,250,000.00	20,000,000.00
17064001/23050103/13000003		6,960,600.00	7,000,000.00	7,000,000.00	39,400.00+	0.56%+	7,500,600.00	7,594,358.00	7,500,600.00
17064001/23010112/13000004		6,000,000.00	6,000,000.00	6,000,000.00			6,500,600.00	6,581,860.00	6,500,600.00
17064001/23020107/13000005		10,000,000.00	10,000,000.00	10,000,000.00			12,000,000.00	12,150,000.00	12,000,000.00
21001001/23020104/04000050			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
21027010/23010122/04000028			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
35001001/23040102/09000029			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
39001001/23050101/08000019		5,000,000.00	6,000,000.00	26,000,000.00	21,000,000.00+	80.77%+	7,000,000.00	7,087,503.00	7,000,000.00
Total	33,000,000.00	2,404,704,354.96	3,316,287,000.00	3,633,287,000.00	1,228,582,645.04+	33.81%+	2,447,621,800.00	2,478,217,226.00	2,447,621,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000459			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000474							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000481							100,000,000.00	101,250,000.00	100,000,000.00
34001001/23020114/17000558							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000566							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23030113/17000582							20,000,000.00	20,250,000.00	20,000,000.00
34001001/23020114/17000624							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000673							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000737							40,000,000.00	40,500,000.00	40,000,000.00
34001001/23020114/17000748							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23030113/17000751							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000757							50,000,000.00	50,625,006.00	50,000,000.00
38002001/23050101/13000087			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	300,000,000.00	303,750,000.00	300,000,000.00
52001001/23020105/10000022			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23010119/14000016		135,000,000.00	43,935,200.00	43,935,200.00	91,064,800.00-	207.27%-	30,000,000.00	30,375,006.00	30,000,000.00
52001001/23020123/14000061			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
53001001/23020101/13000015			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
54001001/23020124/12000011			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23050101/14000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020118/14000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
60001001/23050101/06000051			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,012,497.00	1,000,000.00
60001001/23020112/06000061			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
60001001/23020118/06000064			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
71001001/23020104/06000001				17,000,000.00	17,000,000.00+	100.00%+			
71001001/23020118/13000038							10,000,000.00	10,125,006.00	10,000,000.00
26051001/23020101/06000001							10,000,000.00	10,125,006.00	10,000,000.00
26051001/23020101/13000034			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
26051001/23020104/13000035			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
26051002/23030121/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,037,503.00	3,000,000.00
17003001/23020105/05000066			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17021001/23020119/09000003		25,000,000.00	350,000,000.00	350,000,000.00	325,000,000.00+	92.86%+	350,000,000.00	354,375,006.00	350,000,000.00
17021001/23010129/09000004			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00
17051001/23030106/05000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	24,000,000.00	24,300,000.00	24,000,000.00
17051001/23030106/05000002			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17051001/23020127/11000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
17051001/23030106/11000002			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	7,000,000.00	7,087,503.00	7,000,000.00
17051001/23010105/13000001			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	11,000,000.00	11,137,503.00	11,000,000.00
21001001/23020106/04000040			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
21001001/23020106/04000042			22,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
21001001/23020106/04000043	26,000,000.00		32,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	32,500,600.00	32,906,855.00	32,500,600.00
21001001/2320106/04000044			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,200,400.00	10,327,902.00	10,200,400.00
21001001/23020106/04000045			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21001001/23020106/04000084		765,000,000.00	150,000,000.00	630,000,000.00	135,000,000.00-	21.43%-	50,000,000.00	50,625,006.00	50,000,000.00
21003001/23010122/04000020			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000033			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21026001/23010112/04000005		873,040.00	1,000,000.00	1,000,000.00	126,960.00+	12.70%+	7,000,000.00	7,087,503.00	7,000,000.00
21026002/23020104/06000001							40,000,000.00	40,500,000.00	40,000,000.00
21102001/23020106/04000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	200,000,000.00	202,500,000.00	200,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23020111/05000058 Construction of functional E-library at Nighauzor Com. JSS			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
17003001/23020105/05000067 Construction of Borehole with Over head Tank at Okopedi Com.			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17003001/23020105/05000069 Construction of Borehole with Over head Tank at MFPS Obokwe			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Total	31,827,489.00	112,902,000.00	815,676,900.00	795,676,900.00	682,774,900.00+	85.81%+	1,534,801,800.00	1,553,986,889.00	1,534,801,800.00
Note 15 - Ukwa South									
11101001/23010127/04000001 Purchase and Distribution of Food items to indigents Citizen	79,701,588.00	64,700,000.00	30,000,000.00	10,000,000.00	54,700,000.00-	547.00%-	30,000,000.00	30,375,006.00	30,000,000.00
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE	79,169,992.00	8,640,000.00	5,000,000.00	5,000,000.00	3,640,000.00-	72.80%-	5,000,000.00	5,062,497.00	5,000,000.00
11101001/23010122/04000003 Purchase of Drugs and Disinfectants	9,510,000.00	21,940,000.00	10,000,000.00	3,000,000.00	18,940,000.00-	631.33%-	10,500,600.00	10,631,860.00	10,500,600.00
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management	9,430,000.00	19,000,000.00	10,000,000.00	7,000,000.00	12,000,000.00-	171.43%-			
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,300,100.00	3,341,349.00	3,300,100.00
34001001/23020114/17000080 Construction of Mkporobe-Ohuru-Ohanku Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000319 Construction of Amakama Ugwunagbo Bridg Aba- Azumini road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000321 Construction of Akirika Ukwu - Nkpuribe Road in Ukwa East			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000378 Construction of Umuwocha-Ikem Osusu Amaorji Rd			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
36001001/23020119/12000002 Constructn./Development of Azumini Blue River		2,500,000.00	30,000,000.00	30,000,000.00	27,500,000.00+	91.67%+	30,000,000.00	30,375,006.00	30,000,000.00
54001001/23020103/14000009 Establishment of Skill Acquisition Centre at Ijaw Akirika Uk			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
17021001/23050101/05000008 Institutional Based research on COVID-19			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	101,250,000.00	100,000,000.00
17021001/23050101/05000010 Production of Alcohol Sanitizer			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
17021001/23050101/05000015 Academic Staff Capacity Building/Delopment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
17021001/23050101/05000016 Abia State University Library Development Project			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	45,562,497.00	45,000,000.00
17021001/23050101/05000017 TETFUND Project Maintenance			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	40,500,000.00	40,000,000.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programm			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
17021001/23050101/05000019 Entrepreneurship Development Centre			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
35016001/23040104/09000007 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Ukwa	20,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00					
Total	197,811,580.00	140,780,000.00	580,000,000.00	550,000,000.00	409,220,000.00+	74.40%+	545,800,700.00	552,623,245.00	545,800,700.00
Note 16 - Ugwunagbo									
11101001/23050101/09000007 Intervention work on refuse disposal at Ugwunagbo LGA		104,000,000.00	50,000,000.00	50,000,000.00	54,000,000.00-	108.00%-	100,000,000.00	101,250,000.00	100,000,000.00
11101001/23020124/12000004 Construction of five (5 Nos.) 10 bays open markets stalls at		600,000.00	3,500,600.00	3,500,600.00	2,900,600.00+	82.86%+			
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwa west LGA		24,000,000.00	53,000,000.00	53,000,000.00	29,000,000.00+	54.72%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000040 Construction of Akanu-Abia Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,312,497.00	25,000,000.00
34001001/23020114/17000294 Construction of Osusu Aku Umunnesi Owerri Aba Ugwunagbo			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000344 Construction of Ugwu-Nkpa Amaebuato Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000425 Reconstruction of Ugwunagbo LGA Roads with a spur to Umucha			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	30,000,000.00	30,375,006.00	30,000,000.00
34001001/23020114/17000475 Reconstruction of a Road Linking Uguwunagbo LGA Hqtrs to Amap							50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000749 Ihie Obegu Road in Ugwunagbo LGA							50,000,000.00	50,625,006.00	50,000,000.00
54001001/23020104/06000004 Construction of Council Hall @ Amaorji Ihie in Ugwunagbo L.G.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020104/06000005 Reconstruction of Asa Amaise (Asa Umuakwa) in Ugwunagbo L.G.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020104/06000015 Construction of Civic Centre at Etit Ohazu in Aba South			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020124/12000009 Provision of Market@Osusu Umuelendu 1 in Ugwunagbo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000002 Completion of Abandon Market at Amorji Ihie in Ugwunagbo LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020114/17000004 Construction of Umuobasi Ovoroiwenga Feeder Road@Obegu Ward			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
26051001/23020101/06000013 Construction of Office Building for Ugwunagbo			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
17003001/23020118/05000070 Construction of Perimeter Fencing in Ekenobizi Pry Schl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	137,500,600.00	139,219,363.00	137,500,600.00
17003001/23020107/05000071 Construction of Perimeter Fencing in Ngwaobi com. Schl. II			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21003001/23030105/00000017 Renov of Primary Health Centre in Asa Umuakwa Ward in Ugunna			4,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
21003001/23020106/04000027 Construction of Primary health Centre Osusu Umuelendu Ugwuna			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23020106/04000030 Renovation of Primary Health centre at Asa Amaise (Asa Umua			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
35001001/23040102/09000042 Erosion Control at Obugwu in Ugwuegbu Autonomous Community			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	81,000,000.00	80,000,000.00
Total		128,600,000.00	481,500,600.00	527,500,600.00	398,900,600.00+	75.62%+	657,500,600.00	665,719,375.00	657,500,600.00
Note 17 - Ukwa West									
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-uko Ukwa West			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	58,500,600.00	59,231,860.00	58,500,600.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	2,000,000.00	2,025,006.00	2,000,000.00
11101001/23020102/04000005 Construction of 1No Nurses Qauters building at Owaza Cottage		5,540,000.00	3,500,600.00	3,500,600.00	2,039,400.00-	58.26%-	4,000,000.00	4,050,000.00	4,000,000.00
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwa		7,940,000.00	5,799,600.00	5,799,600.00	2,140,400.00-	36.91%-	6,000,000.00	6,075,006.00	6,000,000.00
11101001/23020106/04000009 Construction of staff quartres at Obehie Health Centre in Uk		2,925,000.00	2,200,400.00	2,200,400.00	724,600.00-	32.93%-	2,500,600.00	2,531,860.00	2,500,600.00
11101001/23020106/04000011 Fencing of Okohia Primary Health Centre Ipu South Auto. Comm		3,940,000.00	2,000,000.00	2,000,000.00	1,940,000.00-	97.00%-	2,200,400.00	2,227,902.00	2,200,400.00
11101001/23020107/04000007 Construction and supply of 500 units of Galvanised school de		12,900,000.00	5,000,000.00	5,000,000.00	7,900,000.00-	158.00%-	5,500,600.00	5,569,363.00	5,500,600.00
11101001/23020107/04000008 Construction of school lockers/ stools tables chairs and b		15,704,200.00	6,000,000.00	950,000.00	14,754,200.00-	1,553.07%-	6,500,600.00	6,581,860.00	6,500,600.00
11101001/23020106/05000009 Renovation of Primary School at Umumba/Umuodu		12,640,000.00	8,000,000.00	1,320,000.00	11,320,000.00-	857.58%-			
11101001/23030106/05000017 Construction of NYSC staff quarters lodge at Owaza Secondary		900,000.00	2,699,900.00	2,699,900.00	1,799,900.00+	66.67%+	3,000,000.00	3,037,503.00	3,000,000.00
11101001/23030106/05000020 Renovation of U.B.E Block at Owaza Central School in Ukwa We		840,000.00	2,699,900.00	2,699,900.00	1,859,900.00+	68.89%+	3,000,000.00	3,037,503.00	3,000,000.00
11101001/23020107/05000021 Construction of 5 classroom block at Oloko Community Primary		1,440,000.00	4,399,800.00	4,399,800.00	2,959,800.00+	67.27%+			
11101001/23020107/05000022 Construction of a six (6) classroom block at Umuhala Migran		1,040,000.00	3,200,400.00	3,200,400.00	2,160,400.00+	67.50%+	3,500,600.00	3,544,358.00	3,500,600.00
11101001/23020107/05000024 Construction of five (5) classroom block with offices at Aka		1,000,000.00	3,099,700.00	3,099,700.00	2,099,700.00+	67.74%+	3,500,600.00	3,544,358.00	3,500,600.00
11101001/23020107/05000025 Construction of perimeters fence at Owaza Central School in		480,000.00	1,399,800.00	1,399,800.00	919,800.00+	65.71%+	1,500,600.00	1,519,363.00	1,500,600.00
11101001/23020107/05000027 Construction of six (6) classroom block at Umuiku Isi Asa in		5,320,000.00	4,000,000.00	4,000,000.00	1,320,000.00-	33.00%-	4,500,600.00	4,556,855.00	4,500,600.00
11101001/23020107/05000028 Construction of six (6) classroom blocks at Umuaka Secondary		5,280,000.00	4,000,000.00	4,000,000.00	1,280,000.00-	32.00%-	4,500,600.00	4,556,855.00	4,500,600.00
11101001/23020107/05000042 Construction of six(6) classroom blocks at Comm. Pri. School	19,600,000.00								
11101001/23020107/05000043 Construction of six(6) classroom blocks at Comm. Pri. School	19,700,000.00								
11101001/23030106/05000055 Renovation of Migrant School Umuezeke Umuekechi in Ukwa Wes							5,000,000.00	5,062,497.00	5,000,000.00
11101001/23030106/05000056 Renovation of Obokwe Sec. Sch. In Ukwa West L.G.A							5,000,000.00	5,062,497.00	5,000,000.00
11101001/23030106/05000057 Renovation of Ugwati Primary Sch. In Ukwa West L.G.A							5,000,000.00	5,062,497.00	5,000,000.00
11101001/23030106/05000058 Renovation of Umuorie Central Sch. In Ukwa West L.G.A							8,000,000.00	8,100,000.00	8,000,000.00
11101001/23050107/05000059 Construction of six(6) classroom blocks at Comm. Pri. School							7,000,000.00	7,087,503.00	7,000,000.00
11101001/23030106/05000060 Reconstruction of Umuokwor Central Sch. In Ukwa West L.G.A							4,000,000.00	4,050,000.00	4,000,000.00
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A		1,400,000.00	3,799,600.00	3,799,600.00	2,399,600.00+	63.15%+	4,000,000.00	4,050,000.00	4,000,000.00
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.		580,000.00	1,900,300.00	1,900,300.00	1,320,300.00+	69.48%+	2,000,000.00	2,025,006.00	2,000,000.00
11101001/23020104/06000012 Construction of Modern Civic Hall at Etitioha Owaza in Ukwa		1,330,000.00	3,500,600.00	3,500,600.00	2,170,600.00+	62.01%+	3,699,900.00	3,746,154.00	3,699,900.00
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in		1,160,000.00	3,500,600.00	3,500,600.00	2,340,600.00+	66.86%+	3,600,200.00	3,645,205.00	3,600,200.00
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat		10,460,000.00	7,500,600.00	7,500,600.00	2,959,400.00-	39.46%-	8,000,000.00	8,100,000.00	8,000,000.00
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A		700,000.00	2,500,600.00	2,500,600.00	1,800,600.00+	72.01%+			
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A		640,000.00	2,000,000.00	2,000,000.00	1,360,000.00+	68.00%+	2,200,400.00	2,227,902.00	2,200,400.00
11101001/23020104/06000018 Renovation /remodelling of Oborhia Town Hall West L.G.A		900,000.00	2,799,600.00	2,799,600.00	1,899,600.00+	67.85%+	3,200,400.00	3,240,411.00	3,200,400.00
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	66.68%+	1,600,200.00	1,620,200.00	1,600,200.00
11101001/23030103/06000021 Renovation of Mgboko Okpular Civic Centre in Obingwa L.G.A		500,000.00	1,500,600.00	1,500,600.00	1,000,600.00+	66.68%+	1,500,600.00	1,519,363.00	1,500,600.00
11101001/23020107/06000024 Construction of Ulorgo Owaza civic/skill acquisition centre		12,540,000.00	10,000,000.00	1,670,000.00	10,870,000.00-	650.90%-	11,000,000.00	11,137,503.00	11,000,000.00
11101001/23030121/06000026 Construction of DPO residence qtrs at Obehie in Ukwa West L.							10,000,000.00	10,125,006.00	10,000,000.00
11101001/23030121/06000027 Renovation and fencing of ASOPADEC Area Office at Obehie in							12,000,000.00	12,150,000.00	12,000,000.00
11101001/23030121/06000028 Renovation of Civic Centre at Ugwati Comm. in Ukwa West L.G.							5,000,000.00	5,062,497.00	5,000,000.00
11101001/23020118/08000001 ASOPADEC Youth and Women Skill Development Centre - Owaza in	29,900,000.00	44,183,000.00	21,000,000.00		44,183,000.00-		30,000,000.00	30,375,006.00	30,000,000.00
11101001/23050101/08000002 Scholarship - 200 indigent student of Asa in Ukwa West L.G.A	30,100,000.00	53,600,000.00	22,000,000.00	22,000,000.00	31,600,000.00-	143.64%-	50,000,000.00	50,625,006.00	50,000,000.00
11101001/23020112/08000003 Renovation of Ukwa Sports Council Building at Obehie in Ukwa		3,700,000.00	2,500,600.00	2,500,600.00	1,199,400.00-	47.96%-			
11101001/23030106/09000006 Provision for the cleaning of oil spillage and pipeline maint		46,628,386.00	20,000,000.00	20,000,000.00	26,628,386.00-	133.14%-	22,000,000.00	22,275,006.00	22,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020105/10000002 Construction of borehole and fabrication of stanction and re							3,200,400.00	3,240,411.00	3,200,400.00
11101001/23020105/10000010 Construction of borhole with thank and reticulation at Obaji							3,500,600.00	3,544,358.00	3,500,600.00
11101001/23020105/10000011 Construction of borhole with thank and reticulation at Acens							6,500,600.00	6,581,860.00	6,500,600.00
11101001/23020105/10000012 Construction of two (2Nos) borehole in Umunteke Aut. Comm. A		760,000.00	2,399,800.00	2,399,800.00	1,639,800.00+	68.33%+	2,500,600.00	2,531,860.00	2,500,600.00
11101001/23020105/10000016 Construction / Re-activation of Community borehole in twelv		720,000.00	2,500,600.00	2,500,600.00	1,780,600.00+	71.21%+			
11101001/23030104/10000023 Rehabilitation / reticulation of water borehole at Umuagalab	3,330,000.00	14,940,000.00	10,500,600.00	4,500,600.00	10,439,400.00-	231.96%-			
11101001/23030104/10000026 Rehabilitation of water borehole at Amaukwu Ipu West in Uk							3,000,000.00	3,037,503.00	3,000,000.00
11101001/23030104/10000027 Rehabilitation of water borehole at Igriuoku Ipu West							3,000,000.00	3,037,503.00	3,000,000.00
11101001/23030104/10000028 Rehabilitation of water borehole at Umualaga Etioha Ipu							3,000,000.00	3,037,503.00	3,000,000.00
11101001/23030104/10000029 Construction / Re-activation of Community borehole in twel							15,000,000.00	15,187,503.00	15,000,000.00
11101001/23010113/11000001 Procurement of Office equipment (Still and Motion Digital Ca			60,000.00	60,000.00	60,000.00+	100.00%+	6,000,000.00	6,075,006.00	6,000,000.00
11101001/23020124/12000005 Construction of open market stalls at Ahia Afor Ogwe in Ukwa		11,700,000.00	10,000,000.00	1,000,000.00	10,700,000.00-	1,070.00%-	11,000,000.00	11,137,503.00	11,000,000.00
11101001/23020124/12000006 Construction of open market stalls at Ahia Nkwo Etioha Owa		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	16.67%+	6,699,900.00	6,783,646.00	6,699,900.00
11101001/23020124/12000007 Construction of the Community Market (Ahia Afor Market) in O		5,040,000.00	7,500,600.00	7,500,600.00	2,460,600.00+	32.81%+	8,000,000.00	8,100,000.00	8,000,000.00
11101001/23020124/12000009 Reconstruction and building of Market Stalls in Ore Umuajioh		14,400,000.00	13,500,600.00	2,500,600.00	11,899,400.00-	475.86%-	15,000,000.00	15,187,503.00	15,000,000.00
11101001/23020124/12000010 Construction of 10 blocks of lock up stalls 4 bays at Afor	18,700,000.00	19,500,000.00	21,000,000.00	4,000,000.00	15,500,000.00-	387.50%-	22,000,000.00	22,275,006.00	22,000,000.00
11101001/23020124/12000012 Construction of Okwe Central Market in Ikwuano L.G.A	15,550,000.00	8,000,000.00	16,500,600.00	500,600.00	7,499,400.00-	1,498.08%-	17,000,000.00	17,212,497.00	17,000,000.00
11101001/23020124/12000014 Construction of two (2nos) open market shops with 10 units e	15,300,000.00	8,000,000.00	16,500,600.00		8,000,000.00-				
11101001/23020124/12000015 Construction of market hall at Asa Umunka	15,800,000.00		11,000,000.00				12,000,000.00	12,150,000.00	12,000,000.00
11101001/23020124/12000017 Construction of open market stall at Ahia Orié Umuokpara Owa			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23010101/13000003 Acquisition of fixed assets; (Land at Obehie Area Office Uk			10,000,000.00				10,500,600.00	10,631,860.00	10,500,600.00
11101001/23050101/13000005 Provision for security of oil pipelines and routine check on	28,300,000.00	14,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00-	40.00%-	10,500,600.00	10,631,860.00	10,500,600.00
11101001/23030121/13000006 Renovation of Obehie Customary Court in Ukwa West L.G.A			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
11101001/23010101/13000007 Renovation of Obehie D.P.O's Residential Building in Ukwa W			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
11101001/23050103/13000008 Provision for Monitoring and Evaluation of projects across 1	27,450,000.00	39,600,788.00	20,000,000.00	20,000,000.00	19,600,788.00-	98.00%-	10,000,000.00	10,125,006.00	10,000,000.00
11101001/23020101/13000017 Construction of customary court Obehie in Ukwa West L.G.A							20,000,000.00	20,250,000.00	20,000,000.00
11101001/23020101/13000018 Construction of Magistrate Court at Obehie in Ukwa West L.G.							20,000,000.00	20,250,000.00	20,000,000.00
11101001/23020101/13000019 Construction of Bar Centre at High court Obehie in Ukwa Wes							30,000,000.00	30,375,006.00	30,000,000.00
11101001/23020103/14000004 Rural Electrification project to Umuene Village in Isi-Obu			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,500,600.00	4,556,855.00	4,500,600.00
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro	36,304,447.00	24,000,000.00	18,000,000.00		24,000,000.00-		20,000,000.00	20,250,000.00	20,000,000.00
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw			200,400.00	200,400.00	200,400.00+	100.00%+	249,700.00	252,821.00	249,700.00
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W	666,276.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,062,497.00	5,000,000.00
11101001/23020103/14000025 Replacement of dilapidated cross and flashed lightning arre			5,699,900.00				6,000,000.00	6,075,006.00	6,000,000.00
11101001/23020114/17000003 Intervention on Rehabilitation / Alspait overlay of failed	79,340,000.00	24,000,000.00	54,000,000.00	54,000,000.00	30,000,000.00+	55.56%+	60,000,000.00	60,750,000.00	60,000,000.00
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukwa	49,200,000.00		52,000,000.00						
11101001/23020114/17000007 Grading of 3[nos] feader roads each in Ukwa West and Ukwa Ea							30,000,000.00	30,375,006.00	30,000,000.00
11101001/23020114/17000008 Construction of 1Km roads in Asa Ukwa West LGA							50,000,000.00	50,625,006.00	50,000,000.00
11101001/23020114/17000009 Construction of Umuokomiri road from Enugu PH Express Rd.							50,000,000.00	50,625,006.00	50,000,000.00
15001001/23020113/01000107 Establishment of livestock Paultry cluster in Ukwa west LGA			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
34001001/23030113/17000189 Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000286 Construction of Ihie-Ogwa road Ukwa West LGA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000293 Construction of Obuzor Ozatta Ugwuati road Ukwa West			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
34001001/23030113/17000404 Rehabilitation/Reconstruction of Ohuru-Ndoki-Obohia Road Uk			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00	50,625,006.00	50,000,000.00
34001001/23020114/17000499 Construction of Uzuakoli Nkpa umuhu Road							10,000,000.00	10,125,006.00	10,000,000.00
34001001/23020114/17000561 Construction of Ihie Ogwe Road Ukwa West Government Area							15,000,000.00	15,187,503.00	15,000,000.00
34001001/23020114/17000589 Construction of Akirika Ukwu-Nkpurube Road in Ukwa East L.G.							100,000,000.00	101,250,000.00	100,000,000.00
52001001/23020105/10000023 Provision of Solar water Bore Hole @Umuaka in Ukwa West			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
52001001/23020103/14000027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022...CONT'D.

	Actual	Actual	Original	Final	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	Budget2022	Budget2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/23020104/03000002 Construction of Skill Acquisition Centre@Obohia in Ukwa East			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23030103/06000008 Rehabilitation of Ipu East Community Hall in Ukwa West L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
54001001/23020103/14000008 Construction of oil Processing Mill for women at Obuohia Ukw			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,250,000.00	20,000,000.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwa West							5,000,000.00	5,062,497.00	5,000,000.00
17003001/23020103/14000002 Installation of electricity/Power supply with renewable ener			12,500,600.00	12,500,600.00	12,500,600.00+	100.00%+			
21027010/23010122/04000030 Purchase of (1no) Xag laser Capsulotomy machine			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,125,006.00	10,000,000.00
Total	389,240,723.00	446,371,374.00	798,869,300.00	635,608,800.00	189,237,426.00+	29.77%+	1,088,661,100.00	1,102,269,532.00	1,088,661,100.00

PART THREE

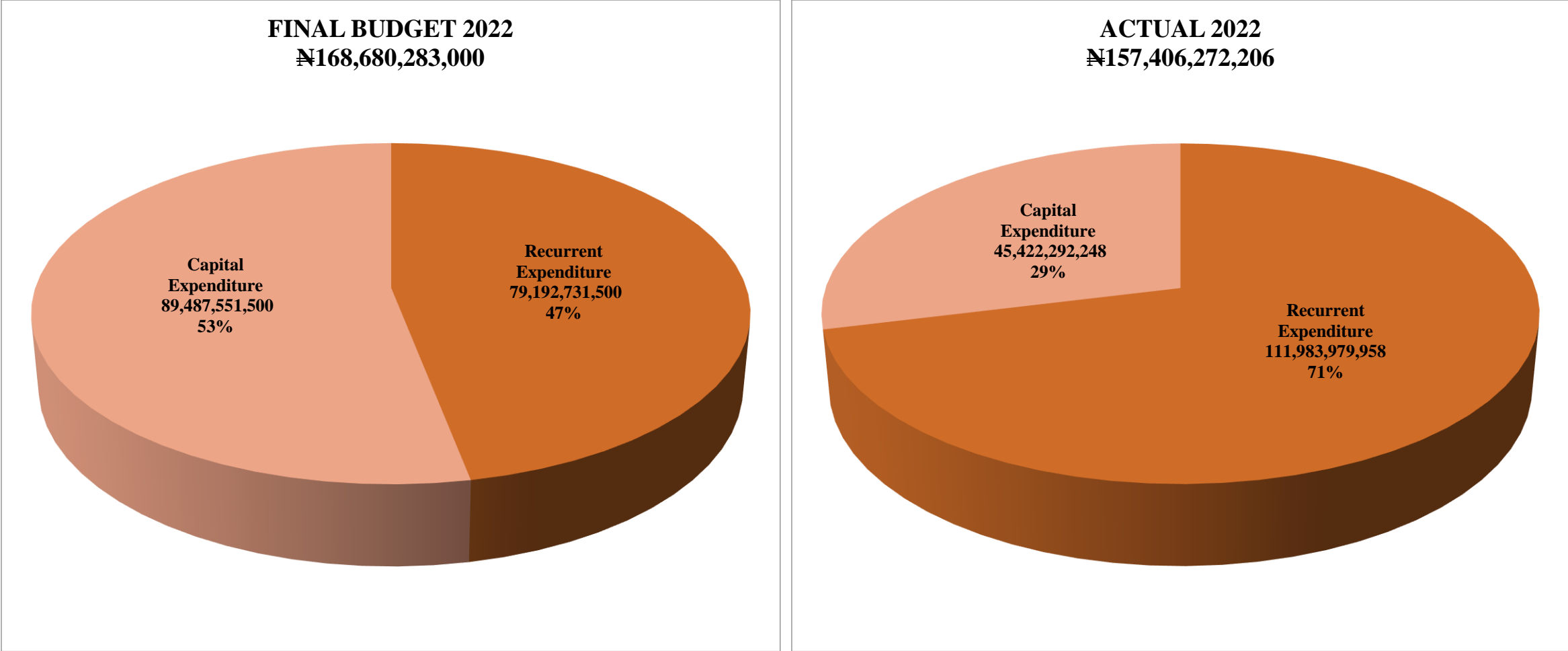
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2022 RECURRENT AND CAPITAL EXPENDITURE

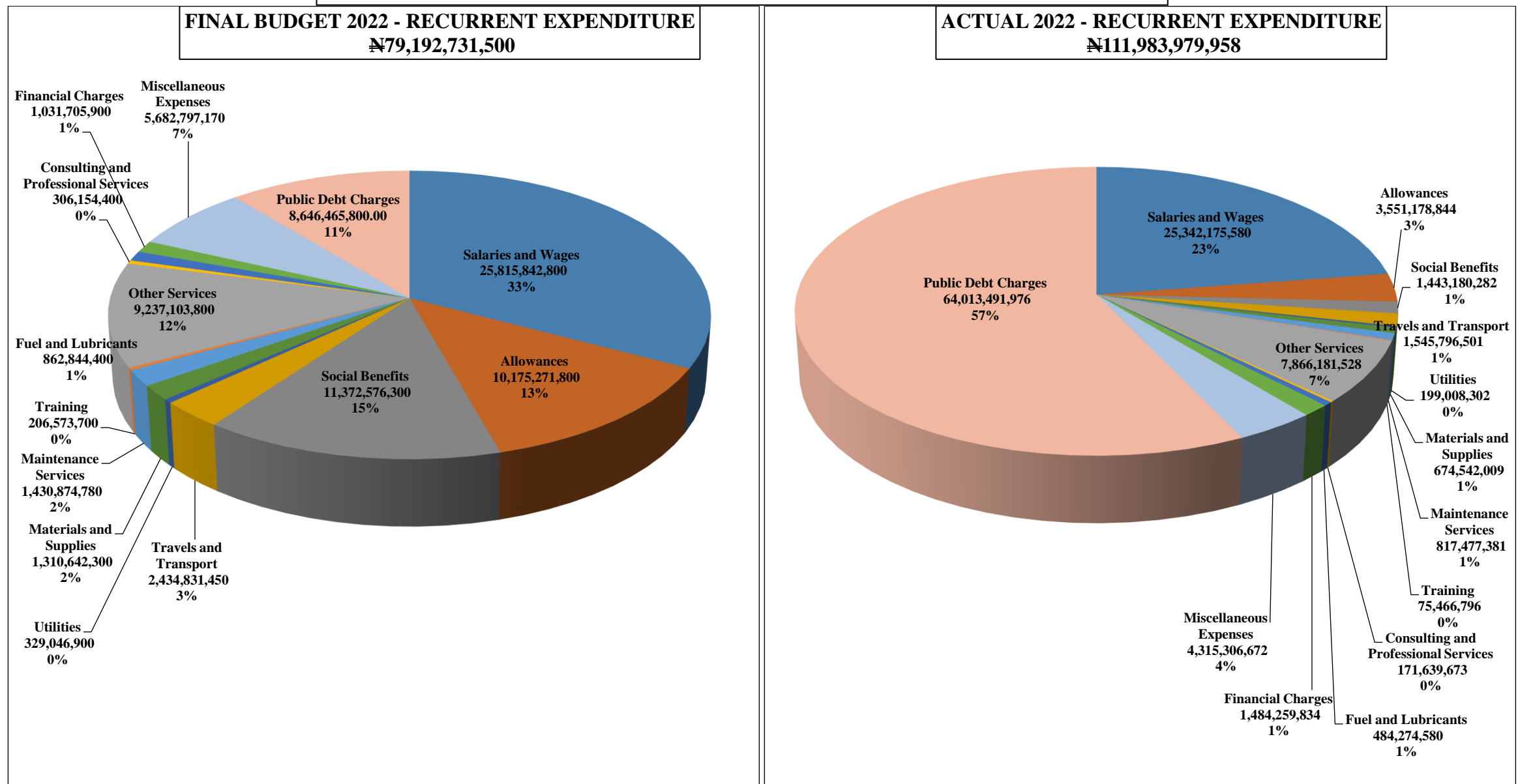
The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 374 - 378

The cross classification of expenditure are presented from pages 379 - 392

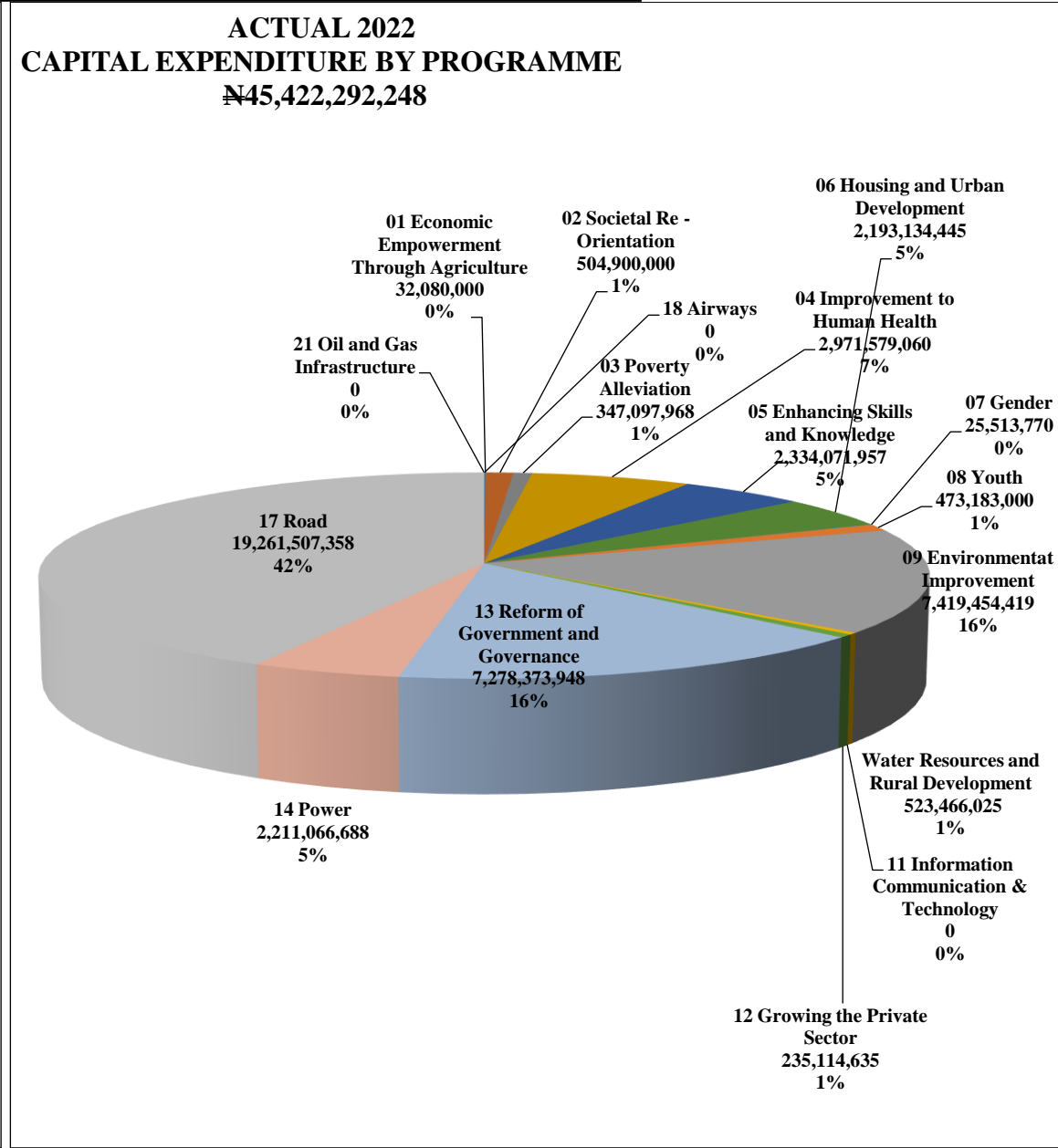
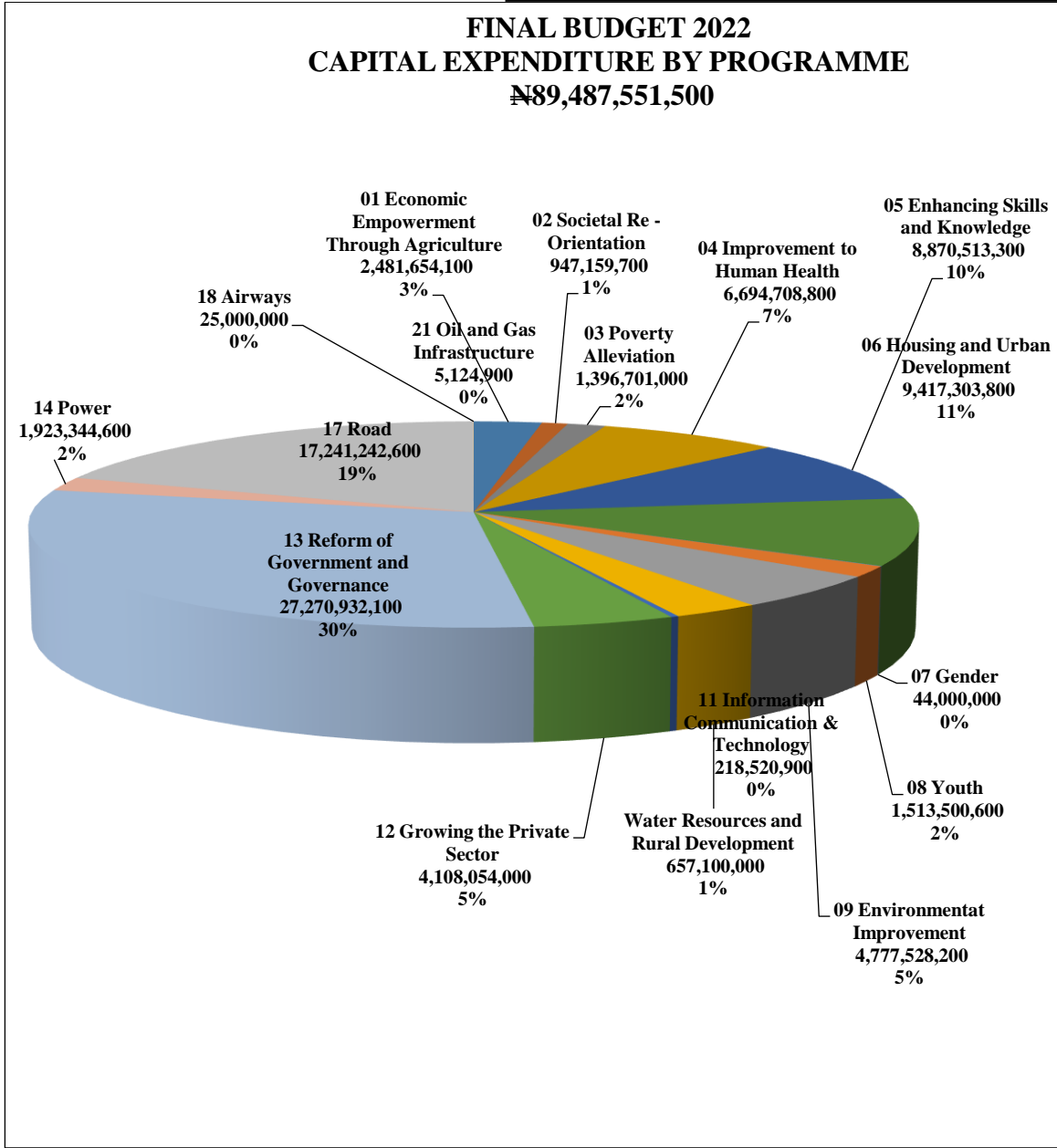
2022 RECURRENT AND CAPITAL EXPENDITURE BUDGET AND ACTUAL



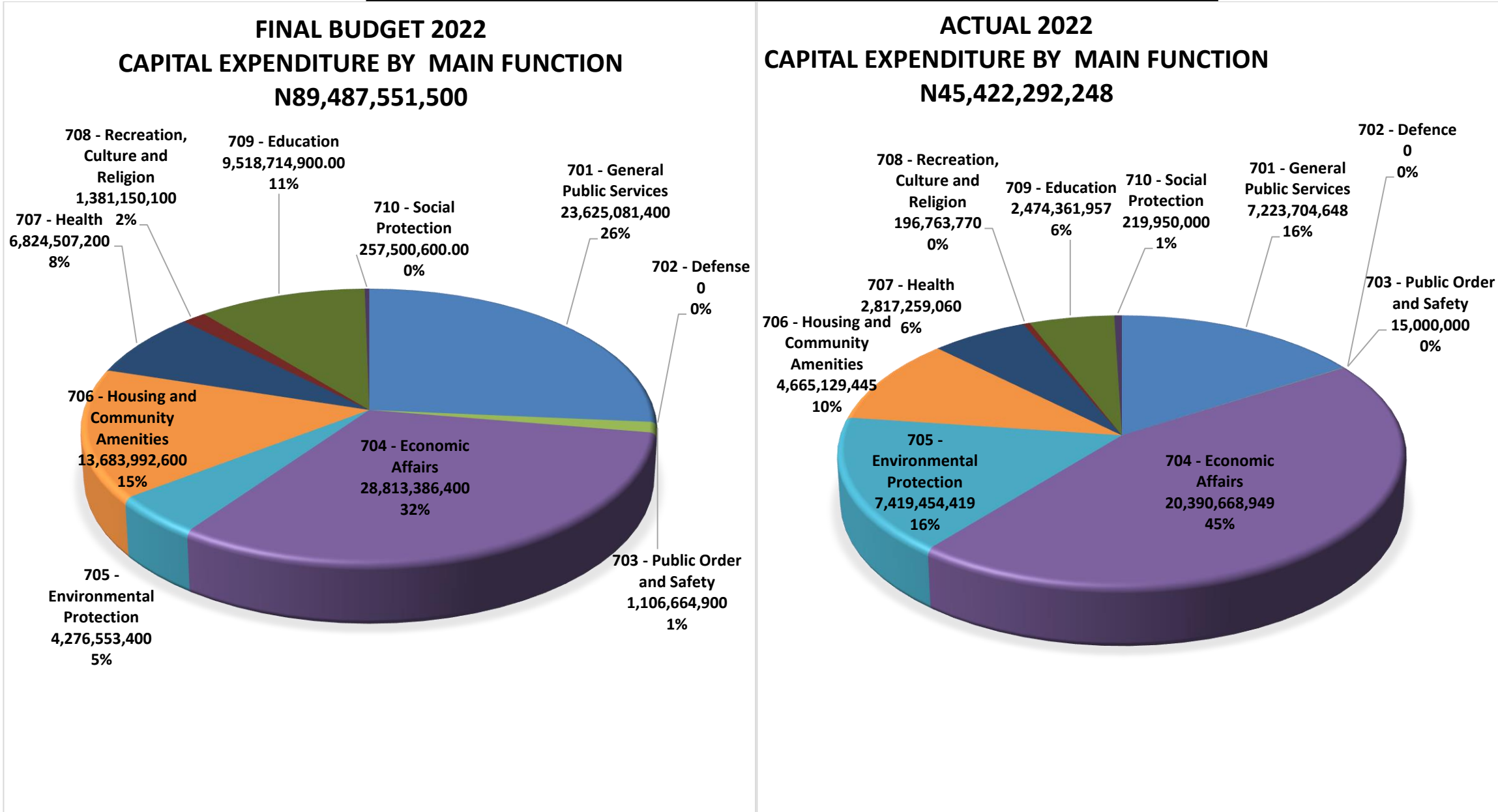
**2022 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
BUDGET AND ACTUAL**



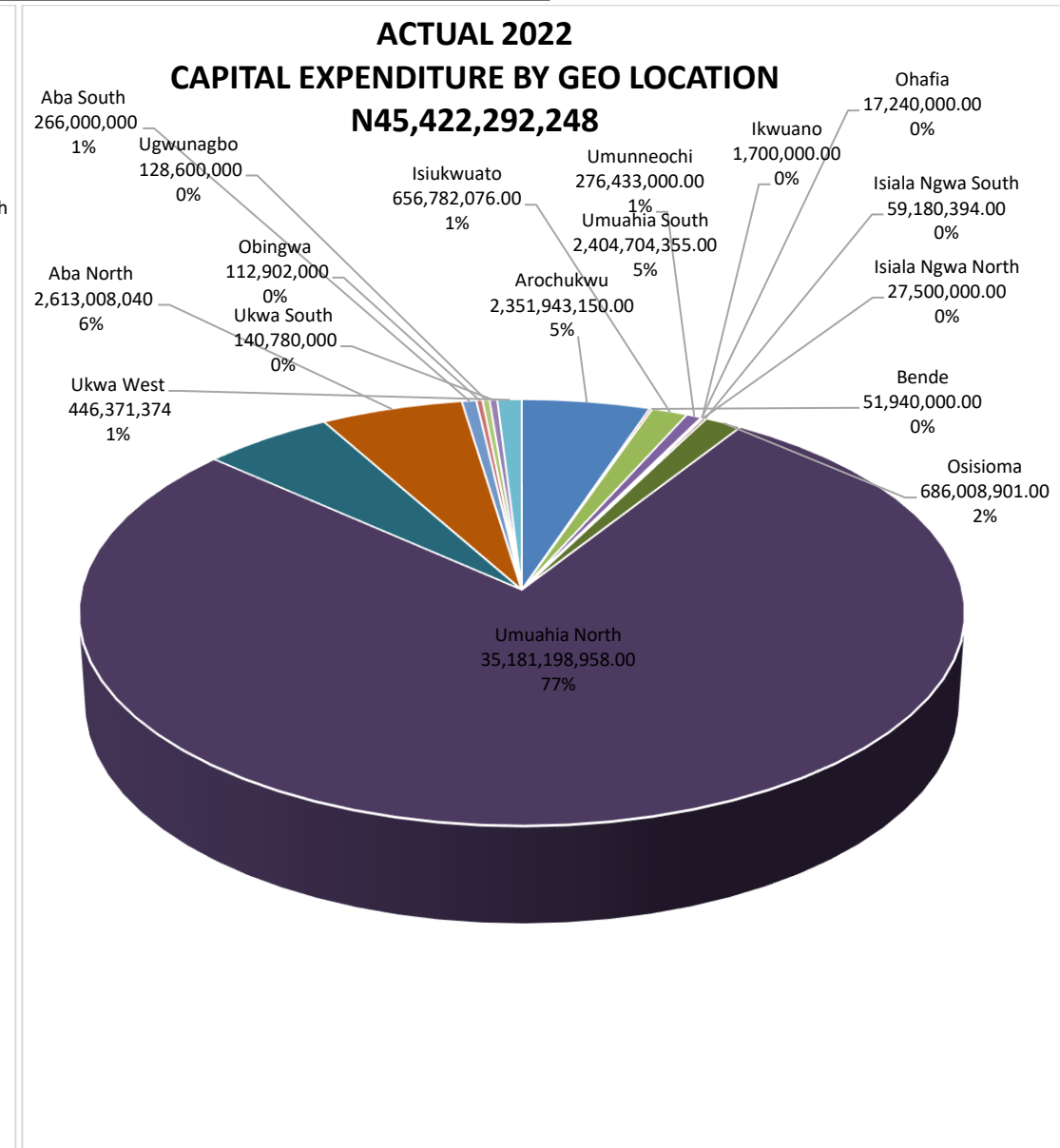
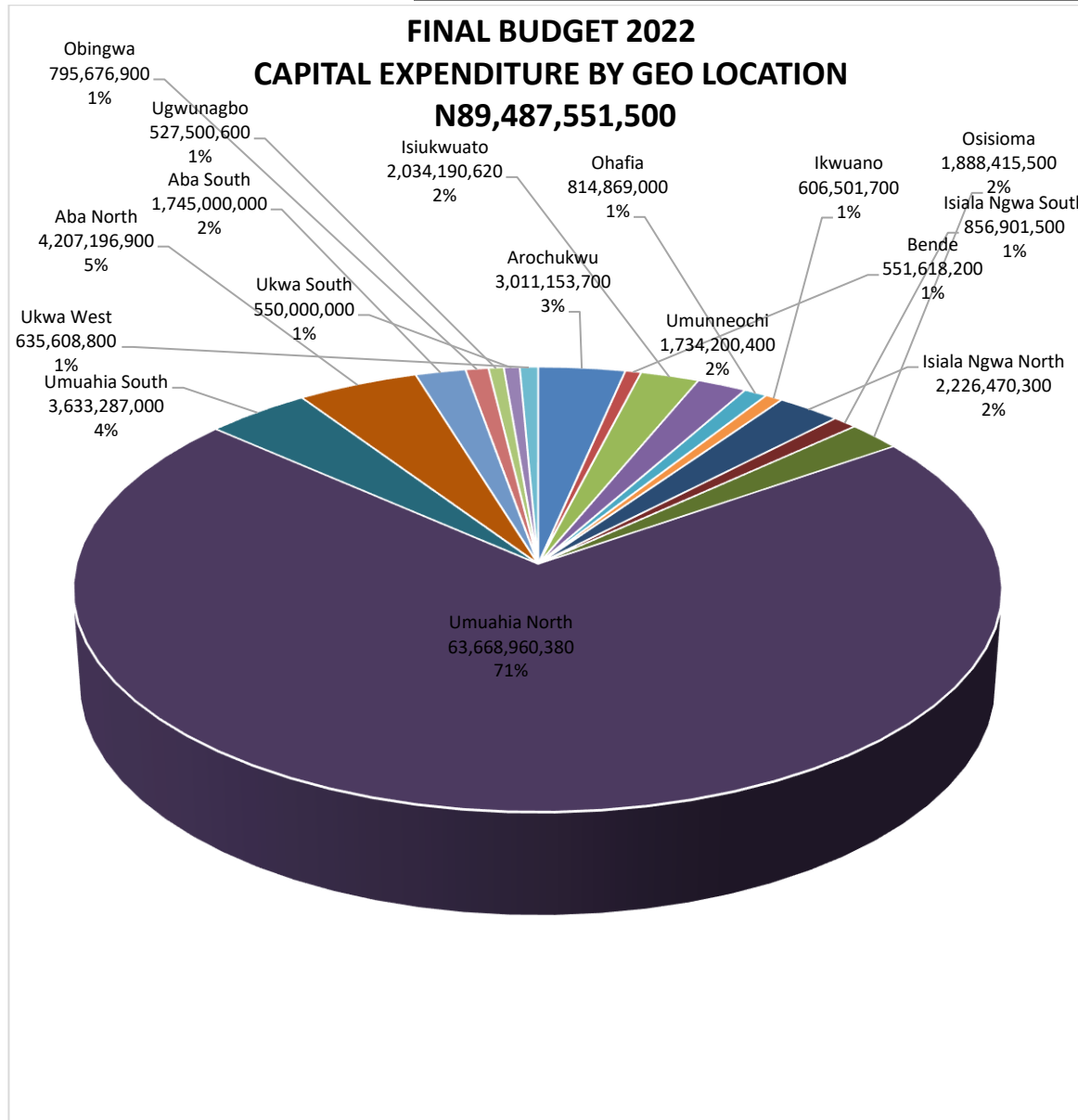
**2022 CAPITAL EXPENDITURE BY PROGRAMME
BUDGET AND ACTUAL**



**2022 CAPITAL EXPENDITURE BY MAIN FUNCTION
BUDGET AND ACTUAL**



**2022 CAPITAL EXPENDITURE BY GEO LOCATION
BUDGET AND ACTUAL**



6.0 USES OF COFOG AND ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTIONAL AND ECONOMIC CLASSIFICATIONS

- 6.01 Classification of Functions of Government (COFOG) permits trends in government expenditure on particular functions or policy to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of government. Not only might time series be distorted by organization changes, but at a specific time some organization may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional accounts (GPFS) to compare expenditure on these purposes over time. For example, at the Federal Level, the Ministry of Works; Housing and Urban Development; and Ministry of Power were hitherto different ministries, which were merged into one Ministry of Power, Works, and Housing in the 2020 Federal Budget.
- 6.02 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problem of Organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country they may be distributed among departments dealing with the environment, housing, or industrial development. In Nigeria, the Ministry of Water Resources and Rural Development and Ministry of Agriculture provide water services.
- 6.03 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.
- 6.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided by general government units. COFOG has been defined so that they represent individual or collective consumption, but not both. A collective service is a service provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from “Public” goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.
- 6.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in the State Budget and Accounts, which is also consistent with the national guideline.
- 6.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is not recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

ABIA STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions												Actual
	21010100	21020100	22010100	22020100	22020300	22020400	22020600	22020700	22020900	22021000	22060000	23000000	Jan - Dec 2022
	Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Materials and Supplies	Maintenance Services	Other Services	Consulting and Professional Services	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	4,861,606,636	839,064,375	1,443,180,282	980,329,847	488,791,090	657,117,433	7,740,231,017	9,230,000	12,104,627	3,787,546,375	9,666,835,666	7,223,704,648	38,213,828,655
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	3,986,060,985	184,181,069	-	52,763,847	11,900,000	12,280,000	57,000,000	101,000,000	-	44,173,341	-	15,000,000	4,488,236,242
704 - Economic Affairs	2,375,039,002	998,891,994	-	135,452,800	81,456,695	30,993,265	30,106,161	16,588,636	1,470,336,341	61,037,280	54,346,656,310	20,390,668,949	79,977,926,706
705 - Environmental Protection	276,808,628	100,575,519	-	2,317,000	1,000,000	6,000,000	16,000,000	-	-	2,089,030	-	7,419,454,419	7,829,244,595
706 - Housing and Community Amenities	510,007,439	208,708,701	-	3,300,000	650,000	21,980,000	7,550,000	850,000	100,000	1,420,000	-	4,665,129,445	5,420,545,584
707 - Health	6,012,426,071	541,491,539	-	21,664,950	37,979,500	27,475,783	4,517,200	2,687,785	457,896	58,410,732	-	2,817,259,060	9,562,255,050
708 - Recreation, Culture and Religion	2,019,209,523	226,301,051	-	25,363,740	3,255,984	2,156,000	-	-	1,185,472	274,186,837	-	196,763,770	2,750,888,376
709 - Education	5,192,511,029	431,607,417	-	324,604,317	49,308,740	49,169,901	10,777,150	41,283,252	75,499	83,348,078	-	2,474,361,957	8,800,733,149
710 - Social Protection	108,506,268	20,357,180	-	-	200,000	10,305,000	-	-	-	3,095,000	-	219,950,000	362,613,848
Total Actual Expenditure by Economic	25,342,175,580	3,551,178,844	1,443,180,282	1,545,796,501	674,542,009	817,477,381	7,866,181,528	171,639,673	1,484,259,834	4,315,306,672	64,013,491,976	45,422,292,248	157,406,272,206

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2022 Actual Expenditure by Main Function	Jan - Dec 2022 Budgeted Expenditure by Main Function	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure	Jan - Dec 2021 Actual Expenditure by Main Function	Jan - Dec 2021 Budgeted Expenditure by Main Function	Jan - Dec 2021 Actual as % of Total Actual Expenditure	Jan - Dec 2021 Budget as % of Total Budgeted Expenditure
701 - General Public Services	38,213,828,655	58,065,783,100	24%	34%	30,541,904,908	49,851,493,245	25%	34%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	4,488,236,242	6,334,386,400	3%	4%	3,392,394,711	5,782,346,500	3%	4%
704 - Economic Affairs	79,977,926,706	44,152,348,800	51%	26%	54,982,797,490	39,239,982,406	45%	26%
705 - Environmental Protection	7,829,244,595	4,782,737,300	5%	3%	8,503,572,448	5,543,911,273	7%	4%
706 - Housing and Community Amenities	5,420,545,584	14,775,363,700	3%	9%	1,564,892,167	11,476,378,233	1%	8%
707 - Health	9,562,255,050	14,127,415,200	6%	8%	6,233,562,752	12,644,008,032	5%	9%
708 - Recreation, Culture and Religion	2,750,888,376	4,635,008,800	2%	3%	2,918,456,286	3,336,858,700	2%	2%
709 - Education	8,800,733,149	20,986,995,500	6%	12%	13,811,985,407	19,589,249,511	11%	13%
710 - Social Protection	362,613,848	820,244,200	0%	0%	654,950,141	919,743,600	1%	1%
Total Expenditure by Main Function	157,406,272,206	168,680,283,000	100%	100%	122,604,516,311	148,383,971,500	100%	100%

Key Facts in 2022 Financial Year:

- ✓ General Public Services which include public debt charges consumed 24% and 25% of Total Expenditure in 2022 and 2021 respectively.
- ✓ Public Order and Safety consumed 3% of Total Expenditure in both 2022 and 2021 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture increased to 51% of Total Expenditure from 45% in the previous year
- ✓ Health Function consumed 6% of Total Expenditure in 2022 and 5% in 2021.
- ✓ Education consumed 6% and 11% of Total Expenditure in both 2022 and 2021 respectively.

ABIA STATE GOVERNMENT -Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY ECONOMIC AND PROGRAMME

Program Codes and Description	Economic Classification Codes and Descriptions										Total Capital Expenditure By Programme		
	23010100	23020100		23030100		23040100		23050100					
	Purchase of Fixed Assets	Construction & Provision of Fixed Assets		Rehabilitation & Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets					
	Jan - Dec 2022	Jan - Dec 2022		Jan - Dec 2022		Jan - Dec 2022		Jan - Dec 2022					
01000000	Economic Empowerment Through Agriculture	-	447,026,300	16,580,000	849,830,600	3,000,000	175,980,900	-	4,000,000	12,500,000	1,004,816,300	32,080,000	2,481,654,100
02000000	Societal Re-Orientation	-	166,659,100	-	33,500,600	-	10,000,000	-	-	504,900,000	737,000,000	504,900,000	947,159,700
03000000	Poverty Alleviation	64,800,000	3,750,300	-	44,649,500	-	10,000,000	-	-	282,297,968	1,338,301,200	347,097,968	1,396,701,000
04000000	Improvement to Human Health	1,333,224,731	3,849,153,500	1,414,155,000	1,646,053,500	111,171,150	281,500,600	-	-	113,028,180	918,001,200	2,971,579,060	6,694,708,800
05000000	Enhancing Skills and Knowledge	611,338,901	1,068,599,180	393,257,594	1,814,830,820	589,500,462	2,833,922,400	-	10,000,000	739,975,000	3,143,160,900	2,334,071,957	8,870,513,300
06000000	Housing and Urban Development	91,443,889	380,901,400	2,005,990,656	6,355,266,700	61,905,000	141,800,800	-	54,000,000	33,794,900	2,485,334,900	2,193,134,445	9,417,303,800
07000000	Gender	-	-	25,013,770	15,000,000	-	22,000,000	-	-	500,000	7,000,000	25,513,770	44,000,000
08000000	Youth	-	5,000,000	161,733,000	218,153,100	119,250,000	1,007,347,500	-	-	192,200,000	283,000,000	473,183,000	1,513,500,600
09000000	Environmental Improvement	9,416,000	290,500,600	25,000,000	358,500,600	-	-	7,074,907,779	3,475,527,000	310,130,640	653,000,000	7,419,454,419	4,777,528,200
10000000	Water Resources and Rural Development	-	79,429,800	115,315,000	1,857,064,800	19,900,000	579,100,800	-	-	-	36,667,500	135,215,000	2,552,262,900
11000000	Information Communication and Technology	-	180,400,900	-	7,060,000	-	-	-	-	-	31,060,000	-	218,520,900
12000000	Growing the Private Sector	92,000,000	846,609,900	142,614,635	959,795,800	-	2,092,000,000	-	-	500,000	209,648,300	235,114,635	4,108,054,000
13000000	Reform of Government and Governance	2,920,731,956	8,491,812,500	2,027,780,000	8,257,394,700	674,689,360	1,220,354,100	40,000,000	44,000,000	1,615,172,633	9,257,370,800	7,278,373,948	27,270,932,100
14000000	Power	163,600,000	233,865,600	2,047,466,688	1,544,094,900	-	120,384,100	-	-	-	25,000,000	2,211,066,688	1,923,344,600
17000000	Road	36,000,000	261,416,600	11,805,049,435	13,824,826,000	7,370,457,923	3,090,000,000	-	-	50,000,000	65,000,000	19,261,507,358	17,241,242,600
18000000	Airways	-	-	-	25,000,000	-	-	-	-	-	-	-	25,000,000
21000000	Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	5,124,900	-	5,124,900
Total Capital Expenditure By Economic		5,322,555,476	16,305,125,680	20,179,955,777	37,811,021,620	8,949,873,895	11,584,391,200	7,114,907,779	3,587,527,000	3,854,999,321	20,199,486,000	45,422,292,248	89,487,551,500

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY PROGRAMME - Jan - Dec 2022

Programme Codes	Program Description	Jan - Dec 2022 Actual Expenditure by Programme	Jan - Dec 2022 Budgeted Expenditure by Programme	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure	Jan - Dec 2021 Actual Expenditure by Programme	Jan - Dec 2021 Budgeted Expenditure by Programme	Jan - Dec 2021 Actual as % of Total Actual Expenditure	Jan - Dec 2021 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	32,080,000	2,481,654,100	0%	3%	13,000,000	1,648,532,000	0%	2%
02000000	Societal Re-orientation	504,900,000	947,159,700	1%	1%	248,792,500	702,100,000	1%	1%
03000000	Poverty Alleviation	347,097,968	1,396,701,000	1%	2%	29,889,475	473,000,000	0%	1%
04000000	Improvement to Human Health	2,971,579,060	4,909,508,800	7%	6%	514,541,974	5,557,650,032	1%	8%
05000000	Enhancing Skills and Knowledge	2,334,071,957	5,709,008,100	5%	7%	3,852,902,938	7,104,288,270	9%	10%
06000000	Housing and Urban Development	2,193,134,445	8,270,633,800	5%	10%	408,664,837	5,817,752,171	1%	8%
07000000	Gender	25,513,770	44,000,000	0%	0%	355,659,733	80,000,000	1%	0%
08000000	Youth	473,183,000	1,484,500,600	1%	2%	474,190,000	367,962,734	1%	1%
09000000	Environmental Improvement	7,419,454,419	4,327,528,200	16%	5%	8,051,026,045	5,714,227,373	18%	8%
10000000	Water Resources and Rural Development	135,215,000	2,558,262,900	0%	3%	9,330,000	3,048,422,870	0%	4%
11000000	Information Communication and Technology	0	137,520,900	0%	0%	55,000,000	258,225,000	0%	0%
12000000	Growing the Private Sector	235,114,635	4,219,055,200	1%	5%	131,350,000	1,866,549,999	0%	3%
13000000	Reform of Government and Governance	7,278,373,948	26,345,632,100	16%	33%	8,065,877,230	17,753,641,545	19%	26%
14000000	Power	2,211,066,688	1,953,344,600	5%	2%	598,880,723	2,212,055,673	1%	3%
15000000	Rail	0	0	0%	0%	0	0	0%	0%
16000000	Water Ways	0	0	0%	0%	0	0	0%	0%
17000000	Road	19,261,507,358	14,965,242,600	42%	19%	20,712,673,814	16,581,832,333	48%	24%
18000000	Airways	0	25,000,000	0%	0%	0	0	0%	0%
19000000	Sea Ports	0	0	0%	0%	0	0	0%	0%
20000000	Shipping	0	0	0%	0%	0	0	0%	0%
21000000	Oil and Gas Infrastructure	0	5,124,900	0%	0%	0	5,000,000	0%	0%
Total Capital Expenditure By Programme		45,422,292,248	79,779,877,500	100%	100%	43,521,779,269	69,191,240,000	100%	100%

Key Facts in 2022 Financial Year:

- ✓ Improvement to Human Health consumed 7% of Total Actual Capital Expenditure in 2022 and 1% in 2021.
- ✓ Housing and Urban Development consumed 5% and 1% of Total Actual Capital Expenditure in 2022 and 2021 respectively.
- ✓ Reform of Government and Governance consumed 16% of Total Actual Capital Expenditure in 2022 and 19% in the previous year.
- ✓ Road consumed 42% of Total Capital Expenditure in 2022 down from 48% in 2021.

ABIA STATE GOVERNMENT - Jan - Dec 2022

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS

Org Code	Descriptions	21010100	21020100	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	23000000	Jan - Dec 2022
		Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting & Professional Services	Fuel & Lubricants	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Org
11000000	Office of the Executive Governor	3,316,181,413	443,970,092	1,438,546,951	972,174,847	106,027,609	482,021,990	650,223,433	17,250,000	7,393,231,017	8,230,000	3,669,839,250	12,103,492	2,148,020,330	-	4,457,474,324	21,815,294,746
12000000	Abia State House of Assembly	670,885,334	94,898,123	-	-	-	-	1,000,000	3,600,000	250,000,000	1,000,000	-	-	1,552,000,000	-	2,765,000,000	5,338,383,457
13000000	Ministry of Youths Development	60,788,499	24,277,618	-	-	-	-	10,305,000	-	-	-	-	-	2,895,000	-	155,950,000	254,216,117
14000000	Ministry of Women Affairs & Social Development	75,423,456	33,192,924	-	1,780,000	-	200,000	-	-	-	-	-	-	37,000,000	-	89,013,770	236,610,149
15000000	Ministry of Agriculture	728,591,306	258,508,050	-	-	-	-	-	-	-	-	-	1,136	200,000	-	29,350,000	1,016,650,491
17000000	Ministry of Basic Education	5,221,300,029	431,607,417	-	324,604,317	55,931,882	49,308,740	49,169,901	45,934,028	10,777,150	41,283,252	41,819,900	75,499	83,348,078	-	1,853,255,977	8,208,416,169
18000000	Judicial Council	118,757,820	5,028,687	-	6,843,000	513,000	1,700,000	3,280,000	590,000	-	-	2,574,000	-	10,110,000	-	-	149,396,507
20000000	Ministry of Finance	435,985,173	226,348,847	-	12,418,000	24,500,000	74,183,345	23,281,400	1,395,000	25,556,161	12,460,850	9,979,300	1,469,925,158	2,622,300	64,013,491,976	437,765,000	66,769,912,510
21000000	Ministry of Health	6,012,426,071	541,491,539	-	21,414,950	6,336,437	37,979,500	27,475,783	5,447,768	4,517,200	2,687,785	26,100,329	457,896	53,210,732	-	2,728,604,060	9,468,150,050
22000000	Ministry of Trade and Investment	193,864,622	80,738,872	-	-	-	200,000	-	-	-	-	-	-	10,792,520	-	102,500,000	388,096,015
23000000	Ministry of Information & Strategy	437,806,124	208,085,874	-	1,000,000	-	2,200,000	-	-	-	-	200,000	-	75,353,881	-	499,900,000	1,224,545,879
25000000	Office of the Head of Service	280,280,850	109,564,080	4,633,332	4,375,000	-	4,369,100	5,844,000	-	-	-	5,880,000	-	11,136,400	-	-	426,082,762
26000000	Ministry of Justice	3,867,303,165	179,152,382	-	45,920,847	5,000,000	10,200,000	9,000,000	-	57,000,000	101,000,000	15,200,000	-	34,063,341	-	30,000,000	4,353,839,735
28000000	Ministry of Science and Technology	63,972,648	22,569,978	-	860,000	-	-	-	-	-	-	-	-	200,000	-	1,000,000	88,602,626
29000000	Ministry of Transport	153,974,559	27,503,041	-	1,100,800	-	-	2,000,000	-	-	-	-	-	400,000	-	7,147,300	192,125,701
32000000	Ministry of Petroleum & Energy Development	57,094,816	26,096,530	-	150,000	-	-	-	-	-	-	-	-	764,644	-	-	84,105,991
34000000	Ministry of Works	103,154,696	46,160,474	-	-	-	200,000	-	-	-	-	-	-	-	-	18,974,987,358	19,124,502,528
35000000	Ministry of Environment	276,808,628	105,958,591	-	2,317,000	-	1,000,000	6,000,000	-	16,000,000	-	5,000,000	-	1,839,330	-	7,180,868,779	7,595,792,327
36000000	Ministry of Culture & Tourism	73,061,464	31,708,678	-	60,097	-	1,210,100	156,000	-	-	-	25,000	-	281,800	-	19,500,000	126,003,139
38000000	Ministry of Budget	191,734,039	76,525,436	-	1,995,000	-	200,000	1,150,000	-	-	-	-	-	3,995,000	-	980,178,945	1,255,778,419
39000000	Ministry of Sports	1,635,921,462	57,353,276	-	25,303,643	-	1,895,984	2,000,000	-	-	-	2,241,000	1,185,472	274,396,537	-	152,250,000	2,152,547,374
40000000	Office of the Auditor General (State)	61,087,529	23,672,272	-	2,030,000	-	-	-	-	-	-	1,039,800	-	200,000	-	4,500,000	92,529,601
47000000	Civil Service Commission	77,275,232	32,798,875	-	-	-	200,000	-	-	-	-	-	-	3,000,000	-	-	113,274,107
48000000	Abia State Independence Electoral Commission	129,392,207	57,791,445	-	1,000,000	-	-	-	-	-	-	200,000	-	2,535,764	-	5,000,000	195,919,416
51000000	Ministry of Local Govt and Chieftaincy Affairs	84,199,440	30,882,140	-	-	-	-	-	-	-	-	200,000	-	-	-	-	115,281,580
52000000	Ministry of Public Utility and Water Resources	188,155,340	70,338,991	-	-	-	107,450	92,550	-	-	-	-	-	400,000	-	2,187,579,688	2,446,674,019
53000000	Ministry of Housing	143,578,080	57,713,047	-	3,300,000	100,000	350,000	19,680,000	150,000	7,550,000	850,000	600,000	100,000	1,220,000	-	2,027,063,000	2,262,254,126
54000000	Min. of Rural Dev., Cooperative & Poverty Reduction	152,132,731	60,183,988	-	-	-	300,000	300,000	-	-	-	-	-	200,000	-	282,297,968	495,414,687
60000000	Ministry of Lands and Survey	268,828,092	104,011,231	-	4,110,000	599,374	6,299,800	6,130,415	1,100,000	4,550,000	4,127,786	3,070,600	411,183	3,511,251	-	182,051,445	588,801,176
62000000	Ministry of Parastatals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500,000	8,500,000
63000000	Auditor General - Local Government	38,652,599	20,511,681	-	-	-	-	-	-	-	-	-	-	200,000	-	-	59,364,280
64000000	Local Government Service Commission	40,834,461	9,451,168	-	-	-	100,000	50,000	-	-	-	50,000	-	-	-	-	50,485,629
65000000	Ministry of Boundary Matters	513,428	101,174	-	-	-	100,000	-	-	-	-	-	-	100,000	-	2,000,000	2,814,602
70000000	Ministry of Joint Projects Implementation	79,717,268	14,974,108	-	-	-	200,000	-	-	-	-	200,400	-	200,000	-	-	95,291,776
71000000	Ministry of Industry, Promotions & Development	57,742,489	18,950,345	-	110,000,000	-	-	-	-	-	-	-	-	200,000	-	226,000,000	412,892,834
72000000	Min. of Small & Medium Enterprise & New Business Dev	26,584,227	12,988,553	-	3,039,000	-	16,000	338,900	-	-	-	55,000	-	709,765	-	22,554,635	66,286,080
73000000	Ministry of Homeland Security	18,166,285	6,069,316	-	-	-	-	-	-	97,000,000	-	-	-	200,000	-	10,000,000	131,435,600
Total Expenditure by Economic		25,342,175,580	3,551,178,844	1,443,180,282	1,545,796,501	199,008,302	674,542,009	817,477,381	75,466,796	7,866,181,528	171,639,673	484,274,580	1,484,259,834	4,315,306,672	64,013,491,976	45,422,292,248	157,406,272,206

ABIA STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description		Economic Classifications										Total Capital Expenditure by Geo Location	
			23010100		23020100		23030100		23040100		23050100			
			Purchase of Fixed Assets		Construction & Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
			This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Abia Northern Zone	401103	Arochukwu	80,272,000	433,500,600	1,608,000,000	1,539,651,900	623,671,150	676,500,600	40,000,000	40,000,000	-	321,500,600	2,351,943,150	3,011,153,700
	401104	Bende	-	21,500,600	46,000,000	453,617,000	5,940,000	66,500,600			-	10,000,000	51,940,000	551,618,200
	401108	Isiukwuato	3,000,000	270,451,300	94,500,000	962,038,320	511,232,076	320,000,000			48,050,000	481,701,000	656,782,076	2,034,190,620
	401109	Umunneochi	-	26,100,800	833,000	1,092,200,400	-	20,000,000			275,600,000	595,899,200	276,433,000	1,734,200,400
	401111	Ohafia	-	29,579,800	1,240,000	680,063,600	-	30,000,000	10,000,000	10,000,000	6,000,000	65,225,600	17,240,000	814,869,000
Abia Northern Zone Total			83,272,000	781,133,100	1,750,573,000	4,727,571,220	1,140,843,226	1,113,001,200	50,000,000	50,000,000	329,650,000	1,474,326,400	3,354,338,226	8,146,031,920
Abia Central Zone	401205	Ikwuano	-	102,701,000	640,000	413,500,600	1,060,000	78,300,100			-	12,000,000	1,700,000	606,501,700
	401206	Isiala Ngwa North	-	155,226,800	12,000,000	1,108,904,900	3,000,000	189,980,900	-	4,000,000	12,500,000	768,357,700	27,500,000	2,226,470,300
	401207	Isiala Ngwa South	-	138,900,300	57,680,394	650,201,600	1,500,000	44,799,600			-	23,000,000	59,180,394	856,901,500
	401212	Osioma	576,138,901	906,575,000	3,680,000	785,240,200	1,580,000	104,600,300			104,610,000	92,000,000	686,008,901	1,888,415,500
	401216	Umuahia North	4,403,445,135	13,204,660,280	13,014,188,183	22,279,689,000	7,631,102,283	8,945,800,900	7,022,932,779	3,191,527,000	3,109,530,578	16,047,283,200	35,181,198,958	63,668,960,380
	401217	Umuahia South	27,546,400	157,859,600	2,311,050,000	2,497,725,100	27,600,000	392,184,800	-	100,000,000	38,507,955	485,517,500	2,404,704,355	3,633,287,000
Abia Central Zone Total			5,007,130,436	14,665,922,980	15,399,238,577	27,735,261,400	7,665,842,283	9,755,666,600	7,022,932,779	3,295,527,000	3,265,148,533	17,428,158,400	38,360,292,608	72,880,536,380
Abia Southern Zone	401301	Aba North	135,873,040	622,444,200	2,390,000,000	2,933,250,900	39,160,000	190,500,600	17,975,000	118,000,000	30,000,000	343,001,200	2,613,008,040	4,207,196,900
	401302	Aba South	1,000,000	145,000,000	265,000,000	930,000,000	-	145,000,000			-	525,000,000	266,000,000	1,745,000,000
	401310	Obingwa	-	42,625,400	111,862,000	664,851,100	1,040,000	68,200,400			-	20,000,000	112,902,000	795,676,900
	401313	Ugwunagbo	-	-	600,000	259,500,600	24,000,000	118,000,000	-	100,000,000	104,000,000	50,000,000	128,600,000	527,500,600
	401314	Ukwa South	95,280,000	38,000,000	2,500,000	186,000,000	-	-	24,000,000	24,000,000	19,000,000	302,000,000	140,780,000	550,000,000
	401315	Ukwa West	-	10,000,000	260,182,200	374,586,400	78,988,386	194,022,400			107,200,788	57,000,000	446,371,374	635,608,800
Abia Southern Zone Total			232,153,040	858,069,600	3,030,144,200	5,348,189,000	143,188,386	715,723,400	41,975,000	242,000,000	260,200,788	1,297,001,200	3,707,661,414	8,460,983,200
Total Capital Expenditure by Economic			5,322,555,476	16,305,125,680	20,179,955,777	37,811,021,620	8,949,873,895	11,584,391,200	7,114,907,779	3,587,527,000	3,854,999,321	20,199,486,000	45,422,292,248	89,487,551,500

ABIA STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description		Geo Location Classification																				Total Capital Expenditure by Programme
		Abia Northern Zone						Abia Central Zone							Abia Southern Zone							
		401108	401109	401103	401104	401111	Total	401216	401217	401207	401212	401206	401205	Total	401314	401315	401310	401301	401313	401302	Total	
		Isiukwuato	Umunneochi	Arochukwu	Bende	Ohafia	Abia Northern Zone Total	Umuahia North	Umuahia South	Isiala Ngwa South	Osisioma	Isiala Ngwa North	Ikwuano	Abia Central Zone Total	Ukwa South	Ukwa West	Obingwa	Aba North	Ugwunagbo	Aba South	Abia Southern Zone Total	
01000000	Economic Empowerment Through Agriculture	-	-	-	-	-	5,730,000	10,850,000	-	-	-	15,500,000	32,080,000	-	-	-	-	-	-	-	32,080,000	
02000000	Societal Re-Orientation	-	-	-	-	-	504,900,000	-	-	-	-	-	504,900,000	-	-	-	-	-	-	-	504,900,000	
03000000	Poverty Alleviation	-	-	-	-	-	332,050,613	15,047,355	-	-	-	-	347,097,968	-	-	-	-	-	-	-	347,097,968	
04000000	Improvement to Human Health	77,500,000	-	1,943,150	3,700,000	-	83,143,150	1,701,327,870	-	17,910,000	-	-	1,719,237,870	114,280,000	20,345,000	3,700,000	765,873,040	-	-	265,000,000	1,169,198,040	2,971,579,060
05000000	Enhancing Skills and Knowledge	541,797,076	29,313,000	-	40,240,000	-	611,350,076	520,980,000	249,460,000	15,800,394	681,828,901	12,000,000	600,000	1,480,669,295	-	104,172,586	33,240,000	640,000	104,000,000	-	242,052,586	2,334,071,957
06000000	Housing and Urban Development	-	-	-	-	-	2,154,914,445	4,540,000	470,000	-	-	-	2,159,924,445	-	30,710,000	2,500,000	-	-	-	-	33,210,000	2,193,134,445
07000000	Gender	-	-	-	-	-	25,013,770	-	-	-	500,000	-	25,513,770	-	-	-	-	-	-	-	-	25,513,770
08000000	Youth	-	-	-	-	-	366,700,000	5,000,000	-	-	-	-	371,700,000	-	101,483,000	-	-	-	-	-	101,483,000	473,183,000
09000000	Environmental Improvement	-	-	-	-	10,000,000	10,000,000	7,342,479,419	-	-	-	-	7,342,479,419	24,000,000	-	-	42,975,000	-	-	-	66,975,000	7,419,454,419
10000000	Water Resources and Rural Development	-	-	-	-	1,240,000	1,240,000	110,775,000	2,000,000	-	3,680,000	-	1,100,000	117,555,000	-	16,420,000	-	-	-	-	16,420,000	135,215,000
11000000	Information Communication and Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12000000	Growing the Private Sector	15,000,000	320,000	-	8,000,000	-	23,320,000	136,054,635	-	-	-	-	136,054,635	2,500,000	71,640,000	-	-	600,000	1,000,000	-	75,740,000	235,114,635
13000000	Reform of Government and Governance	22,485,000	246,800,000	2,350,000,000	-	6,000,000	2,625,285,000	4,426,681,160	117,807,000	25,000,000	-	-	4,569,488,160	-	53,600,788	-	30,000,000	-	-	-	83,600,788	7,278,373,948
14000000	Power	-	-	-	-	-	29,504,688	2,000,000,000	-	-	-	-	2,029,504,688	-	24,000,000	22,562,000	135,000,000	-	-	-	181,562,000	2,211,066,688
17000000	Road	-	-	-	-	-	17,524,087,358	-	-	-	-	-	17,524,087,358	-	24,000,000	50,900,000	1,638,520,000	24,000,000	-	-	1,737,420,000	19,261,507,358
18000000	Airways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19000000	Sea Ports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21000000	Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Geo Location		656,782,076	276,433,000	2,351,943,150	51,940,000	17,240,000	3,354,338,226	35,181,198,958	2,404,704,355	59,180,394	686,008,901	127,500,000	1,700,000	38,360,292,608	140,780,000	446,371,374	112,902,000	2,613,008,040	128,600,000	266,000,000	3,707,661,414	45,422,292,248

ABIA STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description	Geo Location Classification																				Total Capital Expenditure by Sub Function	
	Abia Northern Zone						Abia Central Zone						Abia Southern Zone Total									
	401108	401109	401103	401104	401111	Total	401216	0	401207	401212	401206	401205	Total	401314	401315	401310	401301	401313	401302	Total		
	Isiukwuato	Umunneochi	Arochukwu	Bende	Ohafia	Abia Northern Zone Total	Umuahia North	Umuahia South	Isiala Ngwa South	Osisioma	Isiala Ngwa North	Ikwuano	Abia Central Zone Total	Ukwa South	Ukwa West	Obingwa	Aba North	Ugwanagbo	Aba South	Abia Southern Zone Total		
70111 Executive and Legislative Organs	21,500,000		-2,350,000,000			-2,371,500,000	3,007,144,916	16,300,000					3,023,444,916	114,280,000	53,600,788			30,000,000			-197,880,788	5,592,825,704
70131 General Personnel Services						5,000,000							5,000,000									5,000,000
70132 Overall Planning and Statistical Services						762,178,945							762,178,945									762,178,945
70133 Other General Services						863,700,000							863,700,000									863,700,000
70330 Law Courts						5,000,000		5,000,000					10,000,000									10,000,000
70350 Research and Development Public Order and Safety						5,000,000							5,000,000									5,000,000
70411 General Economic and Commercial Affairs	985,000	246,800,000			6,000,000	253,785,000	751,230,613	74,047,355	20,000,000				845,277,968						1,000,000	1,000,000		1,100,062,968
70421 Agriculture						3,000,000	10,850,000			15,500,000			29,350,000									29,350,000
70435 Electricity						19,504,688							19,504,688	24,000,000	22,562,000						46,562,000	66,066,688
70443 Construction						17,127,287,358							17,127,287,358	24,000,000	50,900,000	1,600,000,000					1,674,900,000	18,802,187,358
70451 Road Transport						353,947,300							353,947,300									353,947,300
70452 Water Transport						10,000,000							10,000,000									10,000,000
70460 Communication						5,000,000							5,000,000									5,000,000
70471 Distribution Trade, Storage and Warehousing						23,054,635							23,054,635									23,054,635
70487 R & D Other Industries						1,000,000							1,000,000									1,000,000
70510 Waste Management				10,000,000	10,000,000	1,375,770,640							1,375,770,640	24,000,000			17,975,000				41,975,000	1,427,745,640
70520 Waste Water Management																	25,000,000				25,000,000	25,000,000
70540 Protection of Biodiversity and Landscape						5,081,427,749							5,081,427,749									5,081,427,749
70550 R & D Environmental Protection						885,281,030							885,281,030									885,281,030
70560 Environmental Protection N.E.C																						
70610 Housing Development	15,000,000	320,000		8,000,000		23,320,000	2,199,314,445	4,540,000	470,000				2,204,324,445	93,510,000	2,500,000		600,000				96,610,000	2,324,254,445
70620 Community Development						5,600,000							5,600,000	12,540,000		38,520,000	24,000,000				75,060,000	80,660,000
70630 Water Supply				1,240,000	1,240,000	63,600,000	2,000,000	3,680,000			1,100,000		70,380,000	16,420,000							16,420,000	88,040,000
70640 Street Lighting						37,175,000	2,000,000,000						2,037,175,000				135,000,000				135,000,000	2,172,175,000
70721 General Medical Services				3,700,000	3,700,000	1,534,814,941	17,910,000						1,552,724,941	20,345,000	3,700,000						24,045,000	1,580,469,941
70731 General Hospital Services	77,500,000					77,500,000	52,738,519						52,738,519				765,000,000		265,000,000	1,030,000,000	1,160,238,519	
70750 R & D Health			1,943,150			1,943,150	73,734,411						73,734,411				873,040				873,040	76,550,601
70810 Recreational and Sporting Services						172,263,770	5,000,000						177,263,770									177,263,770
70820 Cultural Services						17,000,000							17,000,000	2,500,000							2,500,000	19,500,000
70912 Primary Education			40,240,000			40,240,000	105,580,000	13,960,000	15,800,394	105,690,000	12,000,000	600,000	253,630,394	104,172,586	33,240,000	640,000	104,000,000				242,052,586	535,922,980
70922 Upper Secondary Education	5,000,000					5,000,000																5,000,000
70941 First Stage of Tertiary Education	499,732,076	513,000				500,245,076				576,138,901			576,138,901									1,076,383,977
70950 Education Not Defined by Level						403,000,000	278,007,000						681,007,000									681,007,000
70970 R & D Education	37,065,000	28,800,000				65,865,000	12,400,000						12,400,000	97,783,000							97,783,000	176,048,000
71040 Family and Children									500,000				500,000									500,000
71080 R & D Social Protection						219,450,000							219,450,000									219,450,000
Total Expenditure by Geo Location	656,782,076	276,433,000	2,351,943,150	51,940,000	17,240,000	3,354,338,226	35,181,198,958	2,404,704,355	59,180,394	686,008,901	27,500,000	1,700,000	38,360,292,608	140,780,000	446,371,374	112,902,000	2,613,008,040	128,600,000	266,000,000	3,707,661,414	45,422,292,248	

ABIA STATE GOVERNMENT - Jan - Dec 2022

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE								
Revenue Descriptions	Jan - Dec 2022 Actual Recurrent Revenue by Economic	Jan - Dec 2022 Budgeted Recurrent Revenue by Economic	Jan - Dec 2022 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2022 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2021 Actual Recurrent Revenue by Economic	Jan - Dec 2021 Budgeted Recurrent Revenue by Economic	Jan - Dec 2021 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2021 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	82,706,032,581	77,862,672,300	82%	71%	61,648,313,253	57,759,382,382	79%	65%
2 - Independent Revenue	18,648,670,409	31,674,891,900	18%	29%	16,879,709,747	31,295,182,225	21%	35%
Grand Total	101,354,702,990	109,537,564,200	100%	100%	78,528,023,000	89,054,564,607	100%	100%

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12110000	12120000	12140000	Total Recurrent Revenue by Sub Organisation
	State Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Investments Income	Interest Earned	Miscellaneous	
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
11013001 Office of the Secretary to the State Government				8,000			-						8,000
11018001 Bureau of Special Services				77,800									77,800
11035001 Abia State Pensions Board				56,500									56,500
11039001 Abia State Physical Planning and Infrastructural Dev Fund		34,320,612		48,061,982	-								82,382,594
11101001 Abia State Oil Producing Areas Development Comm. (ASOPADEC)				2,345,899									2,345,899
11101004 Abia State Signage & Advertisement Agency (ABSSAA)				76,473,007	268,390		-						76,741,397
12003001 Abia State House of Assembly (The Legislature)				240,000			-						240,000
13001001 Ministry of Youths Development				34,000			-		-				34,000
14001001 Ministry of Women Affairs and Social Development			-	350,000			-				-		350,000
15001001 Ministry of Agriculture			-	1,690,000			100						1,690,100
15102001 Abia Agricultural Development Program (AADP)						1,499,754	-						1,499,754
17001001 Ministry of Basic Education				92,402,250	-		-						92,402,250
17008001 Abia State Library Board				392,150	-		1,029,070					213,500	1,634,720
17010001 Agency for Mass Literacy, Adult and Non - Formal Education				240,000	-		-						240,000
17018001 Abia State Polytechnic, Aba				588,498,741		26,156,902	-						614,655,643
17019001 Abia State College of Education (Technical), Arochuku			-	9,756,400		39,000	-						9,795,400
17021001 Abia State University, Uturu				2,664,945,692	1,158,000	19,637,250	5,320,420		-				2,691,061,362
17051001 Secondary Education Management Board (SEMB)				728,500			-						728,500
17064001 Abia State Examinations Development Commission				340,400,000			-						340,400,000
17065001 Abia State Education Support Fee And Education Trust Fund				21,875,640									21,875,640
18011001 Judicial Service Commission				1,445,000	-	207,000							1,652,000
20001001 Ministry of Finance				44,000			-			106,617,119		67,397,364	174,058,483
20007001 Office of the Accountant- General	82,944,189,819			-								73,621,061	83,017,810,880
20008001 Board of Internal Revenue		9,491,099,109	1,047,731,603	1,751,347,794	71,687,134	2,000,000	-				24,436,657	-	12,388,302,297
20009001 Abia State Gaming and Control Board		2,378,000	234,322,633			40,000	-						236,740,633
21001001 Ministry of Health			3,000	29,096,880	-		-						29,099,880
21003001 Abia State Primary Health Care Development Agency				2,000									2,000
21026001 Abia State University Teaching Hospital - Aba				77,664,892		3,296,297	-						80,961,189
21026002 Abia State College of Health Sciences & MgtTechnology - Aba				346,707,851		6,960,000	4,455,900				-		358,123,751
21027010 Abia State Specialist Hospital & Diagnostic Centre, Umuahia				58,443,365		4,188,142							62,631,507
22001001 Ministry of Trade and Commerce			24,000	40,748,220			-	800,000					41,572,220

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – Cont'd

Sub Organisation Codes and Description	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12110000	12120000	12140000	Total Recurrent Revenue by Sub Organisation
	State Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Investments Income	Interest Earned	Miscellaneous	Jan - Dec
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
22005001 Metallurgical Complex						50,000							50,000
22018001 Abia State Investment & Property Development Corporation				15,000									15,000
23001001 Ministry of Information and Strategy			-	-		200,000	-						200,000
23003001 Broadcasting Corporation of Abia State							49,937						49,937
25005001 Bureau of Training				114,600		-							114,600
25005003 Bureau of Service Welfare				76,560,174		-							76,560,174
26001001 Ministry of Justice				49,974,885		45,000							50,019,885
26002001 Abia State Law Review and Reform Commission						30,000							30,000
26051001 Judiciary - High Court				106,372,937	5,418,850								111,791,787
26052001 Judiciary - Customary Court of Appeal				12,498,486	297,910								12,796,396
28001001 Ministry of Science and Technology				-	740,000		-		-				740,000
29001001 Ministry of Transport			-	7,911,500	664,000	-	-						8,575,500
29001002 Abia State Fire Service				17,968,030									17,968,030
29056003 Abia State Traffic & Indicipline Management Agency (TIMASS)				-	1,100,000								1,100,000
31001001 Ministry of Energy and Mineral Resources				100,000	-								100,000
32001001 Ministry of Petroleum and Energy Development			27,000	14,855,500	-	-	-						14,882,500
34001001 Ministry of Works				9,385,300	155,000	-	-						9,540,300
35001001 Ministry of Environment			85,000	1,351,700	73,000	51,000	-						1,560,700
35016001 Abia State Environmental Protection Agency (ASEPA)				78,258,530	-	-							78,258,530
36001001 Ministry of Culture & Tourism				1,799,000		-	-						1,799,000
36004001 Abia State Council For Arts & Culture				2,475,500			-						2,475,500
38002001 Abia State Planning Commission				155,000		-	-						155,000
39001001 Ministry of Sports				5,000		-	-						5,000
39002001 Eyimba Football Club						180,900,000	75,388,000						256,288,000
39051001 Abia State Sports Council							50,000						50,000
40001001 Office of the Auditor General (State)				45,000									45,000
47001001 Civil Service Commission				21,000		-							21,000
51001001 Ministry of Local Government and Chieftaincy Affairs			-	10,000	8,890,000								8,900,000
52102001 Abia State Water and Sewerage Corporation			44,500	7,904,970	-	105,000							8,054,470
53001001 Ministry of Housing				563,000		-	-	228,073					791,073
53010001 Abia State Housing and Property Corporation				100,000									100,000
53056001 Umuahia Capital Development Authority (UCDA)				24,683,930									24,683,930
54001001 Min of Rural Development, Cooperatives & Poverty Reduction				156,300			-						156,300
60001001 Ministry of Lands and Survey			-	91,006,250	100,424	-	155,000		11,761,212				103,022,886
60001002 Abia State Estate Development Agency				301,611,007									301,611,007
60001003 Open Spaces Development Commission							960,000						960,000
62001001 Ministry of Parastatals				-	39,424,760		-						39,424,760
63001001 Office of the Auditor General (Local Government)				216,540									216,540
71001001 Minstry of Industry, Promotions & Development				100,000		-	-						100,000
72001001 Min. of Small & Medium Enterprise & New Business Development				523,000									523,000
Total Recurrent Revenue by Economic	82,944,189,819	9,527,797,721	1,290,159,236	7,132,565,987	80,258,708	245,405,344	88,208,427	228,073	11,761,212	106,617,119	24,436,657	141,231,925	101,592,860,228

ABIA STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification										Total Capital Receipts by Sub Organisation			
		1300000		14010100		14020200		14030100		14030200					
		Aids and Grants		Transfer from Consolidated Revenue Fund		Other Capital Receipts		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts					
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022				This Year - Jan - Dec 2022	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget			Actual	Budget
11001001	Office of the Governor - Government House	-	1,600,000									-	1,600,000		
14001001	Ministry of Women Affairs and Social Development									2,598,916,000	1,200,000,000	2,598,916,000	1,200,000,000		
15001001	Ministry of Agriculture	-	1,028,000,000					-	-	-	366,000,000	-	1,394,000,000		
17001001	Ministry of Basic Education	-	11,460,181,700							667,038,939	1,172,500,000	667,038,939	12,632,681,700		
20001001	Ministry of Finance	2,920,585,000	8,136,000,000							-	-	2,920,585,000	8,136,000,000		
20007001	Office of the Accountant- General	-	1,300,000,000	-	20,637,158,700	-	-	39,377,444,831	21,748,060,000	-	-	39,377,444,831	43,685,218,700		
21001001	Ministry of Health	87,400,000	-					-	-	-	-	87,400,000	-		
21002001	Abia State Health Insurance Agency	-	920,000,000					-	-			-	920,000,000		
21003001	Abia State Primary Health Care Development Agency	-	2,360,496,800					-	-	-	-	-	2,360,496,800		
35001001	Ministry of Environment									-	10,000,000	-	10,000,000		
38002001	Abia State Planning Commission	-	7,981,366,900					-	-			-	7,981,366,900		
52001001	Ministry of Public Utilities and Water Resources	-	300,000,000							-	-	-	300,000,000		
52102001	Abia State Water and Sewerage Corporation	-	-							-	300,000,000	-	300,000,000		
52103001	Abia State Rural Water Sanitation Agency	-	417,000,000					-	-			-	417,000,000		
54001001	Min of Rural Development, Cooperatives & Poverty Reduction	393,485,870	46,313,400					-	-	-	395,200,000	393,485,870	441,513,400		
60001001	Ministry of Lands and Survey					-	-					-	-		
62001001	Ministry of Parastatals	-	-									-	-		
71001001	Ministry of Industry, Promotions & Development							-	-			-	-		
Total Capital Receipts by Economic		3,401,470,870	33,950,958,800	-	20,637,158,700	-	-	39,377,444,831	21,748,060,000	3,265,954,939	3,443,700,000	46,044,870,640	79,779,877,500		

ABIA STATE GOVERNMENT -Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Descriptions										Total Expenditure by Sub Organisation This Year - Jan - Dec 2022	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022			
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
11001001	Office of the Governor - Government House	2,740,055,556	5,594,000,000	40,000,000	45,000,000	11,775,000	25,000,000			2,000,000		2,791,830,556	5,666,000,000
11001002	Office of the Deputy Governor - Government House			2,730,000	120,000,000	6,500,000	27,500,600			20,000,000	90,500,600	29,230,000	238,001,200
11008001	Abia State Emergency Management Agency		1,500,600								43,000,000		44,500,600
11010001	Bureau of Public Procurement(Due Process)		14,000,000								34,000,000		48,000,000
11013001	Office of the Secretary to the State Government	4,420,000	6,001,200			11,500,000	20,000,000				21,500,600	15,920,000	47,501,800
11014001	Bureau of Political Affairs		3,450,200								6,000,000		9,450,200
11016001	Bureau of Economic Affairs		2,001,000								3,000,000		5,001,000
11017001	Executive Council Secretariat		6,200,500										6,200,500
11018001	Bureau of Special Services				6,000,000								6,000,000
11021001	Abia State Liaison Office, Lagos						10,000,000		4,000,000				14,000,000
11021002	Abia State Liaison Office, Abuja						10,500,600		4,500,600				15,001,200
11033001	Abia State Agency For the Control of HIV/AIDS		2,000,000			2,000,000	50,000,000			250,000	82,000,000	2,250,000	134,000,000
11035001	Abia State Pensions Board		5,000,000										5,000,000
11037001	Christian Pilgrims Welfare Board				5,000,000								5,000,000
11039001	Abia State Physical Planning and Infrastructural Dev Fund		35,000,000		10,000,000						5,000,000		50,000,000
11040001	Abia State Diaspora Commission		24,000,000							5,000,000	110,000,000	5,000,000	134,000,000
11101001	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	209,880,000	47,600,200	561,184,594	351,492,400	185,282,746	201,224,100			611,896,428	813,761,100	1,568,243,768	1,414,077,800
11101002	Abia State Marketing & Quality Management Agency		2,400,800		10,000,000					5,000,000	48,000,000	5,000,000	60,400,800
11101003	Abia State Infrastructure Development Initiative (ASTIDI)			40,000,000	175,000,000							40,000,000	175,000,000
11101004	Abia State Signage & Advertisement Agency (ABSSAA)		739,500		6,000,000		1,000,000				110,400		7,849,900
13001001	Ministry of Youths Development			106,850,000	40,000,000					49,100,000	65,000,000	155,950,000	105,000,000
14001001	Ministry of Women Affairs and Social Development		5,000,000	25,013,770	36,000,000		22,000,000			64,000,000	107,000,000	89,013,770	170,000,000
15001001	Ministry of Agriculture		429,426,100	10,850,000	765,780,200	3,000,000	175,980,900		4,000,000	12,500,000	985,657,800	26,350,000	2,360,845,000
15102001	Abia Agricultural Development Program (AADP)		17,600,200	3,000,000	10,200,400						5,158,500	3,000,000	32,959,100
17001001	Ministry of Basic Education	3,000,000	224,000,000	2,000,000	215,000,000	499,732,076	255,000,000			439,065,000	1,276,225,700	943,797,076	1,970,225,700
17001002	Abia State Education for Employment Agency (EforE)		205,000,000		57,000,000						100,000,000		362,000,000
17003001	Abia State Universal Basic Education Board (ASUBEB)		473,497,180		349,779,920		2,399,100,500						3,222,377,600
17003002	Abia State Continuing Teachers Training Board		35,000,000								12,000,000		47,000,000
17008001	Abia State Library Board		65,000,000				2,000,000				1,000,000		68,000,000
17010001	Agency for Mass Literacy, Adult and Non - Formal Education				11,500,600		8,000,000				5,000,000		24,500,600
17018001	Abia State Polytechnic, Aba	576,138,901	332,000,000	513,000	700,000,000		60,000,000					576,651,901	1,092,000,000
17019001	Abia State College of Education (Technical), Arochukwu		69,500,600		94,501,800								164,002,400
17021001	Abia State University, Uturu		200,000,000	25,000,000	350,000,000				300,000,000		495,000,000	25,000,000	1,345,000,000
17051001	Secondary Education Management Board (SEMB)		10,500,600		2,000,000		52,500,600						65,001,200
17056001	Abia State Scholarship Board		6,100,800							28,800,000	90,899,200	28,800,000	97,000,000
17064001	Abia State Examinations Development Commission	26,546,400	27,000,000	235,500,000	236,000,000	10,000,000	10,000,000			6,960,600	7,000,000	279,007,000	280,000,000
17065001	Abia State Education Support Fee And Education Trust Fund		98,000,000										98,000,000
18011001	Judicial Service Commission		13,000,000		45,000,000								58,000,000
20001001	Ministry of Finance		27,000,000		11,110,400					432,785,000	1,436,210,000	432,785,000	1,474,320,400
20007001	Office of the Accountant- General		4,000,000	4,980,000	21,000,000						335,000,000	4,980,000	360,000,000
20008001	Board of Internal Revenue		217,100,800				250,000,000						467,100,800

ABIA STATE GOVERNMENT -Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY ECONOMIC AND PROGRAMME – Cont'd

Program Codes and Description		Economic Classification Codes and Descriptions								Total Expenditure by Sub Organisation This Year - Jan - Dec 2022			
		23010100		23020100		23030100		23040100				23050100	
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment				Acquisition of Non Tangible Assets	
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022				This Year - Jan - Dec 2022	
21001001	Ministry of Health	1,188,454,941	1,829,000,000	1,327,500,000	1,188,501,200	102,500,000	95,000,000			76,598,519	330,000,000	2,695,053,459	3,442,501,200
21002001	Abia State Health Insurance Agency		697,000,000				46,000,000						743,000,000
21003001	Abia State Primary Health Care Development Agency	7,000,000	168,001,200		85,000,000		65,500,600				522,500,600	7,000,000	841,002,400
21026001	Abia State University Teaching Hospital - Aba	7,199,790	509,701,000		46,500,600	1,671,150	15,000,000			17,679,661	30,000,000	26,550,601	601,201,600
21026002	Abia State College of Health Sciences & MgtTechnology - Aba		193,001,200		182,000,000		5,000,000		10,000,000		62,000,000		452,001,200
21027010	Abia State Specialist Hospital & Diagnostic Centre, Umuahia		343,000,000		130,000,000								473,000,000
21102001	Abia State Hospitals Management Board		108,000,000		20,000,000								128,000,000
22001001	Ministry of Trade and Commerce	92,000,000	793,008,400	10,000,000	147,000,000		2,092,000,000			500,000	98,099,700	102,500,000	3,130,108,100
22005001	Metallurgical Complex		3,750,300		4,649,500						7,500,600		15,900,400
23001001	Ministry of Information and Strategy		124,000,000		6,000,000					499,900,000	680,000,000	499,900,000	810,000,000
23003001	Broadcasting Corporation of Abia State		77,500,600										77,500,600
23005001	Abia State Orientation Agency		16,500,600								1,000,000		17,500,600
23055001	Abia State Printing & Publishing Corporation		8,000,000		1,500,600		2,000,000						11,500,600
25001001	Office of the Head of Service		7,000,000		85,000,000		15,000,000				10,000,000		117,000,000
25005001	Bureau of Training		10,099,700								5,000,000		15,099,700
25005002	Bureau of Common Services & Service Monitoring		5,000,000										5,000,000
25005003	Bureau of Service Welfare		9,500,600										9,500,600
25005004	Bureau of Administration		4,500,600										4,500,600
25005007	Bureau of Establishments and Pensions		2,500,600		12,000,000						9,000,000		23,500,600
25007001	Local Government Staff Pensions Board		13,000,000								1,500,600		14,500,600
26001001	Ministry of Justice	5,000,000	40,000,000		10,000,000						50,000,000	5,000,000	100,000,000
26002001	Abia State Law Review and Reform Commission		5,000,000								4,304,900		9,304,900
26051001	Judiciary - High Court		358,500,600		226,001,200		24,000,000				5,000,000		613,501,800
26051002	Judiciary - Abia State Judiciary Multi-Door Court House		13,000,000		2,000,000		3,000,000						18,000,000
26052001	Judiciary - Customary Court of Appeal	5,000,000	98,350,400	20,000,000	132,000,000		10,000,000					25,000,000	240,350,400
28001001	Ministry of Science and Technology			1,000,000	420,000,000		20,000,000				16,501,800	1,000,000	456,501,800
29001001	Ministry of Transport		61,000,000		230,000,000					7,147,300	51,000,000	7,147,300	342,000,000
29001002	Abia State Fire Service		50,509,000		18,000,000		6,000,000						74,509,000
29007001	Abia State Passenger Integrated Manifest Scheme (ASPIMS)		38,000,000		6,000,000						10,000,000		54,000,000
29053001	Abia Transport Corporation (Abia Line Network)		165,000,000								30,000,000		195,000,000
29056003	Abia State Traffic & Indiscipline Management Agency (TIMASS)		54,500,600		2,000,000								56,500,600
32001001	Ministry of Petroleum and Energy Development		165,000,000		42,000,000						93,124,900		300,124,900
34001001	Ministry of Works	36,000,000	200,416,600	11,581,049,435	13,537,025,400	7,307,937,923	2,935,000,000			50,000,000	55,000,000	18,974,987,358	16,727,442,000
34004001	Abia State Road Maintenance Agency (ABROMA)						50,000,000						50,000,000
35001001	Ministry of Environment		78,500,600					5,951,573,779	2,029,001,200	96,545,000	100,000,000	6,048,118,779	2,207,501,800
35016001	Abia State Environmental Protection Agency (ASEPA)	9,416,000	10,000,000					1,123,334,000	931,000,000			1,132,750,000	941,000,000
36001001	Ministry of Culture & Tourism			14,500,000	87,441,800							14,500,000	87,441,800
36004001	Abia State Council For Arts & Culture		4,150,100		1,000,000					5,000,000	30,000,000	5,000,000	35,150,100
36052001	Abia State Tourism Board		6,500,600		2,000,000						26,000,000		34,500,600

ABIA STATE GOVERNMENT -Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY ECONOMIC AND PROGRAMME – Cont'd.

Program Codes and Description		Economic Classification Codes and Descriptions										Total Expenditure by Sub Organisation	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022			
38002001	Abia State Planning Commission	-	230,000,000	100,000,000	1,808,000,000	-	-	-	2,000,000	879,178,945	5,886,000,000	979,178,945	7,926,000,000
38004001	Abia State Bureau of Statistics	1,000,000	17,000,000	-	-	-	5,000,000	-	-	-	13,000,000	1,000,000	35,000,000
38005001	Abia State Community & Social Development Agency	-	-	-	-	-	-	-	-	-	594,600,200	-	594,600,200
38006001	Abia State Social Safety Net Programme	-	10,000,000	-	-	-	-	-	-	-	30,000,000	-	40,000,000
39001001	Ministry of Sports	-	-	7,000,000	159,652,500	119,250,000	1,007,347,500	-	-	26,000,000	101,000,000	152,250,000	1,268,000,000
40001001	Office of the Auditor General (State)	-	4,000,000	-	3,000,000	-	-	-	2,000,000	4,500,000	14,000,000	4,500,000	23,000,000
47001001	Civil Service Commission	-	2,600,200	-	2,399,800	-	-	-	-	-	2,000,000	-	7,000,000
48001001	Abia State Independent Electoral Commission (ABSIEC)	5,000,000	9,001,200	-	-	-	-	-	-	-	246,500,600	5,000,000	255,501,800
51001001	Ministry of Local Government and Chieftaincy Affairs	-	11,500,600	-	36,000,000	-	6,500,600	-	-	-	2,000,000	-	56,001,200
52001001	Ministry of Public Utilities and Water Resources	145,000,000	230,794,800	2,038,079,688	1,867,755,300	2,000,000	425,384,100	-	-	-	-	2,185,079,688	2,523,934,200
52102001	Abia State Water and Sewerage Corporation	-	-	-	1,120,000,000	2,500,000	265,000,000	-	-	-	-	2,500,000	1,385,000,000
52103001	Abia State Rural Water Sanitation Agency	-	16,000,000	-	38,500,600	-	3,000,000	-	-	-	36,667,500	-	94,168,100
53001001	Ministry of Housing	-	-	2,006,763,000	6,679,309,600	-	199,000,000	-	-	-	-	2,006,763,000	6,878,309,600
53010001	Abia State Housing and Property Corporation	3,000,000	14,000,000	4,800,000	211,000,000	-	3,000,000	-	-	12,500,000	120,000,000	20,300,000	348,000,000
53056001	Umuahia Capital Development Authority (UCDA)	-	40,000,000	-	10,000,000	-	-	-	-	-	-	-	50,000,000
54001001	Min of Rural Development, Cooperatives & Poverty Reduction	-	40,000,000	-	715,200,400	-	30,000,000	-	-	282,297,968	736,200,400	282,297,968	1,521,400,800
60001001	Ministry of Lands and Survey	-	183,400,800	-	1,279,874,000	-	-	-	54,000,000	-	2,375,334,900	-	3,892,609,700
60001002	Abia State Estate Development Agency	79,943,889	228,000,000	12,087,656	17,917,200	57,225,000	28,000,000	-	-	32,794,900	30,000,000	182,051,445	303,917,200
60001003	Open Spaces Development Commission	-	-	-	1,025,200	-	-	-	207,025,200	-	-	-	208,050,400
62001001	Ministry of Parastatals	8,500,000	6,000,000	-	-	-	-	-	-	-	-	8,500,000	6,000,000
63001001	Office of the Auditor General (Local Government)	-	31,000,000	-	22,000,000	-	-	-	-	-	-	-	53,000,000
64001001	Local Government Service Commission	-	75,000,000	-	15,000,000	-	-	-	-	-	150,000,000	-	240,000,000
65001001	Ministry of Boundary Matters	-	6,000,000	-	-	-	-	-	-	2,000,000	7,000,000	2,000,000	13,000,000
66001001	Ministry of Establishment & Training	-	500,600	-	-	-	-	-	-	-	4,000,000	-	4,500,600
68001001	Ministry of Inter-Governmental Affairs	-	6,559,500	-	3,000,000	-	-	-	-	-	-	-	9,559,500
69001001	Ministry of Special Duties/Vulnerable Groups	-	5,501,800	-	-	-	1,500,600	-	-	-	-	-	7,002,400
70001001	Ministry of Joint Projects Implementation	-	-	-	14,701,000	-	-	-	-	-	3,500,600	-	18,201,600
71001001	Ministry of Industry, Promotions & Development	-	5,249,700	79,000,000	179,249,800	-	-	-	-	147,000,000	77,701,000	226,000,000	262,200,500
72001001	Min. of Small & Medium Enterprise & New Business Development	-	53,601,500	22,554,635	471,450,200	-	-	-	-	-	162,648,300	22,554,635	687,700,000
73001001	Ministry of Home Land Security	-	410,000,000	-	1,039,000,000	-	350,500	-	-	10,000,000	125,500,600	10,000,000	1,574,851,100
74001001	Ministry of Documentation & Strategic Communications	-	7,500,600	-	-	-	-	-	-	-	-	-	7,500,600
75001001	Ministry of Post-Basic Education	-	4,000,000	-	-	-	-	-	-	-	1,059,274,900	-	1,063,274,900
Total Capital Expenditure by Economic		5,322,555,476	16,305,125,680	20,179,955,777	37,811,021,620	8,949,873,895	11,584,391,200	7,114,907,779	3,587,527,000	3,854,999,321	20,199,486,000	45,422,292,248	89,487,551,500