



**Abia State Government of Nigeria**

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# **BUDGET PERFORMANCE REPORT – 2021 QUARTER 3**

October, 2021

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Abia State is prepared quarterly, and issued within 4 weeks from the end of each quarter.

### THE 2021 BUDGET::

#### Theme: “Budget of Local Content and Sustainable Development”

The 2021 Budget was prepared amidst a challenging global and domestic environment. The depth and reach of the coronavirus pandemic, the resulting global economic recession, low oil prices, heightened global economic uncertainty and even security challenges facing the country have all had important implications for the State’s economic plans and operations.

The State adopted 2021 – 2023 Medium Term Expenditure Framework and Fiscal Strategy Paper of the Federal Government which set out the parameters for the 2021 Budget as follows:

- Benchmark oil price of **40 US Dollars** per barrel;
- Daily oil production estimate of **1.86 million** barrels (inclusive of Condensates of 300,000 to 400,000 barrels per day);
- Exchange rate of **N379** per US Dollar; and
- GDP growth projected **at 3.0 percent** and inflation closing at **11.95** percent

Specifically, the 2021 – 2023 Medium Term Expenditure Framework emphasizes local contents and sustainable development. The Administration is convinced that, as challenges mount on the fiscal position of the Federation and as the global environment becomes increasingly tumultuous, long term survival will have to depend on each people’s capacity to innovate, in the building of industries and in adding value. Such production and productivity will rely extensively on the capacity of people who have long term interest in the development of a particular economy for it to be sustainable

In preparing this 2021 – 2023 Multi-year Budget, consideration was given to effective and efficient resource allocation and utilization. In particular, we considered:

- Proper prioritization of peoples’ needs to ensure that programmes and projects meet citizens’ demands and that their implementations guarantee value-for-money.
- Careful identification, harmonization and monitoring of revenue generating windows for effective revenue mobilization. This will be accompanied by putting appropriate measures in place to cushion revenue leakages, economic waste in resource utilization and to ensure proper resource redistribution.
- Identification and promotion of local contents in all Abia innovations and inventions, products and services for sustainable socioeconomic development of the State. Our goal for 2021 is to attain sustainable development by increasing local content. Re-jigging Agencies of Government to ensure they are more productive, coordinated and

effective in delivering services to Abians and interpreting our vision of delivering multi-sectorial growth for the State.

This report includes, the approved budget appropriation for the year 2021 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

Q3 and Year To Date performance is assessed against the revised 2021 budget that covers the Original Budget plus a Supplementary Budget of N106,837,144.00 as summarised below.

• **Table 1 2021 Supplementary Budget**

**SUPPLEMENTARY ESTIMATES OF ABIA STATE OF NIGERIA, 2021  
REVISED CONSOLIDATED 2021 BUDGET SUMMARY**

<b>Details of Receipts</b>	<b>Original Approved Budget 2021 Receipts</b>	<b>Revised Receipt 2021</b>	<b>Expected Additional Receipt-2021</b>
Internally Generated Revenue	31,295,182,225	31,295,182,225	<b>106,837,144.00</b>
Statutory Allocation	35,291,727,112	35,398,564,256	
Value Added Tax	12,158,233,322	12,158,233,322	
Other Statutory Revenue	10,309,421,948	10,309,421,948	
Domestic Grants	10,805,000,000	10,805,000,000	
Foreign Grants	21,384,658,580	21,384,658,580	
Opening Balance			
Domestic Loans	7,000,000,000	7,000,000,000	
Foreign Loans	3,571,528,813	3,571,528,813	
	<b>131,815,752,000</b>	<b>131,922,589,144</b>	
<b>Details of Expenditure</b>	<b>Approved Budget-2021</b>	<b>Revised Budget-2021</b>	<b>Additional Sum Required</b>
Approved Recurrent Expenditure	62,624,512,000.00	62,680,349,144.00	55,837,144.00
Approved Capital Expenditure	69,191,240,000.00	69,242,240,000.00	51,000,000.00
<b>Total</b>			<b>106,837,144.00</b>

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2208 as applicable

## 1.B Revenue Performance

As at third quarter the aggregate revenue inflow from both FAAC and Independent Revenue is **N17,987,684,535.90** representing **20.17%** of the **N89,161,401,751** total amount estimated for FAAC and Independent revenue. The percentage performance Year to Date **(Q1-Q3)** FAAC and Independent Revenue= **N50,825,599,314.68 (51.0%)**.

The break-down of the total inflow is as follows:

1. **Government Share of FAAC (Statutory Revenue)- N14,688,622,175.38** which is **25.38%** of the estimated Statutory Allocation of **N57,866,219,526.00**. This is the Net Statutory Allocation for the third Quarter. Statutory Revenue Year to Date Performance **(Q1-Q3)** is **N41,172,583,416.69 (71.2%)**
2. **Independent Revenue= N3,299,062,360.52** against **N31,295,182,225** which is **10.54%** of Projected Independent Revenue amounting to **N9,653,015,897.99 (30.8%)** Performance Year to Date **(Q1-Q3)**.
3. **SHARE OF VAT Revenue= N4,638,598,132.42**. A proportion of first quarter share of VAT of **N4,655,579,084.32** was lumped in the Total Statutory Allocation of **N11,783,965,493.16** of First Quarter. The Year to Date Performance **(Q1-Q3)** is **N14,447,578,733.06 (118%)** Share of VAT estimates Share of **N12,158,233,322**

## 4. Capital Receipts

There was a total inflow of **N2,005,389,000** against **N42,761,187,393.00 estimated** Capital Development fund receipts representing **4.7%**. Some Agencies are yet to submit their Mid-Year Performance Report for evaluation. This is the reason for the low data reported in the second quarter.

## 1.C Recurrent Expenditure Performance

The Total Recurrent Expenditure is **N11,778,856,041.34** which is **18.79%** of Recurrent Expenditure of **N62,680,349,144** . The breakdown is as follows:

Personnel Cost:	<b>N7,056,602,607.08</b>
Overhead Cost:	<b>N2,654,964,443.41</b>
Other Recurrent Cost:	<b>N2,067,288,990.85</b>

The Year to Date Performance **(Q1-Q3)** is **N37,158,760,789.70 (59.3%)**

## 1.D Capital Expenditure Performance

The total Capital expenditure captured in the third quarter is **N1,247,529,600** which is **1.80%** of Revised approved Capital estimate of **N69,242,240,000**. This is still low as

documentation of most Projects awarded are in progress. The fourth quarter report will disclose the entire actuals of the Capital projects executed within the 2021 Fiscal year. Also given that commencement of Road constructions and Rehabilitations are usually affected by weather conditions resulting from rain fall. It is expected that the fourth quarter Capital performance will improve.

## 1.E Conclusions

In this third quarter report, Abia State 2021 Performance Revenue (Q3) captured excluding Opening Balance of **N6,724,247,149.52** is **N18,051,331,729.50** against **N131,922,589,144.00** which is **13.68%** performance. As a result of the automation of Flying Revenue (Tricycle, Okada, Motor Vehicles, there is significant increase resulting to actual collection above budget estimates of the Line item. The Year to Date Revenue Performance (Q1-Q3) is **N59,618,882,657.80 (45.2%)**

On the Expenditure, a total of 14.06% representing **N13,026,385,641.34 (Q3)** was expended from the estimates of **N131,922,589,144.00**. These excludes Recurrent Expenditures of some MDAs not yet captured as at point of reporting. The Year to Date Expenditure Performance (Q1-Q3) is **N40,584,847,500.90 (20.9%)**. **There is virement and Supplementary provisions which will take care of over expenditures of some Budget line items. This will be captured in the fourth Quarter Report.**

## 2 Budget Reports

### 2.A Summary

Table 2: Budget Summary

Abia State Government 2021 Q3 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	-	-	-	<b>6,724,247,149.52</b>		- <b>6,724,247,149.52</b>
<b>Recurrent Revenue</b>	<b>89,054,564,607.00</b>	<b>89,161,401,751.00</b>	<b>17,987,684,535.90</b>	<b>50,825,599,314.68</b>	<b>57.0%</b>	<b>38,335,802,436.32</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	57,759,382,382.00	57,866,219,526.00	14,688,622,175.38	41,172,583,416.69	71.2%	16,693,636,109.31
12 - INDEPENDENT REVENUE	31,295,182,225.00	31,295,182,225.00	3,299,062,360.52	9,653,015,897.99	30.8%	21,642,166,327.01
<b>Recurrent Expenditure</b>	<b>62,624,512,000.00</b>	<b>62,680,349,144.00</b>	<b>11,778,856,041.34</b>	<b>37,158,760,789.70</b>	<b>59.3%</b>	<b>25,521,588,354.30</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	39,106,123,000.00	39,111,181,144.00	7,056,602,607.08	22,126,277,365.79	56.6%	16,984,903,778.21
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	23,518,389,000.00	23,569,168,000.00	4,722,253,434.26	15,032,483,423.91	63.8%	8,536,684,576.09
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	16,529,562,400.00	16,580,341,400.00	2,654,964,443.41	7,021,515,762.58	42.3%	9,558,825,637.42
OTHER RECURRENT (2203-2207)	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
<b>Transfer to Capital Account</b>	<b>26,430,052,607.00</b>	<b>26,481,052,607.00</b>	<b>6,208,828,494.56</b>	<b>20,391,085,674.50</b>	<b>77.0%</b>	<b>6,089,966,932.50</b>
<b>Capital Receipts</b>	<b>42,761,187,393.00</b>	<b>42,761,187,393.00</b>	<b>63,647,193.60</b>	<b>2,069,036,193.60</b>	<b>4.8%</b>	<b>40,692,151,199.40</b>
13 - AID AND GRANTS	32,189,658,580.00	32,189,658,580.00	13,647,193.60	1,019,036,193.60	3.2%	31,170,622,386.40
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10,571,528,813.00	10,571,528,813.00	50,000,000.00	1,050,000,000.00	9.9%	9,521,528,813.00
<b>23 - CAPITAL EXPENDITURE</b>	<b>69,191,240,000.00</b>	<b>69,242,240,000.00</b>	<b>1,247,529,600.00</b>	<b>3,426,086,711.29</b>	<b>4.9%</b>	<b>65,816,153,288.71</b>
<b>Total Revenue (including OB)</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>18,051,331,729.50</b>	<b>59,618,882,657.80</b>	<b>45.2%</b>	<b>72,303,706,486.20</b>
<b>Total Expenditure</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>13,026,385,641.34</b>	<b>40,584,847,500.99</b>	<b>30.8%</b>	<b>91,337,741,643.01</b>

## 2.B Revenue by Administrative Classification

**Table 3: Total Revenue by Administrative Classification**

**Abia State Government Budget Performance Report 2021 Q3 - Total Revenue by Administrative Classification**

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>18,051,331,729.50</b>	<b>52,894,635,508.28</b>	<b>40.1%</b>	<b>79,027,953,635.72</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>717,355,000.00</b>	<b>717,355,000.00</b>	<b>30,059,357.23</b>	<b>99,390,294.91</b>	<b>13.9%</b>	<b>617,964,705.09</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>250,600,000.00</b>	<b>250,600,000.00</b>	<b>24,999,535.32</b>	<b>78,365,389.50</b>	<b>31.3%</b>	<b>172,234,610.50</b>
011100100100	Government House	21,600,000.00	21,600,000.00	2,593,000.00	7,284,487.51	33.7%	14,315,512.49
011100100200	Office of the Deputy Governor	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011103500100	Abia State Pensions Board	1,000,000.00	1,000,000.00	4,000.00	15,000.00	1.5%	985,000.00
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	63,000,000.00	63,000,000.00	8,284,450.00	23,146,700.00	36.7%	39,853,300.00
011110100100	Abia State Marketing & Quality Management Agency	25,000,000.00	25,000,000.00	-	60,000.00	0.2%	24,940,000.00
011110300100	Abia State Signage & Advertisement Agency (ABSSAA)	135,000,000.00	135,000,000.00	14,118,085.32	47,859,201.99	35.5%	87,140,798.01
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>4,850,000.00</b>	<b>4,850,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>0.5%</b>	<b>4,825,000.00</b>
016100100100	Office of the Secretary to the State Government	2,350,000.00	2,350,000.00	-	25,000.00	1.1%	2,325,000.00
016100200400	Bureau of Special Services	500,000.00	500,000.00	-	-	0.0%	500,000.00
016102100100	Abia State Liaison Office, Lagos	500,000.00	500,000.00	-	-	0.0%	500,000.00
016102100200	Abia State Liaison Office, Abuja	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
011200100100	Abia State House of Assembly (The Legislature)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Strategy</b>	<b>222,980,000.00</b>	<b>222,980,000.00</b>	<b>4,961,351.03</b>	<b>20,737,934.53</b>	<b>9.3%</b>	<b>202,242,065.47</b>
012300100100	Ministry of Information and Strategy	6,930,000.00	6,930,000.00	-	40,000.00	0.6%	6,890,000.00
012300300100	Broadcasting Corporation of Abia State	207,050,000.00	207,050,000.00	4,961,351.03	20,697,934.53	10.0%	186,352,065.47
012305500100	Abia State Printing & Publishing Corporation	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>6,950,000.00</b>	<b>6,950,000.00</b>	<b>25,000.00</b>	<b>168,500.00</b>	<b>2.4%</b>	<b>6,781,500.00</b>
012500100100	Office of the Head of State Civil Service	50,000.00	50,000.00	-	-	0.0%	50,000.00
012500500100	Bureau of Training	6,800,000.00	6,800,000.00	-	-	0.0%	6,800,000.00
012500500300	Bureau of Service Welfare	100,000.00	100,000.00	25,000.00	168,500.00	168.5%	68,500.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>225,000.00</b>	<b>225,000.00</b>	<b>-</b>	<b>10,000.00</b>	<b>4.4%</b>	<b>215,000.00</b>
014000100100	Office of the State Auditor General	225,000.00	225,000.00	-	10,000.00	4.4%	215,000.00
<b>016300000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>73,470.88</b>	<b>83,470.88</b>	<b>0.3%</b>	<b>24,916,529.12</b>
016300100100	Office of the Auditor General for Local Government	25,000,000.00	25,000,000.00	73,470.88	83,470.88	0.3%	24,916,529.12
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000.00</b>
014700100100	Civil Service Commission	150,000.00	150,000.00	-	-	0.0%	150,000.00
<b>016400000000</b>	<b>Local Government Service Commission</b>	<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,600,000.00</b>
016400100100	Local Government Service Commission	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000,000.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>99,305,163,813.00</b>	<b>99,412,000,957.00</b>	<b>16,700,299,717.68</b>	<b>50,900,493,006.60</b>	<b>51.2%</b>	<b>48,511,507,950.40</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>254,593,750.00</b>	<b>254,593,750.00</b>	<b>1,291,585.31</b>	<b>4,491,795.31</b>	<b>1.8%</b>	<b>250,101,954.69</b>
021500100100	Ministry of Agriculture	254,440,000.00	254,440,000.00	1,291,085.31	4,436,985.31	1.7%	250,003,014.69
021510200100	Abia Agricultural Development Program (AADP)	153,750.00	153,750.00	500.00	54,810.00	35.6%	98,940.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>89,369,005,945.00</b>	<b>89,475,843,089.00</b>	<b>16,570,204,021.77</b>	<b>50,602,389,033.85</b>	<b>56.6%</b>	<b>38,873,454,055.15</b>
022000100100	Ministry of Finance	5,774,000,000.00	5,774,000,000.00	-	994,795,379.03	17.2%	4,779,204,620.97
022000700100	Office of the State Accountant- General	67,005,911,195.00	67,112,748,339.00	14,688,622,175.38	42,172,583,416.69	62.8%	24,940,164,922.31
022000800100	Board of Internal Revenue	16,497,094,750.00	16,497,094,750.00	1,875,297,846.39	7,407,801,238.13	44.9%	9,089,293,511.87
022000900100	Abia State Gaming and Control Board	92,000,000.00	92,000,000.00	6,284,000.00	27,209,000.00	29.6%	64,791,000.00
<b>022200000000</b>	<b>Ministry of Trade and Investment</b>	<b>662,450,000.00</b>	<b>662,450,000.00</b>	<b>20,559,000.00</b>	<b>37,630,050.00</b>	<b>5.7%</b>	<b>624,819,950.00</b>
022200100100	Ministry of Trade and Investment	662,450,000.00	662,450,000.00	20,559,000.00	37,630,050.00	5.7%	624,819,950.00



Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>23,450,000.00</b>	<b>23,450,000.00</b>	<b>200,000.00</b>	<b>1,050,271.23</b>	<b>4.5%</b>	<b>22,399,728.77</b>
022800100100	Ministry of Science and Technology	23,450,000.00	23,450,000.00	200,000.00	1,050,271.23	4.5%	22,399,728.77
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>1,980,055,250.00</b>	<b>1,980,055,250.00</b>	<b>4,214,500.00</b>	<b>26,539,850.00</b>	<b>1.3%</b>	<b>1,953,515,400.00</b>
022900100100	Ministry of Transport	467,000,000.00	467,000,000.00	648,000.00	16,125,850.00	3.5%	450,874,150.00
022900200100	Abia State Fire Service	1,276,000,000.00	1,276,000,000.00	3,304,500.00	8,827,000.00	0.7%	1,267,173,000.00
022900700100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	202,475,250.00	202,475,250.00	-	-	0.0%	202,475,250.00
022905700100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	14,080,000.00	14,080,000.00	262,000.00	1,587,000.00	11.3%	12,493,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Mineral Resources</b>	<b>730,300,000.00</b>	<b>730,300,000.00</b>	<b>4,842,000.00</b>	<b>11,864,100.00</b>	<b>1.6%</b>	<b>718,435,900.00</b>
023200100100	Ministry of Petroleum and Mineral Resources	730,300,000.00	730,300,000.00	4,842,000.00	11,864,100.00	1.6%	718,435,900.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>52,300,000.00</b>	<b>52,300,000.00</b>	<b>2,200,500.00</b>	<b>8,977,500.00</b>	<b>17.2%</b>	<b>43,322,500.00</b>
023400100100	Ministry of Works	31,800,000.00	31,800,000.00	2,200,500.00	8,977,500.00	28.2%	22,822,500.00
023410400100	Abia State Road Maintenance Agency (ABROMA)	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00
<b>023600000000</b>	<b>Ministry of Tourism, Arts &amp; Culture</b>	<b>16,198,000.00</b>	<b>16,198,000.00</b>	<b>1,098,000.00</b>	<b>7,269,750.00</b>	<b>44.9%</b>	<b>8,928,250.00</b>
023600100100	Ministry of Tourism, Arts & Culture	11,390,500.00	11,390,500.00	1,098,000.00	1,653,000.00	14.5%	9,737,500.00
023600400100	Abia State Council For Arts & Culture	4,300,000.00	4,300,000.00	-	-	0.0%	4,300,000.00
023605200100	Abia State Tourism Board	507,500.00	507,500.00	-	5,616,750.00	1106.7%	- 5,109,250.00
<b>023800000000</b>	<b>Ministry of Budget</b>	<b>4,257,142,838.00</b>	<b>4,257,142,838.00</b>	<b>21,000.00</b>	<b>10,750,000.00</b>	<b>0.3%</b>	<b>4,246,392,838.00</b>
023800200100	Abia State Planning Commission	4,257,142,838.00	4,257,142,838.00	21,000.00	10,750,000.00	0.3%	4,246,392,838.00
<b>025200000000</b>	<b>Ministry of Public Utilities and Water Resources</b>	<b>363,700,000.00</b>	<b>363,700,000.00</b>	<b>1,973,500.00</b>	<b>4,114,400.00</b>	<b>1.1%</b>	<b>359,585,600.00</b>
025200100100	Ministry of Public Utilities and Water Resources	325,000,000.00	325,000,000.00	170,500.00	170,500.00	0.1%	324,829,500.00
025210200100	Abia State Water & Sewerage Corporation	38,700,000.00	38,700,000.00	1,803,000.00	3,943,900.00	10.2%	34,756,100.00
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>92,438,000.00</b>	<b>92,438,000.00</b>	<b>333,573.00</b>	<b>373,573.00</b>	<b>0.4%</b>	<b>92,064,427.00</b>
025300100100	Ministry of Housing	89,088,000.00	89,088,000.00	70,573.00	70,573.00	0.1%	89,017,427.00
025301000100	Abia State Housing and Property Corporation	3,350,000.00	3,350,000.00	263,000.00	303,000.00	9.0%	3,047,000.00
<b>025400000000</b>	<b>Min of Rural Development, Cooperative &amp; Poverty Reduction</b>	<b>614,767,530.00</b>	<b>614,767,530.00</b>	<b>13,733,893.60</b>	<b>14,073,093.60</b>	<b>2.3%</b>	<b>600,694,436.40</b>
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	614,767,530.00	614,767,530.00	13,733,893.60	14,073,093.60	2.3%	600,694,436.40
<b>026000000000</b>	<b>Ministry of Lands, Survey and Urban Planning</b>	<b>797,587,500.00</b>	<b>797,587,500.00</b>	<b>77,362,144.00</b>	<b>167,903,589.61</b>	<b>21.1%</b>	<b>629,683,910.39</b>
026000100100	Ministry of Lands, Survey and Urban Planning	487,587,500.00	487,587,500.00	28,320,944.00	110,787,489.61	22.7%	376,800,010.39
026000200100	Abia State Estate Development Agency	310,000,000.00	310,000,000.00	49,041,200.00	57,116,100.00	18.4%	252,883,900.00
<b>026200000000</b>	<b>Ministry of Physical Urban Planning &amp; Infrastructural Dev.</b>	<b>7,175,000.00</b>	<b>7,175,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,175,000.00</b>
026200200100	Open Spaces Development Commission	7,175,000.00	7,175,000.00	-	-	0.0%	7,175,000.00
<b>027100000000</b>	<b>Ministry of Industry</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>30,000.00</b>	<b>230,000.00</b>	<b>1.0%</b>	<b>23,770,000.00</b>
027100100100	Ministry of Industry	24,000,000.00	24,000,000.00	30,000.00	230,000.00	1.0%	23,770,000.00
<b>027200000000</b>	<b>Ministry of Small and Medium Enterprise Development</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>2,236,000.00</b>	<b>2,836,000.00</b>	<b>4.7%</b>	<b>57,164,000.00</b>
027200100100	Ministry of Small and Medium Enterprise Development	60,000,000.00	60,000,000.00	2,236,000.00	2,836,000.00	4.7%	57,164,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>1,333,050,000.00</b>	<b>1,333,050,000.00</b>	<b>38,672,338.37</b>	<b>79,702,837.63</b>	<b>6.0%</b>	<b>1,253,347,162.37</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>1,105,750,000.00</b>	<b>1,105,750,000.00</b>	<b>36,946,011.37</b>	<b>72,420,612.37</b>	<b>6.5%</b>	<b>1,033,329,387.63</b>
031800100100	Judiciary Service Commission	1,600,000.00	1,600,000.00	2,063,000.00	2,063,000.00	128.9%	- 463,000.00
031805100100	State High Court	1,091,100,000.00	1,091,100,000.00	32,399,131.37	64,559,147.37	5.9%	1,026,540,852.63
031805200100	Customary Court of Appeal	13,050,000.00	13,050,000.00	2,483,880.00	5,798,465.00	44.4%	7,251,535.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>227,300,000.00</b>	<b>227,300,000.00</b>	<b>1,726,327.00</b>	<b>7,282,225.26</b>	<b>3.2%</b>	<b>220,017,774.74</b>
032600100100	Ministry of Justice	77,300,000.00	77,300,000.00	1,726,327.00	7,282,225.26	9.4%	70,017,774.74
032600700100	Abia State Judiciary Multi-Door Court House	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
<b>040000000000</b>	<b>Regional</b>	<b>233,172,635.00</b>	<b>233,172,635.00</b>	<b>15,721,800.00</b>	<b>30,841,064.00</b>	<b>13.2%</b>	<b>202,331,571.00</b>
<b>047300000000</b>	<b>Abia State Oil Producing Areas Development Comm. (ASOPADEC)</b>	<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000,000.00</b>
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
<b>045500000000</b>	<b>Umuahia Capital Development Authority (UCDA)</b>	<b>83,172,635.00</b>	<b>83,172,635.00</b>	<b>15,721,800.00</b>	<b>30,841,064.00</b>	<b>37.1%</b>	<b>52,331,571.00</b>
045500100100	Umuahia Capital Development Authority (UCDA)	83,172,635.00	83,172,635.00	15,721,800.00	30,841,064.00	37.1%	52,331,571.00
<b>050000000000</b>	<b>Social Sector</b>	<b>30,227,010,552.00</b>	<b>30,227,010,552.00</b>	<b>1,266,578,516.22</b>	<b>1,784,208,305.14</b>	<b>5.9%</b>	<b>28,442,802,246.86</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>128,000.00</b>	<b>142,000.00</b>	<b>1.6%</b>	<b>8,858,000.00</b>
051300100100	Ministry of Youth and Sports Development	9,000,000.00	9,000,000.00	128,000.00	142,000.00	1.6%	8,858,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>1,204,245,500.00</b>	<b>1,204,245,500.00</b>	<b>-</b>	<b>384,700.00</b>	<b>0.0%</b>	<b>1,203,860,800.00</b>
051400100100	Ministry of Women Affairs and Social Development	1,204,245,500.00	1,204,245,500.00	-	384,700.00	0.0%	1,203,860,800.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>15,098,762,142.00</b>	<b>15,098,762,142.00</b>	<b>1,065,633,155.00</b>	<b>1,420,583,329.20</b>	<b>9.4%</b>	<b>13,678,178,812.80</b>
051700100100	Ministry of Education	10,237,500,000.00	10,237,500,000.00	65,644,700.00	120,901,500.00	1.2%	10,116,598,500.00
051700200100	Abia State Educaion for Employment Agency (EforE)	162,595,362.00	162,595,362.00	-	-	0.0%	162,595,362.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	26,250,000.00	26,250,000.00	-	-	0.0%	26,250,000.00
051700800100	Abia State Library Board	2,023,500.00	2,023,500.00	-	56,000.00	2.8%	1,967,500.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	600,000.00	600,000.00	5,000.00	5,000.00	0.8%	595,000.00
051701800100	Abia State Polytechnic, Aba	861,830,000.00	861,830,000.00	-	-	0.0%	861,830,000.00
051701900100	Abia State College of Education (Technical), Arochukuwu	60,800,000.00	60,800,000.00	11,501,150.00	109,121,124.20	179.5%	- 48,321,124.20
051702100100	Abia State University, Uturu	2,608,559,215.00	2,608,559,215.00	949,372,605.00	949,372,605.00	36.4%	1,659,186,610.00
051705100100	Secondary Education Management Board (SEMB)	25,724,500.00	25,724,500.00	15,000.00	385,000.00	1.5%	25,339,500.00
051706400100	Abia State Examinations Development Commission	500,700,000.00	500,700,000.00	36,132,000.00	234,284,500.00	46.8%	266,415,500.00
051706500100	Abia State Education Support Fee And Education Trust Fund	612,179,565.00	612,179,565.00	2,962,700.00	6,457,600.00	1.1%	605,721,965.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>2,643,523,660.00</b>	<b>2,643,523,660.00</b>	<b>108,137,825.80</b>	<b>235,844,357.80</b>	<b>8.9%</b>	<b>2,407,679,302.20</b>
052100100100	Ministry of Health	263,505,660.00	263,505,660.00	2,598,000.00	18,034,000.00	6.8%	245,471,660.00
052100200100	Abia State Health Insurance Agency	900,000,000.00	900,000,000.00	-	-	0.0%	900,000,000.00
052100300100	Abia State Primary Health Care Development Agency	66,000,000.00	66,000,000.00	-	-	0.0%	66,000,000.00
052102600100	Abia State University Teaching Hospital - Aba	723,025,000.00	723,025,000.00	31,639,584.80	49,201,436.80	6.8%	673,823,563.20
052102700100	Abia State College of Health Sciences & MgtTechnology - Aba	433,343,000.00	433,343,000.00	71,472,445.00	158,454,245.00	36.6%	274,888,755.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	140,100,000.00	140,100,000.00	2,427,796.00	10,061,676.00	7.2%	130,038,324.00
052110200100	State Health Board (SHB)	117,550,000.00	117,550,000.00	-	93,000.00	0.1%	117,457,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>10,830,539,250.00</b>	<b>10,830,539,250.00</b>	<b>15,892,035.42</b>	<b>48,589,418.14</b>	<b>0.4%</b>	<b>10,781,949,831.86</b>
053500100100	Ministry of Environment	10,030,539,250.00	10,030,539,250.00	627,000.00	3,960,500.00	0.0%	10,026,578,750.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	800,000,000.00	800,000,000.00	15,265,035.42	44,628,918.14	5.6%	755,371,081.86
<b>05390000000</b>	<b>Ministry of Sports</b>	<b>436,150,000.00</b>	<b>436,150,000.00</b>	<b>76,597,500.00</b>	<b>76,709,500.00</b>	<b>17.6%</b>	<b>359,440,500.00</b>
053900100100	Ministry of Sports	92,250,000.00	92,250,000.00	-	112,000.00	0.1%	92,138,000.00
053900200100	Enyimba Football Club	300,000,000.00	300,000,000.00	76,597,500.00	76,597,500.00	25.5%	223,402,500.00
053900200200	Abia Warriors Football Club	31,600,000.00	31,600,000.00	-	-	0.0%	31,600,000.00
053900200300	Abia Comets Football Club	6,662,500.00	6,662,500.00	-	-	0.0%	6,662,500.00
053900200400	Abia Angels Football Club	512,500.00	512,500.00	-	-	0.0%	512,500.00
053905100100	Abia State Sports Council	5,125,000.00	5,125,000.00	-	-	0.0%	5,125,000.00
<b>05510000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>3,990,000.00</b>	<b>3,990,000.00</b>	<b>190,000.00</b>	<b>1,955,000.00</b>	<b>49.0%</b>	<b>2,035,000.00</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	3,990,000.00	3,990,000.00	190,000.00	1,955,000.00	49.0%	2,035,000.00
<b>05700000000</b>	<b>Ministry of Joint Projects</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>800,000.00</b>
057001001000	Ministry of Joint Projects	800,000.00	800,000.00	-	-	0.0%	800,000.00

## 2.C Revenue by Economic Classification

**Table 4: Total Revenue by Economic Classification**

**Abia State Government Budget Performance Report 2021 Q3 - Total Revenue by Economic Classification**

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>REVENUE</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>18,051,331,729.50</b>	<b>52,894,635,508.28</b>	<b>40.1%</b>	<b>79,027,953,635.72</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>57,759,382,382.00</b>	<b>57,866,219,526.00</b>	<b>14,688,622,175.38</b>	<b>41,172,583,416.69</b>	<b>71.2%</b>	<b>16,693,636,109.31</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>57,759,382,382.00</b>	<b>57,866,219,526.00</b>	<b>14,688,622,175.38</b>	<b>41,172,583,416.69</b>	<b>71.2%</b>	<b>16,693,636,109.31</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>35,291,727,112.00</b>	<b>35,398,564,256.00</b>	<b>8,542,290,374.30</b>	<b>28,345,150,779.62</b>	<b>80.1%</b>	<b>7,053,413,476.38</b>
11010101	STATUTORY ALLOCATION	35,291,727,112.00	35,398,564,256.00	8,542,290,374.30	28,345,150,779.62	80.1%	7,053,413,476.38
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>12,158,233,322.00</b>	<b>12,158,233,322.00</b>	<b>4,638,598,132.42</b>	<b>9,791,999,648.69</b>	<b>80.5%</b>	<b>2,366,233,673.31</b>
11010201	SHARE OF VAT	12,158,233,322.00	12,158,233,322.00	4,638,598,132.42	9,791,999,648.69	80.5%	2,366,233,673.31
<b>110103</b>	<b>OTHER FAAC TRANSFERS</b>	<b>10,309,421,948.00</b>	<b>10,309,421,948.00</b>	<b>1,507,733,668.66</b>	<b>3,035,432,988.38</b>	<b>29.4%</b>	<b>7,273,988,959.62</b>
11010311	13% Derivation	5,229,421,948.00	5,229,421,948.00	1,098,550,871.57	2,224,187,706.33	42.5%	3,005,234,241.67
11010315	Non Oil Revenue	5,080,000,000.00	5,080,000,000.00	409,182,797.09	811,245,282.05	16.0%	4,268,754,717.95
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>31,295,182,225.00</b>	<b>31,295,182,225.00</b>	<b>3,299,062,360.52</b>	<b>9,653,015,897.99</b>	<b>30.8%</b>	<b>21,642,166,327.01</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>14,546,792,250.00</b>	<b>14,546,792,250.00</b>	<b>1,320,489,560.25</b>	<b>4,873,664,035.36</b>	<b>33.5%</b>	<b>9,673,128,214.64</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>14,546,792,250.00</b>	<b>14,546,792,250.00</b>	<b>1,320,489,560.25</b>	<b>4,873,664,035.36</b>	<b>33.5%</b>	<b>9,673,128,214.64</b>
12010101	Capital Gains Tax	500,000,000.00	500,000,000.00	79,561,008.53	244,942,692.76	49.0%	255,057,307.24
12010102	Direct Assessment Tax (Current)	1,000,000,000.00	1,000,000,000.00	19,875,825.46	81,667,480.97	8.2%	918,332,519.03
12010103	Direct Assessment Tax (Arrears/Late)	500,000,000.00	500,000,000.00	26,778,563.98	106,164,823.06	21.2%	393,835,176.94
12010104	Pay As You Earn (PAYE) - Federal	1,500,000,000.00	1,500,000,000.00	4,473,655.09	74,123,618.11	4.9%	1,425,876,381.89
12010105	Pay As You Earn (PAYE) - State	3,100,000,000.00	3,100,000,000.00	384,805,753.49	1,752,047,364.20	56.5%	1,347,952,635.80
12010106	Pay As You Earn (PAYE) - Local Government	400,000,000.00	400,000,000.00	3,598,340.66	12,429,810.65	3.1%	387,570,189.35
12010107	Pay As You Earn (PAYE) - Companies	2,500,000,000.00	2,500,000,000.00	588,298,715.30	1,734,256,657.20	69.4%	765,743,342.80
12010108	Pool Betting Tax (Arrears)	531,792,250.00	531,792,250.00	250,000.00	710,000.00	0.1%	531,082,250.00
12010109	Pools Betting Tax (Current)	17,000,000.00	17,000,000.00	560,000.00	1,072,000.00	6.3%	15,928,000.00
12010110	5% Withholding Tax on Payment to Contractors	1,000,000,000.00	1,000,000,000.00	61,014,368.54	214,094,995.38	21.4%	785,905,004.62
12010111	10% Withholding Tax on Dividends	810,000,000.00	810,000,000.00	20,231,540.30	93,374,597.08	11.5%	716,625,402.92
12010112	10% Withholding Tax on Bank Interests	1,500,000,000.00	1,500,000,000.00	89,409,504.54	250,172,551.48	16.7%	1,249,827,448.52
12010113	10% Withholding Tax on Rents	20,000,000.00	20,000,000.00	8,972,909.02	23,793,674.96	119.0%	- 3,793,674.96
12010114	10% Withholding Tax on Royalties	40,000,000.00	40,000,000.00	2,243.75	20,388,627.06	51.0%	19,611,372.94
12010115	10% Withholding Tax on Directors Fees	20,000,000.00	20,000,000.00	595,121.00	1,219,510.35	6.1%	18,780,489.65
12010116	Development Levy	25,000,000.00	25,000,000.00	901,800.00	3,907,081.77	15.6%	21,092,918.23
12010117	Infrastructural Development Levy - Parks (Private)	1,000,000.00	1,000,000.00	10,000.00	2,132,200.00	213.2%	- 1,132,200.00
12010118	Infrastructural Development Levy - Residential Buildings	5,000,000.00	5,000,000.00	3,898,450.00	8,417,750.00	168.4%	- 3,417,750.00
12010120	Infrastructural Development Levy - Industries	5,000,000.00	5,000,000.00	200.00	483,500.00	9.7%	4,516,500.00
12010121	Infrastructural Development Levy - Filling Stations	1,000,000.00	1,000,000.00	1,240,000.00	1,390,000.00	139.0%	- 390,000.00
12010122	Infrastructural Development Levy - Hotels/Catering Services	2,000,000.00	2,000,000.00	945,000.00	1,436,200.00	71.8%	563,800.00
12010123	Infrastructural Development Levy - Private Education/Institu	6,000,000.00	6,000,000.00	122,400.00	663,400.00	11.1%	5,336,600.00
12010124	Infrastructural Development Levy - Financial Institutions	5,500,000.00	5,500,000.00	1,096,200.00	6,322,800.00	115.0%	- 822,800.00
12010125	Infrastructural Development Levy - Communications and Allied	3,000,000.00	3,000,000.00	-	240,700.00	8.0%	2,759,300.00
12010126	Infrastructural Development Levy - Market/Warehouse	14,000,000.00	14,000,000.00	220,000.00	307,650.00	2.2%	13,692,350.00
12010127	Infrastructural Development Levy - Transport (Vehicle Load)	15,000,000.00	15,000,000.00	-	629,500.00	4.2%	14,370,500.00
12010133	Paye as you earn (PAYE - Arrears)	1,000,000,000.00	1,000,000,000.00	20,740,564.01	227,563,624.32	22.8%	772,436,375.68
12010135	Consumption Tax	20,000,000.00	20,000,000.00	2,135,196.58	8,588,226.01	42.9%	11,411,773.99
12010136	Infrastructural Development Levy - Transport (Containers)	2,000,000.00	2,000,000.00	510,000.00	585,000.00	29.3%	1,415,000.00
12010137	Infrastructural Development Levy - Transport (Oil/Gas Facilities)	-	-	42,000.00	124,000.00	-	- 124,000.00
12010138	Infrastructural Development Levy - Transport (Private Hospitals)	1,000,000.00	1,000,000.00	200,200.00	397,200.00	39.7%	602,800.00
12010139	Infrastructural Development Levy - Transport (Quarrying/Mining Industries)	2,500,000.00	2,500,000.00	-	16,800.00	0.7%	2,483,200.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>16,748,389,975.00</b>	<b>16,748,389,975.00</b>	<b>1,978,572,800.27</b>	<b>4,779,351,862.63</b>	<b>28.5%</b>	<b>11,969,038,112.37</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>675,610,000.00</b>	<b>675,610,000.00</b>	<b>76,677,525.00</b>	<b>283,733,565.84</b>	<b>42.0%</b>	<b>391,876,434.16</b>
12020127	BOREHOLE DRILLING LICENSES	5,000,000.00	5,000,000.00	63,000.00	88,000.00	1.8%	4,912,000.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	4,000,000.00	4,000,000.00	200,000.00	640,000.00	16.0%	3,360,000.00
12020131	MOTOR VEHICLE LICENSES	300,000,000.00	300,000,000.00	-	8,500.00	0.0%	299,991,500.00
12020132	DRIVERS' LICENSES	200,000,000.00	200,000,000.00	71,106,525.00	255,342,565.84	127.7%	55,342,565.84
12020142	Pool Proprietor Licenses	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020143	Gaming Licenses (Current)	25,000,000.00	25,000,000.00	5,026,000.00	24,070,000.00	96.3%	930,000.00
12020144	Gaming Licenses (Arrears)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020146	Pools Agents Licenses (Arrears)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020150	Pools Agents Licenses (Current)	6,000,000.00	6,000,000.00	228,000.00	265,000.00	4.4%	5,735,000.00
12020151	Pools Proprietor Licenses Sports bet/Lotto Agent	20,000,000.00	20,000,000.00	-	432,000.00	2.2%	19,568,000.00
12020153	Renewal of fisher Licences	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020154	Renewal of Mass Transit Operators Licenses	2,000,000.00	2,000,000.00	-	1,400,000.00	70.0%	600,000.00
12020156	Rider's Permit	20,000,000.00	20,000,000.00	-	400,000.00	2.0%	19,600,000.00
12020180	Drilling Permit	1,000,000.00	1,000,000.00	7,500.00	7,500.00	0.8%	992,500.00
12020182	Excavation Permit	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020183	Forestry Licences Roller Saws Saw Mills Hammer Licence	400,000.00	400,000.00	26,500.00	55,000.00	13.8%	345,000.00
12020185	Permit for Oil Service Company	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020186	Gaming Machine Licenses	3,000,000.00	3,000,000.00	20,000.00	20,000.00	0.7%	2,980,000.00
12020188	Licencing of Computer Based Business Centres	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020189	Licencing of Place of Worship for Celebration of Marriages	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020192	Mass Transit Operators Licenses	3,000,000.00	3,000,000.00	-	600,000.00	20.0%	2,400,000.00
12020193	Motor Dealers Licence	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020194	Permit to Food Vendor/Pure Water Manufacturer	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020196	Private Loading Bay Operation Permit	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020197	Annual Route Permit/Commercial Vehicle Lincense	20,000,000.00	20,000,000.00	-	405,000.00	2.0%	19,595,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>13,694,587,825.00</b>	<b>13,694,587,825.00</b>	<b>1,777,346,301.47</b>	<b>4,267,714,128.81</b>	<b>31.2%</b>	<b>9,426,873,696.19</b>
12020401	COURT FEES	1,279,000,000.00	1,279,000,000.00	36,036,038.37	75,275,837.63	5.9%	1,203,724,162.37
12020404	TRADE UNION FEES	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020411	Civil Service Examination Fees	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020415	TRADE TESTING FEES	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020416	Application Fees for Transfer of Services	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020417	CONTRACTOR REGISTRATION FEES	127,875,000.00	127,875,000.00	822,000.00	1,490,000.00	1.2%	126,385,000.00
12020421	Stamp Duty	100,000,000.00	100,000,000.00	28,713,964.18	103,139,377.39	103.1%	3,139,377.39
12020422	Administrative Fees	524,750,000.00	524,750,000.00	9,450,720.00	25,451,521.79	4.9%	499,298,478.21
12020423	Proof of Ownership Fees	5,000,000.00	5,000,000.00	-	800.00	0.0%	4,999,200.00
12020424	ACCREDITATION FEES	422,800,000.00	422,800,000.00	36,113,042.00	36,150,042.00	8.6%	386,649,958.00
12020425	DISINFECTION OF PRODUCE FEES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020427	TENDER FEES	128,535,000.00	128,535,000.00	216,891,220.50	228,331,201.73	177.6%	99,796,201.73
12020428	FIRE SAFETY CERTIFICATE FEES	110,000,000.00	110,000,000.00	3,289,500.00	8,677,000.00	7.9%	101,323,000.00
12020429	Flying Revenue (Tricycle, Okada, Motor Vehicle etc)	400,000,000.00	400,000,000.00	206,571,400.00	1,809,627,744.44	452.4%	1,409,627,744.44
12020430	PROFESSIONAL REGISTRATION FEES	250,000.00	250,000.00	35,000.00	45,000.00	18.0%	205,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	7,000,000.00	7,000,000.00	135,000.00	2,040,000.00	29.1%	4,960,000.00
12020433	Land use Charges (Arrears)	50,000,000.00	50,000,000.00	530,144.00	1,315,289.00	2.6%	48,684,711.00
12020437	DEEDS REGISTRATION FEES	50,500,000.00	50,500,000.00	2,035,000.00	10,859,677.00	21.5%	39,640,323.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	261,172,635.00	261,172,635.00	3,041,315.00	20,684,809.00	7.9%	240,487,826.00
12020440	MEDICAL CONSULTANCY FEES	47,000,000.00	47,000,000.00	-	-	0.0%	47,000,000.00
12020441	LABORATORY FEES	234,207,000.00	234,207,000.00	3,573,850.00	4,421,250.00	1.9%	229,785,750.00
12020443	BIRTH & DEATH REGISTRATION FEES	2,200,000.00	2,200,000.00	-	139,000.00	6.3%	2,061,000.00
12020445	CHANGE OF OWNERSHIP FEES	33,500,000.00	33,500,000.00	922,200.00	14,325,950.00	42.8%	19,174,050.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	200,000.00	200,000.00	-	8,000.00	4.0%	192,000.00
12020447	LAND USE FEES	507,800,000.00	507,800,000.00	26,694,723.00	98,904,949.82	19.5%	408,895,050.18
12020448	DEVELOPMENT LEVIES	385,865,000.00	385,865,000.00	109,204,100.00	140,144,375.00	36.3%	245,720,625.00
12020449	BUSINESS/TRADE OPERATING FEES	240,600,000.00	240,600,000.00	3,046,000.00	10,005,800.00	4.2%	230,594,200.00
12020450	INSPECTION FEES	1,325,550,000.00	1,325,550,000.00	9,759,400.00	21,371,300.00	1.6%	1,304,178,700.00
12020451	TIMBER & FOREST FEES	1,300,000.00	1,300,000.00	79,500.00	217,000.00	16.7%	1,083,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,263,737,515.00	3,263,737,515.00	906,363,129.00	1,064,818,903.20	32.6%	2,198,918,611.80
12020453	APPLICATIONS FEES	9,873,750.00	9,873,750.00	366,050.00	4,461,920.00	45.2%	5,411,830.00
12020454	PARKING FEES	24,364,600.00	24,364,600.00	605,175.00	805,775.00	3.3%	23,558,825.00
12020456	Road Traffic Exam Fees	10,900,000.00	10,900,000.00	8,000.00	65,100.00	0.6%	10,834,900.00

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12020457	Motor Vehicle New Number Plates	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020459	Advert Fees from Bus Shelter	5,000,000.00	5,000,000.00	12,115.94	27,115.94	0.5%	4,972,884.06
12020460	Advert Fees from Lamp Post	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020464	Fees for Registration of Non Formal Learning Center	20,000.00	20,000.00	460,000.00	460,000.00	2300.0%	- 440,000.00
12020465	Renewal of Non Formal Learning Center	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020466	Outdoor Advert Fees	5,300,000.00	5,300,000.00	157,300.00	251,776.67	4.8%	5,048,223.33
12020470	Survey Fee	1,200,000.00	1,200,000.00	526,000.00	8,007,200.00	667.3%	- 6,807,200.00
12020471	Computerization Fee	2,150,000.00	2,150,000.00	-	650,000.00	30.2%	1,500,000.00
12020473	Registration of Vocational Centre	1,500,000.00	1,500,000.00	100,000.00	431,000.00	28.7%	1,069,000.00
12020474	Renewal of Registration Fee of Vocation Center	500,000.00	500,000.00	1,175,000.00	1,393,000.00	278.6%	- 893,000.00
12020475	Registration of Private School	13,000,000.00	13,000,000.00	5,047,000.00	10,585,000.00	81.4%	2,415,000.00
12020476	Renewal of Registration of Private School	30,000,000.00	30,000,000.00	1,146,200.00	39,385,700.00	131.3%	- 9,385,700.00
12020477	Application Form Fees from Private School	1,000,000.00	1,000,000.00	-	648,000.00	64.8%	352,000.00
12020478	Common Entrance Fees	500,000.00	500,000.00	10,000.00	26,000.00	5.2%	474,000.00
12020479	Inspection of Food Handling Environmental Fees	10,010,000.00	10,010,000.00	3,000.00	547,000.00	5.5%	9,463,000.00
12020481	Pest and Vector Control/Fumigation Fees	320,000.00	320,000.00	-	49,000.00	15.3%	271,000.00
12020483	Registration of Youth Clubs and Organisations	3,545,000.00	3,545,000.00	28,000.00	325,700.00	9.2%	3,219,300.00
12020484	Renewal of Youth Clubs and Organisations	712,500.00	712,500.00	-	-	0.0%	712,500.00
12020486	Course Fees from train the Trainers Programmes	1,500,000.00	1,500,000.00	-	344,050.00	22.9%	1,155,950.00
12020487	Registration Fees of Hospital	20,400,000.00	20,400,000.00	10,000.00	775,000.00	3.8%	19,625,000.00
12020488	Renewal Registration Fees of Hospital	75,500,000.00	75,500,000.00	979,000.00	2,627,000.00	3.5%	72,873,000.00
12020492	Examination Fees	186,905,660.00	186,905,660.00	29,067,500.00	72,815,000.00	39.0%	114,090,660.00
12020494	Pre-qualification/Processing Fees	41,200,000.00	41,200,000.00	-	750,000.00	1.8%	40,450,000.00
12020495	Certificate of Recognition Fees	2,260,000.00	2,260,000.00	190,000.00	190,000.00	8.4%	2,070,000.00
12020496	Clearance Fees for Ofala Festivals	810,500.00	810,500.00	-	-	0.0%	810,500.00
12020497	Medical Ward Fees	543,390,000.00	543,390,000.00	21,822,320.80	44,933,602.80	8.3%	498,456,397.20
12020499	Other Fees	3,088,323,665.00	3,088,323,665.00	112,326,393.68	399,715,360.40	12.9%	2,688,608,304.60
<b>120205</b>	<b>FINES - GENERAL</b>	<b>214,205,000.00</b>	<b>214,205,000.00</b>	<b>29,273,312.46</b>	<b>79,896,912.55</b>	<b>37.3%</b>	<b>134,308,087.45</b>
12020502	Court Fines	50,100,000.00	50,100,000.00	358,200.00	1,766,850.00	3.5%	48,333,150.00
12020505	Sewerage Control Fines	12,205,000.00	12,205,000.00	-	-	0.0%	12,205,000.00
12020511	Comm Tricycle Motor Cycle & Buses Operating Without Id Badge	50,000.00	50,000.00	-	948,000.00	1896.0%	- 898,000.00
12020513	Contravention Fines	1,000,000.00	1,000,000.00	15,000.00	70,000.00	7.0%	930,000.00
12020515	Demurrage - For Impounded Cars/Buses /Motor/Tricycles	2,000,000.00	2,000,000.00	75,000.00	105,000.00	5.3%	1,895,000.00
12020516	Disobeying Traffic control Personnel or Traffic Signs by Bus	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020517	Driving Motorcycle/Tricycle with non functional Lamps	30,000.00	30,000.00	-	27,000.00	90.0%	3,000.00
12020518	Excavation Offences Fines	615,000.00	615,000.00	-	150,000.00	24.4%	465,000.00
12020519	Exporting Sub-standard Product Fine	5,000,000.00	5,000,000.00	-	20,000.00	0.4%	4,980,000.00
12020520	Fine for Failure to Deduct Taxes	3,000,000.00	3,000,000.00	20,003.20	20,003.20	0.7%	2,979,996.80
12020521	Fines for Illegal Cutting of Road	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00
12020526	Fines for Illegal Operation of Schools	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020527	Fines for Late Remittance of PAYE Deductions	10,000,000.00	10,000,000.00	15,751,340.26	42,967,402.30	429.7%	- 32,967,402.30
12020528	Fines for Late Remittance of WHT Deductions	4,000,000.00	4,000,000.00	-	100,000.00	2.5%	3,900,000.00
12020529	Fines For Non Payment of Land Use Charges	-	-	63,020.00	63,020.00	-	- 63,020.00
12020530	Fines on Overused Books	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020531	Forest Offences Penalties	307,500.00	307,500.00	-	7,000.00	2.3%	300,500.00
12020534	Illegal Evacuation	102,500.00	102,500.00	-	-	0.0%	102,500.00
12020538	Non Display of MOT Number on Comm Vehicles	100,000.00	100,000.00	80,000.00	80,000.00	80.0%	20,000.00
12020539	Non Painting of Comm Vehicles Operating in State Approved Co	50,000.00	50,000.00	82,000.00	82,000.00	164.0%	- 32,000.00
12020540	Obstruction Fine	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020541	Penalties (General)	6,000,000.00	6,000,000.00	68,540.00	314,367.00	5.2%	5,685,633.00
12020542	Penalty Fees for Drilling Borehole without permit	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020543	Penalty for Damage on Street Lights	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00

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12020544	Penalty for Defaulters	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020545	Penalty for Illegal Evacuation on Right of Way	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
12020546	Penalty for late payment of Development fees	1,000,000.00	1,000,000.00	-	3,800.00	0.4%	996,200.00
12020547	Penalty on Late Payment of Rent	2,000,000.00	2,000,000.00	3,209.00	177,510.05	8.9%	1,822,489.95
12020549	Penalty on Stamp Duties	30,000,000.00	30,000,000.00	12,387,000.00	32,074,960.00	106.9%	-
12020550	Petroleum Products Offences Fines	3,500,000.00	3,500,000.00	350,000.00	350,000.00	10.0%	3,150,000.00
12020551	Riding motorcycle on Restricted Area/Helmet for rider & Pas	150,000.00	150,000.00	10,000.00	10,000.00	6.7%	140,000.00
12020552	Sanitation Court Fines	205,000.00	205,000.00	10,000.00	50,000.00	24.4%	155,000.00
12020553	Sanitation Offences Fines	4,380,000.00	4,380,000.00	-	-	0.0%	4,380,000.00
12020556	Violation of of Traffic and Driving Rules	1,500,000.00	1,500,000.00	-	310,000.00	20.7%	1,190,000.00
12020557	Other Fines	8,500,000.00	8,500,000.00	-	200,000.00	2.4%	8,300,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>2,005,481,150.00</b>	<b>2,005,481,150.00</b>	<b>95,195,088.34</b>	<b>140,902,261.84</b>	<b>7.0%</b>	<b>1,864,578,888.16</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	471,500.00	471,500.00	-	-	0.0%	471,500.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	21,683,750.00	21,683,750.00	500.00	54,810.00	0.3%	21,628,940.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,025,000.00	5,025,000.00	-	-	0.0%	5,025,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	55,537,500.00	55,537,500.00	4,957,751.03	20,319,134.53	36.6%	35,218,365.47
12020712	1st Party Advert/3rd Party Advert & others	100,000,000.00	100,000,000.00	-	708,110.00	0.7%	99,291,890.00
12020715	Corporate endorsement (Sponsorship)	133,080,000.00	133,080,000.00	520,000.00	520,000.00	0.4%	132,560,000.00
12020716	Corporate Payment	20,000,000.00	20,000,000.00	-	9,346,920.00	46.7%	10,653,080.00
12020719	Earning from Abia line Network	10,250.00	10,250.00	-	-	0.0%	10,250.00
12020721	Earning from Abia State Passenger Integrated Manifest scheme	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00
12020722	Earning from Abia State Transport Corp Buses	23,165,000.00	23,165,000.00	-	-	0.0%	23,165,000.00
12020723	Earning from Aguiyi Ironsi Conference Center	512,500.00	512,500.00	-	-	0.0%	512,500.00
12020724	Earning from Akwa Ibom Transport Corporation	12,300,000.00	12,300,000.00	-	-	0.0%	12,300,000.00
12020726	Earning from Bindery & Bookshop	71,750.00	71,750.00	-	11,000.00	15.3%	60,750.00
12020731	Earning from cultural troupe	2,070,500.00	2,070,500.00	-	-	0.0%	2,070,500.00
12020734	Earning from ICT Services to MDAs	256,250.00	256,250.00	-	-	0.0%	256,250.00
12020735	Earning from Internet Services	102,500.00	102,500.00	-	-	0.0%	102,500.00
12020736	Earning from Micheal Okpara Auditorium	1,537,500.00	1,537,500.00	-	25,000.00	1.6%	1,512,500.00
12020738	Earning from Photocopy Services	717,500.00	717,500.00	-	40,000.00	5.6%	677,500.00
12020740	Earning from Premium on Lands	1,537,500.00	1,537,500.00	-	515,000.00	33.5%	1,022,500.00
12020741	Earning From Rental Services	71,750.00	71,750.00	-	5,000.00	7.0%	66,750.00
12020743	Earning from SARDI poultry Project	1,000,000.00	1,000,000.00	1,216,296.54	1,616,296.54	161.6%	-
12020747	Earnings form Sponsorship - NBL and Branding	3,587,500.00	3,587,500.00	-	-	0.0%	3,587,500.00
12020749	Earnings from Abia Hotels Arochuku	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020750	Earnings from Abia Hotels Umuahia	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020751	Earnings from Abia Kitchen	307,500.00	307,500.00	-	-	0.0%	307,500.00
12020754	Earnings from BCA Training School	512,500.00	512,500.00	-	-	0.0%	512,500.00
12020756	Earnings from Business Unit	205,000,000.00	205,000,000.00	3,600.00	396,800.00	0.2%	204,603,200.00
12020757	Earnings from CAF Championship	260,000,000.00	260,000,000.00	72,537,500.00	72,537,500.00	27.9%	187,462,500.00
12020758	Earnings from Canteen	3,587,500.00	3,587,500.00	4,348,150.00	4,348,650.00	121.2%	-
12020765	Earnings from Cyber Cafe/Internet Activites	162,595,362.00	162,595,362.00	-	-	0.0%	162,595,362.00
12020766	Earnings from Disinfection/Fumigation Services	1,100,000.00	1,100,000.00	13,000.00	13,000.00	1.2%	1,087,000.00
12020767	Earnings from Drug Revolving Fund	3,587,500.00	3,587,500.00	3,082,602.00	7,901,602.00	220.3%	-
12020768	Earnings from Entrepreneurship Services	10,512,500.00	10,512,500.00	-	-	0.0%	10,512,500.00
12020772	Earnings From Hall Hire	430,500.00	430,500.00	74,640.00	5,140,640.00	1194.1%	-
12020773	Earnings from Hire of Ambulance	430,500.00	430,500.00	4,342,960.00	4,372,960.00	1015.8%	-
12020781	Earnings from Hiring of Stadium	4,100,000.00	4,100,000.00	-	-	0.0%	4,100,000.00
12020782	Earnings from Hospitality and Tourism	15,000,000.00	15,000,000.00	-	40,000.00	0.3%	14,960,000.00
12020783	Earnings from Industrial Market Umuahia	6,200,000.00	6,200,000.00	-	-	0.0%	6,200,000.00
12020784	Earnings from Information on Loss Documents (ILD)/ Roof Rack	102,500.00	102,500.00	-	-	0.0%	102,500.00
12020787	Earnings from Internet Cafe (Website Access Card)	31,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020788	Earnings from Internet Café/ICT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020789	Earnings from Leasing of Agbozu Cocoa Estate	500,000.00	500,000.00	13,088.77	13,088.77	2.6%	486,911.23
12020790	Earnings from Lecturer books sold	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
12020794	Earnings from NGO's Directory	154,775.00	154,775.00	-	20,000.00	12.9%	134,775.00
12020796	Earnings from Other Markets Ariaria International Market etc	200,000,000.00	200,000,000.00	545,000.00	3,178,000.00	1.6%	196,822,000.00
12020797	Earnings from Park	5,125,000.00	5,125,000.00	-	-	0.0%	5,125,000.00
12020798	Earnings from Professional Football League	6,537,500.00	6,537,500.00	-	-	0.0%	6,537,500.00
12020799	Other Earnings	668,459,263.00	668,459,263.00	3,540,000.00	9,778,750.00	1.5%	658,680,513.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>138,006,000.00</b>	<b>138,006,000.00</b>	<b>80,573.00</b>	<b>7,103,614.56</b>	<b>5.1%</b>	<b>130,902,385.44</b>
12020803	RENT ON GOVT BUILDINGS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020806	Abia Guest House Enugu	8,708,000.00	8,708,000.00	-	-	0.0%	8,708,000.00
12020808	Abia Plaza Abuja	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
12020809	Abrigate Shop (Ground Rent)	150,000.00	150,000.00	55,573.00	55,573.00	37.0%	94,427.00
12020810	Arrears (Ground Rent)	20,000,000.00	20,000,000.00	-	904,134.05	4.5%	19,095,865.95
12020811	Current (Ground Rent)	20,000,000.00	20,000,000.00	10,000.00	5,022,091.40	25.1%	14,977,908.60
12020812	Infrastructural Levy	100,000.00	100,000.00	15,000.00	15,000.00	15.0%	85,000.00
12020813	Lease/Rentage	7,368,000.00	7,368,000.00	-	-	0.0%	7,368,000.00
12020814	Penalties (Ground Rent)	10,000,000.00	10,000,000.00	-	985,395.49	9.9%	9,014,604.51
12020819	Rent on Junior Staff Quarters	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020820	Rent on other Business Operations within Govt. Premises	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020821	Rent on Properties	-	-	-	121,420.62	-	121,420.62
12020822	Rent on Public Building at Arochuku	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020823	Rent on Senior Staff Quarters	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
12021101	Dividend Income	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>1,379.03</b>	<b>0.3%</b>	<b>498,620.97</b>
12021210	BANK INTEREST	500,000.00	500,000.00	-	1,379.03	0.3%	498,620.97
<b>13</b>	<b>AID AND GRANTS</b>	<b>32,189,658,580.00</b>	<b>32,189,658,580.00</b>	<b>13,647,193.60</b>	<b>1,019,036,193.60</b>	<b>3.2%</b>	<b>31,170,622,386.40</b>
<b>1301</b>	<b>AID</b>	<b>32,189,658,580.00</b>	<b>32,189,658,580.00</b>	<b>13,647,193.60</b>	<b>1,019,036,193.60</b>	<b>3.2%</b>	<b>31,170,622,386.40</b>
<b>130101</b>	<b>DOMESTIC AID</b>	<b>1,628,000,000.00</b>	<b>1,628,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,628,000,000.00</b>
13010102	CAPITAL DOMESTIC AID	1,628,000,000.00	1,628,000,000.00	-	-	0.0%	1,628,000,000.00
<b>130102</b>	<b>FOREIGN AID</b>	<b>30,561,658,580.00</b>	<b>30,561,658,580.00</b>	<b>13,647,193.60</b>	<b>1,019,036,193.60</b>	<b>3.3%</b>	<b>29,542,622,386.40</b>
13010202	CAPITAL FOREIGN AID	30,561,658,580.00	30,561,658,580.00	13,647,193.60	1,019,036,193.60	3.3%	29,542,622,386.40
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>10,571,528,813.00</b>	<b>10,571,528,813.00</b>	<b>50,000,000.00</b>	<b>1,050,000,000.00</b>	<b>9.9%</b>	<b>9,521,528,813.00</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>10,571,528,813.00</b>	<b>10,571,528,813.00</b>	<b>50,000,000.00</b>	<b>1,050,000,000.00</b>	<b>9.9%</b>	<b>9,521,528,813.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>8,246,528,813.00</b>	<b>8,246,528,813.00</b>	<b>-</b>	<b>1,000,000,000.00</b>	<b>12.1%</b>	<b>7,246,528,813.00</b>
14030102	DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	8,246,528,813.00	8,246,528,813.00	-	1,000,000,000.00	12.1%	7,246,528,813.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>2,325,000,000.00</b>	<b>2,325,000,000.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>2.2%</b>	<b>2,275,000,000.00</b>
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATION	2,325,000,000.00	2,325,000,000.00	50,000,000.00	50,000,000.00	2.2%	2,275,000,000.00



## 2.D Expenditure by Administrative Classification

Table 5: Total Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2021 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>13,026,385,641.34</b>	<b>40,584,847,500.99</b>	<b>30.8%</b>	<b>91,337,741,643.01</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>29,892,755,000.00</b>	<b>29,999,592,144.00</b>	<b>3,786,104,859.18</b>	<b>11,337,250,681.91</b>	<b>37.8%</b>	<b>18,662,341,462.09</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>19,658,804,000.00</b>	<b>19,658,804,000.00</b>	<b>2,452,766,321.11</b>	<b>7,603,761,488.18</b>	<b>38.7%</b>	<b>12,055,042,511.82</b>
011100100100	Government House	11,461,802,000.00	11,461,802,000.00	2,287,394,870.75	6,813,079,953.40	59.4%	4,648,722,046.60
011100100200	Office of the Deputy Governor	928,824,000.00	928,824,000.00	155,751,879.08	471,243,416.82	50.7%	457,580,583.18
011100800100	Abia State Emergency Management Agency	54,000,000.00	54,000,000.00	-	-	0.0%	54,000,000.00
011101000100	Bureau of Public Procurement(Due Process)	74,520,000.00	74,520,000.00	-	-	0.0%	74,520,000.00
011103300100	Abia State Agency For the Control of HIV/AIDS	186,905,000.00	186,905,000.00	2,089,111.44	6,293,086.77	3.4%	180,611,913.23
011103500100	Abia State Pensions Board	6,375,160,000.00	6,375,160,000.00	3,448,000.00	262,021,341.43	4.1%	6,113,138,658.57
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	41,120,000.00	41,120,000.00	-	-	0.0%	41,120,000.00
0111010100100	Abia State Marketing & Quality Management Agency	195,648,000.00	195,648,000.00	-	-	0.0%	195,648,000.00
01110200100	Abia State Infrastructure Development Initiative (ASTIDI)	280,000,000.00	280,000,000.00	-	45,000,000.00	16.1%	235,000,000.00
01110300100	Abia State Signage & Advertisement Agency (ABSSAA)	26,545,000.00	26,545,000.00	4,082,459.84	6,123,689.76	23.1%	20,421,310.24
01110400100	Public Private Partnership & Investment Promotions Office	34,280,000.00	34,280,000.00	-	-	0.0%	34,280,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>1,177,277,000.00</b>	<b>1,177,277,000.00</b>	<b>149,744,034.84</b>	<b>382,546,122.37</b>	<b>32.5%</b>	<b>794,730,877.63</b>
016100100100	Office of the Secretary to the State Government	661,400,000.00	661,400,000.00	63,664,032.16	158,174,874.52	23.9%	503,225,125.48
016100200100	Bureau of Political Affairs	93,401,000.00	93,401,000.00	19,453,888.89	33,640,848.51	36.0%	59,760,151.49
016100200200	Bureau of Economic Affairs	28,819,000.00	28,819,000.00	4,610,975.80	16,889,603.47	58.6%	11,929,396.53
016100200300	Executive Council Secretariat	29,081,000.00	29,081,000.00	1,966,800.85	8,668,029.95	29.8%	20,412,970.05
016100200400	Bureau of Special Services	39,448,000.00	39,448,000.00	5,943,053.81	23,313,556.83	59.1%	16,134,443.17
016102100100	Abia State Liaison Office, Lagos	78,107,000.00	78,107,000.00	21,832,979.16	61,812,624.02	79.1%	16,294,375.98
016102100200	Abia State Liaison Office, Abuja	112,021,000.00	112,021,000.00	32,272,304.17	80,046,585.07	71.5%	31,974,414.93
016103700100	Muslim Pilgrims Board	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
016103800100	Christian Pilgrims Board	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>4,389,976,000.00</b>	<b>4,389,976,000.00</b>	<b>598,252,410.53</b>	<b>1,425,198,105.01</b>	<b>32.5%</b>	<b>2,964,777,894.99</b>
011200100100	Abia State House of Assembly (The Legislature)	4,205,976,000.00	4,205,976,000.00	598,252,410.53	1,425,198,105.01	33.9%	2,780,777,894.99
011200400100	Abia State House of Assembly Service Commission	184,000,000.00	184,000,000.00	-	-	0.0%	184,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Strategy</b>	<b>1,478,364,000.00</b>	<b>1,478,364,000.00</b>	<b>261,501,388.61</b>	<b>872,939,309.44</b>	<b>59.0%</b>	<b>605,424,690.57</b>
012300100100	Ministry of Information and Strategy	742,229,000.00	742,229,000.00	84,557,416.08	313,434,651.61	42.2%	428,794,348.39
012300300100	Broadcasting Corporation of Abia State	628,154,000.00	628,154,000.00	146,697,889.63	460,749,470.00	73.3%	167,404,530.01
012300500100	Abia State Orientation Agency	36,712,000.00	36,712,000.00	-	-	0.0%	36,712,000.00
012301300100	Government Printing Press	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
012305500100	Abia State Printing & Publishing Corporation	67,769,000.00	67,769,000.00	30,246,082.90	98,755,187.83	145.7%	30,986,187.83
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>1,084,698,000.00</b>	<b>1,084,698,000.00</b>	<b>110,864,493.22</b>	<b>380,533,068.21</b>	<b>35.1%</b>	<b>704,164,931.79</b>
012500100100	Office of the Head of State Civil Service	244,640,000.00	244,640,000.00	18,398,579.92	50,291,262.55	20.6%	194,348,737.45
012500500100	Bureau of Training	69,011,000.00	69,011,000.00	15,781,643.03	48,504,306.66	70.3%	20,506,693.34
012500500200	Bureau of Common Services & Service Monitoring	46,519,000.00	46,519,000.00	8,750,500.13	34,277,003.81	73.7%	12,241,996.19
012500500300	Bureau of Service Welfare	128,386,000.00	128,386,000.00	13,911,040.48	55,834,319.87	43.5%	72,551,680.13
012500500400	Bureau of Administration	103,400,000.00	103,400,000.00	27,095,855.14	106,835,417.08	103.3%	3,435,417.08
012500700100	Bureau of Establishments and Pensions	117,555,000.00	117,555,000.00	26,926,874.52	84,790,758.24	72.1%	32,764,241.76
012500800100	Local Government Staff Pensions Board	375,187,000.00	375,187,000.00	-	-	0.0%	375,187,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>195,372,000.00</b>	<b>238,001,000.00</b>	<b>25,317,189.51</b>	<b>109,471,895.65</b>	<b>46.0%</b>	<b>128,529,104.35</b>
014000100100	Office of the State Auditor General	195,372,000.00	238,001,000.00	25,317,189.51	109,471,895.65	46.0%	128,529,104.35
<b>016300000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>146,558,000.00</b>	<b>210,766,144.00</b>	<b>27,079,947.33</b>	<b>92,046,028.30</b>	<b>43.7%</b>	<b>118,720,115.70</b>
016300100100	Office of the Auditor General for Local Government	146,558,000.00	210,766,144.00	27,079,947.33	92,046,028.30	43.7%	118,720,115.70
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>152,495,000.00</b>	<b>152,495,000.00</b>	<b>33,241,629.95</b>	<b>106,873,960.05</b>	<b>70.1%</b>	<b>45,621,039.95</b>
014700100100	Civil Service Commission	152,495,000.00	152,495,000.00	33,241,629.95	106,873,960.05	70.1%	45,621,039.95
<b>016400000000</b>	<b>Local Government Service Commission</b>	<b>258,805,000.00</b>	<b>258,805,000.00</b>	<b>1,677,507.65</b>	<b>9,301,567.63</b>	<b>3.6%</b>	<b>249,503,432.37</b>
016400100100	Local Government Service Commission	258,805,000.00	258,805,000.00	1,677,507.65	9,301,567.63	3.6%	249,503,432.37
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>301,293,000.00</b>	<b>301,293,000.00</b>	<b>107,028,122.21</b>	<b>290,551,195.08</b>	<b>96.4%</b>	<b>10,741,804.92</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	301,293,000.00	301,293,000.00	107,028,122.21	290,551,195.08	96.4%	10,741,804.92
<b>017300000000</b>	<b>Ministry of Home Land Security</b>	<b>1,049,113,000.00</b>	<b>1,049,113,000.00</b>	<b>18,631,814.22</b>	<b>64,027,941.99</b>	<b>6.1%</b>	<b>985,085,058.01</b>
017300100100	Ministry of Home Land Security	1,049,113,000.00	1,049,113,000.00	18,631,814.22	64,027,941.99	6.1%	985,085,058.01



Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>Economic Sector</b>	<b>53,092,220,000.00</b>	<b>53,092,220,000.00</b>	<b>4,388,408,702.89</b>	<b>14,517,794,877.52</b>	<b>27.3%</b>	<b>38,574,425,122.48</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>2,451,276,000.00</b>	<b>2,451,276,000.00</b>	<b>314,639,312.28</b>	<b>1,007,806,196.43</b>	<b>41.1%</b>	<b>1,443,469,803.57</b>
021500100100	Ministry of Agriculture	1,957,414,000.00	1,957,414,000.00	191,233,515.23	600,829,591.31	30.7%	1,356,584,408.69
021510200100	Abia Agricultural Development Program (AADP)	491,062,000.00	491,062,000.00	123,405,797.05	406,976,605.12	82.9%	84,085,394.88
021511100100	Abia Golden Chicken Okoko Item	2,800,000.00	2,800,000.00	-	-	0.0%	2,800,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>8,520,657,000.00</b>	<b>8,520,657,000.00</b>	<b>2,707,747,773.34</b>	<b>9,889,118,015.18</b>	<b>116.1%</b>	<b>- 1,368,461,015.18</b>
022000100100	Ministry of Finance	515,163,000.00	515,163,000.00	169,251,069.42	818,227,992.86	158.8%	- 303,064,992.86
022000700100	Office of the State Accountant- General	7,517,188,000.00	7,517,188,000.00	2,457,969,048.26	8,812,081,765.91	117.2%	- 1,294,893,765.91
022000800100	Board of Internal Revenue	484,306,000.00	484,306,000.00	80,527,655.66	258,808,256.41	53.4%	225,497,743.59
022000900100	Abia State Gaming and Control Board	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
<b>022200000000</b>	<b>Ministry of Trade and Investment</b>	<b>1,502,863,000.00</b>	<b>1,502,863,000.00</b>	<b>108,582,848.35</b>	<b>345,509,690.56</b>	<b>23.0%</b>	<b>1,157,353,309.44</b>
022200100100	Ministry of Trade and Investment	1,469,700,000.00	1,469,700,000.00	103,953,435.82	327,908,326.88	22.3%	1,141,791,673.12
022200500100	Metallurgical Complex	33,163,000.00	33,163,000.00	4,629,412.53	17,601,363.68	53.1%	15,561,636.32
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>416,893,000.00</b>	<b>416,893,000.00</b>	<b>33,227,315.63</b>	<b>125,686,410.58</b>	<b>30.1%</b>	<b>291,206,589.42</b>
022800100100	Ministry of Science and Technology	416,893,000.00	416,893,000.00	33,227,315.63	125,686,410.58	30.1%	291,206,589.42
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>829,701,000.00</b>	<b>829,701,000.00</b>	<b>59,962,411.51</b>	<b>147,557,556.98</b>	<b>17.8%</b>	<b>682,143,443.02</b>
022900100100	Ministry of Transport	155,169,000.00	155,169,000.00	23,612,033.11	74,494,484.64	48.0%	80,674,515.36
022900200100	Abia State Fire Service	135,545,000.00	135,545,000.00	12,350,378.40	41,063,072.34	30.3%	94,481,927.66
022900700100	Abia State Passenger Integrated Manifest Scheme (ASPIIMS)	74,000,000.00	74,000,000.00	-	-	0.0%	74,000,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	306,787,000.00	306,787,000.00	-	-	0.0%	306,787,000.00
022905600100	Abia State Transport Loan Scheme	3,700,000.00	3,700,000.00	-	-	0.0%	3,700,000.00
022905700100	Abia State Traffic & Indiscipline Management Agency (TIMASA)	154,500,000.00	154,500,000.00	24,000,000.00	32,000,000.00	20.7%	122,500,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Mineral Resources</b>	<b>428,748,000.00</b>	<b>428,748,000.00</b>	<b>28,896,750.02</b>	<b>89,882,644.92</b>	<b>21.0%</b>	<b>338,865,355.08</b>
023200100100	Ministry of Petroleum and Mineral Resources	428,748,000.00	428,748,000.00	28,896,750.02	89,882,644.92	21.0%	338,865,355.08
<b>023400000000</b>	<b>Ministry of Works</b>	<b>16,509,731,000.00</b>	<b>16,509,731,000.00</b>	<b>438,535,501.34</b>	<b>699,545,095.03</b>	<b>4.2%</b>	<b>15,810,185,904.97</b>
023400100100	Ministry of Works	16,433,781,000.00	16,433,781,000.00	438,535,501.34	699,545,095.03	4.3%	15,734,235,904.97
023410400100	Abia State Road Maintenance Agency (ABROMA)	75,950,000.00	75,950,000.00	-	-	0.0%	75,950,000.00
<b>023600000000</b>	<b>Ministry of Tourism, Arts &amp; Culture</b>	<b>270,765,000.00</b>	<b>270,765,000.00</b>	<b>40,355,629.74</b>	<b>134,446,299.40</b>	<b>49.7%</b>	<b>136,318,700.60</b>
023600100100	Ministry of Tourism, Arts & Culture	104,827,000.00	104,827,000.00	16,382,454.61	42,597,309.91	40.6%	62,229,690.09
023600400100	Abia State Council For Arts & Culture	89,767,000.00	89,767,000.00	20,797,530.28	81,135,488.46	90.4%	8,631,511.54
023605200100	Abia State Tourism Board	76,171,000.00	76,171,000.00	3,175,644.85	10,713,501.03	14.1%	65,457,498.97
<b>023800000000</b>	<b>Ministry of Budget</b>	<b>7,783,404,000.00</b>	<b>7,783,404,000.00</b>	<b>119,148,337.92</b>	<b>688,845,258.27</b>	<b>8.9%</b>	<b>7,094,558,741.73</b>
023800100100	Ministry of Budget	47,576,000.00	47,576,000.00	2,079,747.15	10,604,120.71	22.3%	36,971,879.29
023800200100	Abia State Planning Commission	7,484,078,000.00	7,484,078,000.00	86,037,108.90	580,456,812.97	7.8%	6,903,621,187.03
023800400100	Abia State Bureau of Statistics	134,724,000.00	134,724,000.00	31,031,481.87	97,784,324.59	72.6%	36,939,675.41
023800500100	Abia State Community & Social Development Agency	117,026,000.00	117,026,000.00	-	-	0.0%	117,026,000.00
<b>025200000000</b>	<b>Ministry of Public Utilities and Water Resources</b>	<b>4,909,660,000.00</b>	<b>4,909,660,000.00</b>	<b>125,581,752.78</b>	<b>339,322,709.64</b>	<b>6.9%</b>	<b>4,570,337,290.36</b>
025200100100	Ministry of Public Utilities and Water Resources	2,561,222,000.00	2,561,222,000.00	86,528,192.70	210,122,963.79	8.2%	2,351,099,036.21
025210200100	Abia State Water and Sewerage Corporation	2,226,374,000.00	2,226,374,000.00	32,205,771.88	107,520,550.72	4.8%	2,118,853,449.28
025210300100	Abia State Rural Water Sanitation Agency	122,064,000.00	122,064,000.00	6,847,788.20	21,679,195.13	17.8%	100,384,804.87
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>5,343,237,000.00</b>	<b>5,343,237,000.00</b>	<b>153,023,588.39</b>	<b>369,655,758.12</b>	<b>6.9%</b>	<b>4,973,581,241.88</b>
025300100100	Ministry of Housing	4,900,088,000.00	4,900,088,000.00	120,466,596.20	290,277,765.18	5.9%	4,609,810,234.82
025301000100	Abia State Housing and Property Corporation	443,149,000.00	443,149,000.00	32,556,992.19	79,377,992.94	17.9%	363,771,007.06
<b>025400000000</b>	<b>Min of Rural Development, Cooperative &amp; Poverty Red</b>	<b>1,377,135,000.00</b>	<b>1,377,135,000.00</b>	<b>69,976,070.33</b>	<b>219,810,949.97</b>	<b>16.0%</b>	<b>1,157,324,050.03</b>
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	1,377,135,000.00	1,377,135,000.00	69,976,070.33	219,810,949.97	16.0%	1,157,324,050.03
<b>026000000000</b>	<b>Ministry of Lands, Survey and Urban Planning</b>	<b>2,023,305,000.00</b>	<b>2,023,305,000.00</b>	<b>143,320,836.95</b>	<b>304,934,434.27</b>	<b>15.1%</b>	<b>1,718,370,565.73</b>
026000100100	Ministry of Lands, Survey and Urban Planning	1,837,568,000.00	1,837,568,000.00	94,280,836.95	255,894,434.27	13.9%	1,581,673,565.73
026000200100	Abia State Estate Development Agency	185,737,000.00	185,737,000.00	49,040,000.00	49,040,000.00	26.4%	136,697,000.00
<b>026200000000</b>	<b>Ministry of Physical Urban Planning &amp; Infrastructural</b>	<b>194,825,000.00</b>	<b>194,825,000.00</b>	<b>4,225,199.46</b>	<b>12,353,918.97</b>	<b>6.3%</b>	<b>182,471,081.03</b>
026200200100	Open Spaces Development Commission	194,825,000.00	194,825,000.00	4,225,199.46	12,353,918.97	6.3%	182,471,081.03
<b>027100000000</b>	<b>Ministry of Industry</b>	<b>187,493,000.00</b>	<b>187,493,000.00</b>	<b>22,392,079.57</b>	<b>92,568,573.64</b>	<b>49.4%</b>	<b>94,924,426.36</b>
027100100100	Ministry of Industry	187,493,000.00	187,493,000.00	22,392,079.57	92,568,573.64	49.4%	94,924,426.36
<b>027200000000</b>	<b>Ministry of Small and Medium Enterprise Development</b>	<b>342,527,000.00</b>	<b>342,527,000.00</b>	<b>18,793,295.28</b>	<b>50,751,365.56</b>	<b>14.8%</b>	<b>291,775,634.44</b>
027200100100	Ministry of Small and Medium Enterprise Development	342,527,000.00	342,527,000.00	18,793,295.28	50,751,365.56	14.8%	291,775,634.44

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>4,419,683,000.00</b>	<b>4,419,683,000.00</b>	<b>601,823,331.61</b>	<b>3,221,089,611.04</b>	<b>72.9%</b>	<b>1,198,593,388.96</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>3,607,838,000.00</b>	<b>3,607,838,000.00</b>	<b>421,824,879.18</b>	<b>2,376,615,088.03</b>	<b>65.9%</b>	<b>1,231,222,911.97</b>
031800100100	Judiciary Service Commission	150,700,000.00	150,700,000.00	170,659,100.36	253,608,481.88	168.3%	- 102,908,481.88
031805100100	State High Court	1,881,852,000.00	1,881,852,000.00	130,572,973.73	1,123,585,697.38	59.7%	- 758,266,302.62
031805200100	Customary Court of Appeal	1,575,286,000.00	1,575,286,000.00	120,592,805.09	999,420,908.77	63.4%	- 575,865,091.23
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>811,845,000.00</b>	<b>811,845,000.00</b>	<b>179,998,452.43</b>	<b>844,474,523.01</b>	<b>104.0%</b>	<b>- 32,629,523.01</b>
032600100100	Ministry of Justice	728,309,000.00	728,309,000.00	172,562,854.44	820,891,337.53	112.7%	- 92,582,337.53
032600200100	Abia State Law Review and Reform Commission	29,936,000.00	29,936,000.00	7,435,597.99	23,583,185.48	78.8%	- 6,352,814.52
032600700100	Abia State Judiciary Multi-Door Court House	53,600,000.00	53,600,000.00	-	-	0.0%	- 53,600,000.00
<b>040000000000</b>	<b>Regional</b>	<b>2,072,788,000.00</b>	<b>2,072,788,000.00</b>	<b>22,878,480.95</b>	<b>55,758,313.73</b>	<b>2.7%</b>	<b>2,017,029,686.27</b>
<b>047300000000</b>	<b>Abia State Oil Producing Areas Development Comm. (ASOPAD)</b>	<b>1,987,538,000.00</b>	<b>1,987,538,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,987,538,000.00</b>
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPAD)	1,987,538,000.00	1,987,538,000.00	-	-	0.0%	- 1,987,538,000.00
<b>045500000000</b>	<b>Umuahia Capital Development Authority (UCDA)</b>	<b>85,250,000.00</b>	<b>85,250,000.00</b>	<b>22,878,480.95</b>	<b>55,758,313.73</b>	<b>65.4%</b>	<b>29,491,686.27</b>
045500100100	Umuahia Capital Development Authority (UCDA)	85,250,000.00	85,250,000.00	22,878,480.95	55,758,313.73	65.4%	- 29,491,686.27
<b>050000000000</b>	<b>Social Sector</b>	<b>42,338,306,000.00</b>	<b>42,338,306,000.00</b>	<b>4,227,170,266.71</b>	<b>11,452,954,016.80</b>	<b>27.1%</b>	<b>30,885,351,983.20</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>396,293,000.00</b>	<b>396,293,000.00</b>	<b>163,179,843.12</b>	<b>374,581,049.75</b>	<b>94.5%</b>	<b>21,711,950.25</b>
051300100100	Ministry of Youth and Sports Development	396,293,000.00	396,293,000.00	163,179,843.12	374,581,049.75	94.5%	- 21,711,950.25
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>400,014,000.00</b>	<b>400,014,000.00</b>	<b>78,361,440.56</b>	<b>197,688,537.63</b>	<b>49.4%</b>	<b>202,325,462.37</b>
051400100100	Ministry of Women Affairs and Social Development	396,514,000.00	396,514,000.00	72,361,440.56	189,688,537.63	47.8%	- 206,825,462.37
051400200100	Skill Acquisition Centre	3,500,000.00	3,500,000.00	6,000,000.00	8,000,000.00	228.6%	- 4,500,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>22,815,966,000.00</b>	<b>22,815,966,000.00</b>	<b>2,080,696,828.59</b>	<b>4,792,383,924.32</b>	<b>21.0%</b>	<b>18,023,582,075.68</b>
051700100100	Ministry of Education	6,110,966,000.00	6,110,966,000.00	523,845,170.62	2,155,213,352.27	35.3%	- 3,955,752,647.73
051700200100	Abia State Education for Employment Agency (EforE)	510,000,000.00	510,000,000.00	-	10,000,000.00	2.0%	- 500,000,000.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	2,649,900,000.00	2,649,900,000.00	-	26,628,539.28	1.0%	- 2,623,271,460.72
051700400100	Abia State Continuing Teachers Training Board	88,227,000.00	88,227,000.00	-	-	0.0%	- 88,227,000.00
051700800100	Abia State Library Board	256,064,000.00	256,064,000.00	26,578,169.46	85,383,772.74	33.3%	- 170,680,227.26
051700800200	E- Library	15,000,000.00	15,000,000.00	-	-	0.0%	- 15,000,000.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	49,791,000.00	49,791,000.00	-	6,105,000.00	12.3%	- 43,686,000.00
051701800100	Abia State Polytechnic, Aba	3,192,232,000.00	3,192,232,000.00	50,000,000.00	150,000,000.00	4.7%	- 3,042,232,000.00
051701900100	Abia State College of Education (Technical), Arochuku	594,843,000.00	594,843,000.00	39,852,300.00	60,333,900.00	10.1%	- 534,509,100.00
051702100100	Abia State University, Uturu	5,628,076,000.00	5,628,076,000.00	959,021,455.00	1,169,021,455.00	20.8%	- 4,459,054,545.00
051705100100	Secondary Education Management Board (SEMB)	3,099,880,000.00	3,099,880,000.00	481,399,733.51	1,129,697,905.03	36.4%	- 1,970,182,094.97
051705600100	Abia State Scholarship Board	110,684,000.00	110,684,000.00	-	-	0.0%	- 110,684,000.00
051706400100	Abia State Examinations Development Commission	380,000,000.00	380,000,000.00	-	-	0.0%	- 380,000,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	130,303,000.00	130,303,000.00	-	-	0.0%	- 130,303,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>10,947,414,000.00</b>	<b>10,947,414,000.00</b>	<b>999,644,703.06</b>	<b>3,561,419,383.13</b>	<b>32.5%</b>	<b>7,385,994,616.87</b>
052100100100	Ministry of Health	3,397,436,000.00	3,397,436,000.00	490,524,648.30	1,823,415,001.96	53.7%	- 1,574,020,998.04
052100200100	Abia State Health Insurance Agency	1,010,500,000.00	1,010,500,000.00	-	-	0.0%	- 1,010,500,000.00
052100300100	Abia State Primary Health Care Development Agency	727,570,000.00	727,570,000.00	3,000,000.00	3,000,000.00	0.4%	- 724,570,000.00
052102600100	Abia State University Teaching Hospital - Aba	2,720,382,000.00	2,720,382,000.00	172,948,474.80	753,010,326.80	27.7%	- 1,967,371,673.20
052102700100	Abia State College of Health Sciences & MgtTechnology - Aba	880,736,000.00	880,736,000.00	94,380,819.00	215,362,619.00	24.5%	- 665,373,381.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	679,597,000.00	679,597,000.00	60,057,940.96	194,519,048.72	28.6%	- 485,077,951.28
052110200100	State Health Board (SHB)	1,531,193,000.00	1,531,193,000.00	178,732,820.00	572,112,386.65	37.4%	- 959,080,613.35
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>4,759,147,000.00</b>	<b>4,759,147,000.00</b>	<b>446,542,670.92</b>	<b>1,306,037,442.01</b>	<b>27.4%</b>	<b>3,453,109,557.99</b>
053500100100	Ministry of Environment	3,704,205,000.00	3,704,205,000.00	127,546,672.43	412,852,562.54	11.1%	- 3,291,352,437.46
053501600100	Abia State Environmental Protection Agency (ASEPA)	1,054,942,000.00	1,054,942,000.00	318,995,998.49	893,184,879.47	84.7%	- 161,757,120.53
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>2,754,364,000.00</b>	<b>2,754,364,000.00</b>	<b>414,819,031.27</b>	<b>1,087,641,105.83</b>	<b>39.5%</b>	<b>1,666,722,894.17</b>
053900200100	Enyimba Football Club	1,400,000,000.00	1,400,000,000.00	190,597,500.00	534,097,500.00	38.1%	- 865,902,500.00
053900200200	Abia Warriors Football Club	665,000,000.00	665,000,000.00	93,000,000.00	186,000,000.00	28.0%	- 479,000,000.00
053900200300	Abia Comets Football Club	210,000,000.00	210,000,000.00	42,362,064.00	84,724,128.00	40.3%	- 125,275,872.00
053900200400	Abia Angels Football Club	140,300,000.00	140,300,000.00	-	-	0.0%	- 140,300,000.00
053905100100	Abia State Sports Council	315,064,000.00	315,064,000.00	85,859,467.27	276,819,477.83	87.9%	- 38,244,522.17
053905500100	Youths Sports Federation of Nigeria (YSFON)	24,000,000.00	24,000,000.00	3,000,000.00	6,000,000.00	25.0%	- 18,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>189,674,000.00</b>	<b>189,674,000.00</b>	<b>37,826,873.78</b>	<b>113,760,845.72</b>	<b>60.0%</b>	<b>75,913,154.28</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	189,674,000.00	189,674,000.00	37,826,873.78	113,760,845.72	60.0%	- 75,913,154.28
<b>057000000000</b>	<b>Ministry of Joint Projects</b>	<b>75,434,000.00</b>	<b>75,434,000.00</b>	<b>6,098,875.41</b>	<b>19,441,728.41</b>	<b>25.8%</b>	<b>55,992,271.59</b>
057001001000	Ministry of Joint Projects	75,434,000.00	75,434,000.00	6,098,875.41	19,441,728.41	25.8%	- 55,992,271.59

Table 6: Personnel Expenditure by Administrative Classification

## Abia State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>39,106,123,000.00</b>	<b>39,111,181,144.00</b>	<b>7,056,602,607.08</b>	<b>22,126,277,365.79</b>	<b>56.6%</b>	<b>16,984,903,778.21</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>10,747,174,000.00</b>	<b>10,752,232,144.00</b>	<b>1,526,629,459.18</b>	<b>5,095,874,014.91</b>	<b>47.4%</b>	<b>5,656,358,129.09</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>7,249,879,000.00</b>	<b>7,249,879,000.00</b>	<b>616,240,921.11</b>	<b>2,210,307,088.18</b>	<b>30.5%</b>	<b>5,039,571,911.82</b>
011100100100	Government House	660,927,000.00	660,927,000.00	560,749,470.75	1,795,905,553.40	271.7%	- 1,134,978,553.40
011100100200	Office of the Deputy Governor	130,724,000.00	130,724,000.00	45,871,879.08	139,963,416.82	107.1%	- 9,239,416.82
011101000100	Bureau of Public Procurement(Due Process)	13,700,000.00	13,700,000.00	-	-	0.0%	13,700,000.00
011103300100	Abia State Agency For the Control of HIV/AIDS	6,905,000.00	6,905,000.00	2,089,111.44	6,293,086.77	91.1%	611,913.23
011103500100	Abia State Pensions Board	6,368,900,000.00	6,368,900,000.00	3,448,000.00	262,021,341.43	4.1%	6,106,878,658.57
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	28,920,000.00	28,920,000.00	-	-	0.0%	28,920,000.00
011110100100	Abia State Marketing & Quality Management Agency	15,448,000.00	15,448,000.00	-	-	0.0%	15,448,000.00
011110300100	Abia State Signage & Advertisement Agency (ABSSAA)	11,875,000.00	11,875,000.00	4,082,459.84	6,123,689.76	51.6%	5,751,310.24
011110400100	Public Private Partnership & Investment Promotions Office	12,480,000.00	12,480,000.00	-	-	0.0%	12,480,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>676,517,000.00</b>	<b>676,517,000.00</b>	<b>87,494,034.84</b>	<b>260,133,855.37</b>	<b>38.5%</b>	<b>416,383,144.63</b>
016100100100	Office of the Secretary to the State Government	503,690,000.00	503,690,000.00	31,664,032.16	85,209,874.52	16.9%	418,480,125.48
016100200100	Bureau of Political Affairs	20,501,000.00	20,501,000.00	4,703,888.89	18,890,848.51	92.1%	1,610,151.49
016100200200	Bureau of Economic Affairs	20,619,000.00	20,619,000.00	4,610,975.80	16,889,603.47	81.9%	3,729,396.53
016100200300	Executive Council Secretariat	15,931,000.00	15,931,000.00	1,966,800.85	7,868,029.95	49.4%	8,062,970.05
016100200400	Bureau of Special Services	25,048,000.00	25,048,000.00	5,943,053.83	16,813,556.83	67.1%	8,234,443.17
016102100100	Abia State Liaison Office, Lagos	40,107,000.00	40,107,000.00	19,832,979.16	57,812,624.02	144.1%	- 17,705,624.02
016102100200	Abia State Liaison Office, Abuja	50,621,000.00	50,621,000.00	18,772,304.17	56,649,318.07	111.9%	- 6,028,318.07
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>589,476,000.00</b>	<b>589,476,000.00</b>	<b>293,252,410.53</b>	<b>869,198,105.01</b>	<b>147.5%</b>	<b>- 279,722,105.01</b>
011200100100	Abia State House of Assembly (The Legislature)	580,476,000.00	580,476,000.00	293,252,410.53	869,198,105.01	149.7%	- 288,722,105.01
011200400100	Abia State House of Assembly Service Commission	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Strategy</b>	<b>777,014,000.00</b>	<b>777,014,000.00</b>	<b>234,301,388.61</b>	<b>775,239,309.44</b>	<b>99.8%</b>	<b>1,774,690.57</b>
012300100100	Ministry of Information and Strategy	245,729,000.00	245,729,000.00	67,357,416.08	235,734,651.61	95.9%	9,994,348.39
012300300100	Broadcasting Corporation of Abia State	468,154,000.00	468,154,000.00	136,697,889.63	440,749,470.00	94.1%	27,404,530.01
012300500100	Abia State Orientation Agency	11,062,000.00	11,062,000.00	-	-	0.0%	11,062,000.00
012305500100	Abia State Printing & Publishing Corporation	52,069,000.00	52,069,000.00	30,246,082.90	98,755,187.83	189.7%	- 46,686,187.83
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>778,115,000.00</b>	<b>778,115,000.00</b>	<b>104,864,493.22</b>	<b>365,723,068.21</b>	<b>47.0%</b>	<b>412,391,931.79</b>
012500100100	Office of the Head of State Civil Service	70,560,000.00	70,560,000.00	12,398,579.92	36,291,262.55	51.4%	34,268,737.45
012500500100	Bureau of Training	38,616,000.00	38,616,000.00	15,781,643.03	48,504,306.66	125.6%	- 9,888,306.66
012500500200	Bureau of Common Services & Service Monitoring	35,144,000.00	35,144,000.00	8,750,500.13	34,277,003.81	97.5%	866,996.19
012500500300	Bureau of Service Welfare	110,346,000.00	110,346,000.00	13,911,040.48	55,834,319.87	50.6%	54,511,680.13
012500500400	Bureau of Administration	90,050,000.00	90,050,000.00	27,095,855.14	106,835,417.08	118.6%	- 16,785,417.08
012500700100	Bureau of Establishments and Pensions	82,355,000.00	82,355,000.00	26,926,874.52	83,980,758.24	102.0%	- 1,625,758.24
012500800100	Local Government Staff Pensions Board	351,044,000.00	351,044,000.00	-	-	0.0%	351,044,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>150,454,000.00</b>	<b>150,454,000.00</b>	<b>24,817,189.51</b>	<b>104,471,895.65</b>	<b>69.4%</b>	<b>45,982,104.35</b>
014000100100	Office of the State Auditor General	150,454,000.00	150,454,000.00	24,817,189.51	104,471,895.65	69.4%	45,982,104.35
<b>016300000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>71,458,000.00</b>	<b>76,516,144.00</b>	<b>27,079,947.33</b>	<b>92,046,028.30</b>	<b>120.3%</b>	<b>- 15,529,884.30</b>
016300100100	Office of the Auditor General for Local Government	71,458,000.00	76,516,144.00	27,079,947.33	92,046,028.30	120.3%	- 15,529,884.30
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>123,744,000.00</b>	<b>123,744,000.00</b>	<b>33,241,629.95</b>	<b>104,873,960.05</b>	<b>84.8%</b>	<b>18,870,039.95</b>
014700100100	Civil Service Commission	123,744,000.00	123,744,000.00	33,241,629.95	104,873,960.05	84.8%	18,870,039.95
<b>016400000000</b>	<b>Local Government Service Commission</b>	<b>20,480,000.00</b>	<b>20,480,000.00</b>	<b>1,677,507.65</b>	<b>9,301,567.63</b>	<b>45.4%</b>	<b>11,178,432.37</b>
016400100100	Local Government Service Commission	20,480,000.00	20,480,000.00	1,677,507.65	9,301,567.63	45.4%	11,178,432.37
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>276,372,000.00</b>	<b>276,372,000.00</b>	<b>99,028,122.21</b>	<b>282,551,195.08</b>	<b>102.2%</b>	<b>- 6,179,195.08</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	276,372,000.00	276,372,000.00	99,028,122.21	282,551,195.08	102.2%	- 6,179,195.08
<b>017300000000</b>	<b>Ministry of Home Land Security</b>	<b>33,665,000.00</b>	<b>33,665,000.00</b>	<b>4,631,814.22</b>	<b>22,027,941.99</b>	<b>65.4%</b>	<b>11,637,058.01</b>
017300100100	Ministry of Home Land Security	33,665,000.00	33,665,000.00	4,631,814.22	22,027,941.99	65.4%	11,637,058.01

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>Economic Sector</b>	<b>4,375,254,000.00</b>	<b>4,375,254,000.00</b>	<b>1,372,059,068.63</b>	<b>4,204,207,759.32</b>	<b>96.1%</b>	<b>171,046,240.68</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>914,794,000.00</b>	<b>914,794,000.00</b>	<b>314,639,312.28</b>	<b>1,000,806,196.43</b>	<b>109.4%</b>	<b>- 86,012,196.43</b>
021500100100	Ministry of Agriculture	468,382,000.00	468,382,000.00	191,233,515.23	593,829,591.31	126.8%	- 125,447,591.31
021510200100	Abia Agricultural Development Program (AADP)	446,412,000.00	446,412,000.00	123,405,797.05	406,976,605.12	91.2%	- 39,435,394.88
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>757,483,000.00</b>	<b>757,483,000.00</b>	<b>222,979,739.08</b>	<b>677,132,365.03</b>	<b>89.4%</b>	<b>80,350,634.97</b>
022000100100	Ministry of Finance	325,013,000.00	325,013,000.00	142,452,083.42	418,324,108.62	128.7%	- 93,311,108.62
022000700100	Office of the State Accountant- General	198,364,000.00	198,364,000.00	-	-	0.0%	- 198,364,000.00
022000800100	Board of Internal Revenue	234,106,000.00	234,106,000.00	80,527,655.66	258,808,256.41	110.6%	- 24,702,256.41
<b>022200000000</b>	<b>Ministry of Trade and Investment</b>	<b>280,963,000.00</b>	<b>280,963,000.00</b>	<b>106,582,848.35</b>	<b>340,509,690.56</b>	<b>121.2%</b>	<b>- 59,546,690.56</b>
022200100100	Ministry of Trade and Investment	261,500,000.00	261,500,000.00	101,953,435.82	322,908,326.88	123.5%	- 61,408,326.88
022200500100	Metallurgical Complex	19,463,000.00	19,463,000.00	4,629,412.53	17,601,363.68	90.4%	- 1,861,636.32
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>100,743,000.00</b>	<b>100,743,000.00</b>	<b>33,107,315.63</b>	<b>125,566,410.58</b>	<b>124.6%</b>	<b>- 24,823,410.58</b>
022800100100	Ministry of Science and Technology	100,743,000.00	100,743,000.00	33,107,315.63	125,566,410.58	124.6%	- 24,823,410.58
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>373,001,000.00</b>	<b>373,001,000.00</b>	<b>59,962,411.51</b>	<b>147,057,556.98</b>	<b>39.4%</b>	<b>225,943,443.02</b>
022900100100	Ministry of Transport	86,669,000.00	86,669,000.00	23,612,033.11	74,494,484.64	86.0%	- 12,174,515.36
022900200100	Abia State Fire Service	53,545,000.00	53,545,000.00	12,350,378.40	40,563,072.34	75.8%	- 12,981,927.66
022900700100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	17,000,000.00	17,000,000.00	-	-	0.0%	- 17,000,000.00
0229005300100	Abia Transport Corporation (Abia Line Network)	125,787,000.00	125,787,000.00	-	-	0.0%	- 125,787,000.00
022905700100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	90,000,000.00	90,000,000.00	24,000,000.00	32,000,000.00	35.6%	- 58,000,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Mineral Resources</b>	<b>95,148,000.00</b>	<b>95,148,000.00</b>	<b>28,896,750.02</b>	<b>89,882,644.92</b>	<b>94.5%</b>	<b>5,265,355.08</b>
023200100100	Ministry of Petroleum and Mineral Resources	95,148,000.00	95,148,000.00	28,896,750.02	89,882,644.92	94.5%	5,265,355.08
<b>023400000000</b>	<b>Ministry of Works</b>	<b>161,281,000.00</b>	<b>161,281,000.00</b>	<b>48,535,501.34</b>	<b>188,599,126.74</b>	<b>116.9%</b>	<b>- 27,318,126.74</b>
023400100100	Ministry of Works	142,331,000.00	142,331,000.00	48,535,501.34	188,599,126.74	132.5%	- 46,268,126.74
023410400100	Abia State Road Maintenance Agency (ABROMA)	18,950,000.00	18,950,000.00	-	-	0.0%	- 18,950,000.00
<b>023600000000</b>	<b>Ministry of Tourism, Arts &amp; Culture</b>	<b>111,115,000.00</b>	<b>111,115,000.00</b>	<b>37,355,629.74</b>	<b>131,446,299.40</b>	<b>118.3%</b>	<b>- 20,331,299.40</b>
023600100100	Ministry of Tourism, Arts & Culture	33,827,000.00	33,827,000.00	13,382,454.61	39,597,309.91	117.1%	- 5,770,309.91
023600400100	Abia State Council For Arts & Culture	67,267,000.00	67,267,000.00	20,797,530.28	81,135,488.46	120.6%	- 13,868,488.46
023605200100	Abia State Tourism Board	10,021,000.00	10,021,000.00	3,175,644.85	10,713,501.03	106.9%	- 692,501.03
<b>023800000000</b>	<b>Ministry of Budget</b>	<b>440,304,000.00</b>	<b>440,304,000.00</b>	<b>102,578,337.92</b>	<b>337,126,358.51</b>	<b>76.6%</b>	<b>103,177,641.49</b>
023800100100	Ministry of Budget	14,076,000.00	14,076,000.00	2,079,747.15	10,604,120.71	75.3%	- 3,471,879.29
023800200100	Abia State Planning Commission	269,578,000.00	269,578,000.00	70,537,108.90	229,807,913.21	85.2%	- 39,770,086.79
023800400100	Abia State Bureau of Statistics	89,624,000.00	89,624,000.00	29,961,481.87	96,714,324.59	107.9%	- 7,090,324.59
023800500100	Abia State Community & Social Development Agency	67,026,000.00	67,026,000.00	-	-	0.0%	- 67,026,000.00
<b>025200000000</b>	<b>Ministry of Public Utilities and Water Resources</b>	<b>259,160,000.00</b>	<b>259,160,000.00</b>	<b>95,581,752.78</b>	<b>287,722,709.64</b>	<b>111.0%</b>	<b>- 28,562,709.64</b>
025200100100	Ministry of Public Utilities and Water Resources	144,622,000.00	144,622,000.00	56,528,192.70	161,522,963.79	111.7%	- 16,900,963.79
025210200100	Abia State Water and Sewerage Corporation	96,474,000.00	96,474,000.00	32,205,771.88	104,520,550.72	108.3%	- 8,046,550.72
025210300100	Abia State Rural Water Sanitation Agency	18,064,000.00	18,064,000.00	6,847,788.20	21,679,195.13	120.0%	- 3,615,195.13
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>175,237,000.00</b>	<b>175,237,000.00</b>	<b>63,131,988.39</b>	<b>199,439,158.12</b>	<b>113.8%</b>	<b>- 24,202,158.12</b>
025300100100	Ministry of Housing	120,088,000.00	120,088,000.00	39,824,996.20	131,311,165.18	109.3%	- 11,223,165.18
025301000100	Abia State Housing and Property Corporation	55,149,000.00	55,149,000.00	23,306,992.19	68,127,992.94	123.5%	- 12,978,992.94
<b>025400000000</b>	<b>Min of Rural Development, Cooperative &amp; Poverty Reduction</b>	<b>216,875,000.00</b>	<b>216,875,000.00</b>	<b>69,976,070.33</b>	<b>219,810,949.97</b>	<b>101.4%</b>	<b>- 2,935,949.97</b>
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	216,875,000.00	216,875,000.00	69,976,070.33	219,810,949.97	101.4%	- 2,935,949.97
<b>026000000000</b>	<b>Ministry of Lands, Survey and Urban Planning</b>	<b>369,505,000.00</b>	<b>369,505,000.00</b>	<b>143,320,836.95</b>	<b>304,934,434.27</b>	<b>82.5%</b>	<b>64,570,565.73</b>
026000100100	Ministry of Lands, Survey and Urban Planning	308,768,000.00	308,768,000.00	94,280,836.95	255,894,434.27	82.9%	- 52,873,565.73
026000200100	Abia State Estate Development Agency	60,737,000.00	60,737,000.00	49,040,000.00	49,040,000.00	80.7%	- 11,697,000.00
<b>026200000000</b>	<b>Ministry of Physical Urban Planning &amp; Infrastructural Dev.</b>	<b>12,325,000.00</b>	<b>12,325,000.00</b>	<b>4,225,199.46</b>	<b>12,353,918.97</b>	<b>100.2%</b>	<b>- 28,918.97</b>
026200200100	Open Spaces Development Commission	12,325,000.00	12,325,000.00	4,225,199.46	12,353,918.97	100.2%	- 28,918.97
<b>027100000000</b>	<b>Ministry of Industry</b>	<b>39,793,000.00</b>	<b>39,793,000.00</b>	<b>22,392,079.57</b>	<b>92,568,573.64</b>	<b>232.6%</b>	<b>- 52,775,573.64</b>
027100100100	Ministry of Industry	39,793,000.00	39,793,000.00	22,392,079.57	92,568,573.64	232.6%	- 52,775,573.64
<b>027200000000</b>	<b>Ministry of Small and Medium Enterprise Development</b>	<b>67,527,000.00</b>	<b>67,527,000.00</b>	<b>18,793,295.28</b>	<b>49,251,365.56</b>	<b>72.9%</b>	<b>18,275,634.44</b>
027200100100	Ministry of Small and Medium Enterprise Development	67,527,000.00	67,527,000.00	18,793,295.28	49,251,365.56	72.9%	18,275,634.44
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>3,625,566,000.00</b>	<b>3,625,566,000.00</b>	<b>543,023,331.61</b>	<b>3,111,389,611.04</b>	<b>85.8%</b>	<b>514,176,388.96</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>3,035,338,000.00</b>	<b>3,035,338,000.00</b>	<b>391,024,879.18</b>	<b>2,309,915,088.03</b>	<b>76.1%</b>	<b>725,422,911.97</b>
031800100100	Judiciary Service Commission	119,700,000.00	119,700,000.00	168,659,100.36	247,908,481.88	207.1%	- 128,208,481.88
031805100100	State High Court	1,605,952,000.00	1,605,952,000.00	116,572,973.73	1,088,585,697.38	67.8%	- 517,366,302.62
031805200100	Customary Court of Appeal	1,309,686,000.00	1,309,686,000.00	105,792,805.09	973,420,908.77	74.3%	- 336,265,091.23
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>590,228,000.00</b>	<b>590,228,000.00</b>	<b>151,998,452.43</b>	<b>801,474,523.01</b>	<b>135.8%</b>	<b>- 211,246,523.01</b>
032600100100	Ministry of Justice	568,309,000.00	568,309,000.00	144,562,854.44	777,891,337.53	136.9%	- 209,582,337.53
032600200100	Abia State Law Review and Reform Commission	21,919,000.00	21,919,000.00	7,435,597.99	23,583,185.48	107.6%	- 1,664,185.48

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>040000000000</b>	<b>Regional</b>	<b>205,249,000.00</b>	<b>205,249,000.00</b>	<b>22,878,480.95</b>	<b>55,758,313.73</b>	<b>27.2%</b>	<b>149,490,686.27</b>
<b>047300000000</b>	<b>Abia State Oil Producing Areas Development Comm. (ASOPADEC)</b>	<b>164,999,000.00</b>	<b>164,999,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>164,999,000.00</b>
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	164,999,000.00	164,999,000.00	-	-	0.0%	164,999,000.00
<b>045500000000</b>	<b>Umuahia Capital Development Authority (UCDA)</b>	<b>40,250,000.00</b>	<b>40,250,000.00</b>	<b>22,878,480.95</b>	<b>55,758,313.73</b>	<b>138.5%</b>	<b>- 15,508,313.73</b>
045500100100	Umuahia Capital Development Authority (UCDA)	40,250,000.00	40,250,000.00	22,878,480.95	55,758,313.73	138.5%	- 15,508,313.73
<b>050000000000</b>	<b>Social Sector</b>	<b>20,152,880,000.00</b>	<b>20,152,880,000.00</b>	<b>3,592,012,266.71</b>	<b>9,659,047,666.80</b>	<b>47.9%</b>	<b>10,493,832,333.20</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>152,393,000.00</b>	<b>152,393,000.00</b>	<b>69,929,843.12</b>	<b>173,631,049.75</b>	<b>113.9%</b>	<b>- 21,238,049.75</b>
051300100100	Ministry of Youth and Sports Development	152,393,000.00	152,393,000.00	69,929,843.12	173,631,049.75	113.9%	- 21,238,049.75
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>180,314,000.00</b>	<b>180,314,000.00</b>	<b>48,361,440.56</b>	<b>157,188,537.63</b>	<b>87.2%</b>	<b>23,125,462.37</b>
051400100100	Ministry of Women Affairs and Social Development	180,314,000.00	180,314,000.00	48,361,440.56	157,188,537.63	87.2%	23,125,462.37
<b>051700000000</b>	<b>Ministry of Education</b>	<b>12,209,591,000.00</b>	<b>12,209,591,000.00</b>	<b>1,915,996,828.59</b>	<b>4,536,383,924.32</b>	<b>37.2%</b>	<b>7,673,207,075.68</b>
051700100100	Ministry of Education	1,395,216,000.00	1,395,216,000.00	359,145,170.62	1,915,213,352.27	137.3%	- 519,997,352.27
051700300100	Abia State Universal Basic Education Board (ASUBEB)	2,263,250,000.00	2,263,250,000.00	-	26,628,539.28	1.2%	2,236,621,460.72
051700400100	Abia State Continuing Teachers Training Board	3,727,000.00	3,727,000.00	-	-	0.0%	3,727,000.00
051700800100	Abia State Library Board	115,464,000.00	115,464,000.00	26,578,169.46	85,383,772.74	73.9%	30,080,227.26
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	2,191,000.00	2,191,000.00	-	105,000.00	4.8%	2,086,000.00
051701800100	Abia State Polytechnic, Aba	1,721,832,000.00	1,721,832,000.00	50,000,000.00	150,000,000.00	8.7%	1,571,832,000.00
051701900100	Abia State College of Education (Technical), Arochuku	349,140,000.00	349,140,000.00	39,852,300.00	60,333,900.00	17.3%	288,806,100.00
051702100100	Abia State University, Uturu	3,404,954,000.00	3,404,954,000.00	959,021,455.00	1,169,021,455.00	34.3%	2,235,932,545.00
051705100100	Secondary Education Management Board (SEMB)	2,938,830,000.00	2,938,830,000.00	481,399,733.51	1,129,697,905.03	38.4%	1,809,132,094.97
051705600100	Abia State Scholarship Board	684,000.00	684,000.00	-	-	0.0%	684,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	14,303,000.00	14,303,000.00	-	-	0.0%	14,303,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>5,331,665,000.00</b>	<b>5,331,665,000.00</b>	<b>987,144,703.06</b>	<b>3,403,479,533.13</b>	<b>63.8%</b>	<b>1,928,185,466.87</b>
052100100100	Ministry of Health	1,502,357,000.00	1,502,357,000.00	481,024,648.30	1,681,055,151.96	111.9%	- 178,698,151.96
052102600100	Abia State University Teaching Hospital - Aba	1,858,982,000.00	1,858,982,000.00	172,948,474.80	746,510,326.80	40.2%	1,112,471,673.20
052102700100	Abia State College of Health Sciences & MgtTechnology - Aba	463,936,000.00	463,936,000.00	94,380,819.00	215,362,619.00	46.4%	248,573,381.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	166,597,000.00	166,597,000.00	60,057,940.96	188,439,048.72	113.1%	- 21,842,048.72
052110200100	State Health Board (SHB)	1,339,793,000.00	1,339,793,000.00	178,732,820.00	572,112,386.65	42.7%	767,680,613.35
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>419,195,000.00</b>	<b>419,195,000.00</b>	<b>112,034,670.92</b>	<b>398,620,942.01</b>	<b>95.1%</b>	<b>20,574,057.99</b>
053500100100	Ministry of Environment	198,605,000.00	198,605,000.00	61,746,672.43	202,886,562.54	102.2%	- 4,281,562.54
053501600100	Abia State Environmental Protection Agency (ASEPA)	220,590,000.00	220,590,000.00	50,287,998.49	195,734,379.47	88.7%	24,855,620.53
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>1,710,214,000.00</b>	<b>1,710,214,000.00</b>	<b>414,819,031.27</b>	<b>857,641,105.83</b>	<b>50.1%</b>	<b>852,572,894.17</b>
053900200100	Enyimba Football Club	700,000,000.00	700,000,000.00	190,597,500.00	304,597,500.00	43.5%	395,402,500.00
053900200200	Abia Warriors Football Club	400,000,000.00	400,000,000.00	93,000,000.00	186,000,000.00	46.5%	214,000,000.00
053900200300	Abia Comets Football Club	170,000,000.00	170,000,000.00	42,362,064.00	84,724,128.00	49.8%	85,275,872.00
053900200400	Abia Angels Football Club	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
053905100100	Abia State Sports Council	302,214,000.00	302,214,000.00	85,859,467.27	276,319,477.83	91.4%	25,894,522.17
053905500100	Youths Sports Federation of Nigeria (YSFON)	18,000,000.00	18,000,000.00	3,000,000.00	6,000,000.00	33.3%	12,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>114,074,000.00</b>	<b>114,074,000.00</b>	<b>37,826,873.78</b>	<b>112,860,845.72</b>	<b>98.9%</b>	<b>1,213,154.28</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	114,074,000.00	114,074,000.00	37,826,873.78	112,860,845.72	98.9%	1,213,154.28
<b>057000000000</b>	<b>Ministry of Joint Projects</b>	<b>35,434,000.00</b>	<b>35,434,000.00</b>	<b>5,898,875.41</b>	<b>19,241,728.41</b>	<b>54.3%</b>	<b>16,192,271.59</b>
057001001000	Ministry of Joint Projects	35,434,000.00	35,434,000.00	5,898,875.41	19,241,728.41	54.3%	16,192,271.59



Table 7: Overhead Expenditure by Administrative Classification

## Abia State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>16,529,562,400.00</b>	<b>16,580,341,400.00</b>	<b>2,654,964,443.41</b>	<b>7,021,515,762.58</b>	<b>42.3%</b>	<b>9,558,825,637.42</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>11,354,267,000.00</b>	<b>11,405,046,000.00</b>	<b>2,109,275,400.00</b>	<b>5,663,976,667.00</b>	<b>49.7%</b>	<b>5,741,069,333.00</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>8,716,730,000.00</b>	<b>8,716,730,000.00</b>	<b>1,816,525,400.00</b>	<b>5,017,254,400.00</b>	<b>57.6%</b>	<b>3,699,475,600.00</b>
011100100100	Government House	8,053,550,000.00	8,053,550,000.00	1,706,645,400.00	4,705,974,400.00	58.4%	3,347,575,600.00
011100100200	Office of the Deputy Governor	551,100,000.00	551,100,000.00	109,880,000.00	311,280,000.00	56.5%	239,820,000.00
011100800100	Abia State Emergency Management Agency	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
011101000100	Bureau of Public Procurement(Due Process)	10,820,000.00	10,820,000.00	-	-	0.0%	10,820,000.00
011103300100	Abia State Agency For the Control of HIV/AIDS	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
011103500100	Abia State Pensions Board	3,760,000.00	3,760,000.00	-	-	0.0%	3,760,000.00
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	12,200,000.00	12,200,000.00	-	-	0.0%	12,200,000.00
01110100100	Abia State Marketing & Quality Management Agency	6,700,000.00	6,700,000.00	-	-	0.0%	6,700,000.00
01110200100	Abia State Infrastructure Development Initiative (ASTIDI)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
01110300100	Abia State Signage & Advertisement Agency (ABSSAA)	6,800,000.00	6,800,000.00	-	-	0.0%	6,800,000.00
01110400100	Public Private Partnership & Investment Promotions Office	16,800,000.00	16,800,000.00	-	-	0.0%	16,800,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>381,660,000.00</b>	<b>381,660,000.00</b>	<b>62,250,000.00</b>	<b>121,912,267.00</b>	<b>31.9%</b>	<b>259,747,733.00</b>
016100100100	Office of the Secretary to the State Government	99,210,000.00	99,210,000.00	32,000,000.00	72,465,000.00	73.0%	26,745,000.00
016100200100	Bureau of Political Affairs	63,100,000.00	63,100,000.00	14,750,000.00	14,750,000.00	23.4%	48,350,000.00
016100200200	Bureau of Economic Affairs	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
016100200300	Executive Council Secretariat	6,750,000.00	6,750,000.00	-	800,000.00	11.9%	5,950,000.00
016100200400	Bureau of Special Services	7,200,000.00	7,200,000.00	-	6,500,000.00	90.3%	700,000.00
016102100100	Abia State Liaison Office, Lagos	24,000,000.00	24,000,000.00	2,000,000.00	4,000,000.00	16.7%	20,000,000.00
016102100200	Abia State Liaison Office, Abuja	47,400,000.00	47,400,000.00	13,500,000.00	23,397,267.00	49.4%	24,002,733.00
016103700100	Muslim Pilgrims Board	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
016103800100	Christian Pilgrims Board	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>1,528,500,000.00</b>	<b>1,528,500,000.00</b>	<b>210,000,000.00</b>	<b>461,000,000.00</b>	<b>30.2%</b>	<b>1,067,500,000.00</b>
011200100100	Abia State House of Assembly (The Legislature)	1,503,500,000.00	1,503,500,000.00	210,000,000.00	461,000,000.00	30.7%	1,042,500,000.00
011200400100	Abia State House of Assembly Service Commission	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Strategy</b>	<b>132,200,000.00</b>	<b>132,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>132,200,000.00</b>
012300100100	Ministry of Information and Strategy	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
012300300100	Broadcasting Corporation of Abia State	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
012300500100	Abia State Orientation Agency	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
012301300100	Government Printing Press	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
012305500100	Abia State Printing & Publishing Corporation	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>117,698,000.00</b>	<b>117,698,000.00</b>	<b>6,000,000.00</b>	<b>14,810,000.00</b>	<b>12.6%</b>	<b>102,888,000.00</b>
012500100100	Office of the Head of State Civil Service	60,680,000.00	60,680,000.00	6,000,000.00	14,000,000.00	23.1%	46,680,000.00
012500500100	Bureau of Training	12,635,000.00	12,635,000.00	-	-	0.0%	12,635,000.00
012500500200	Bureau of Common Services & Service Monitoring	8,300,000.00	8,300,000.00	-	-	0.0%	8,300,000.00
012500500300	Bureau of Service Welfare	8,690,000.00	8,690,000.00	-	-	0.0%	8,690,000.00
012500500400	Bureau of Administration	8,850,000.00	8,850,000.00	-	-	0.0%	8,850,000.00
012500700100	Bureau of Establishments and Pensions	10,200,000.00	10,200,000.00	-	810,000.00	7.9%	9,390,000.00
012500800100	Local Government Staff Pensions Board	8,343,000.00	8,343,000.00	-	-	0.0%	8,343,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>20,350,000.00</b>	<b>36,979,000.00</b>	<b>500,000.00</b>	<b>5,000,000.00</b>	<b>13.5%</b>	<b>31,979,000.00</b>
014000100100	Office of the State Auditor General	20,350,000.00	36,979,000.00	500,000.00	5,000,000.00	13.5%	31,979,000.00
<b>016300000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>20,100,000.00</b>	<b>54,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>54,250,000.00</b>
016300100100	Office of the Auditor General for Local Government	20,100,000.00	54,250,000.00	-	-	0.0%	54,250,000.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>20,660,000.00</b>	<b>20,660,000.00</b>	<b>-</b>	<b>2,000,000.00</b>	<b>9.7%</b>	<b>18,660,000.00</b>
014700100100	Civil Service Commission	20,660,000.00	20,660,000.00	-	2,000,000.00	9.7%	18,660,000.00
<b>016400000000</b>	<b>Local Government Service Commission</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,500,000.00</b>
016400100100	Local Government Service Commission	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>14,421,000.00</b>	<b>14,421,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,421,000.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	14,421,000.00	14,421,000.00	-	-	0.0%	14,421,000.00
<b>017300000000</b>	<b>Ministry of Home Land Security</b>	<b>395,448,000.00</b>	<b>395,448,000.00</b>	<b>14,000,000.00</b>	<b>42,000,000.00</b>	<b>10.6%</b>	<b>353,448,000.00</b>
017300100100	Ministry of Home Land Security	395,448,000.00	395,448,000.00	14,000,000.00	42,000,000.00	10.6%	353,448,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>Economic Sector</b>	<b>974,057,400.00</b>	<b>974,057,400.00</b>	<b>419,939,043.41</b>	<b>852,074,245.58</b>	<b>87.5%</b>	<b>121,983,154.42</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>30,450,000.00</b>	<b>30,450,000.00</b>	-	-	<b>0.0%</b>	<b>30,450,000.00</b>
021500100100	Ministry of Agriculture	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
021510200100	Abia Agricultural Development Program (AADP)	9,650,000.00	9,650,000.00	-	-	0.0%	9,650,000.00
021511100100	Abia Golden Chicken Okoko Item	2,800,000.00	2,800,000.00	-	-	0.0%	2,800,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>424,347,400.00</b>	<b>424,347,400.00</b>	<b>393,099,043.41</b>	<b>807,889,005.58</b>	<b>190.4%</b>	<b>- 383,541,605.58</b>
022000100100	Ministry of Finance	50,150,000.00	50,150,000.00	2,938,986.00	7,294,901.00	14.5%	42,855,099.00
022000700100	Office of the State Accountant- General	219,997,400.00	219,997,400.00	390,160,057.41	800,594,104.58	363.9%	- 580,596,704.58
022000800100	Board of Internal Revenue	150,200,000.00	150,200,000.00	-	-	0.0%	150,200,000.00
022000900100	Abia State Gaming and Control Board	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
<b>022200000000</b>	<b>Ministry of Trade and Investment</b>	<b>11,800,000.00</b>	<b>11,800,000.00</b>	-	-	<b>0.0%</b>	<b>11,800,000.00</b>
022200100100	Ministry of Trade and Investment	8,100,000.00	8,100,000.00	-	-	0.0%	8,100,000.00
022200500100	Metallurgical Complex	3,700,000.00	3,700,000.00	-	-	0.0%	3,700,000.00
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>14,150,000.00</b>	<b>14,150,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.8%</b>	<b>14,030,000.00</b>
022800100100	Ministry of Science and Technology	14,150,000.00	14,150,000.00	120,000.00	120,000.00	0.8%	14,030,000.00
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>35,700,000.00</b>	<b>35,700,000.00</b>	-	<b>500,000.00</b>	<b>1.4%</b>	<b>35,200,000.00</b>
022900100100	Ministry of Transport	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
022900200100	Abia State Fire Service	5,000,000.00	5,000,000.00	-	500,000.00	10.0%	4,500,000.00
022900700100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
022905600100	Abia State Transport Loan Scheme	3,700,000.00	3,700,000.00	-	-	0.0%	3,700,000.00
022905700100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Mineral Resources</b>	<b>14,600,000.00</b>	<b>14,600,000.00</b>	-	-	<b>0.0%</b>	<b>14,600,000.00</b>
023200100100	Ministry of Petroleum and Mineral Resources	14,600,000.00	14,600,000.00	-	-	0.0%	14,600,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>38,450,000.00</b>	<b>38,450,000.00</b>	-	<b>2,160,240.00</b>	<b>5.6%</b>	<b>36,289,760.00</b>
023400100100	Ministry of Works	31,450,000.00	31,450,000.00	-	2,160,240.00	6.9%	29,289,760.00
023410400100	Abia State Road Maintenance Agency (ABROMA)	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
<b>023600000000</b>	<b>Ministry of Tourism, Arts &amp; Culture</b>	<b>20,700,000.00</b>	<b>20,700,000.00</b>	-	-	<b>0.0%</b>	<b>20,700,000.00</b>
023600100100	Ministry of Tourism, Arts & Culture	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
023600400100	Abia State Council For Arts & Culture	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
023605200100	Abia State Tourism Board	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
<b>023800000000</b>	<b>Ministry of Budget</b>	<b>118,600,000.00</b>	<b>118,600,000.00</b>	<b>2,570,000.00</b>	<b>4,255,000.00</b>	<b>3.6%</b>	<b>114,345,000.00</b>
023800100100	Ministry of Budget	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00
023800200100	Abia State Planning Commission	70,000,000.00	70,000,000.00	1,500,000.00	3,185,000.00	4.6%	66,815,000.00
023800400100	Abia State Bureau of Statistics	15,100,000.00	15,100,000.00	1,070,000.00	1,070,000.00	7.1%	14,030,000.00
023800500100	Abia State Community & Social Development Agency	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>025200000000</b>	<b>Ministry of Public Utilities and Water Resources</b>	<b>59,500,000.00</b>	<b>59,500,000.00</b>	-	<b>10,000,000.00</b>	<b>16.8%</b>	<b>49,500,000.00</b>
025200100100	Ministry of Public Utilities and Water Resources	45,600,000.00	45,600,000.00	-	10,000,000.00	21.9%	35,600,000.00
025210200100	Abia State Water and Sewerage Corporation	9,900,000.00	9,900,000.00	-	-	0.0%	9,900,000.00
025210300100	Abia State Rural Water Sanitation Agency	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>68,000,000.00</b>	<b>68,000,000.00</b>	<b>24,150,000.00</b>	<b>27,150,000.00</b>	<b>39.9%</b>	<b>40,850,000.00</b>
025300100100	Ministry of Housing	50,000,000.00	50,000,000.00	21,500,000.00	23,500,000.00	47.0%	26,500,000.00
025301000100	Abia State Housing and Property Corporation	18,000,000.00	18,000,000.00	2,650,000.00	3,650,000.00	20.3%	14,350,000.00
<b>025400000000</b>	<b>Min of Rural Development, Cooperative &amp; Poverty Reduction</b>	<b>10,260,000.00</b>	<b>10,260,000.00</b>	-	-	<b>0.0%</b>	<b>10,260,000.00</b>
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	10,260,000.00	10,260,000.00	-	-	0.0%	10,260,000.00
<b>026000000000</b>	<b>Ministry of Lands, Survey and Urban Planning</b>	<b>83,800,000.00</b>	<b>83,800,000.00</b>	-	-	<b>0.0%</b>	<b>83,800,000.00</b>
026000100100	Ministry of Lands, Survey and Urban Planning	28,800,000.00	28,800,000.00	-	-	0.0%	28,800,000.00
026000200100	Abia State Estate Development Agency	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
<b>026200000000</b>	<b>Ministry of Physical Urban Planning &amp; Infrastructural Dev.</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	-	-	<b>0.0%</b>	<b>2,500,000.00</b>
026200200100	Open Spaces Development Commission	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>027100000000</b>	<b>Ministry of Industry</b>	<b>12,700,000.00</b>	<b>12,700,000.00</b>	-	-	<b>0.0%</b>	<b>12,700,000.00</b>
027100100100	Ministry of Industry	12,700,000.00	12,700,000.00	-	-	0.0%	12,700,000.00
<b>027200000000</b>	<b>Ministry of Small and Medium Enterprise Development</b>	<b>28,500,000.00</b>	<b>28,500,000.00</b>	-	-	<b>0.0%</b>	<b>28,500,000.00</b>
027200100100	Ministry of Small and Medium Enterprise Development	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>376,992,000.00</b>	<b>376,992,000.00</b>	<b>48,800,000.00</b>	<b>94,700,000.00</b>	<b>25.1%</b>	<b>282,292,000.00</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>225,500,000.00</b>	<b>225,500,000.00</b>	<b>20,800,000.00</b>	<b>51,700,000.00</b>	<b>22.9%</b>	<b>173,800,000.00</b>
031800100100	Judiciary Service Commission	25,000,000.00	25,000,000.00	2,000,000.00	5,700,000.00	22.8%	19,300,000.00
031805100100	State High Court	134,900,000.00	134,900,000.00	14,000,000.00	30,000,000.00	22.2%	104,900,000.00
031805200100	Customary Court of Appeal	65,600,000.00	65,600,000.00	4,800,000.00	16,000,000.00	24.4%	49,600,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>151,492,000.00</b>	<b>151,492,000.00</b>	<b>28,000,000.00</b>	<b>43,000,000.00</b>	<b>28.4%</b>	<b>108,492,000.00</b>
032600100100	Ministry of Justice	110,000,000.00	110,000,000.00	28,000,000.00	43,000,000.00	39.1%	67,000,000.00
032600200100	Abia State Law Review and Reform Commission	2,892,000.00	2,892,000.00	-	-	0.0%	2,892,000.00
032600700100	Abia State Judiciary Multi-Door Court House	38,600,000.00	38,600,000.00	-	-	0.0%	38,600,000.00
<b>040000000000</b>	<b>Regional</b>	<b>110,040,000.00</b>	<b>110,040,000.00</b>	-	-	<b>0.0%</b>	<b>110,040,000.00</b>
<b>047300000000</b>	<b>Abia State Oil Producing Areas Development Comm. (ASOPADEC)</b>	<b>90,040,000.00</b>	<b>90,040,000.00</b>	-	-	<b>0.0%</b>	<b>90,040,000.00</b>
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	90,040,000.00	90,040,000.00	-	-	0.0%	90,040,000.00
<b>045500000000</b>	<b>Umuahia Capital Development Authority (UCDA)</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-	<b>0.0%</b>	<b>20,000,000.00</b>
045500100100	Umuahia Capital Development Authority (UCDA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>3,714,206,000.00</b>	<b>3,714,206,000.00</b>	<b>76,950,000.00</b>	<b>410,764,850.00</b>	<b>11.1%</b>	<b>3,303,441,150.00</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>33,900,000.00</b>	<b>33,900,000.00</b>	<b>63,250,000.00</b>	<b>134,950,000.00</b>	<b>398.1%</b>	<b>- 101,050,000.00</b>
051300100100	Ministry of Youth and Sports Development	33,900,000.00	33,900,000.00	63,250,000.00	134,950,000.00	398.1%	- 101,050,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>59,700,000.00</b>	<b>59,700,000.00</b>	<b>7,500,000.00</b>	<b>11,500,000.00</b>	<b>19.3%</b>	<b>48,200,000.00</b>
051400100100	Ministry of Women Affairs and Social Development	56,200,000.00	56,200,000.00	1,500,000.00	3,500,000.00	6.2%	52,700,000.00
051400200100	Skill Acquisition Centre	3,500,000.00	3,500,000.00	6,000,000.00	8,000,000.00	228.6%	- 4,500,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>2,051,775,000.00</b>	<b>2,051,775,000.00</b>	-	<b>6,000,000.00</b>	<b>0.3%</b>	<b>2,045,775,000.00</b>
051700100100	Ministry of Education	60,250,000.00	60,250,000.00	-	-	0.0%	60,250,000.00
051700200100	Abia State Education for Employment Agency (EforE)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	18,650,000.00	18,650,000.00	-	-	0.0%	18,650,000.00
051700400100	Abia State Continuing Teachers Training Board	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
051700800100	Abia State Library Board	10,600,000.00	10,600,000.00	-	-	0.0%	10,600,000.00
051700800200	E- Library	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	20,600,000.00	20,600,000.00	-	6,000,000.00	29.1%	14,600,000.00
051701800100	Abia State Polytechnic, Aba	520,400,000.00	520,400,000.00	-	-	0.0%	520,400,000.00
051701900100	Abia State College of Education (Technical), Arochuku	48,103,000.00	48,103,000.00	-	-	0.0%	48,103,000.00
051702100100	Abia State University, Uturu	1,138,122,000.00	1,138,122,000.00	-	-	0.0%	1,138,122,000.00
051705100100	Secondary Education Management Board (SEMB)	100,050,000.00	100,050,000.00	-	-	0.0%	100,050,000.00
051705600100	Abia State Scholarship Board	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
051706400100	Abia State Examinations Development Commission	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>412,529,000.00</b>	<b>412,529,000.00</b>	-	<b>6,114,850.00</b>	<b>1.5%</b>	<b>406,414,150.00</b>
052100100100	Ministry of Health	38,679,000.00	38,679,000.00	-	34,850.00	0.1%	38,644,150.00
052100200100	Abia State Health Insurance Agency	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00
052100300100	Abia State Primary Health Care Development Agency	21,750,000.00	21,750,000.00	-	-	0.0%	21,750,000.00
052102600100	Abia State University Teaching Hospital - Aba	176,400,000.00	176,400,000.00	-	-	0.0%	176,400,000.00
052102700100	Abia State College of Health Sciences & MgtTechnology - Aba	69,800,000.00	69,800,000.00	-	-	0.0%	69,800,000.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	43,000,000.00	43,000,000.00	-	6,080,000.00	14.1%	36,920,000.00
052110200100	State Health Board (SHB)	52,400,000.00	52,400,000.00	-	-	0.0%	52,400,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>71,552,000.00</b>	<b>71,552,000.00</b>	<b>6,000,000.00</b>	<b>22,000,000.00</b>	<b>30.7%</b>	<b>49,552,000.00</b>
053500100100	Ministry of Environment	51,200,000.00	51,200,000.00	6,000,000.00	22,000,000.00	43.0%	29,200,000.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	20,352,000.00	20,352,000.00	-	-	0.0%	20,352,000.00
<b>053900000000</b>	<b>Ministry of Sports</b>	<b>1,044,150,000.00</b>	<b>1,044,150,000.00</b>	-	<b>230,000,000.00</b>	<b>22.0%</b>	<b>814,150,000.00</b>
053900200100	Enyimba Football Club	700,000,000.00	700,000,000.00	-	229,500,000.00	32.8%	470,500,000.00
053900200200	Abia Warriors Football Club	265,000,000.00	265,000,000.00	-	-	0.0%	265,000,000.00
053900200300	Abia Comets Football Club	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
053900200400	Abia Angels Football Club	20,300,000.00	20,300,000.00	-	-	0.0%	20,300,000.00
053905100100	Abia State Sports Council	12,850,000.00	12,850,000.00	-	500,000.00	3.9%	12,350,000.00
053905500100	Youths Sports Federation of Nigeria (YSFON)	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>20,600,000.00</b>	<b>20,600,000.00</b>	-	-	<b>0.0%</b>	<b>20,600,000.00</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	20,600,000.00	20,600,000.00	-	-	0.0%	20,600,000.00
<b>057000000000</b>	<b>Ministry of Joint Projects</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>1.0%</b>	<b>19,800,000.00</b>
057001001000	Ministry of Joint Projects	20,000,000.00	20,000,000.00	200,000.00	200,000.00	1.0%	19,800,000.00



Table 8: Capital Expenditure by Administrative Classification

## Abia State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>69,191,240,000.00</b>	<b>69,242,240,000.00</b>	<b>1,247,529,600.00</b>	<b>3,426,086,711.29</b>	<b>4.9%</b>	<b>65,816,153,288.71</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>7,791,314,000.00</b>	<b>7,842,314,000.00</b>	<b>150,200,000.00</b>	<b>577,400,000.00</b>	<b>7.4%</b>	<b>7,264,914,000.00</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>3,692,195,000.00</b>	<b>3,692,195,000.00</b>	<b>20,000,000.00</b>	<b>376,200,000.00</b>	<b>10.2%</b>	<b>3,315,995,000.00</b>
011100100100	Government House	2,747,325,000.00	2,747,325,000.00	20,000,000.00	311,200,000.00	11.3%	2,436,125,000.00
011100100200	Office of the Deputy Governor	247,000,000.00	247,000,000.00	-	20,000,000.00	8.1%	227,000,000.00
011100800100	Abia State Emergency Management Agency	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
011101000100	Bureau of Public Procurement(Due Process)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
011103300100	Abia State Agency For the Control of HIV/AIDS	148,000,000.00	148,000,000.00	-	-	0.0%	148,000,000.00
011103500100	Abia State Pensions Board	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
011110100100	Abia State Marketing & Quality Management Agency	173,500,000.00	173,500,000.00	-	-	0.0%	173,500,000.00
011110200100	Abia State Infrastructure Development Initiative (ASTIDI)	265,000,000.00	265,000,000.00	-	45,000,000.00	17.0%	220,000,000.00
011110300100	Abia State Signage & Advertisement Agency (ABSSAA)	7,870,000.00	7,870,000.00	-	-	0.0%	7,870,000.00
011110400100	Public Private Partnership & Investment Promotions Office	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>119,100,000.00</b>	<b>119,100,000.00</b>	<b>-</b>	<b>500,000.00</b>	<b>0.4%</b>	<b>118,600,000.00</b>
016100100100	Office of the Secretary to the State Government	58,500,000.00	58,500,000.00	-	500,000.00	0.9%	58,000,000.00
016100200100	Bureau of Political Affairs	9,800,000.00	9,800,000.00	-	-	0.0%	9,800,000.00
016100200200	Bureau of Economic Affairs	4,200,000.00	4,200,000.00	-	-	0.0%	4,200,000.00
016100200300	Executive Council Secretariat	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
016100200400	Bureau of Special Services	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
016102100100	Abia State Liaison Office, Lagos	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
016102100200	Abia State Liaison Office, Abuja	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
016103800100	Christian Pilgrims Board	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>2,272,000,000.00</b>	<b>2,272,000,000.00</b>	<b>95,000,000.00</b>	<b>95,000,000.00</b>	<b>4.2%</b>	<b>2,177,000,000.00</b>
011200100100	Abia State House of Assembly (The Legislature)	2,122,000,000.00	2,122,000,000.00	95,000,000.00	95,000,000.00	4.5%	2,027,000,000.00
011200400100	Abia State House of Assembly Service Commission	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Strategy</b>	<b>569,150,000.00</b>	<b>569,150,000.00</b>	<b>27,200,000.00</b>	<b>97,700,000.00</b>	<b>17.2%</b>	<b>471,450,000.00</b>
012300100100	Ministry of Information and Strategy	456,500,000.00	456,500,000.00	17,200,000.00	77,700,000.00	17.0%	378,800,000.00
012300300100	Broadcasting Corporation of Abia State	80,000,000.00	80,000,000.00	10,000,000.00	20,000,000.00	25.0%	60,000,000.00
012300500100	Abia State Orientation Agency	20,550,000.00	20,550,000.00	-	-	0.0%	20,550,000.00
012305500100	Abia State Printing & Publishing Corporation	12,100,000.00	12,100,000.00	-	-	0.0%	12,100,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>188,885,000.00</b>	<b>188,885,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>188,885,000.00</b>
012500100100	Office of the Head of State Civil Service	113,400,000.00	113,400,000.00	-	-	0.0%	113,400,000.00
012500500100	Bureau of Training	17,760,000.00	17,760,000.00	-	-	0.0%	17,760,000.00
012500500200	Bureau of Common Services & Service Monitoring	3,075,000.00	3,075,000.00	-	-	0.0%	3,075,000.00
012500500300	Bureau of Service Welfare	9,350,000.00	9,350,000.00	-	-	0.0%	9,350,000.00
012500500400	Bureau of Administration	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
012500700100	Bureau of Establishments and Pensions	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
012500800100	Local Government Staff Pensions Board	15,800,000.00	15,800,000.00	-	-	0.0%	15,800,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>24,568,000.00</b>	<b>50,568,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,568,000.00</b>
014000100100	Office of the State Auditor General	24,568,000.00	50,568,000.00	-	-	0.0%	50,568,000.00
<b>016300000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>55,000,000.00</b>	<b>80,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>80,000,000.00</b>
016300100100	Office of the Auditor General for Local Government	55,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>8,091,000.00</b>	<b>8,091,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,091,000.00</b>
014700100100	Civil Service Commission	8,091,000.00	8,091,000.00	-	-	0.0%	8,091,000.00
<b>016400000000</b>	<b>Local Government Service Commission</b>	<b>231,825,000.00</b>	<b>231,825,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>231,825,000.00</b>
016400100100	Local Government Service Commission	231,825,000.00	231,825,000.00	-	-	0.0%	231,825,000.00
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>10,500,000.00</b>	<b>10,500,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>76.2%</b>	<b>2,500,000.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	10,500,000.00	10,500,000.00	8,000,000.00	8,000,000.00	76.2%	2,500,000.00
<b>017300000000</b>	<b>Ministry of Home Land Security</b>	<b>620,000,000.00</b>	<b>620,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>620,000,000.00</b>
017300100100	Ministry of Home Land Security	620,000,000.00	620,000,000.00	-	-	0.0%	620,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>Economic Sector</b>	<b>40,754,082,000.00</b>	<b>40,754,082,000.00</b>	<b>529,121,600.00</b>	<b>1,450,545,211.29</b>	<b>3.6%</b>	<b>39,303,536,788.71</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>1,506,032,000.00</b>	<b>1,506,032,000.00</b>	<b>-</b>	<b>7,000,000.00</b>	<b>0.5%</b>	<b>1,499,032,000.00</b>
021500100100	Ministry of Agriculture	1,471,032,000.00	1,471,032,000.00	-	7,000,000.00	0.5%	1,464,032,000.00
021510200100	Abia Agricultural Development Program (AADP)	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>350,000,000.00</b>	<b>350,000,000.00</b>	<b>24,380,000.00</b>	<b>393,128,983.24</b>	<b>112.3%</b>	<b>- 43,128,983.24</b>
022000100100	Ministry of Finance	140,000,000.00	140,000,000.00	23,860,000.00	392,608,983.24	280.4%	- 252,608,983.24
022000700100	Office of the State Accountant- General	110,000,000.00	110,000,000.00	520,000.00	520,000.00	0.5%	109,480,000.00
022000800100	Board of Internal Revenue	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>022200000000</b>	<b>Ministry of Trade and Investment</b>	<b>1,210,100,000.00</b>	<b>1,210,100,000.00</b>	<b>2,000,000.00</b>	<b>5,000,000.00</b>	<b>0.4%</b>	<b>1,205,100,000.00</b>
022200100100	Ministry of Trade and Investment	1,200,100,000.00	1,200,100,000.00	2,000,000.00	5,000,000.00	0.4%	1,195,100,000.00
022200500100	Metallurgical Complex	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>302,000,000.00</b>	<b>302,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>302,000,000.00</b>
022800100100	Ministry of Science and Technology	302,000,000.00	302,000,000.00	-	-	0.0%	302,000,000.00
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>421,000,000.00</b>	<b>421,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>421,000,000.00</b>
022900100100	Ministry of Transport	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
022900200100	Abia State Fire Service	77,000,000.00	77,000,000.00	-	-	0.0%	77,000,000.00
022900700100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	54,000,000.00	54,000,000.00	-	-	0.0%	54,000,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
022905700100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Mineral Resources</b>	<b>319,000,000.00</b>	<b>319,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>319,000,000.00</b>
023200100100	Ministry of Petroleum and Mineral Resources	319,000,000.00	319,000,000.00	-	-	0.0%	319,000,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>16,310,000,000.00</b>	<b>16,310,000,000.00</b>	<b>390,000,000.00</b>	<b>508,785,728.29</b>	<b>3.1%</b>	<b>15,801,214,271.71</b>
023400100100	Ministry of Works	16,260,000,000.00	16,260,000,000.00	390,000,000.00	508,785,728.29	3.1%	15,751,214,271.71
023410400100	Abia State Road Maintenance Agency (ABROMA)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>023600000000</b>	<b>Ministry of Tourism, Arts &amp; Culture</b>	<b>138,950,000.00</b>	<b>138,950,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>2.2%</b>	<b>135,950,000.00</b>
023600100100	Ministry of Tourism, Arts & Culture	61,000,000.00	61,000,000.00	3,000,000.00	3,000,000.00	4.9%	58,000,000.00
023600400100	Abia State Council For Arts & Culture	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
023605200100	Abia State Tourism Board	62,950,000.00	62,950,000.00	-	-	0.0%	62,950,000.00
<b>023800000000</b>	<b>Ministry of Budget</b>	<b>7,224,500,000.00</b>	<b>7,224,500,000.00</b>	<b>14,000,000.00</b>	<b>347,463,899.76</b>	<b>4.8%</b>	<b>6,877,036,100.24</b>
023800100100	Ministry of Budget	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
023800200100	Abia State Planning Commission	7,144,500,000.00	7,144,500,000.00	14,000,000.00	347,463,899.76	4.9%	6,797,036,100.24
023800400100	Abia State Bureau of Statistics	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
023800500100	Abia State Community & Social Development Agency	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>025200000000</b>	<b>Ministry of Public Utilities and Water Resources</b>	<b>4,591,000,000.00</b>	<b>4,591,000,000.00</b>	<b>30,000,000.00</b>	<b>41,600,000.00</b>	<b>0.9%</b>	<b>4,549,400,000.00</b>
025200100100	Ministry of Public Utilities and Water Resources	2,371,000,000.00	2,371,000,000.00	30,000,000.00	38,600,000.00	1.6%	2,332,400,000.00
025210200100	Abia State Water and Sewerage Corporation	2,120,000,000.00	2,120,000,000.00	-	3,000,000.00	0.1%	2,117,000,000.00
025210300100	Abia State Rural Water Sanitation Agency	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>5,100,000,000.00</b>	<b>5,100,000,000.00</b>	<b>65,741,600.00</b>	<b>143,066,600.00</b>	<b>2.8%</b>	<b>4,956,933,400.00</b>
025300100100	Ministry of Housing	4,730,000,000.00	4,730,000,000.00	59,141,600.00	135,466,600.00	2.9%	4,594,533,400.00
025301000100	Abia State Housing and Property Corporation	370,000,000.00	370,000,000.00	6,600,000.00	7,600,000.00	2.1%	362,400,000.00
<b>025400000000</b>	<b>Min of Rural Development, Cooperative &amp; Poverty Reduction</b>	<b>1,150,000,000.00</b>	<b>1,150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,150,000,000.00</b>
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	1,150,000,000.00	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
<b>026000000000</b>	<b>Ministry of Lands, Survey and Urban Planning</b>	<b>1,570,000,000.00</b>	<b>1,570,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,570,000,000.00</b>
026000100100	Ministry of Lands, Survey and Urban Planning	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
026000200100	Abia State Estate Development Agency	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
<b>026200000000</b>	<b>Ministry of Physical Urban Planning &amp; Infrastructural Dev.</b>	<b>180,000,000.00</b>	<b>180,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>180,000,000.00</b>
026200200100	Open Spaces Development Commission	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
<b>027100000000</b>	<b>Ministry of Industry</b>	<b>135,000,000.00</b>	<b>135,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>135,000,000.00</b>
027100100100	Ministry of Industry	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
<b>027200000000</b>	<b>Ministry of Small and Medium Enterprise Development</b>	<b>246,500,000.00</b>	<b>246,500,000.00</b>	<b>-</b>	<b>1,500,000.00</b>	<b>0.6%</b>	<b>245,000,000.00</b>
027200100100	Ministry of Small and Medium Enterprise Development	246,500,000.00	246,500,000.00	-	1,500,000.00	0.6%	245,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>417,125,000.00</b>	<b>417,125,000.00</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>3.6%</b>	<b>402,125,000.00</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>347,000,000.00</b>	<b>347,000,000.00</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>4.3%</b>	<b>332,000,000.00</b>
031800100100	Judiciary Service Commission	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
031805100100	State High Court	141,000,000.00	141,000,000.00	-	5,000,000.00	3.5%	136,000,000.00
031805200100	Customary Court of Appeal	200,000,000.00	200,000,000.00	10,000,000.00	10,000,000.00	5.0%	190,000,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>70,125,000.00</b>	<b>70,125,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>70,125,000.00</b>
032600100100	Ministry of Justice	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
032600200100	Abia State Law Review and Reform Commission	5,125,000.00	5,125,000.00	-	-	0.0%	5,125,000.00
032600700100	Abia State Judiciary Multi-Door Court House	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>040000000000</b>	<b>Regional</b>	<b>1,757,499,000.00</b>	<b>1,757,499,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,757,499,000.00</b>
<b>047300000000</b>	<b>Abia State Oil Producing Areas Development Comm. (ASOPADEC)</b>	<b>1,732,499,000.00</b>	<b>1,732,499,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,732,499,000.00</b>
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	1,732,499,000.00	1,732,499,000.00	-	-	0.0%	1,732,499,000.00
<b>045500000000</b>	<b>Umuahia Capital Development Authority (UCDA)</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,000,000.00</b>
045500100100	Umuahia Capital Development Authority (UCDA)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>18,471,220,000.00</b>	<b>18,471,220,000.00</b>	<b>558,208,000.00</b>	<b>1,383,141,500.00</b>	<b>7.5%</b>	<b>17,088,078,500.00</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>	<b>30,000,000.00</b>	<b>66,000,000.00</b>	<b>31.4%</b>	<b>144,000,000.00</b>
051300100100	Ministry of Youth and Sports Development	210,000,000.00	210,000,000.00	30,000,000.00	66,000,000.00	31.4%	144,000,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>160,000,000.00</b>	<b>160,000,000.00</b>	<b>22,500,000.00</b>	<b>29,000,000.00</b>	<b>18.1%</b>	<b>131,000,000.00</b>
051400100100	Ministry of Women Affairs and Social Development	160,000,000.00	160,000,000.00	22,500,000.00	29,000,000.00	18.1%	131,000,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>8,554,600,000.00</b>	<b>8,554,600,000.00</b>	<b>164,700,000.00</b>	<b>250,000,000.00</b>	<b>2.9%</b>	<b>8,304,600,000.00</b>
051700100100	Ministry of Education	4,655,500,000.00	4,655,500,000.00	164,700,000.00	240,000,000.00	5.2%	4,415,500,000.00
051700200100	Abia State Education for Employment Agency (EforE)	500,000,000.00	500,000,000.00	-	10,000,000.00	2.0%	490,000,000.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	368,000,000.00	368,000,000.00	-	-	0.0%	368,000,000.00
051700400100	Abia State Continuing Teachers Training Board	74,500,000.00	74,500,000.00	-	-	0.0%	74,500,000.00
051700800100	Abia State Library Board	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
051701800100	Abia State Polytechnic, Aba	950,000,000.00	950,000,000.00	-	-	0.0%	950,000,000.00
051701900100	Abia State College of Education (Technical), Arochuku	197,600,000.00	197,600,000.00	-	-	0.0%	197,600,000.00
051702100100	Abia State University, Uturu	1,085,000,000.00	1,085,000,000.00	-	-	0.0%	1,085,000,000.00
051705100100	Secondary Education Management Board (SEMB)	61,000,000.00	61,000,000.00	-	-	0.0%	61,000,000.00
051705600100	Abia State Scholarship Board	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
051706400100	Abia State Examinations Development Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	106,000,000.00	106,000,000.00	-	-	0.0%	106,000,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>5,203,220,000.00</b>	<b>5,203,220,000.00</b>	<b>12,500,000.00</b>	<b>151,825,000.00</b>	<b>2.9%</b>	<b>5,051,395,000.00</b>
052100100100	Ministry of Health	1,856,400,000.00	1,856,400,000.00	9,500,000.00	142,325,000.00	7.7%	1,714,075,000.00
052100200100	Abia State Health Insurance Agency	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
052100300100	Abia State Primary Health Care Development Agency	705,820,000.00	705,820,000.00	3,000,000.00	3,000,000.00	0.4%	702,820,000.00
052102600100	Abia State University Teaching Hospital - Aba	685,000,000.00	685,000,000.00	-	6,500,000.00	0.9%	678,500,000.00
052102700100	Abia State College of Health Sciences & MgtTechnology - Aba	347,000,000.00	347,000,000.00	-	-	0.0%	347,000,000.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	470,000,000.00	470,000,000.00	-	-	0.0%	470,000,000.00
052110200100	State Health Board (SHB)	139,000,000.00	139,000,000.00	-	-	0.0%	139,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>4,268,400,000.00</b>	<b>4,268,400,000.00</b>	<b>328,508,000.00</b>	<b>885,416,500.00</b>	<b>20.7%</b>	<b>3,382,983,500.00</b>
053500100100	Ministry of Environment	3,454,400,000.00	3,454,400,000.00	59,800,000.00	187,966,000.00	5.4%	3,266,434,000.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	814,000,000.00	814,000,000.00	268,708,000.00	697,450,500.00	85.7%	116,549,500.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>55,000,000.00</b>	<b>55,000,000.00</b>	<b>-</b>	<b>900,000.00</b>	<b>1.6%</b>	<b>54,100,000.00</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	55,000,000.00	55,000,000.00	-	900,000.00	1.6%	54,100,000.00
<b>057000000000</b>	<b>Ministry of Joint Projects</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
057001001000	Ministry of Joint Projects	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00

**Table 9: Other Expenditure by Administrative Classification****Abia State Government Budget Performance Report 2021 Q3 - Other Expenditure by Administrative Classification**

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b><i>Total Other Expenditure</i></b>	<b><i>6,988,826,600.00</i></b>	<b><i>6,988,826,600.00</i></b>	<b><i>2,067,288,990.85</i></b>	<b><i>8,010,967,661.33</i></b>	<b><i>114.6%</i></b>	<b><i>- 1,022,141,061.33</i></b>
020000000000	Economic Sector	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
022000000000	Ministry of Finance	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
022000700100	Office of the State Accountant- General	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33

## 2.E Expenditure by Economic Classification

**Table 10: Total Expenditure by Economic Classification**

**Abia State Government Budget Performance Report 2021 Q3 - Total Expenditure by Economic Classification**

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>13,026,385,641.34</b>	<b>40,584,847,500.99</b>	<b>30.8%</b>	<b>91,337,741,643.01</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>39,106,123,000.00</b>	<b>39,111,181,144.00</b>	<b>7,056,602,607.08</b>	<b>22,126,277,365.79</b>	<b>56.6%</b>	<b>16,984,903,778.21</b>
<b>2101</b>	<b>SALARY</b>	<b>21,110,751,673.00</b>	<b>21,115,809,817.00</b>	<b>7,053,154,607.08</b>	<b>21,864,256,024.36</b>	<b>103.5%</b>	<b>- 748,446,207.36</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>21,110,751,673.00</b>	<b>21,115,809,817.00</b>	<b>7,053,154,607.08</b>	<b>21,864,256,024.36</b>	<b>103.5%</b>	<b>- 748,446,207.36</b>
21010101	SALARY	19,014,943,290.00	19,020,001,434.00	6,663,612,626.71	20,533,275,832.51	108.0%	- 1,513,274,398.51
21010102	OVER TIME PAYMENTS	338,860,102.00	338,860,102.00	-	-	0.0%	338,860,102.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,756,948,281.00	1,756,948,281.00	389,541,980.37	1,330,980,191.85	75.8%	425,968,089.15
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>10,302,475,327.00</b>	<b>10,302,475,327.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,302,475,327.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,302,475,327.00</b>	<b>10,302,475,327.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,302,475,327.00</b>
21020101	Housing/Rent Allowance	3,401,692,011.00	3,401,692,011.00	-	-	0.0%	3,401,692,011.00
21020102	Transport Allowance	971,028,804.00	971,028,804.00	-	-	0.0%	971,028,804.00
21020103	Meal Subsidy	528,076,948.00	528,076,948.00	-	-	0.0%	528,076,948.00
21020104	Utility Allowance	407,956,794.00	407,956,794.00	-	-	0.0%	407,956,794.00
21020105	Entertainment Allowance	127,417,451.00	127,417,451.00	-	-	0.0%	127,417,451.00
21020106	Leave Allowance	997,539,921.00	997,539,921.00	-	-	0.0%	997,539,921.00
21020107	Domestic Staff Allowance	863,216,194.00	863,216,194.00	-	-	0.0%	863,216,194.00
21020108	Shift Allowance	188,881,100.00	188,881,100.00	-	-	0.0%	188,881,100.00
21020111	Hazard Allowance	260,904,961.00	260,904,961.00	-	-	0.0%	260,904,961.00
21020110	Clinical Allowance	32,515,000.00	32,515,000.00	-	-	0.0%	32,515,000.00
21020113	Teaching Allowance	1,092,256,000.00	1,092,256,000.00	-	-	0.0%	1,092,256,000.00
21020112	Rural Posting Allowance	113,749,692.00	113,749,692.00	-	-	0.0%	113,749,692.00
21020109	Call Duties Allowance	762,639,060.00	762,639,060.00	-	-	0.0%	762,639,060.00
21020114	Duty Allowance	339,110,491.00	339,110,491.00	-	-	0.0%	339,110,491.00
21020115	News Paper Allowance	19,200.00	19,200.00	-	-	0.0%	19,200.00
21020116	Medical Allowance	5,637,500.00	5,637,500.00	-	-	0.0%	5,637,500.00
21020118	Non-Clinical Allowance	156,678,200.00	156,678,200.00	-	-	0.0%	156,678,200.00
21020120	Wardrobe Allowance	53,156,000.00	53,156,000.00	-	-	0.0%	53,156,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>7,692,896,000.00</b>	<b>7,692,896,000.00</b>	<b>3,448,000.00</b>	<b>262,021,341.43</b>	<b>3.4%</b>	<b>7,430,874,658.57</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>7,692,896,000.00</b>	<b>7,692,896,000.00</b>	<b>3,448,000.00</b>	<b>262,021,341.43</b>	<b>3.4%</b>	<b>7,430,874,658.57</b>
21030101	GRATUITY	1,520,996,000.00	1,520,996,000.00	3,448,000.00	8,448,000.00	0.6%	1,512,548,000.00
21030102	PENSION	5,981,900,000.00	5,981,900,000.00	-	253,573,341.43	4.2%	5,728,326,658.57
21030103	DEATH BENEFITS	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>23,518,389,000.00</b>	<b>23,569,168,000.00</b>	<b>4,722,253,434.26</b>	<b>15,032,483,423.91</b>	<b>63.8%</b>	<b>8,536,684,576.09</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>16,529,562,400.00</b>	<b>16,580,341,400.00</b>	<b>2,654,964,443.41</b>	<b>7,021,515,762.58</b>	<b>42.3%</b>	<b>9,558,825,637.42</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,113,823,600.00</b>	<b>2,120,323,600.00</b>	<b>311,127,400.00</b>	<b>562,292,640.00</b>	<b>26.5%</b>	<b>1,558,030,960.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	613,662,700.00	617,662,700.00	114,547,000.00	210,132,240.00	34.0%	407,530,460.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	420,857,800.00	423,357,800.00	60,535,000.00	139,715,000.00	33.0%	283,642,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	763,803,100.00	763,803,100.00	85,361,800.00	133,861,800.00	17.5%	629,941,300.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	315,500,000.00	315,500,000.00	50,683,600.00	78,583,600.00	24.9%	236,916,400.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>243,358,500.00</b>	<b>245,708,500.00</b>	<b>5,669,250.00</b>	<b>37,643,450.00</b>	<b>15.3%</b>	<b>208,065,050.00</b>
22020201	ELECTRICITY CHARGES	102,669,800.00	103,019,800.00	2,375,250.00	15,282,350.00	14.8%	87,737,450.00
22020202	TELEPHONE CHARGES	11,048,500.00	11,048,500.00	-	101,000.00	0.9%	10,947,500.00
22020203	INTERNET ACCESS CHARGES	70,026,500.00	70,026,500.00	3,000,000.00	15,300,100.00	21.8%	54,726,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,972,300.00	1,972,300.00	278,000.00	428,000.00	21.7%	1,544,300.00
22020205	WATER RATES	24,415,200.00	26,415,200.00	-	-	0.0%	26,415,200.00
22020206	SEWERAGE CHARGES	2,804,600.00	2,804,600.00	16,000.00	32,000.00	1.1%	2,772,600.00
22020207	LEASED COMMUNICATION LINES(S)	11,500,000.00	11,500,000.00	-	-	0.0%	11,500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	18,921,600.00	18,921,600.00	-	6,500,000.00	34.4%	12,421,600.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,060,974,075.00</b>	<b>1,061,974,075.00</b>	<b>122,319,400.00</b>	<b>274,813,800.00</b>	<b>25.9%</b>	<b>787,160,275.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	272,174,200.00	273,174,200.00	10,729,400.00	31,975,100.00	11.7%	241,199,100.00
22020302	BOOKS	99,111,772.00	99,111,772.00	-	-	0.0%	99,111,772.00
22020303	NEWSPAPERS	8,548,100.00	8,548,100.00	-	5,100,000.00	59.7%	3,448,100.00
22020304	MAGAZINES & PERIODICALS	14,850,600.00	14,850,600.00	-	-	0.0%	14,850,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	95,440,500.00	95,440,500.00	200,000.00	200,000.00	0.2%	95,240,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	75,349,900.00	75,349,900.00	-	-	0.0%	75,349,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	122,340,300.00	122,340,300.00	-	1,328,700.00	1.1%	121,011,600.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	399,800.00	399,800.00	-	-	0.0%	399,800.00
22020309	UNIFORMS & OTHER CLOTHING	36,458,803.00	36,458,803.00	90,000.00	90,000.00	0.2%	36,368,803.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	107,300,100.00	107,300,100.00	-	4,000,000.00	3.7%	103,300,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	229,000,000.00	229,000,000.00	111,300,000.00	232,120,000.00	101.4%	3,120,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,138,400,100.00</b>	<b>1,150,879,100.00</b>	<b>140,522,000.00</b>	<b>331,740,162.00</b>	<b>28.8%</b>	<b>819,138,938.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,157,200.00	316,157,200.00	42,994,000.00	95,538,250.00	30.2%	220,618,950.00
22020402	MAINTENANCE OF OFFICE FURNITURE	109,870,000.00	111,280,000.00	7,290,000.00	9,150,200.00	8.2%	102,129,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	207,537,700.00	211,237,700.00	44,048,000.00	122,541,167.00	58.0%	88,696,533.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	138,466,300.00	139,466,300.00	265,000.00	33,821,345.00	24.3%	105,644,955.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	237,916,800.00	238,585,800.00	1,325,000.00	5,413,000.00	2.3%	233,172,800.00
22020406	OTHER MAINTENANCE SERVICES	82,152,100.00	83,852,100.00	44,600,000.00	65,276,200.00	77.8%	18,575,900.00
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,300,000.00	1,300,000.00	-	-	0.0%	1,300,000.00
22020413	MINOR ROAD MAINTENANCE	44,000,000.00	44,000,000.00	-	-	0.0%	44,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>245,338,600.00</b>	<b>247,538,600.00</b>	<b>395,000.00</b>	<b>1,205,000.00</b>	<b>0.5%</b>	<b>246,333,600.00</b>
22020501	LOCAL TRAINING	185,338,600.00	187,538,600.00	395,000.00	1,205,000.00	0.6%	186,333,600.00
22020502	INTERNATIONAL TRAINING	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>7,076,150,500.00</b>	<b>7,076,150,500.00</b>	<b>834,990,000.00</b>	<b>2,959,840,000.00</b>	<b>41.8%</b>	<b>4,116,310,500.00</b>
22020601	SECURITY SERVICES	486,539,800.00	486,539,800.00	95,200,000.00	192,900,000.00	39.6%	293,639,800.00
22020602	OFFICE RENT	84,778,000.00	84,778,000.00	21,000,000.00	23,000,000.00	27.1%	61,778,000.00
22020603	RESIDENTIAL RENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,428,010,200.00	6,428,010,200.00	711,800,000.00	2,720,950,000.00	42.3%	3,707,060,200.00
22020605	CLEANING & FUMIGATION SERVICES	66,822,500.00	66,822,500.00	6,990,000.00	22,990,000.00	34.4%	43,832,500.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>236,029,400.00</b>	<b>256,529,400.00</b>	<b>30,907,548.22</b>	<b>63,039,548.22</b>	<b>24.6%</b>	<b>193,489,851.78</b>
22020701	FINANCIAL CONSULTING	56,878,700.00	76,878,700.00	712,500.00	16,744,500.00	21.8%	60,134,200.00
22020702	INFORMATION TECHNOLOGY CONSULTING	9,299,800.00	9,799,800.00	1,895,048.22	2,895,048.22	29.5%	6,904,751.78
22020703	LEGAL SERVICES	153,251,300.00	153,251,300.00	28,070,000.00	43,070,000.00	28.1%	110,181,300.00
22020704	ENGINEERING SERVICES	10,500,000.00	10,500,000.00	30,000.00	30,000.00	0.3%	10,470,000.00
22020705	ARCHITECTURAL SERVICES	500,000.00	500,000.00	100,000.00	100,000.00	20.0%	400,000.00
22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	100,000.00	200,000.00	8.0%	2,300,000.00
22020708	MEDICAL CONSULTING	3,099,600.00	3,099,600.00	-	-	0.0%	3,099,600.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>627,008,300.00</b>	<b>631,008,300.00</b>	<b>85,514,000.00</b>	<b>152,798,785.00</b>	<b>24.2%</b>	<b>478,209,515.00</b>
22020801	MOTOR VEHICLE FUEL COST	248,536,400.00	250,536,400.00	39,300,000.00	83,184,785.00	33.2%	167,351,615.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	39,995,100.00	39,995,100.00	750,000.00	10,400,000.00	26.0%	29,595,100.00
22020803	PLANT / GENERATOR FUEL COST	333,476,800.00	335,476,800.00	45,249,000.00	58,999,000.00	17.6%	276,477,800.00
22020806	COOKING GAS/FUEL COST	5,000,000.00	5,000,000.00	215,000.00	215,000.00	4.3%	4,785,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>295,518,100.00</b>	<b>295,518,100.00</b>	<b>379,143,509.19</b>	<b>752,973,306.36</b>	<b>254.8%</b>	<b>- 457,455,206.36</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	203,917,300.00	203,917,300.00	379,143,509.19	752,973,306.36	369.3%	- 549,056,006.36
22020902	INSURANCE PREMIUM	89,600,800.00	89,600,800.00	-	-	0.0%	89,600,800.00
22020904	OTHER CRF BANK CHARGES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,492,961,225.00</b>	<b>3,494,711,225.00</b>	<b>744,376,336.00</b>	<b>1,885,169,071.00</b>	<b>53.9%</b>	<b>1,609,542,154.00</b>
22021001	REFRESHMENT & MEALS	300,872,900.00	300,872,900.00	133,379,550.00	308,675,600.00	102.6%	- 7,802,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	766,258,100.00	766,458,100.00	10,200,000.00	149,000,000.00	19.4%	617,458,100.00
22021003	PUBLICITY & ADVERTISEMENTS	139,906,000.00	139,906,000.00	42,405,000.00	88,405,000.00	63.2%	51,501,000.00
22021004	MEDICAL EXPENSES-LOCAL	129,530,600.00	130,030,600.00	614,930.00	4,590,995.00	3.5%	125,439,605.00
22021006	POSTAGES & COURIER SERVICES	15,158,000.00	15,158,000.00	-	21,350.00	0.1%	15,136,650.00
22021007	WELFARE PACKAGES	1,078,960,797.00	1,078,960,797.00	394,356,856.00	850,547,126.00	78.8%	228,413,671.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	12,501,800.00	13,301,800.00	-	-	0.0%	13,301,800.00
22021009	SPORTING ACTIVITIES	757,186,500.00	757,186,500.00	60,100,000.00	350,100,000.00	46.2%	407,086,500.00
22021010	DIRECT TEACHING & LABORATORY COST	512,600.00	512,600.00	-	-	0.0%	512,600.00
22021011	Recruitment and Appointment (Service wide)	9,050,400.00	9,050,400.00	1,000,000.00	3,000,000.00	33.1%	6,050,400.00
22021013	PROMOTION (SERVICE WIDE)	950,100.00	950,100.00	-	-	0.0%	950,100.00
22021014	Annual Budget Defence Expenses & Administration	28,446,600.00	28,696,600.00	-	-	0.0%	28,696,600.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
22021016	Servicom	12,570,500.00	12,570,500.00	20,000.00	30,000.00	0.2%	12,540,500.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	3,180,100.00	3,180,100.00	-	-	0.0%	3,180,100.00
22021020	FOREIGN SCHOLARSHIP SCHEME	21,500,600.00	21,500,600.00	-	-	0.0%	21,500,600.00
22021021	SPECIAL DAYS/CELEBRATIONS	204,375,628.00	204,375,628.00	102,300,000.00	130,799,000.00	64.0%	73,576,628.00
22021026	Common services (Committee/Commissions)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021027	Service School Payment	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>6,988,826,600.00</b>	<b>6,988,826,600.00</b>	<b>2,067,288,990.85</b>	<b>8,010,967,661.33</b>	<b>114.6%</b>	<b>- 1,022,141,061.33</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>180,002,600.00</b>	<b>180,002,600.00</b>	<b>225,640,397.85</b>	<b>428,357,667.45</b>	<b>238.0%</b>	<b>- 248,355,067.45</b>
22060102	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS	180,002,600.00	180,002,600.00	225,640,397.85	428,357,667.45	238.0%	- 248,355,067.45
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>6,808,824,000.00</b>	<b>6,808,824,000.00</b>	<b>1,841,648,593.00</b>	<b>7,582,609,993.88</b>	<b>111.4%</b>	<b>- 773,785,993.88</b>
22060202	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	4,000,000,000.00	4,000,000,000.00	1,736,688,987.00	7,449,408,387.88	186.2%	- 3,449,408,387.88
22060203	Recurrent Debts	2,000,000,000.00	2,000,000,000.00	98,800,000.00	115,800,000.00	5.8%	1,884,200,000.00
22060204	Contractors/Other Miscellaneous Debts	100,000,000.00	100,000,000.00	3,159,606.00	9,901,606.00	9.9%	90,098,394.00
22060205	Cost of IGR/FAAC Collection	20,000,000.00	20,000,000.00	3,000,000.00	7,500,000.00	37.5%	12,500,000.00
22060210	Repayment of Domestic Arrears	688,824,000.00	688,824,000.00	-	-	0.0%	688,824,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>69,191,240,000.00</b>	<b>69,242,240,000.00</b>	<b>1,247,529,600.00</b>	<b>3,426,086,711.29</b>	<b>4.9%</b>	<b>65,816,153,288.71</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>15,281,603,878.00</b>	<b>15,315,603,878.00</b>	<b>306,688,000.00</b>	<b>1,099,555,500.00</b>	<b>7.2%</b>	<b>14,216,048,378.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>15,281,603,878.00</b>	<b>15,315,603,878.00</b>	<b>306,688,000.00</b>	<b>1,099,555,500.00</b>	<b>7.2%</b>	<b>14,216,048,378.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	1,778,500,000.00	1,788,500,000.00	520,000.00	520,000.00	0.0%	1,787,980,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	70,000,000.00	70,000,000.00	-	900,000.00	1.3%	69,100,000.00
23010104	PURCHASE MOTOR CYCLES	158,000,000.00	158,000,000.00	20,360,000.00	352,280,000.00	223.0%	- 194,280,000.00
23010105	PURCHASE OF MOTOR VEHICLES	2,363,950,000.00	2,368,950,000.00	115,000,000.00	340,000,000.00	14.4%	2,028,950,000.00
23010106	PURCHASE OF VANS	341,000,000.00	341,000,000.00	-	1,000,000.00	0.3%	340,000,000.00
23010107	PURCHASE OF TRUCKS	461,250,000.00	461,250,000.00	-	9,000,000.00	2.0%	452,250,000.00
23010108	PURCHASE OF BUSES	878,650,000.00	878,650,000.00	-	-	0.0%	878,650,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	343,400,500.00	352,400,500.00	-	-	0.0%	352,400,500.00
23010113	PURCHASE OF COMPUTERS	403,225,000.00	403,225,000.00	10,000,000.00	20,000,000.00	5.0%	383,225,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	18,800,000.00	18,800,000.00	-	49,000,000.00	260.6%	- 30,200,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	47,773,000.00	47,773,000.00	-	-	0.0%	47,773,000.00
23010116	PURCHASE OF TYPEWRITERS	4,110,000.00	4,110,000.00	-	-	0.0%	4,110,000.00
23010117	PURCHASE OF SHREDDING MACHINES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
23010118	PURCHASE OF SCANNERS	400,000.00	400,000.00	-	-	0.0%	400,000.00
23010119	PURCHASE OF POWER GENERATING SET	867,490,878.00	877,490,878.00	8,000,000.00	8,000,000.00	0.9%	869,490,878.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	119,050,000.00	119,050,000.00	-	-	0.0%	119,050,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,974,159,500.00	1,974,159,500.00	3,000,000.00	15,800,000.00	0.8%	1,958,359,500.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	77,000,000.00	77,000,000.00	-	-	0.0%	77,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,493,425,000.00	3,493,425,000.00	124,700,000.00	197,700,000.00	5.7%	3,295,725,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	144,020,000.00	144,020,000.00	5,000,000.00	5,000,000.00	3.5%	139,020,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	63,375,000.00	63,375,000.00	-	-	0.0%	63,375,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	64,000,000.00	64,000,000.00	-	-	0.0%	64,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	554,850,000.00	554,850,000.00	-	7,200,000.00	1.3%	547,650,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	960,075,000.00	960,075,000.00	16,408,000.00	64,955,500.00	6.8%	895,119,500.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	50,000,000.00	50,000,000.00	3,700,000.00	28,200,000.00	56.4%	21,800,000.00
23010132	Purch. & Installation of Security Equip.(CCTV and Intercom)	7,250,000.00	7,250,000.00	-	-	0.0%	7,250,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>32,630,638,455.00</b>	<b>32,632,638,455.00</b>	<b>519,141,600.00</b>	<b>867,577,328.29</b>	<b>2.7%</b>	<b>31,765,061,126.71</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>32,630,638,455.00</b>	<b>32,632,638,455.00</b>	<b>519,141,600.00</b>	<b>867,577,328.29</b>	<b>2.7%</b>	<b>31,765,061,126.71</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,742,250,000.00	4,742,250,000.00	59,141,600.00	167,466,600.00	3.5%	4,574,783,400.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	331,500,000.00	331,500,000.00	-	-	0.0%	331,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	754,055,673.00	754,055,673.00	-	8,600,000.00	1.1%	745,455,673.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	661,133,818.00	661,133,818.00	-	61,725,000.00	9.3%	599,408,818.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,549,022,870.00	1,549,022,870.00	-	-	0.0%	1,549,022,870.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,012,768,961.00	1,012,768,961.00	5,000,000.00	27,500,000.00	2.7%	985,268,961.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,275,574,367.00	1,275,574,367.00	-	-	0.0%	1,275,574,367.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	154,550,000.00	154,550,000.00	-	-	0.0%	154,550,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,592,125,000.00	1,592,125,000.00	-	7,000,000.00	0.4%	1,585,125,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	16,571,832,333.00	16,571,832,333.00	390,000,000.00	508,785,728.29	3.1%	16,063,046,604.71
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	691,268,000.00	693,268,000.00	30,000,000.00	31,500,000.00	4.5%	661,768,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	440,000,000.00	440,000,000.00	3,000,000.00	3,000,000.00	0.7%	437,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	617,000,000.00	617,000,000.00	30,000,000.00	30,000,000.00	4.9%	587,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,312,507,433.00	1,312,507,433.00	2,000,000.00	22,000,000.00	1.7%	1,290,507,433.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	623,050,000.00	623,050,000.00	-	-	0.0%	623,050,000.00



Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>4,558,119,653.00</b>	<b>4,558,119,653.00</b>	<b>37,100,000.00</b>	<b>70,100,000.00</b>	<b>1.5%</b>	<b>4,488,019,653.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>4,558,119,653.00</b>	<b>4,558,119,653.00</b>	<b>37,100,000.00</b>	<b>70,100,000.00</b>	<b>1.5%</b>	<b>4,488,019,653.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	34,000,000.00	34,000,000.00	-	-	0.0%	34,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	803,542,227.00	803,542,227.00	1,000,000.00	1,000,000.00	0.1%	802,542,227.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	917,000,000.00	917,000,000.00	-	3,000,000.00	0.3%	914,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	395,330,000.00	395,330,000.00	-	-	0.0%	395,330,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	767,500,000.00	767,500,000.00	35,000,000.00	35,000,000.00	4.6%	732,500,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	50,375,000.00	50,375,000.00	-	-	0.0%	50,375,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	22,382,093.00	22,382,093.00	-	-	0.0%	22,382,093.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,357,000.00	10,357,000.00	-	-	0.0%	10,357,000.00
23030113	REHABILITATION / REPAIRS - ROADS	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	845,600,000.00	845,600,000.00	-	30,000,000.00	3.5%	815,600,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	70,500,000.00	70,500,000.00	-	-	0.0%	70,500,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	113,033,333.00	113,033,333.00	1,100,000.00	1,100,000.00	1.0%	111,933,333.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>5,086,202,373.00</b>	<b>5,086,202,373.00</b>	<b>332,100,000.00</b>	<b>860,261,000.00</b>	<b>16.9%</b>	<b>4,225,941,373.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>5,086,202,373.00</b>	<b>5,086,202,373.00</b>	<b>332,100,000.00</b>	<b>860,261,000.00</b>	<b>16.9%</b>	<b>4,225,941,373.00</b>
23040101	TREE PLANTING	301,000,000.00	301,000,000.00	49,000,000.00	72,840,000.00	24.2%	228,160,000.00
23040102	EROSION & FLOOD CONTROL	3,893,777,373.00	3,893,777,373.00	65,900,000.00	183,076,000.00	4.7%	3,710,701,373.00
23040103	WILDLIFE CONSERVATION	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	884,425,000.00	884,425,000.00	217,200,000.00	604,345,000.00	68.3%	280,080,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>11,634,675,641.00</b>	<b>11,649,675,641.00</b>	<b>52,500,000.00</b>	<b>528,592,883.00</b>	<b>4.5%</b>	<b>11,121,082,758.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>11,634,675,641.00</b>	<b>11,649,675,641.00</b>	<b>52,500,000.00</b>	<b>528,592,883.00</b>	<b>4.5%</b>	<b>11,121,082,758.00</b>
23050101	RESEARCH AND DEVELOPMENT	2,525,770,641.00	2,525,770,641.00	9,500,000.00	392,263,899.76	15.5%	2,133,506,741.24
23050102	COMPUTER SOFTWARE ACQUISITION	110,000,000.00	110,000,000.00	-	1,000,000.00	0.9%	109,000,000.00
23050103	MONITORING AND EVALUATION	4,486,145,000.00	4,486,145,000.00	3,500,000.00	59,328,983.24	1.3%	4,426,816,016.76
23050104	ANNIVERSARIES/CELEBRATIONS	194,000,000.00	194,000,000.00	-	-	0.0%	194,000,000.00
23050106	5% Geometric Power Aba LTD Investment Sybsgaption Shares	1,945,000,000.00	1,945,000,000.00	-	-	0.0%	1,945,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	375,000,000.00	375,000,000.00	22,500,000.00	29,000,000.00	7.7%	346,000,000.00
23050108	Capacity Building	1,496,794,000.00	1,496,794,000.00	17,000,000.00	45,000,000.00	3.0%	1,451,794,000.00
23050109	e-Learning	147,000,000.00	147,000,000.00	-	-	0.0%	147,000,000.00
23050110	Value Orientation/Sensistization	309,966,000.00	309,966,000.00	-	2,000,000.00	0.6%	307,966,000.00
23050111	Publications/Publicity	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
23050128	Accounts Production	-	15,000,000.00	-	-	0.0%	15,000,000.00



## 2.F Expenditure by Function

**Table 11: Total Expenditure by Function**

**Abia State Government Budget Performance Report 2021 Q3 - Total Expenditure by Functional Classification**

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>131,815,752,000.00</b>	<b>131,922,589,144.00</b>	<b>13,026,385,641.34</b>	<b>40,584,847,500.99</b>	<b>30.8%</b>	<b>91,337,741,643.01</b>
701	<b>General Public Service</b>	<b>28,136,089,578.00</b>	<b>28,242,926,722.00</b>	<b>6,341,944,094.31</b>	<b>20,400,495,928.46</b>	<b>72.2%</b>	<b>7,842,430,793.54</b>
7011	<b>Executive &amp; Legislative Organ, Financial Affairs and External</b>	<b>13,768,688,400.00</b>	<b>13,839,525,544.00</b>	<b>3,445,553,378.64</b>	<b>9,606,660,811.07</b>	<b>69.4%</b>	<b>4,232,864,732.93</b>
70111	Executive Organ and Legislative Organs	12,032,496,000.00	12,032,496,000.00	2,753,217,459.31	7,527,512,533.27	62.6%	4,504,983,466.73
70112	Financial and Fiscal Affairs	1,736,192,400.00	1,807,029,544.00	692,335,919.33	2,079,148,277.80	115.1%	272,118,733.80
7012	<b>Foreign and Economic Aid</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
70121	Economic Aid to Developing Countries and Countries in Transition	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7013	<b>General Services</b>	<b>6,799,497,378.00</b>	<b>6,833,497,378.00</b>	<b>456,959,744.45</b>	<b>1,480,887,264.21</b>	<b>21.7%</b>	<b>5,352,610,113.79</b>
70131	General Personnel Services	4,419,104,378.00	4,443,104,378.00	260,783,630.82	906,208,595.89	20.4%	3,536,895,782.11
70132	Overall Planning and Statistical Services	545,878,000.00	545,878,000.00	105,148,337.92	341,381,358.51	62.5%	204,496,641.49
70133	Other General Services	1,834,515,000.00	1,844,515,000.00	91,027,775.71	233,297,309.81	12.6%	1,611,217,690.19
7014	<b>Basic Research</b>	<b>76,500,000.00</b>	<b>76,500,000.00</b>	-	-	<b>0.0%</b>	<b>76,500,000.00</b>
70141	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
7015	<b>R&amp;D General Public Services</b>	<b>138,200,000.00</b>	<b>138,200,000.00</b>	-	-	<b>0.0%</b>	<b>138,200,000.00</b>
70151	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
7016	<b>General Public Services N.E.C</b>	<b>12,968,000.00</b>	<b>14,968,000.00</b>	-	-	<b>0.0%</b>	<b>14,968,000.00</b>
70161	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
7017	<b>Public Debt Transactions</b>	<b>6,988,826,600.00</b>	<b>6,988,826,600.00</b>	<b>2,067,288,990.85</b>	<b>8,010,967,661.33</b>	<b>114.6%</b>	<b>- 1,022,141,061.33</b>
70171	Public Debt Transactions	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
7018	<b>Transfer of a General Character between Different Levels of</b>	<b>346,409,200.00</b>	<b>346,409,200.00</b>	<b>372,141,980.37</b>	<b>1,301,980,191.85</b>	<b>375.9%</b>	<b>- 955,570,991.85</b>
70181	Transfer of a General Character between Different Levels of Governm	346,409,200.00	346,409,200.00	372,141,980.37	1,301,980,191.85	375.9%	- 955,570,991.85
703	<b>Public Order and Safety</b>	<b>5,744,718,545.00</b>	<b>5,744,718,545.00</b>	<b>632,805,524.23</b>	<b>3,333,380,625.37</b>	<b>58.0%</b>	<b>2,411,337,919.63</b>
7031	<b>Police Services</b>	<b>1,064,905,119.00</b>	<b>1,064,905,119.00</b>	<b>18,631,814.22</b>	<b>71,227,941.99</b>	<b>6.7%</b>	<b>993,677,177.01</b>
70311	State Expenditure to Support Police Services	1,064,905,119.00	1,064,905,119.00	18,631,814.22	71,227,941.99	6.7%	993,677,177.01
7032	<b>Fire Protection Services</b>	<b>157,545,000.00</b>	<b>157,545,000.00</b>	<b>12,350,378.40</b>	<b>41,063,072.34</b>	<b>26.1%</b>	<b>116,481,927.66</b>
70321	Fire Protection Services	157,545,000.00	157,545,000.00	12,350,378.40	41,063,072.34	26.1%	116,481,927.66
7033	<b>Justice &amp; Law Courts</b>	<b>4,522,268,426.00</b>	<b>4,522,268,426.00</b>	<b>601,823,331.61</b>	<b>3,221,089,611.04</b>	<b>71.2%</b>	<b>1,301,178,814.96</b>
70331	Justice & Law Courts	4,522,268,426.00	4,522,268,426.00	601,823,331.61	3,221,089,611.04	71.2%	1,301,178,814.96
704	<b>Economic Affairs</b>	<b>33,374,731,176.00</b>	<b>33,374,731,176.00</b>	<b>1,135,143,161.81</b>	<b>3,204,307,833.76</b>	<b>9.6%</b>	<b>30,170,423,342.24</b>
7041	<b>General Economic, Commercial and Labour Affairs</b>	<b>5,792,879,999.00</b>	<b>5,792,879,999.00</b>	<b>165,791,727.25</b>	<b>528,984,340.93</b>	<b>9.1%</b>	<b>5,263,895,658.07</b>
70411	General Economic and Commercial Affairs	5,632,879,999.00	5,632,879,999.00	165,791,727.25	528,984,340.93	9.4%	5,103,895,658.07
70412	General Labour Affairs	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
7042	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>3,067,976,000.00</b>	<b>3,067,976,000.00</b>	<b>314,639,312.28</b>	<b>1,007,806,196.43</b>	<b>32.8%</b>	<b>2,060,169,803.57</b>
70421	Agriculture	3,067,976,000.00	3,067,976,000.00	314,639,312.28	1,007,806,196.43	32.8%	2,060,169,803.57
7043	<b>Fuel and Energy</b>	<b>2,060,055,673.00</b>	<b>2,060,055,673.00</b>	<b>30,000,000.00</b>	<b>38,600,000.00</b>	<b>1.9%</b>	<b>2,021,455,673.00</b>
70431	Coal and Solid Mineral Fuel	168,000,000.00	168,000,000.00	-	-	0.0%	168,000,000.00
70435	Electricity	1,672,055,673.00	1,672,055,673.00	30,000,000.00	38,600,000.00	2.3%	1,633,455,673.00
70436	Non Electricity Energy	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
7044	<b>Mining, Manufacturing and Construction</b>	<b>18,291,940,333.00</b>	<b>18,291,940,333.00</b>	<b>500,552,618.87</b>	<b>930,539,405.68</b>	<b>5.1%</b>	<b>17,361,400,927.32</b>
70441	State Support to Mining Resources other than mineral fuels	369,787,000.00	369,787,000.00	28,896,750.02	89,882,644.92	24.3%	279,904,355.08
70442	Manufacturing	345,156,000.00	345,156,000.00	27,021,469.10	111,669,937.32	32.4%	233,486,062.68
70443	Construction	17,576,997,333.00	17,576,997,333.00	444,634,376.75	728,986,823.44	4.1%	16,848,010,509.56
7045	<b>Transport</b>	<b>514,456,000.00</b>	<b>514,456,000.00</b>	<b>23,612,033.11</b>	<b>74,494,484.64</b>	<b>14.5%</b>	<b>439,961,515.36</b>
70451	Road Transport	514,456,000.00	514,456,000.00	23,612,033.11	74,494,484.64	14.5%	439,961,515.36
7047	<b>Other Industries</b>	<b>2,653,548,171.00</b>	<b>2,653,548,171.00</b>	<b>96,465,010.46</b>	<b>299,295,816.56</b>	<b>11.3%</b>	<b>2,354,252,354.44</b>
70471	Distributive Trade, Storage and Warehousing	101,027,000.00	101,027,000.00	18,793,295.28	49,251,365.56	48.8%	51,775,634.44
70473	Tourism	27,221,000.00	27,221,000.00	3,175,644.85	10,713,501.03	39.4%	16,507,498.97
70474	Multipurpose Development Projects	2,525,300,171.00	2,525,300,171.00	74,496,070.33	239,330,949.97	9.5%	2,285,969,221.03
7048	<b>R&amp;D Economic Affairs</b>	<b>993,875,000.00</b>	<b>993,875,000.00</b>	<b>4,082,459.84</b>	<b>324,587,589.52</b>	<b>32.7%</b>	<b>669,287,410.48</b>
70481	R&D General Economic, Commercial and Labour Affairs	978,875,000.00	978,875,000.00	4,082,459.84	324,587,589.52	33.2%	654,287,410.48
70487	R&D Other Industries	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>705</b>	<b>Environmental Protection</b>	<b>5,517,524,373.00</b>	<b>5,517,524,373.00</b>	<b>446,542,670.92</b>	<b>1,306,037,442.01</b>	<b>23.7%</b>	<b>4,211,486,930.99</b>
<b>7051</b>	<b>Waste Management</b>	<b>1,267,717,000.00</b>	<b>1,267,717,000.00</b>	<b>122,795,998.49</b>	<b>534,884,879.47</b>	<b>42.2%</b>	<b>732,832,120.53</b>
70511	Waste Management	1,267,717,000.00	1,267,717,000.00	122,795,998.49	534,884,879.47	42.2%	732,832,120.53
<b>7052</b>	<b>Waste Water Management</b>	<b>5,445,530.00</b>	<b>5,445,530.00</b>	-	-	<b>0.0%</b>	<b>5,445,530.00</b>
70521	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
<b>7053</b>	<b>Pollution Abatement</b>	<b>5,125,000.00</b>	<b>5,125,000.00</b>	<b>146,100,000.00</b>	<b>295,350,000.00</b>	<b>5762.9%</b>	<b>- 290,225,000.00</b>
70531	Pollution Abatement	5,125,000.00	5,125,000.00	146,100,000.00	295,350,000.00	5762.9%	- 290,225,000.00
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>3,989,431,843.00</b>	<b>3,989,431,843.00</b>	<b>109,900,000.00</b>	<b>250,916,000.00</b>	<b>6.3%</b>	<b>3,738,515,843.00</b>
70541	Protection of Biodiversity and Landscape	3,989,431,843.00	3,989,431,843.00	109,900,000.00	250,916,000.00	6.3%	3,738,515,843.00
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>249,805,000.00</b>	<b>249,805,000.00</b>	<b>67,746,672.43</b>	<b>224,886,562.54</b>	<b>90.0%</b>	<b>24,918,437.46</b>
70561	Environmental Protection N.E.C.	249,805,000.00	249,805,000.00	67,746,672.43	224,886,562.54	90.0%	24,918,437.46
<b>706</b>	<b>Housing and Community Amenities</b>	<b>9,355,125,565.00</b>	<b>9,355,125,565.00</b>	<b>429,029,858.53</b>	<b>1,061,925,134.73</b>	<b>11.4%</b>	<b>8,293,200,430.27</b>
<b>7061</b>	<b>Housing Development</b>	<b>3,345,723,298.00</b>	<b>3,345,723,298.00</b>	<b>151,923,588.39</b>	<b>349,055,758.12</b>	<b>10.4%</b>	<b>2,996,667,539.88</b>
70611	Housing Development	3,345,723,298.00	3,345,723,298.00	151,923,588.39	349,055,758.12	10.4%	2,996,667,539.88
<b>7062</b>	<b>Community Development</b>	<b>2,480,400,073.00</b>	<b>2,480,400,073.00</b>	<b>228,052,710.06</b>	<b>573,669,630.76</b>	<b>23.1%</b>	<b>1,906,730,442.24</b>
70621	Community Development	2,480,400,073.00	2,480,400,073.00	228,052,710.06	573,669,630.76	23.1%	1,906,730,442.24
<b>7063</b>	<b>Water Supply</b>	<b>3,308,860,870.00</b>	<b>3,308,860,870.00</b>	<b>39,053,560.08</b>	<b>129,199,745.85</b>	<b>3.9%</b>	<b>3,179,661,124.15</b>
70631	Water Supply	3,308,860,870.00	3,308,860,870.00	39,053,560.08	129,199,745.85	3.9%	3,179,661,124.15
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>	<b>103,000,000.00</b>	<b>103,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>9.7%</b>	<b>93,000,000.00</b>
70651	R&D Housing and Community Amenities	103,000,000.00	103,000,000.00	10,000,000.00	10,000,000.00	9.7%	93,000,000.00
<b>7066</b>	<b>Housing and Community Amenities N. E. C</b>	<b>117,141,324.00</b>	<b>117,141,324.00</b>	-	-	<b>0.0%</b>	<b>117,141,324.00</b>
70661	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
<b>707</b>	<b>Health</b>	<b>12,041,073,137.00</b>	<b>12,041,073,137.00</b>	<b>1,001,733,814.50</b>	<b>3,567,712,469.90</b>	<b>29.6%</b>	<b>8,473,360,667.10</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>1,261,597,000.00</b>	<b>1,261,597,000.00</b>	<b>60,057,940.96</b>	<b>201,019,048.72</b>	<b>15.9%</b>	<b>1,060,577,951.28</b>
70721	General Medical Services	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
70722	Specialized Medical Services	1,194,597,000.00	1,194,597,000.00	60,057,940.96	201,019,048.72	16.8%	993,577,951.28
<b>7073</b>	<b>Hospital Services</b>	<b>5,380,578,337.00</b>	<b>5,380,578,337.00</b>	<b>446,062,113.80</b>	<b>1,533,985,332.45</b>	<b>28.5%</b>	<b>3,846,593,004.55</b>
70731	General Hospital Services	1,969,047,501.00	1,969,047,501.00	178,732,820.00	572,112,386.65	29.1%	1,396,935,114.35
70732	Specialized Hospital Services	3,386,118,000.00	3,386,118,000.00	267,329,293.80	961,872,945.80	28.4%	2,424,245,054.20
70734	Nursing and Convalescent Services	25,412,836.00	25,412,836.00	-	-	0.0%	25,412,836.00
<b>7074</b>	<b>Public Health Services</b>	<b>5,388,897,800.00</b>	<b>5,388,897,800.00</b>	<b>495,613,759.74</b>	<b>1,832,708,088.73</b>	<b>34.0%</b>	<b>3,556,189,711.27</b>
70741	Public Health Services	5,388,897,800.00	5,388,897,800.00	495,613,759.74	1,832,708,088.73	34.0%	3,556,189,711.27
<b>7075</b>	<b>R&amp;D Health</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-	<b>0.0%</b>	<b>10,000,000.00</b>
70751	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>5,399,597,093.00</b>	<b>5,399,597,093.00</b>	<b>876,680,247.89</b>	<b>2,458,894,263.39</b>	<b>45.5%</b>	<b>2,940,702,829.62</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>3,409,289,093.00</b>	<b>3,409,289,093.00</b>	<b>577,998,874.39</b>	<b>1,462,222,155.58</b>	<b>42.9%</b>	<b>1,947,066,937.42</b>
70811	Recreational and Sporting Services	3,409,289,093.00	3,409,289,093.00	577,998,874.39	1,462,222,155.58	42.9%	1,947,066,937.42
<b>7082</b>	<b>Cultural Services</b>	<b>171,594,000.00</b>	<b>171,594,000.00</b>	<b>37,179,984.89</b>	<b>123,732,798.37</b>	<b>72.1%</b>	<b>47,861,201.63</b>
70821	Cultural Services	171,594,000.00	171,594,000.00	37,179,984.89	123,732,798.37	72.1%	47,861,201.63
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>1,445,714,000.00</b>	<b>1,445,714,000.00</b>	<b>261,501,388.61</b>	<b>872,939,309.44</b>	<b>60.4%</b>	<b>572,774,690.57</b>
70831	Broadcasting and Publishing Services	1,445,714,000.00	1,445,714,000.00	261,501,388.61	872,939,309.44	60.4%	572,774,690.57
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>350,000,000.00</b>	<b>350,000,000.00</b>	-	-	<b>0.0%</b>	<b>350,000,000.00</b>
70841	Religious and Other Community Services	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	-	-	<b>0.0%</b>	<b>23,000,000.00</b>
70861	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
<b>709</b>	<b>Education</b>	<b>24,878,831,533.00</b>	<b>24,878,831,533.00</b>	<b>2,080,696,828.59</b>	<b>4,792,383,924.32</b>	<b>19.3%</b>	<b>20,086,447,608.68</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>2,842,118,264.00</b>	<b>2,842,118,264.00</b>	<b>120,000,000.00</b>	<b>185,000,000.00</b>	<b>6.5%</b>	<b>2,657,118,264.00</b>
70911	Pre-Primary Education	2,524,800.00	2,524,800.00	-	-	0.0%	2,524,800.00
70912	Primary Education	2,839,593,464.00	2,839,593,464.00	120,000,000.00	185,000,000.00	6.5%	2,654,593,464.00
<b>7092</b>	<b>Secondary Education</b>	<b>7,053,696,628.00</b>	<b>7,053,696,628.00</b>	<b>518,099,733.51</b>	<b>1,193,026,444.31</b>	<b>16.9%</b>	<b>5,860,670,183.69</b>
70921	Junior Secondary	2,422,716,666.00	2,422,716,666.00	-	26,628,539.28	1.1%	2,396,088,126.72
70922	Senior Secondary	4,630,979,962.00	4,630,979,962.00	518,099,733.51	1,166,397,905.03	25.2%	3,464,582,056.97
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>49,791,000.00</b>	<b>49,791,000.00</b>	-	<b>6,105,000.00</b>	<b>12.3%</b>	<b>43,686,000.00</b>
70931	Post-Secondary and Non Tertiary Education	49,791,000.00	49,791,000.00	-	6,105,000.00	12.3%	43,686,000.00
<b>7094</b>	<b>Tertiary Education</b>	<b>9,446,231,641.00</b>	<b>9,446,231,641.00</b>	<b>1,048,873,755.00</b>	<b>1,379,355,355.00</b>	<b>14.6%</b>	<b>8,066,876,286.00</b>
70941	First Stage of Tertiary Education	3,818,155,641.00	3,818,155,641.00	89,852,300.00	210,333,900.00	5.5%	3,607,821,741.00
70942	Second Stage of Tertiary Education	5,628,076,000.00	5,628,076,000.00	959,021,455.00	1,169,021,455.00	20.8%	4,459,054,545.00
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>2,251,425,000.00</b>	<b>2,251,425,000.00</b>	<b>5,000,000.00</b>	<b>17,300,000.00</b>	<b>0.8%</b>	<b>2,234,125,000.00</b>
70951	Education Not Definable by Level	2,251,425,000.00	2,251,425,000.00	5,000,000.00	17,300,000.00	0.8%	2,234,125,000.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>2,262,953,000.00</b>	<b>2,262,953,000.00</b>	<b>359,145,170.62</b>	<b>1,915,213,352.27</b>	<b>84.6%</b>	<b>347,739,647.73</b>
70961	Subsidiary Services to Education	2,262,953,000.00	2,262,953,000.00	359,145,170.62	1,915,213,352.27	84.6%	347,739,647.73
<b>7097</b>	<b>R&amp;D Education</b>	<b>972,616,000.00</b>	<b>972,616,000.00</b>	<b>29,578,169.46</b>	<b>96,383,772.74</b>	<b>9.9%</b>	<b>876,232,227.26</b>
70971	R&D Education	972,616,000.00	972,616,000.00	29,578,169.46	96,383,772.74	9.9%	876,232,227.26

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>710</b>	<b>Social Protection</b>	<b>7,368,061,000.00</b>	<b>7,368,061,000.00</b>	<b>81,809,440.56</b>	<b>459,709,879.06</b>	<b>6.2%</b>	<b>6,908,351,120.94</b>
<b>7102</b>	<b>Old Age</b>	<b>6,732,047,000.00</b>	<b>6,732,047,000.00</b>	<b>3,448,000.00</b>	<b>262,021,341.43</b>	<b>3.9%</b>	<b>6,470,025,658.57</b>
71021	Old Age	6,732,047,000.00	6,732,047,000.00	3,448,000.00	262,021,341.43	3.9%	6,470,025,658.57
<b>7103</b>	<b>Survivors</b>	<b>46,000,000.00</b>	<b>46,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>46,000,000.00</b>
71031	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
<b>7104</b>	<b>Family and Children</b>	<b>252,014,000.00</b>	<b>252,014,000.00</b>	<b>49,861,440.56</b>	<b>160,688,537.63</b>	<b>63.8%</b>	<b>91,325,462.37</b>
71041	Family and Children	252,014,000.00	252,014,000.00	49,861,440.56	160,688,537.63	63.8%	91,325,462.37
<b>7105</b>	<b>Unemployment</b>	<b>53,500,000.00</b>	<b>53,500,000.00</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>	<b>15.0%</b>	<b>45,500,000.00</b>
71051	Unemployment	53,500,000.00	53,500,000.00	6,000,000.00	8,000,000.00	15.0%	45,500,000.00
<b>7106</b>	<b>Housing</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,500,000.00</b>
71061	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
<b>7107</b>	<b>Social Exclusion N. E. C</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,000,000.00</b>
71071	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>7108</b>	<b>R&amp;D Social Protection</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
71081	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>139,000,000.00</b>	<b>139,000,000.00</b>	<b>22,500,000.00</b>	<b>29,000,000.00</b>	<b>20.9%</b>	<b>110,000,000.00</b>
71091	Social Protection N. E. C	139,000,000.00	139,000,000.00	22,500,000.00	29,000,000.00	20.9%	110,000,000.00

Table 12: Personnel Expenditure by Function

Abia State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>39,106,123,000.00</b>	<b>39,111,181,144.00</b>	<b>7,056,602,607.08</b>	<b>22,126,277,365.79</b>	<b>56.6%</b>	<b>16,984,903,778.21</b>
<b>701</b>	<b>General Public Service</b>	<b>4,366,152,200.00</b>	<b>4,371,210,344.00</b>	<b>1,636,850,660.05</b>	<b>5,134,398,611.31</b>	<b>117.5%</b>	<b>- 763,188,267.31</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>2,510,000,000.00</b>	<b>2,515,058,144.00</b>	<b>978,068,935.23</b>	<b>2,886,611,155.25</b>	<b>114.8%</b>	<b>- 371,553,011.25</b>
70111	Executive Organ and Legislative Organs	1,530,605,000.00	1,530,605,000.00	703,192,059.31	2,012,960,866.27	131.5%	- 482,355,866.27
70112	Financial and Fiscal Affairs	979,395,000.00	984,453,144.00	274,876,875.92	873,650,288.98	88.7%	- 110,802,855.02
<b>7013</b>	<b>General Services</b>	<b>1,509,743,000.00</b>	<b>1,509,743,000.00</b>	<b>286,639,744.45</b>	<b>945,807,264.21</b>	<b>62.6%</b>	<b>563,935,735.79</b>
70131	General Personnel Services	571,295,000.00	571,295,000.00	139,783,630.82	479,898,595.89	84.0%	- 91,396,404.11
70132	Overall Planning and Statistical Services	373,278,000.00	373,278,000.00	102,578,337.92	337,126,358.51	90.3%	- 36,151,641.49
70133	Other General Services	565,170,000.00	565,170,000.00	44,277,775.71	128,782,309.81	22.8%	- 436,387,690.19
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	<b>346,409,200.00</b>	<b>346,409,200.00</b>	<b>372,141,980.37</b>	<b>1,301,980,191.85</b>	<b>375.9%</b>	<b>- 955,570,991.85</b>
70181	Transfer of a General Character between Different Levels of Government	346,409,200.00	346,409,200.00	372,141,980.37	1,301,980,191.85	375.9%	- 955,570,991.85
<b>703</b>	<b>Public Order and Safety</b>	<b>3,712,776,000.00</b>	<b>3,712,776,000.00</b>	<b>560,005,524.23</b>	<b>3,173,980,625.37</b>	<b>85.5%</b>	<b>538,795,374.63</b>
<b>7031</b>	<b>Police Services</b>	<b>33,665,000.00</b>	<b>33,665,000.00</b>	<b>4,631,814.22</b>	<b>22,027,941.99</b>	<b>65.4%</b>	<b>11,637,058.01</b>
70311	State Expenditure to Support Police Services	33,665,000.00	33,665,000.00	4,631,814.22	22,027,941.99	65.4%	- 11,637,058.01
<b>7032</b>	<b>Fire Protection Services</b>	<b>53,545,000.00</b>	<b>53,545,000.00</b>	<b>12,350,378.40</b>	<b>40,563,072.34</b>	<b>75.8%</b>	<b>12,981,927.66</b>
70321	Fire Protection Services	53,545,000.00	53,545,000.00	12,350,378.40	40,563,072.34	75.8%	- 12,981,927.66
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>3,625,566,000.00</b>	<b>3,625,566,000.00</b>	<b>543,023,331.61</b>	<b>3,111,389,611.04</b>	<b>85.8%</b>	<b>514,176,388.96</b>
70331	Justice & Law Courts	3,625,566,000.00	3,625,566,000.00	543,023,331.61	3,111,389,611.04	85.8%	- 514,176,388.96
<b>704</b>	<b>Economic Affairs</b>	<b>2,496,376,000.00</b>	<b>2,496,376,000.00</b>	<b>708,303,161.81</b>	<b>2,266,457,965.71</b>	<b>90.8%</b>	<b>229,918,034.29</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>546,710,000.00</b>	<b>546,710,000.00</b>	<b>163,671,727.25</b>	<b>497,364,340.93</b>	<b>91.0%</b>	<b>49,345,659.07</b>
70411	General Economic and Commercial Affairs	546,710,000.00	546,710,000.00	163,671,727.25	497,364,340.93	91.0%	- 49,345,659.07
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>914,794,000.00</b>	<b>914,794,000.00</b>	<b>314,639,312.28</b>	<b>1,000,806,196.43</b>	<b>109.4%</b>	<b>- 86,012,196.43</b>
70421	Agriculture	914,794,000.00	914,794,000.00	314,639,312.28	1,000,806,196.43	109.4%	- 86,012,196.43
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>516,118,000.00</b>	<b>516,118,000.00</b>	<b>110,352,618.87</b>	<b>407,893,437.39</b>	<b>79.0%</b>	<b>108,224,562.61</b>
70441	State Support to Mining Resources other than mineral fuels	260,147,000.00	260,147,000.00	28,896,750.02	89,882,644.92	34.6%	- 170,264,355.08
70442	Manufacturing	59,256,000.00	59,256,000.00	27,021,492.10	110,169,937.32	185.9%	- 50,913,937.32
70443	Construction	196,715,000.00	196,715,000.00	54,434,376.75	207,840,855.15	105.7%	- 11,125,855.15
<b>7045</b>	<b>Transport</b>	<b>212,456,000.00</b>	<b>212,456,000.00</b>	<b>23,612,033.11</b>	<b>74,494,484.64</b>	<b>35.1%</b>	<b>137,961,515.36</b>
70451	Road Transport	212,456,000.00	212,456,000.00	23,612,033.11	74,494,484.64	35.1%	- 137,961,515.36
<b>7047</b>	<b>Other Industries</b>	<b>294,423,000.00</b>	<b>294,423,000.00</b>	<b>91,945,010.46</b>	<b>279,775,816.56</b>	<b>95.0%</b>	<b>14,647,183.44</b>
70471	Distributive Trade, Storage and Warehousing	67,527,000.00	67,527,000.00	18,793,295.28	49,251,365.56	72.9%	- 18,275,634.44
70473	Tourism	10,021,000.00	10,021,000.00	3,175,644.85	10,713,501.03	106.9%	- 692,501.03
70474	Multipurpose Development Projects	216,875,000.00	216,875,000.00	69,976,070.33	219,810,949.97	101.4%	- 2,935,949.97
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>11,875,000.00</b>	<b>11,875,000.00</b>	<b>4,082,459.84</b>	<b>6,123,689.76</b>	<b>51.6%</b>	<b>5,751,310.24</b>
70481	R&D General Economic, Commercial and Labour Affairs	11,875,000.00	11,875,000.00	4,082,459.84	6,123,689.76	51.6%	- 5,751,310.24
<b>705</b>	<b>Environmental Protection</b>	<b>419,195,000.00</b>	<b>419,195,000.00</b>	<b>112,034,670.92</b>	<b>398,620,942.01</b>	<b>95.1%</b>	<b>20,574,057.99</b>
<b>7051</b>	<b>Waste Management</b>	<b>220,590,000.00</b>	<b>220,590,000.00</b>	<b>50,287,998.49</b>	<b>195,734,379.47</b>	<b>88.7%</b>	<b>24,855,620.53</b>
70511	Waste Management	220,590,000.00	220,590,000.00	50,287,998.49	195,734,379.47	88.7%	- 24,855,620.53
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>198,605,000.00</b>	<b>198,605,000.00</b>	<b>61,746,672.43</b>	<b>202,886,562.54</b>	<b>102.2%</b>	<b>- 4,281,562.54</b>
70561	Environmental Protection N.E.C.	198,605,000.00	198,605,000.00	61,746,672.43	202,886,562.54	102.2%	- 4,281,562.54
<b>706</b>	<b>Housing and Community Amenities</b>	<b>923,503,000.00</b>	<b>923,503,000.00</b>	<b>329,138,258.53</b>	<b>860,208,534.73</b>	<b>93.1%</b>	<b>63,294,465.27</b>
<b>7061</b>	<b>Housing Development</b>	<b>175,237,000.00</b>	<b>175,237,000.00</b>	<b>63,131,988.39</b>	<b>199,439,158.12</b>	<b>113.8%</b>	<b>- 24,202,158.12</b>
70611	Housing Development	175,237,000.00	175,237,000.00	63,131,988.39	199,439,158.12	113.8%	- 24,202,158.12
<b>7062</b>	<b>Community Development</b>	<b>633,728,000.00</b>	<b>633,728,000.00</b>	<b>226,952,710.06</b>	<b>534,569,630.76</b>	<b>84.4%</b>	<b>99,158,369.24</b>
70621	Community Development	633,728,000.00	633,728,000.00	226,952,710.06	534,569,630.76	84.4%	- 99,158,369.24
<b>7063</b>	<b>Water Supply</b>	<b>114,538,000.00</b>	<b>114,538,000.00</b>	<b>39,053,560.08</b>	<b>126,199,745.85</b>	<b>110.2%</b>	<b>- 11,661,745.85</b>
70631	Water Supply	114,538,000.00	114,538,000.00	39,053,560.08	126,199,745.85	110.2%	- 11,661,745.85
<b>707</b>	<b>Health</b>	<b>5,337,556,800.00</b>	<b>5,337,556,800.00</b>	<b>989,233,814.50</b>	<b>3,409,772,619.90</b>	<b>63.9%</b>	<b>1,927,784,180.10</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>166,597,000.00</b>	<b>166,597,000.00</b>	<b>60,057,940.96</b>	<b>188,439,048.72</b>	<b>113.1%</b>	<b>- 21,842,048.72</b>
70722	Specialized Medical Services	166,597,000.00	166,597,000.00	60,057,940.96	188,439,048.72	113.1%	- 21,842,048.72
<b>7073</b>	<b>Hospital Services</b>	<b>3,662,711,000.00</b>	<b>3,662,711,000.00</b>	<b>446,062,113.80</b>	<b>1,533,985,332.45</b>	<b>41.9%</b>	<b>2,128,725,667.55</b>
70731	General Hospital Services	1,339,793,000.00	1,339,793,000.00	178,732,820.00	572,112,386.65	42.7%	- 767,680,613.35
70732	Specialized Hospital Services	2,322,918,000.00	2,322,918,000.00	267,329,293.80	961,872,945.80	41.4%	- 1,361,045,054.20
<b>7074</b>	<b>Public Health Services</b>	<b>1,508,248,800.00</b>	<b>1,508,248,800.00</b>	<b>483,113,759.74</b>	<b>1,687,348,238.73</b>	<b>111.9%</b>	<b>- 179,099,438.73</b>
70741	Public Health Services	1,508,248,800.00	1,508,248,800.00	483,113,759.74	1,687,348,238.73	111.9%	- 179,099,438.73

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>2,740,715,000.00</b>	<b>2,740,715,000.00</b>	<b>753,230,247.89</b>	<b>1,927,244,263.39</b>	<b>70.3%</b>	<b>813,470,736.62</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>1,862,607,000.00</b>	<b>1,862,607,000.00</b>	<b>484,748,874.39</b>	<b>1,031,272,155.58</b>	<b>55.4%</b>	<b>831,334,844.42</b>
70811	Recreational and Sporting Services	1,862,607,000.00	1,862,607,000.00	484,748,874.39	1,031,272,155.58	55.4%	831,334,844.42
<b>7082</b>	<b>Cultural Services</b>	<b>101,094,000.00</b>	<b>101,094,000.00</b>	<b>34,179,984.89</b>	<b>120,732,798.37</b>	<b>119.4%</b>	<b>- 19,638,798.37</b>
70821	Cultural Services	101,094,000.00	101,094,000.00	34,179,984.89	120,732,798.37	119.4%	- 19,638,798.37
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>777,014,000.00</b>	<b>777,014,000.00</b>	<b>234,301,388.61</b>	<b>775,239,309.44</b>	<b>99.8%</b>	<b>1,774,690.57</b>
70831	Broadcasting and Publishing Services	777,014,000.00	777,014,000.00	234,301,388.61	775,239,309.44	99.8%	1,774,690.57
<b>709</b>	<b>Education</b>	<b>12,209,591,000.00</b>	<b>12,209,591,000.00</b>	<b>1,915,996,828.59</b>	<b>4,536,383,924.32</b>	<b>37.2%</b>	<b>7,673,207,075.68</b>
<b>7092</b>	<b>Secondary Education</b>	<b>5,202,080,000.00</b>	<b>5,202,080,000.00</b>	<b>481,399,733.51</b>	<b>1,156,326,444.31</b>	<b>22.2%</b>	<b>4,045,753,555.69</b>
70921	Junior Secondary	2,263,250,000.00	2,263,250,000.00	-	26,628,539.28	1.2%	2,236,621,460.72
70922	Senior Secondary	2,938,830,000.00	2,938,830,000.00	481,399,733.51	1,129,697,905.03	38.4%	1,809,132,094.97
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>2,191,000.00</b>	<b>2,191,000.00</b>	<b>-</b>	<b>105,000.00</b>	<b>4.8%</b>	<b>2,086,000.00</b>
70931	Post-Secondary and Non Tertiary Education	2,191,000.00	2,191,000.00	-	105,000.00	4.8%	2,086,000.00
<b>7094</b>	<b>Tertiary Education</b>	<b>5,475,926,000.00</b>	<b>5,475,926,000.00</b>	<b>1,048,873,755.00</b>	<b>1,379,355,355.00</b>	<b>25.2%</b>	<b>4,096,570,645.00</b>
70941	First Stage of Tertiary Education	2,070,972,000.00	2,070,972,000.00	89,852,300.00	210,333,900.00	10.2%	1,860,638,100.00
70942	Second Stage of Tertiary Education	3,404,954,000.00	3,404,954,000.00	959,021,455.00	1,169,021,455.00	34.3%	2,235,932,545.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>1,410,203,000.00</b>	<b>1,410,203,000.00</b>	<b>359,145,170.62</b>	<b>1,915,213,352.27</b>	<b>135.8%</b>	<b>- 505,010,352.27</b>
70961	Subsidiary Services to Education	1,410,203,000.00	1,410,203,000.00	359,145,170.62	1,915,213,352.27	135.8%	- 505,010,352.27
<b>7097</b>	<b>R&amp;D Education</b>	<b>119,191,000.00</b>	<b>119,191,000.00</b>	<b>26,578,169.46</b>	<b>85,383,772.74</b>	<b>71.6%</b>	<b>33,807,227.26</b>
70971	R&D Education	119,191,000.00	119,191,000.00	26,578,169.46	85,383,772.74	71.6%	33,807,227.26
<b>710</b>	<b>Social Protection</b>	<b>6,900,258,000.00</b>	<b>6,900,258,000.00</b>	<b>51,809,440.56</b>	<b>419,209,879.06</b>	<b>6.1%</b>	<b>6,481,048,120.94</b>
<b>7102</b>	<b>Old Age</b>	<b>6,719,944,000.00</b>	<b>6,719,944,000.00</b>	<b>3,448,000.00</b>	<b>262,021,341.43</b>	<b>3.9%</b>	<b>6,457,922,658.57</b>
71021	Old Age	6,719,944,000.00	6,719,944,000.00	3,448,000.00	262,021,341.43	3.9%	6,457,922,658.57
<b>7104</b>	<b>Family and Children</b>	<b>180,314,000.00</b>	<b>180,314,000.00</b>	<b>48,361,440.56</b>	<b>157,188,537.63</b>	<b>87.2%</b>	<b>23,125,462.37</b>
71041	Family and Children	180,314,000.00	180,314,000.00	48,361,440.56	157,188,537.63	87.2%	23,125,462.37

Table 13: Overhead Expenditure by Function

## Abia State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>16,529,562,400.00</b>	<b>16,580,341,400.00</b>	<b>2,654,964,443.41</b>	<b>7,021,515,762.58</b>	<b>42.3%</b>	<b>9,558,825,637.42</b>
<b>701</b>	<b>General Public Service</b>	<b>11,134,563,400.00</b>	<b>11,185,342,400.00</b>	<b>2,490,944,443.41</b>	<b>6,434,120,672.58</b>	<b>57.5%</b>	<b>4,751,221,727.42</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>10,723,188,400.00</b>	<b>10,773,967,400.00</b>	<b>2,435,624,443.41</b>	<b>6,318,540,672.58</b>	<b>58.6%</b>	<b>4,455,426,727.42</b>
70111	Executive Organ and Legislative Organs	10,258,391,000.00	10,258,391,000.00	2,042,025,400.00	5,505,651,667.00	53.7%	4,752,739,333.00
70112	Financial and Fiscal Affairs	464,797,400.00	515,576,400.00	393,599,043.41	812,889,005.58	157.7%	- 297,312,605.58
<b>7013</b>	<b>General Services</b>	<b>411,375,000.00</b>	<b>411,375,000.00</b>	<b>55,320,000.00</b>	<b>115,580,000.00</b>	<b>28.1%</b>	<b>295,795,000.00</b>
70131	General Personnel Services	117,380,000.00	117,380,000.00	6,000,000.00	16,810,000.00	14.3%	100,570,000.00
70132	Overall Planning and Statistical Services	98,600,000.00	98,600,000.00	2,570,000.00	4,255,000.00	4.3%	94,345,000.00
70133	Other General Services	195,395,000.00	195,395,000.00	46,750,000.00	94,515,000.00	48.4%	100,880,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>777,440,000.00</b>	<b>777,440,000.00</b>	<b>62,800,000.00</b>	<b>137,200,000.00</b>	<b>17.6%</b>	<b>640,240,000.00</b>
<b>7031</b>	<b>Police Services</b>	<b>395,448,000.00</b>	<b>395,448,000.00</b>	<b>14,000,000.00</b>	<b>42,000,000.00</b>	<b>10.6%</b>	<b>353,448,000.00</b>
70311	State Expenditure to Support Police Services	395,448,000.00	395,448,000.00	14,000,000.00	42,000,000.00	10.6%	353,448,000.00
<b>7032</b>	<b>Fire Protection Services</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>500,000.00</b>	<b>10.0%</b>	<b>4,500,000.00</b>
70321	Fire Protection Services	5,000,000.00	5,000,000.00	-	500,000.00	10.0%	4,500,000.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>376,992,000.00</b>	<b>376,992,000.00</b>	<b>48,800,000.00</b>	<b>94,700,000.00</b>	<b>25.1%</b>	<b>282,292,000.00</b>
70331	Justice & Law Courts	376,992,000.00	376,992,000.00	48,800,000.00	94,700,000.00	25.1%	282,292,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>354,150,000.00</b>	<b>354,150,000.00</b>	<b>320,000.00</b>	<b>2,480,240.00</b>	<b>0.7%</b>	<b>351,669,760.00</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>63,250,000.00</b>	<b>63,250,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.2%</b>	<b>63,130,000.00</b>
70411	General Economic and Commercial Affairs	63,250,000.00	63,250,000.00	120,000.00	120,000.00	0.2%	63,130,000.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>30,450,000.00</b>	<b>30,450,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,450,000.00</b>
70421	Agriculture	30,450,000.00	30,450,000.00	-	-	0.0%	30,450,000.00
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>179,490,000.00</b>	<b>179,490,000.00</b>	<b>200,000.00</b>	<b>2,360,240.00</b>	<b>1.3%</b>	<b>177,129,760.00</b>
70441	State Support to Mining Resources other than mineral fuels	104,640,000.00	104,640,000.00	-	-	0.0%	104,640,000.00
70442	Manufacturing	16,400,000.00	16,400,000.00	-	-	0.0%	16,400,000.00
70443	Construction	58,450,000.00	58,450,000.00	200,000.00	2,360,240.00	4.0%	56,089,760.00
<b>7045</b>	<b>Transport</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>24,000,000.00</b>
70451	Road Transport	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
<b>7047</b>	<b>Other Industries</b>	<b>41,960,000.00</b>	<b>41,960,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>41,960,000.00</b>
70471	Distributive Trade, Storage and Warehousing	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
70473	Tourism	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
70474	Multipurpose Development Projects	10,260,000.00	10,260,000.00	-	-	0.0%	10,260,000.00
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
70487	R&D Other Industries	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>71,552,000.00</b>	<b>71,552,000.00</b>	<b>6,000,000.00</b>	<b>22,000,000.00</b>	<b>30.7%</b>	<b>49,552,000.00</b>
<b>7051</b>	<b>Waste Management</b>	<b>20,352,000.00</b>	<b>20,352,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,352,000.00</b>
70511	Waste Management	20,352,000.00	20,352,000.00	-	-	0.0%	20,352,000.00
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>51,200,000.00</b>	<b>51,200,000.00</b>	<b>6,000,000.00</b>	<b>22,000,000.00</b>	<b>43.0%</b>	<b>29,200,000.00</b>
70561	Environmental Protection N.E.C.	51,200,000.00	51,200,000.00	6,000,000.00	22,000,000.00	43.0%	29,200,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>266,000,000.00</b>	<b>266,000,000.00</b>	<b>24,150,000.00</b>	<b>37,150,000.00</b>	<b>14.0%</b>	<b>228,850,000.00</b>
<b>7061</b>	<b>Housing Development</b>	<b>68,000,000.00</b>	<b>68,000,000.00</b>	<b>24,150,000.00</b>	<b>27,150,000.00</b>	<b>39.9%</b>	<b>40,850,000.00</b>
70611	Housing Development	68,000,000.00	68,000,000.00	24,150,000.00	27,150,000.00	39.9%	40,850,000.00
<b>7062</b>	<b>Community Development</b>	<b>184,100,000.00</b>	<b>184,100,000.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>5.4%</b>	<b>174,100,000.00</b>
70621	Community Development	184,100,000.00	184,100,000.00	-	10,000,000.00	5.4%	174,100,000.00
<b>7063</b>	<b>Water Supply</b>	<b>13,900,000.00</b>	<b>13,900,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,900,000.00</b>
70631	Water Supply	13,900,000.00	13,900,000.00	-	-	0.0%	13,900,000.00
<b>707</b>	<b>Health</b>	<b>444,529,000.00</b>	<b>444,529,000.00</b>	<b>-</b>	<b>6,114,850.00</b>	<b>1.4%</b>	<b>438,414,150.00</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>43,000,000.00</b>	<b>43,000,000.00</b>	<b>-</b>	<b>6,080,000.00</b>	<b>14.1%</b>	<b>36,920,000.00</b>
70722	Specialized Medical Services	43,000,000.00	43,000,000.00	-	6,080,000.00	14.1%	36,920,000.00
<b>7073</b>	<b>Hospital Services</b>	<b>298,600,000.00</b>	<b>298,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>298,600,000.00</b>
70731	General Hospital Services	52,400,000.00	52,400,000.00	-	-	0.0%	52,400,000.00
70732	Specialized Hospital Services	246,200,000.00	246,200,000.00	-	-	0.0%	246,200,000.00
<b>7074</b>	<b>Public Health Services</b>	<b>102,929,000.00</b>	<b>102,929,000.00</b>	<b>-</b>	<b>34,850.00</b>	<b>0.0%</b>	<b>102,894,150.00</b>
70741	Public Health Services	102,929,000.00	102,929,000.00	-	34,850.00	0.0%	102,894,150.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,357,750,000.00</b>	<b>1,357,750,000.00</b>	<b>63,250,000.00</b>	<b>364,950,000.00</b>	<b>26.9%</b>	<b>992,800,000.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>1,078,050,000.00</b>	<b>1,078,050,000.00</b>	<b>63,250,000.00</b>	<b>364,950,000.00</b>	<b>33.9%</b>	<b>713,100,000.00</b>
70811	Recreational and Sporting Services	1,078,050,000.00	1,078,050,000.00	63,250,000.00	364,950,000.00	33.9%	713,100,000.00

## Abia State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>7082</b>	<b>Cultural Services</b>	<b>17,500,000.00</b>	<b>17,500,000.00</b>	-	-	<b>0.0%</b>	<b>17,500,000.00</b>
70821	Cultural Services	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>132,200,000.00</b>	<b>132,200,000.00</b>	-	-	<b>0.0%</b>	<b>132,200,000.00</b>
70831	Broadcasting and Publishing Services	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>130,000,000.00</b>	<b>130,000,000.00</b>	-	-	<b>0.0%</b>	<b>130,000,000.00</b>
70841	Religious and Other Community Services	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
<b>709</b>	<b>Education</b>	<b>2,051,775,000.00</b>	<b>2,051,775,000.00</b>	-	<b>6,000,000.00</b>	<b>0.3%</b>	<b>2,045,775,000.00</b>
<b>7092</b>	<b>Secondary Education</b>	<b>118,700,000.00</b>	<b>118,700,000.00</b>	-	-	<b>0.0%</b>	<b>118,700,000.00</b>
70921	Junior Secondary	18,650,000.00	18,650,000.00	-	-	0.0%	18,650,000.00
70922	Senior Secondary	100,050,000.00	100,050,000.00	-	-	0.0%	100,050,000.00
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>20,600,000.00</b>	<b>20,600,000.00</b>	-	<b>6,000,000.00</b>	<b>29.1%</b>	<b>14,600,000.00</b>
70931	Post-Secondary and Non Tertiary Education	20,600,000.00	20,600,000.00	-	6,000,000.00	29.1%	14,600,000.00
<b>7094</b>	<b>Tertiary Education</b>	<b>1,706,625,000.00</b>	<b>1,706,625,000.00</b>	-	-	<b>0.0%</b>	<b>1,706,625,000.00</b>
70941	First Stage of Tertiary Education	568,503,000.00	568,503,000.00	-	-	0.0%	568,503,000.00
70942	Second Stage of Tertiary Education	1,138,122,000.00	1,138,122,000.00	-	-	0.0%	1,138,122,000.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>170,250,000.00</b>	<b>170,250,000.00</b>	-	-	<b>0.0%</b>	<b>170,250,000.00</b>
70961	Subsidiary Services to Education	170,250,000.00	170,250,000.00	-	-	0.0%	170,250,000.00
<b>7097</b>	<b>R&amp;D Education</b>	<b>35,600,000.00</b>	<b>35,600,000.00</b>	-	-	<b>0.0%</b>	<b>35,600,000.00</b>
70971	R&D Education	35,600,000.00	35,600,000.00	-	-	0.0%	35,600,000.00
<b>710</b>	<b>Social Protection</b>	<b>71,803,000.00</b>	<b>71,803,000.00</b>	<b>7,500,000.00</b>	<b>11,500,000.00</b>	<b>16.0%</b>	<b>60,303,000.00</b>
<b>7102</b>	<b>Old Age</b>	<b>12,103,000.00</b>	<b>12,103,000.00</b>	-	-	<b>0.0%</b>	<b>12,103,000.00</b>
71021	Old Age	12,103,000.00	12,103,000.00	-	-	0.0%	12,103,000.00
<b>7104</b>	<b>Family and Children</b>	<b>56,200,000.00</b>	<b>56,200,000.00</b>	<b>1,500,000.00</b>	<b>3,500,000.00</b>	<b>6.2%</b>	<b>52,700,000.00</b>
71041	Family and Children	56,200,000.00	56,200,000.00	1,500,000.00	3,500,000.00	6.2%	52,700,000.00
<b>7105</b>	<b>Unemployment</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>	<b>228.6%</b>	<b>-</b>
71051	Unemployment	3,500,000.00	3,500,000.00	6,000,000.00	8,000,000.00	228.6%	-



Table 14: Capital Expenditure by Function

## Abia State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>69,191,240,000.00</b>	<b>69,242,240,000.00</b>	<b>1,247,529,600.00</b>	<b>3,426,086,711.29</b>	<b>5.0%</b>	<b>65,816,153,288.71</b>
<b>701</b>	<b>General Public Service</b>	<b>5,646,547,378.00</b>	<b>5,697,547,378.00</b>	<b>146,860,000.00</b>	<b>821,008,983.24</b>	<b>14.5%</b>	<b>4,876,538,394.76</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>535,500,000.00</b>	<b>550,500,000.00</b>	<b>31,860,000.00</b>	<b>401,508,983.24</b>	<b>75.0%</b>	<b>148,991,016.76</b>
70111	Executive Organ and Legislative Organs	243,500,000.00	243,500,000.00	8,000,000.00	8,900,000.00	3.7%	234,600,000.00
70112	Financial and Fiscal Affairs	292,000,000.00	307,000,000.00	23,860,000.00	392,608,983.24	134.5%	- 85,608,983.24
<b>7012</b>	<b>Foreign and Economic Aid</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70121	Economic Aid to Developing Countries and Countries in Transition	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>7013</b>	<b>General Services</b>	<b>4,878,379,378.00</b>	<b>4,912,379,378.00</b>	<b>115,000,000.00</b>	<b>419,500,000.00</b>	<b>8.6%</b>	<b>4,492,879,378.00</b>
70131	General Personnel Services	3,730,429,378.00	3,754,429,378.00	115,000,000.00	409,500,000.00	11.0%	3,344,929,378.00
70132	Overall Planning and Statistical Services	74,000,000.00	74,000,000.00	-	-	0.0%	74,000,000.00
70133	Other General Services	1,073,950,000.00	1,083,950,000.00	-	10,000,000.00	0.9%	1,073,950,000.00
<b>7014</b>	<b>Basic Research</b>	<b>76,500,000.00</b>	<b>76,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>76,500,000.00</b>
70141	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
<b>7015</b>	<b>R&amp;D General Public Services</b>	<b>138,200,000.00</b>	<b>138,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>138,200,000.00</b>
70151	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>12,968,000.00</b>	<b>14,968,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,968,000.00</b>
70161	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>1,254,502,545.00</b>	<b>1,254,502,545.00</b>	<b>10,000,000.00</b>	<b>22,200,000.00</b>	<b>1.8%</b>	<b>1,232,302,545.00</b>
<b>7031</b>	<b>Police Services</b>	<b>635,792,119.00</b>	<b>635,792,119.00</b>	<b>-</b>	<b>7,200,000.00</b>	<b>1.1%</b>	<b>628,592,119.00</b>
70311	State Expenditure to Support Police Services	635,792,119.00	635,792,119.00	-	7,200,000.00	1.1%	628,592,119.00
<b>7032</b>	<b>Fire Protection Services</b>	<b>99,000,000.00</b>	<b>99,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>99,000,000.00</b>
70321	Fire Protection Services	99,000,000.00	99,000,000.00	-	-	0.0%	99,000,000.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>519,710,426.00</b>	<b>519,710,426.00</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>2.9%</b>	<b>504,710,426.00</b>
70331	Justice & Law Courts	519,710,426.00	519,710,426.00	10,000,000.00	15,000,000.00	2.9%	504,710,426.00
<b>704</b>	<b>Economic Affairs</b>	<b>30,524,205,176.00</b>	<b>30,524,205,176.00</b>	<b>426,520,000.00</b>	<b>935,369,628.05</b>	<b>3.1%</b>	<b>29,588,835,547.95</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>5,182,919,999.00</b>	<b>5,182,919,999.00</b>	<b>2,000,000.00</b>	<b>31,500,000.00</b>	<b>0.6%</b>	<b>5,151,419,999.00</b>
70411	General Economic and Commercial Affairs	5,022,919,999.00	5,022,919,999.00	2,000,000.00	31,500,000.00	0.6%	4,991,419,999.00
70412	General Labour Affairs	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>2,122,732,000.00</b>	<b>2,122,732,000.00</b>	<b>-</b>	<b>7,000,000.00</b>	<b>0.3%</b>	<b>2,115,732,000.00</b>
70421	Agriculture	2,122,732,000.00	2,122,732,000.00	-	7,000,000.00	0.3%	2,115,732,000.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>2,060,055,673.00</b>	<b>2,060,055,673.00</b>	<b>30,000,000.00</b>	<b>38,600,000.00</b>	<b>1.9%</b>	<b>2,021,455,673.00</b>
70431	Coal and Solid Mineral Fuel	168,000,000.00	168,000,000.00	-	-	0.0%	168,000,000.00
70435	Electricity	1,672,055,673.00	1,672,055,673.00	30,000,000.00	38,600,000.00	2.3%	1,633,455,673.00
70436	Non Electricity Energy	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>17,596,332,333.00</b>	<b>17,596,332,333.00</b>	<b>390,000,000.00</b>	<b>520,285,728.29</b>	<b>3.0%</b>	<b>17,076,046,604.71</b>
70441	State Support to Mining Resources other than mineral fuels	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70442	Manufacturing	269,500,000.00	269,500,000.00	-	1,500,000.00	0.6%	268,000,000.00
70443	Construction	17,321,832,333.00	17,321,832,333.00	390,000,000.00	518,785,728.29	3.0%	16,803,046,604.71
<b>7045</b>	<b>Transport</b>	<b>278,000,000.00</b>	<b>278,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>278,000,000.00</b>
70451	Road Transport	278,000,000.00	278,000,000.00	-	-	0.0%	278,000,000.00
<b>7047</b>	<b>Other Industries</b>	<b>2,317,165,171.00</b>	<b>2,317,165,171.00</b>	<b>4,520,000.00</b>	<b>19,520,000.00</b>	<b>0.8%</b>	<b>2,297,645,171.00</b>
70471	Distributive Trade, Storage and Warehousing	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70473	Tourism	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
70474	Multipurpose Development Projects	2,298,165,171.00	2,298,165,171.00	4,520,000.00	19,520,000.00	0.8%	2,278,645,171.00
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>967,000,000.00</b>	<b>967,000,000.00</b>	<b>-</b>	<b>318,463,899.76</b>	<b>32.9%</b>	<b>648,536,100.24</b>
70481	R&D General Economic, Commercial and Labour Affairs	967,000,000.00	967,000,000.00	-	318,463,899.76	32.9%	648,536,100.24



Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>705</b>	<b>Environmental Protection</b>	<b>5,026,777,373.00</b>	<b>5,026,777,373.00</b>	<b>328,508,000.00</b>	<b>885,416,500.00</b>	<b>17.6%</b>	<b>4,141,360,873.00</b>
<b>7051</b>	<b>Waste Management</b>	<b>1,026,775,000.00</b>	<b>1,026,775,000.00</b>	<b>72,508,000.00</b>	<b>339,150,500.00</b>	<b>33.0%</b>	<b>687,624,500.00</b>
70511	Waste Management	1,026,775,000.00	1,026,775,000.00	72,508,000.00	339,150,500.00	33.0%	687,624,500.00
<b>7052</b>	<b>Waste Water Management</b>	<b>5,445,530.00</b>	<b>5,445,530.00</b>	-	-	<b>0.0%</b>	<b>5,445,530.00</b>
70521	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
<b>7053</b>	<b>Pollution Abatement</b>	<b>5,125,000.00</b>	<b>5,125,000.00</b>	<b>146,100,000.00</b>	<b>295,350,000.00</b>	<b>5762.9%</b>	<b>290,225,000.00</b>
70531	Pollution Abatement	5,125,000.00	5,125,000.00	146,100,000.00	295,350,000.00	5762.9%	290,225,000.00
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>3,989,431,843.00</b>	<b>3,989,431,843.00</b>	<b>109,900,000.00</b>	<b>250,916,000.00</b>	<b>6.3%</b>	<b>3,738,515,843.00</b>
70541	Protection of Biodiversity and Landscape	3,989,431,843.00	3,989,431,843.00	109,900,000.00	250,916,000.00	6.3%	3,738,515,843.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>8,165,622,565.00</b>	<b>8,165,622,565.00</b>	<b>75,741,600.00</b>	<b>164,566,600.00</b>	<b>2.0%</b>	<b>8,001,055,965.00</b>
<b>7061</b>	<b>Housing Development</b>	<b>3,102,486,298.00</b>	<b>3,102,486,298.00</b>	<b>64,641,600.00</b>	<b>122,466,600.00</b>	<b>3.9%</b>	<b>2,980,019,698.00</b>
70611	Housing Development	3,102,486,298.00	3,102,486,298.00	64,641,600.00	122,466,600.00	3.9%	2,980,019,698.00
<b>7062</b>	<b>Community Development</b>	<b>1,662,572,073.00</b>	<b>1,662,572,073.00</b>	<b>1,100,000.00</b>	<b>29,100,000.00</b>	<b>1.8%</b>	<b>1,633,472,073.00</b>
70621	Community Development	1,662,572,073.00	1,662,572,073.00	1,100,000.00	29,100,000.00	1.8%	1,633,472,073.00
<b>7063</b>	<b>Water Supply</b>	<b>3,180,422,870.00</b>	<b>3,180,422,870.00</b>	-	<b>3,000,000.00</b>	<b>0.1%</b>	<b>3,177,422,870.00</b>
70631	Water Supply	3,180,422,870.00	3,180,422,870.00	-	3,000,000.00	0.1%	3,177,422,870.00
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>	<b>103,000,000.00</b>	<b>103,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>9.7%</b>	<b>93,000,000.00</b>
70651	R&D Housing and Community Amenities	103,000,000.00	103,000,000.00	10,000,000.00	10,000,000.00	9.7%	93,000,000.00
<b>7066</b>	<b>Housing and Community Amenities N. E. C</b>	<b>117,141,324.00</b>	<b>117,141,324.00</b>	-	-	<b>0.0%</b>	<b>117,141,324.00</b>
70661	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
<b>707</b>	<b>Health</b>	<b>6,258,987,337.00</b>	<b>6,258,987,337.00</b>	<b>12,500,000.00</b>	<b>151,825,000.00</b>	<b>2.4%</b>	<b>6,107,162,337.00</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>1,052,000,000.00</b>	<b>1,052,000,000.00</b>	-	<b>6,500,000.00</b>	<b>0.6%</b>	<b>1,045,500,000.00</b>
70721	General Medical Services	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
70722	Specialized Medical Services	985,000,000.00	985,000,000.00	-	6,500,000.00	0.7%	978,500,000.00
<b>7073</b>	<b>Hospital Services</b>	<b>1,419,267,337.00</b>	<b>1,419,267,337.00</b>	-	-	<b>0.0%</b>	<b>1,419,267,337.00</b>
70731	General Hospital Services	576,854,501.00	576,854,501.00	-	-	0.0%	576,854,501.00
70732	Specialized Hospital Services	817,000,000.00	817,000,000.00	-	-	0.0%	817,000,000.00
70734	Nursing and Convalescent Services	25,412,836.00	25,412,836.00	-	-	0.0%	25,412,836.00
<b>7074</b>	<b>Public Health Services</b>	<b>3,777,720,000.00</b>	<b>3,777,720,000.00</b>	<b>12,500,000.00</b>	<b>145,325,000.00</b>	<b>3.8%</b>	<b>3,632,395,000.00</b>
70741	Public Health Services	3,777,720,000.00	3,777,720,000.00	12,500,000.00	145,325,000.00	3.8%	3,632,395,000.00
<b>7075</b>	<b>R&amp;D Health</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-	<b>0.0%</b>	<b>10,000,000.00</b>
70751	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,301,132,093.00</b>	<b>1,301,132,093.00</b>	<b>60,200,000.00</b>	<b>166,700,000.00</b>	<b>12.8%</b>	<b>1,134,432,093.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>468,632,093.00</b>	<b>468,632,093.00</b>	<b>30,000,000.00</b>	<b>66,000,000.00</b>	<b>14.1%</b>	<b>402,632,093.00</b>
70811	Recreational and Sporting Services	468,632,093.00	468,632,093.00	30,000,000.00	66,000,000.00	14.1%	402,632,093.00
<b>7082</b>	<b>Cultural Services</b>	<b>53,000,000.00</b>	<b>53,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>5.7%</b>	<b>50,000,000.00</b>
70821	Cultural Services	53,000,000.00	53,000,000.00	3,000,000.00	3,000,000.00	5.7%	50,000,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>536,500,000.00</b>	<b>536,500,000.00</b>	<b>27,200,000.00</b>	<b>97,700,000.00</b>	<b>18.2%</b>	<b>438,800,000.00</b>
70831	Broadcasting and Publishing Services	536,500,000.00	536,500,000.00	27,200,000.00	97,700,000.00	18.2%	438,800,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>220,000,000.00</b>	<b>220,000,000.00</b>	-	-	<b>0.0%</b>	<b>220,000,000.00</b>
70841	Religious and Other Community Services	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	-	-	<b>0.0%</b>	<b>23,000,000.00</b>
70861	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
<b>709</b>	<b>Education</b>	<b>10,617,465,533.00</b>	<b>10,617,465,533.00</b>	<b>164,700,000.00</b>	<b>250,000,000.00</b>	<b>2.4%</b>	<b>10,367,465,533.00</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>2,842,118,264.00</b>	<b>2,842,118,264.00</b>	<b>120,000,000.00</b>	<b>185,000,000.00</b>	<b>6.5%</b>	<b>2,657,118,264.00</b>
70911	Pre-Primary Education	2,524,800.00	2,524,800.00	-	-	0.0%	2,524,800.00
70912	Primary Education	2,839,593,464.00	2,839,593,464.00	120,000,000.00	185,000,000.00	6.5%	2,654,593,464.00
<b>7092</b>	<b>Secondary Education</b>	<b>1,732,916,628.00</b>	<b>1,732,916,628.00</b>	<b>36,700,000.00</b>	<b>36,700,000.00</b>	<b>2.1%</b>	<b>1,696,216,628.00</b>
70921	Junior Secondary	140,816,666.00	140,816,666.00	-	-	0.0%	140,816,666.00
70922	Senior Secondary	1,592,099,962.00	1,592,099,962.00	36,700,000.00	36,700,000.00	2.3%	1,555,399,962.00
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>	-	-	<b>0.0%</b>	<b>27,000,000.00</b>
70931	Post-Secondary and Non Tertiary Education	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
<b>7094</b>	<b>Tertiary Education</b>	<b>2,263,680,641.00</b>	<b>2,263,680,641.00</b>	-	-	<b>0.0%</b>	<b>2,263,680,641.00</b>
70941	First Stage of Tertiary Education	1,178,680,641.00	1,178,680,641.00	-	-	0.0%	1,178,680,641.00
70942	Second Stage of Tertiary Education	1,085,000,000.00	1,085,000,000.00	-	-	0.0%	1,085,000,000.00
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>2,251,425,000.00</b>	<b>2,251,425,000.00</b>	<b>5,000,000.00</b>	<b>17,300,000.00</b>	<b>0.8%</b>	<b>2,234,125,000.00</b>
70951	Education Not Definable by Level	2,251,425,000.00	2,251,425,000.00	5,000,000.00	17,300,000.00	0.8%	2,234,125,000.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>682,500,000.00</b>	<b>682,500,000.00</b>	-	-	<b>0.0%</b>	<b>682,500,000.00</b>
70961	Subsidiary Services to Education	682,500,000.00	682,500,000.00	-	-	0.0%	682,500,000.00
<b>7097</b>	<b>R&amp;D Education</b>	<b>817,825,000.00</b>	<b>817,825,000.00</b>	<b>3,000,000.00</b>	<b>11,000,000.00</b>	<b>1.3%</b>	<b>806,825,000.00</b>
70971	R&D Education	817,825,000.00	817,825,000.00	3,000,000.00	11,000,000.00	1.3%	806,825,000.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>710</b>	<b>Social Protection</b>	<b>396,000,000.00</b>	<b>396,000,000.00</b>	<b>22,500,000.00</b>	<b>29,000,000.00</b>	<b>7.3%</b>	<b>367,000,000.00</b>
<b>7103</b>	<b>Survivors</b>	<b>46,000,000.00</b>	<b>46,000,000.00</b>	-	-	<b>0.0%</b>	<b>46,000,000.00</b>
71031	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
<b>7104</b>	<b>Family and Children</b>	<b>15,500,000.00</b>	<b>15,500,000.00</b>	-	-	<b>0.0%</b>	<b>15,500,000.00</b>
71041	Family and Children	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
<b>7105</b>	<b>Unemployment</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
71051	Unemployment	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7106</b>	<b>Housing</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	-	-	<b>0.0%</b>	<b>5,500,000.00</b>
71061	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
<b>7107</b>	<b>Social Exclusion N. E. C</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	-	-	<b>0.0%</b>	<b>90,000,000.00</b>
71071	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>7108</b>	<b>R&amp;D Social Protection</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
71081	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>139,000,000.00</b>	<b>139,000,000.00</b>	<b>22,500,000.00</b>	<b>29,000,000.00</b>	<b>20.9%</b>	<b>110,000,000.00</b>
71091	Social Protection N. E. C	139,000,000.00	139,000,000.00	22,500,000.00	29,000,000.00	20.9%	110,000,000.00

**Table 15: Other Expenditure by Function**

## Abia State Government Budget Performance Report 2021 Q3 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>6,988,826,600.00</b>	<b>6,988,826,600.00</b>	<b>2,067,288,990.85</b>	<b>8,010,967,661.33</b>	<b>114.6%</b>	<b>- 1,022,141,061.33</b>
701	General Public Service	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
7017	Public Debt Transactions	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33
70171	Public Debt Transactions	6,988,826,600.00	6,988,826,600.00	2,067,288,990.85	8,010,967,661.33	114.6%	- 1,022,141,061.33