



Abia State Government of Nigeria

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**

Details of Receipts	Original Approved Budget 2021 Receipts	Revised Receipt 2021	Expected Additional Receipt-2021
Internally Generated Revenue	31,295,182,225	31,295,182,225	106,837,144.00
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	
	131,815,752,000	131,922,589,144	
Details of Expenditure	Approved Budget-2021	Revised Budget-2021	Additional Sum Required
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
Total			106,837,144.00

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:	N7,056,602,607.08
Overhead Cost:	N2,654,964,443.41
Other Recurrent Cost:	N2,067,288,990.85

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)
Opening Balance	-	-	-	6,724,247,149.52		- 6,724,247,149.52
Recurrent Revenue	89,054,564,607.00	89,161,401,751.00	17,987,684,535.90	50,825,599,314.68	57.0%	38,335,802,436.32
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
Recurrent Expenditure	62,624,512,000.00	62,680,349,144.00	11,778,856,041.34	37,158,760,789.70	59.3%	25,521,588,354.30
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
Transfer to Capital Account	26,430,052,607.00	26,481,052,607.00	6,208,828,494.56	20,391,085,674.50	77.0%	6,089,966,932.50
Capital Receipts	42,761,187,393.00	42,761,187,393.00	63,647,193.60	2,069,036,193.60	4.8%	40,692,151,199.40
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
23 - CAPITAL EXPENDITURE	69,191,240,000.00	69,242,240,000.00	1,247,529,600.00	3,426,086,711.29	4.9%	65,816,153,288.71
Total Revenue (including OB)	131,815,752,000.00	131,922,589,144.00	18,051,331,729.50	59,618,882,657.80	45.2%	72,303,706,486.20
Total Expenditure	131,815,752,000.00	131,922,589,144.00	13,026,385,641.34	40,584,847,500.99	30.8%	91,337,741,643.01

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)
	Total Revenue	131,815,752,000.00	131,922,589,144.00	18,051,331,729.50	52,894,635,508.28	40.1%	79,027,953,635.72
01000000000	Administration Sector	717,355,000.00	717,355,000.00	30,059,357.23	99,390,294.91	13.9%	617,964,705.09
01110000000	Governor's Office	250,600,000.00	250,600,000.00	24,999,535.32	78,365,389.50	31.3%	172,234,610.50
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
01610000000	Office of the Secretary to the State Government	4,850,000.00	4,850,000.00	-	25,000.00	0.5%	4,825,000.00
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
01120000000	Abia State House of Assembly (The Legislature)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011200100100	Abia State House of Assembly (The Legislature)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
01230000000	Ministry of Information and Strategy	222,980,000.00	222,980,000.00	4,961,351.03	20,737,934.53	9.3%	202,242,065.47
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
01250000000	Office of the Head of State Civil Service	6,950,000.00	6,950,000.00	25,000.00	168,500.00	2.4%	6,781,500.00
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
01400000000	Office of the State Auditor General	225,000.00	225,000.00	-	10,000.00	4.4%	215,000.00
014000100100	Office of the State Auditor General	225,000.00	225,000.00	-	10,000.00	4.4%	215,000.00
01630000000	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
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
01470000000	Civil Service Commission (CSC)	150,000.00	150,000.00	-	-	0.0%	150,000.00
014700100100	Civil Service Commission	150,000.00	150,000.00	-	-	0.0%	150,000.00
01640000000	Local Government Service Commission	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
016400100100	Local Government Service Commission	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
01480000000	Abia State Independent Electoral Commission (ABSIEC)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
014800100100	Abia State Independent Electoral Commission (ABSIEC)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
02000000000	Economic Sector	99,305,163,813.00	99,412,000,957.00	16,700,299,717.68	50,900,493,006.60	51.2%	48,511,507,950.40
02150000000	Ministry of Agriculture	254,593,750.00	254,593,750.00	1,291,585.31	4,491,795.31	1.8%	250,101,954.69
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
02200000000	Ministry of Finance	89,369,005,945.00	89,475,843,089.00	16,570,204,021.77	50,602,389,033.85	56.6%	38,873,454,055.15
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
02220000000	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
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)
022800000000	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
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
022900000000	Ministry of Transport	1,980,055,250.00	1,980,055,250.00	4,214,500.00	26,539,850.00	1.3%	1,953,515,400.00
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
023200000000	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
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
023400000000	Ministry of Works	52,300,000.00	52,300,000.00	2,200,500.00	8,977,500.00	17.2%	43,322,500.00
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
023600000000	Ministry of Tourism, Arts & Culture	16,198,000.00	16,198,000.00	1,098,000.00	7,269,750.00	44.9%	8,928,250.00
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
023800000000	Ministry of Budget	4,257,142,838.00	4,257,142,838.00	21,000.00	10,750,000.00	0.3%	4,246,392,838.00
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
025200000000	Ministry of Public Utilities and Water Resources	363,700,000.00	363,700,000.00	1,973,500.00	4,114,400.00	1.1%	359,585,600.00
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 and Sewerage Corporation	38,700,000.00	38,700,000.00	1,803,000.00	3,943,900.00	10.2%	34,756,100.00
025300000000	Ministry of Housing	92,438,000.00	92,438,000.00	333,573.00	373,573.00	0.4%	92,064,427.00
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
025400000000	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
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
026000000000	Ministry of Lands, Survey and Urban Planning	797,587,500.00	797,587,500.00	77,362,144.00	167,903,589.61	21.1%	629,683,910.39
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
026200000000	Ministry of Physical Urban Planning & Infrastructural Dev.	7,175,000.00	7,175,000.00	-	-	0.0%	7,175,000.00
026200200100	Open Spaces Development Commission	7,175,000.00	7,175,000.00	-	-	0.0%	7,175,000.00
027100000000	Ministry of Industry	24,000,000.00	24,000,000.00	30,000.00	230,000.00	1.0%	23,770,000.00
027100100100	Ministry of Industry	24,000,000.00	24,000,000.00	30,000.00	230,000.00	1.0%	23,770,000.00
027200000000	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
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
030000000000	Law and Justice Sector	1,333,050,000.00	1,333,050,000.00	38,672,338.37	79,702,837.63	6.0%	1,253,347,162.37
031800000000	The State Judiciary	1,105,750,000.00	1,105,750,000.00	36,946,011.37	72,420,612.37	6.5%	1,033,329,387.63
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
032600000000	Ministry of Justice	227,300,000.00	227,300,000.00	1,726,327.00	7,282,225.26	3.2%	220,017,774.74
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
040000000000	Regional	233,172,635.00	233,172,635.00	15,721,800.00	30,841,064.00	13.2%	202,331,571.00
047300000000	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
045500000000	Umuhia 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
045500100100	Umuhia 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
050000000000	Social Sector	30,227,010,552.00	30,227,010,552.00	1,266,578,516.22	1,784,208,305.14	5.9%	28,442,802,246.86
051300000000	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
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)
05140000000	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
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
05170000000	Ministry of Education	15,098,762,142.00	15,098,762,142.00	1,065,633,155.00	1,420,583,329.20	9.4%	13,678,178,812.80
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), Arochukwu	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
05210000000	Ministry of Health	2,643,523,660.00	2,643,523,660.00	108,137,825.80	235,844,357.80	8.9%	2,407,679,302.20
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
05350000000	Ministry of Environment	10,830,539,250.00	10,830,539,250.00	15,892,035.42	48,589,418.14	0.4%	10,781,949,831.86
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
05390000000	Ministry of Sports	436,150,000.00	436,150,000.00	76,597,500.00	76,709,500.00	17.6%	359,440,500.00
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
05510000000	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
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
05700000000	Ministry of Joint Projects	800,000.00	800,000.00	-	-	0.0%	800,000.00
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)
1	REVENUE	131,815,752,000.00	131,922,589,144.00	18,051,331,729.50	52,894,635,508.28	40.1%	79,027,953,635.72
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
1101	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
110101	GOVERNMENT SHARE OF FAAC	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
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
110102	GOVERNMENT 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
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
110103	OTHER FAAC TRANSFERS	10,309,421,948.00	10,309,421,948.00	1,507,733,668.66	3,035,432,988.38	29.4%	7,273,988,959.62
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
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
1201	TAX REVENUE	14,546,792,250.00	14,546,792,250.00	1,320,489,560.25	4,873,664,035.36	33.5%	9,673,128,214.64
120101	PERSONAL TAXES	14,546,792,250.00	14,546,792,250.00	1,320,489,560.25	4,873,664,035.36	33.5%	9,673,128,214.64
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)
1202	NON-TAX REVENUE	16,748,389,975.00	16,748,389,975.00	1,978,572,800.27	4,779,351,862.63	28.5%	11,969,038,112.37
120201	LICENCES - GENERAL	675,610,000.00	675,610,000.00	76,677,525.00	283,733,565.84	42.0%	391,876,434.16
12020127	BOREHOLE DRILLING LICENCES	5,000,000.00	5,000,000.00	63,000.00	88,000.00	1.8%	4,912,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	4,000,000.00	4,000,000.00	200,000.00	640,000.00	16.0%	3,360,000.00
12020131	MOTOR VEHICLE LICENCES	300,000,000.00	300,000,000.00	-	8,500.00	0.0%	299,991,500.00
12020132	DRIVERS' LICENCES	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
120204	FEES - GENERAL	13,694,587,825.00	13,694,587,825.00	1,777,346,301.47	4,267,714,128.81	31.2%	9,426,873,696.19
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
120205	FINES - GENERAL	214,205,000.00	214,205,000.00	29,273,312.46	79,896,912.55	37.3%	134,308,087.45
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%	- 2,074,960.00
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
120207	EARNINGS - GENERAL	2,005,481,150.00	2,005,481,150.00	95,195,088.34	140,902,261.84	7.0%	1,864,578,888.16
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%	- 616,296.54
12020747	Earnings from 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%	- 761,150.00
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%	- 4,314,102.00
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%	- 4,710,140.00
12020773	Earnings from Hire of Ambulance	430,500.00	430,500.00	4,342,960.00	4,372,960.00	1015.8%	- 3,942,460.00
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

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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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	138,006,000.00	138,006,000.00	80,573.00	7,103,614.56	5.1%	130,902,385.44
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 Arochukwu	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
120211	INVESTMENT INCOME	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12021101	Dividend Income	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
120212	INTEREST EARNED	500,000.00	500,000.00	-	1,379.03	0.3%	498,620.97
12021210	BANK INTEREST	500,000.00	500,000.00	-	1,379.03	0.3%	498,620.97
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
1301	AID	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
130101	DOMESTIC AIDS	1,628,000,000.00	1,628,000,000.00	-	-	0.0%	1,628,000,000.00
13010102	CAPITAL DOMESTIC AIDS	1,628,000,000.00	1,628,000,000.00	-	-	0.0%	1,628,000,000.00
130102	FOREIGN AIDS	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
13010202	CAPITAL FOREIGN AIDS	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
14	CAPITAL DEVELOPMENTFUND (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
1403	LOANS/ BORROWINGS RECEIPT	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
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	8,246,528,813.00	8,246,528,813.00	-	1,000,000,000.00	12.1%	7,246,528,813.00
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
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	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
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)
	Total Expenditure	131,815,752,000.00	131,922,589,144.00	13,026,385,641.34	40,584,847,500.99	30.8%	91,337,741,643.01
010000000000	Administration Sector	29,892,755,000.00	29,999,592,144.00	3,786,104,859.18	11,337,250,681.91	37.8%	18,662,341,462.09
011100000000	Governor's Office	19,658,804,000.00	19,658,804,000.00	2,452,766,321.11	7,603,761,488.18	38.7%	12,055,042,511.82
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
01110100100	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 (ABSAA)	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
016100000000	Office of the Secretary to the State Government	1,177,277,000.00	1,177,277,000.00	149,744,034.84	382,546,122.37	32.5%	794,730,877.63
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
011200000000	Abia State House of Assembly (The Legislature)	4,389,976,000.00	4,389,976,000.00	598,252,410.53	1,425,198,105.01	32.5%	2,964,777,894.99
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
012300000000	Ministry of Information and Strategy	1,478,364,000.00	1,478,364,000.00	261,501,388.61	872,939,309.44	59.0%	605,424,690.57
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
012500000000	Office of the Head of State Civil Service	1,084,698,000.00	1,084,698,000.00	110,864,493.22	380,533,068.21	35.1%	704,164,931.79
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
014000000000	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
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
016300000000	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
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
014700000000	Civil Service Commission (CSC)	152,495,000.00	152,495,000.00	33,241,629.95	106,873,960.05	70.1%	45,621,039.95
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
016400000000	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
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
014800000000	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
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
017300000000	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
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)
02000000000	Economic Sector	53,092,220,000.00	53,092,220,000.00	4,388,408,702.89	14,517,794,877.52	27.3%	38,574,425,122.48
02150000000	Ministry of Agriculture	2,451,276,000.00	2,451,276,000.00	314,639,312.28	1,007,806,196.43	41.1%	1,443,469,803.57
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
02200000000	Ministry of Finance	8,520,657,000.00	8,520,657,000.00	2,707,747,773.34	9,889,118,015.18	116.1%	- 1,368,461,015.18
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
02220000000	Ministry of Trade and Investment	1,502,863,000.00	1,502,863,000.00	108,582,848.35	345,509,690.56	23.0%	1,157,353,309.44
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
02280000000	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
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
02290000000	Ministry of Transport	829,701,000.00	829,701,000.00	59,962,411.51	147,557,556.98	17.8%	682,143,443.02
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 (ASPIMS)	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 & Indicipline 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
02320000000	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
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
02340000000	Ministry of Works	16,509,731,000.00	16,509,731,000.00	438,535,501.34	699,545,095.03	4.2%	15,810,185,904.97
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
02360000000	Ministry of Tourism, Arts & Culture	270,765,000.00	270,765,000.00	40,355,629.74	134,446,299.40	49.7%	136,318,700.60
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
02380000000	Ministry of Budget	7,783,404,000.00	7,783,404,000.00	119,148,337.92	688,845,258.27	8.9%	7,094,558,741.73
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
02520000000	Ministry of Public Utilities and Water Resources	4,909,660,000.00	4,909,660,000.00	125,581,752.78	339,322,709.64	6.9%	4,570,337,290.36
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
02530000000	Ministry of Housing	5,343,237,000.00	5,343,237,000.00	153,023,588.39	369,655,758.12	6.9%	4,973,581,241.88
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
02540000000	Min of Rural Development, Cooperative & Poverty Red	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
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
02600000000	Ministry of Lands, Survey and Urban Planning	2,023,305,000.00	2,023,305,000.00	143,320,836.95	304,934,434.27	15.1%	1,718,370,565.73
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
02620000000	Ministry of Physical Urban Planning & Infrastructural	194,825,000.00	194,825,000.00	4,225,199.46	12,353,918.97	6.3%	182,471,081.03
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
02710000000	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
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
02720000000	Ministry of Small and Medium Enterprise Developmen	342,527,000.00	342,527,000.00	18,793,295.28	50,751,365.56	14.8%	291,775,634.44
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)
030000000000	Law and Justice Sector	4,419,683,000.00	4,419,683,000.00	601,823,331.61	3,221,089,611.04	72.9%	1,198,593,388.96
031800000000	The State Judiciary	3,607,838,000.00	3,607,838,000.00	421,824,879.18	2,376,615,088.03	65.9%	1,231,222,911.97
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
032600000000	Ministry of Justice	811,845,000.00	811,845,000.00	179,998,452.43	844,474,523.01	104.0%	- 32,629,523.01
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
040000000000	Regional	2,072,788,000.00	2,072,788,000.00	22,878,480.95	55,758,313.73	2.7%	2,017,029,686.27
047300000000	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
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
045500000000	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
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
050000000000	Social Sector	42,338,306,000.00	42,338,306,000.00	4,227,170,266.71	11,452,954,016.80	27.1%	30,885,351,983.20
051300000000	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
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
051400000000	Ministry of Women Affairs and Social Development	400,014,000.00	400,014,000.00	78,361,440.56	197,688,537.63	49.4%	202,325,462.37
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
051700000000	Ministry of Education	22,815,966,000.00	22,815,966,000.00	2,080,696,828.59	4,792,383,924.32	21.0%	18,023,582,075.68
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
052100000000	Ministry of Health	10,947,414,000.00	10,947,414,000.00	999,644,703.06	3,561,419,383.13	32.5%	7,385,994,616.87
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
053500000000	Ministry of Environment	4,759,147,000.00	4,759,147,000.00	446,542,670.92	1,306,037,442.01	27.4%	3,453,109,557.99
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
053900000000	Ministry of Sports	2,754,364,000.00	2,754,364,000.00	414,819,031.27	1,087,641,105.83	39.5%	1,666,722,894.17
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
055100000000	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
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
057000000000	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
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)
	Total Personnel Expenditure	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
01000000000	Administration Sector	10,747,174,000.00	10,752,232,144.00	1,526,629,459.18	5,095,874,014.91	47.4%	5,656,358,129.09
01110000000	Governor's Office	7,249,879,000.00	7,249,879,000.00	616,240,921.11	2,210,307,088.18	30.5%	5,039,571,911.82
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
01610000000	Office of the Secretary to the State Government	676,517,000.00	676,517,000.00	87,494,034.84	260,133,855.37	38.5%	416,383,144.63
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	5,943,053.81	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
01120000000	Abia State House of Assembly (The Legislature)	589,476,000.00	589,476,000.00	293,252,410.53	869,198,105.01	147.5%	- 279,722,105.01
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
01230000000	Ministry of Information and Strategy	777,014,000.00	777,014,000.00	234,301,388.61	775,239,309.44	99.8%	1,774,690.57
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
01250000000	Office of the Head of State Civil Service	778,115,000.00	778,115,000.00	104,864,493.22	365,723,068.21	47.0%	412,391,931.79
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
01400000000	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
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
01630000000	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
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
01470000000	Civil Service Commission (CSC)	123,744,000.00	123,744,000.00	33,241,629.95	104,873,960.05	84.8%	18,870,039.95
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
01640000000	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
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
01480000000	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
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
01730000000	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
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)
02000000000	Economic Sector	4,375,254,000.00	4,375,254,000.00	1,372,059,068.63	4,204,207,759.32	96.1%	171,046,240.68
02150000000	Ministry of Agriculture	914,794,000.00	914,794,000.00	314,639,312.28	1,000,806,196.43	109.4%	- 86,012,196.43
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
02200000000	Ministry of Finance	757,483,000.00	757,483,000.00	222,979,739.08	677,132,365.03	89.4%	80,350,634.97
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
02220000000	Ministry of Trade and Investment	280,963,000.00	280,963,000.00	106,582,848.35	340,509,690.56	121.2%	- 59,546,690.56
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
02280000000	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
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
02290000000	Ministry of Transport	373,001,000.00	373,001,000.00	59,962,411.51	147,057,556.98	39.4%	225,943,443.02
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
022905300100	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
02320000000	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
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
02340000000	Ministry of Works	161,281,000.00	161,281,000.00	48,535,501.34	188,599,126.74	116.9%	- 27,318,126.74
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
02360000000	Ministry of Tourism, Arts & Culture	111,115,000.00	111,115,000.00	37,355,629.74	131,446,299.40	118.3%	- 20,331,299.40
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
02380000000	Ministry of Budget	440,304,000.00	440,304,000.00	102,578,337.92	337,126,358.51	76.6%	103,177,641.49
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
02520000000	Ministry of Public Utilities and Water Resources	259,160,000.00	259,160,000.00	95,581,752.78	287,722,709.64	111.0%	- 28,562,709.64
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
02530000000	Ministry of Housing	175,237,000.00	175,237,000.00	63,131,988.39	199,439,158.12	113.8%	- 24,202,158.12
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
02540000000	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
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
02600000000	Ministry of Lands, Survey and Urban Planning	369,505,000.00	369,505,000.00	143,320,836.95	304,934,434.27	82.5%	64,570,565.73
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
02620000000	Ministry of Physical Urban Planning & Infrastructural Dev.	12,325,000.00	12,325,000.00	4,225,199.46	12,353,918.97	100.2%	- 28,918.97
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
02710000000	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
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
02720000000	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
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
03000000000	Law and Justice Sector	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
03180000000	The State Judiciary	3,035,338,000.00	3,035,338,000.00	391,024,879.18	2,309,915,088.03	76.1%	725,422,911.97
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
03260000000	Ministry of Justice	590,228,000.00	590,228,000.00	151,998,452.43	801,474,523.01	135.8%	- 211,246,523.01
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)
04000000000	Regional	205,249,000.00	205,249,000.00	22,878,480.95	55,758,313.73	27.2%	149,490,686.27
04730000000	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	164,999,000.00	164,999,000.00	-	-	0.0%	164,999,000.00
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	164,999,000.00	164,999,000.00	-	-	0.0%	164,999,000.00
04550000000	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
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
05000000000	Social Sector	20,152,880,000.00	20,152,880,000.00	3,592,012,266.71	9,659,047,666.80	47.9%	10,493,832,333.20
05130000000	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
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
05140000000	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
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
05170000000	Ministry of Education	12,209,591,000.00	12,209,591,000.00	1,915,996,828.59	4,536,383,924.32	37.2%	7,673,207,075.68
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
05210000000	Ministry of Health	5,331,665,000.00	5,331,665,000.00	987,144,703.06	3,403,479,533.13	63.8%	1,928,185,466.87
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
05350000000	Ministry of Environment	419,195,000.00	419,195,000.00	112,034,670.92	398,620,942.01	95.1%	20,574,057.99
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
05390000000	Ministry of Sports	1,710,214,000.00	1,710,214,000.00	414,819,031.27	857,641,105.83	50.1%	852,572,894.17
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
05510000000	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
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
05700000000	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
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)
	Total Overhead Expenditure	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
010000000000	Administration Sector	11,354,267,000.00	11,405,046,000.00	2,109,275,400.00	5,663,976,667.00	49.7%	5,741,069,333.00
011100000000	Governor's Office	8,716,730,000.00	8,716,730,000.00	1,816,525,400.00	5,017,254,400.00	57.6%	3,699,475,600.00
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
011101001000	Abia State Marketing & Quality Management Agency	6,700,000.00	6,700,000.00	-	-	0.0%	6,700,000.00
011110200100	Abia State Infrastructure Development Initiative (ASTIDI)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
011110300100	Abia State Signage & Advertisement Agency (ABSSAA)	6,800,000.00	6,800,000.00	-	-	0.0%	6,800,000.00
011110400100	Public Private Partnership & Investment Promotions Office	16,800,000.00	16,800,000.00	-	-	0.0%	16,800,000.00
016100000000	Office of the Secretary to the State Government	381,660,000.00	381,660,000.00	62,250,000.00	121,912,267.00	31.9%	259,747,733.00
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
011200000000	Abia State House of Assembly (The Legislature)	1,528,500,000.00	1,528,500,000.00	210,000,000.00	461,000,000.00	30.2%	1,067,500,000.00
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
012300000000	Ministry of Information and Strategy	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
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
012500000000	Office of the Head of State Civil Service	117,698,000.00	117,698,000.00	6,000,000.00	14,810,000.00	12.6%	102,888,000.00
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
014000000000	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
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
016300000000	Office of the Auditor General for Local Government	20,100,000.00	54,250,000.00	-	-	0.0%	54,250,000.00
016300100100	Office of the Auditor General for Local Government	20,100,000.00	54,250,000.00	-	-	0.0%	54,250,000.00
014700000000	Civil Service Commission (CSC)	20,660,000.00	20,660,000.00	-	2,000,000.00	9.7%	18,660,000.00
014700100100	Civil Service Commission	20,660,000.00	20,660,000.00	-	2,000,000.00	9.7%	18,660,000.00
016400000000	Local Government Service Commission	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
016400100100	Local Government Service Commission	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
014800000000	Abia State Independent Electoral Commission (ABSIEC)	14,421,000.00	14,421,000.00	-	-	0.0%	14,421,000.00
014800100100	Abia State Independent Electoral Commission (ABSIEC)	14,421,000.00	14,421,000.00	-	-	0.0%	14,421,000.00
017300000000	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
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)
02000000000	Economic Sector	974,057,400.00	974,057,400.00	419,939,043.41	852,074,245.58	87.5%	121,983,154.42
02150000000	Ministry of Agriculture	30,450,000.00	30,450,000.00	-	-	0.0%	30,450,000.00
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
02200000000	Ministry of Finance	424,347,400.00	424,347,400.00	393,099,043.41	807,889,005.58	190.4%	- 383,541,605.58
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
02220000000	Ministry of Trade and Investment	11,800,000.00	11,800,000.00	-	-	0.0%	11,800,000.00
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
02280000000	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
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
02290000000	Ministry of Transport	35,700,000.00	35,700,000.00	-	500,000.00	1.4%	35,200,000.00
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
0229005300100	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
02320000000	Ministry of Petroleum and Mineral Resources	14,600,000.00	14,600,000.00	-	-	0.0%	14,600,000.00
023200100100	Ministry of Petroleum and Mineral Resources	14,600,000.00	14,600,000.00	-	-	0.0%	14,600,000.00
02340000000	Ministry of Works	38,450,000.00	38,450,000.00	-	2,160,240.00	5.6%	36,289,760.00
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
02360000000	Ministry of Tourism, Arts & Culture	20,700,000.00	20,700,000.00	-	-	0.0%	20,700,000.00
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
02380000000	Ministry of Budget	118,600,000.00	118,600,000.00	2,570,000.00	4,255,000.00	3.6%	114,345,000.00
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
02520000000	Ministry of Public Utilities and Water Resources	59,500,000.00	59,500,000.00	-	10,000,000.00	16.8%	49,500,000.00
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
02530000000	Ministry of Housing	68,000,000.00	68,000,000.00	24,150,000.00	27,150,000.00	39.9%	40,850,000.00
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
02540000000	Min of Rural Development, Cooperative & Poverty Reduction	10,260,000.00	10,260,000.00	-	-	0.0%	10,260,000.00
025400100100	Min of Rural Development, Cooperative & Poverty Reduction	10,260,000.00	10,260,000.00	-	-	0.0%	10,260,000.00
02600000000	Ministry of Lands, Survey and Urban Planning	83,800,000.00	83,800,000.00	-	-	0.0%	83,800,000.00
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
02620000000	Ministry of Physical Urban Planning & Infrastructural Dev.	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
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)
027100000000	Ministry of Industry	12,700,000.00	12,700,000.00	-	-	0.0%	12,700,000.00
027100100100	Ministry of Industry	12,700,000.00	12,700,000.00	-	-	0.0%	12,700,000.00
027200000000	Ministry of Small and Medium Enterprise Development	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
027200100100	Ministry of Small and Medium Enterprise Development	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
030000000000	Law and Justice Sector	376,992,000.00	376,992,000.00	48,800,000.00	94,700,000.00	25.1%	282,292,000.00
031800000000	The State Judiciary	225,500,000.00	225,500,000.00	20,800,000.00	51,700,000.00	22.9%	173,800,000.00
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
032600000000	Ministry of Justice	151,492,000.00	151,492,000.00	28,000,000.00	43,000,000.00	28.4%	108,492,000.00
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
040000000000	Regional	110,040,000.00	110,040,000.00	-	-	0.0%	110,040,000.00
047300000000	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	90,040,000.00	90,040,000.00	-	-	0.0%	90,040,000.00
047300100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	90,040,000.00	90,040,000.00	-	-	0.0%	90,040,000.00
045500000000	Umuahia Capital Development Authority (UCDA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
045500100100	Umuahia Capital Development Authority (UCDA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
050000000000	Social Sector	3,714,206,000.00	3,714,206,000.00	76,950,000.00	410,764,850.00	11.1%	3,303,441,150.00
051300000000	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
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
051400000000	Ministry of Women Affairs and Social Development	59,700,000.00	59,700,000.00	7,500,000.00	11,500,000.00	19.3%	48,200,000.00
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
051700000000	Ministry of Education	2,051,775,000.00	2,051,775,000.00	-	6,000,000.00	0.3%	2,045,775,000.00
051700100100	Ministry of Education	60,250,000.00	60,250,000.00	-	-	0.0%	60,250,000.00
051700200100	Abia State Educaion 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 Countnuing 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), Arochukwu	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
052100000000	Ministry of Health	412,529,000.00	412,529,000.00	-	6,114,850.00	1.5%	406,414,150.00
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
053500000000	Ministry of Environment	71,552,000.00	71,552,000.00	6,000,000.00	22,000,000.00	30.7%	49,552,000.00
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
053900000000	Ministry of Sports	1,044,150,000.00	1,044,150,000.00	-	230,000,000.00	22.0%	814,150,000.00
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
055100000000	Ministry of Local Government and Chieftaincy Affairs	20,600,000.00	20,600,000.00	-	-	0.0%	20,600,000.00
055100100100	Ministry of Local Government and Chieftaincy Affairs	20,600,000.00	20,600,000.00	-	-	0.0%	20,600,000.00
057000000000	Ministry of Joint Projects	20,000,000.00	20,000,000.00	200,000.00	200,000.00	1.0%	19,800,000.00
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)
	Total Capital Expenditure	69,191,240,000.00	69,242,240,000.00	1,247,529,600.00	3,426,086,711.29	4.9%	65,816,153,288.71
010000000000	Administration Sector	7,791,314,000.00	7,842,314,000.00	150,200,000.00	577,400,000.00	7.4%	7,264,914,000.00
011100000000	Governor's Office	3,692,195,000.00	3,692,195,000.00	20,000,000.00	376,200,000.00	10.2%	3,315,995,000.00
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
011103000100	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
016100000000	Office of the Secretary to the State Government	119,100,000.00	119,100,000.00	-	500,000.00	0.4%	118,600,000.00
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
011200000000	Abia State House of Assembly (The Legislature)	2,272,000,000.00	2,272,000,000.00	95,000,000.00	95,000,000.00	4.2%	2,177,000,000.00
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
012300000000	Ministry of Information and Strategy	569,150,000.00	569,150,000.00	27,200,000.00	97,700,000.00	17.2%	471,450,000.00
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
012305000100	Abia State Printing & Publishing Corporation	12,100,000.00	12,100,000.00	-	-	0.0%	12,100,000.00
012500000000	Office of the Head of State Civil Service	188,885,000.00	188,885,000.00	-	-	0.0%	188,885,000.00
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
014000000000	Office of the State Auditor General	24,568,000.00	50,568,000.00	-	-	0.0%	50,568,000.00
014000100100	Office of the State Auditor General	24,568,000.00	50,568,000.00	-	-	0.0%	50,568,000.00
016300000000	Office of the Auditor General for Local Government	55,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
016300100100	Office of the Auditor General for Local Government	55,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
014700000000	Civil Service Commission (CSC)	8,091,000.00	8,091,000.00	-	-	0.0%	8,091,000.00
014700100100	Civil Service Commission	8,091,000.00	8,091,000.00	-	-	0.0%	8,091,000.00
016400000000	Local Government Service Commission	231,825,000.00	231,825,000.00	-	-	0.0%	231,825,000.00
016400100100	Local Government Service Commission	231,825,000.00	231,825,000.00	-	-	0.0%	231,825,000.00
014800000000	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
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
017300000000	Ministry of Home Land Security	620,000,000.00	620,000,000.00	-	-	0.0%	620,000,000.00
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)
020000000000	Economic Sector	40,754,082,000.00	40,754,082,000.00	529,121,600.00	1,450,545,211.29	3.6%	39,303,536,788.71
021500000000	Ministry of Agriculture	1,506,032,000.00	1,506,032,000.00	-	7,000,000.00	0.5%	1,499,032,000.00
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
022000000000	Ministry of Finance	350,000,000.00	350,000,000.00	24,380,000.00	393,128,983.24	112.3%	-
022000100100	Ministry of Finance	140,000,000.00	140,000,000.00	23,860,000.00	392,608,983.24	280.4%	-
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
022200000000	Ministry of Trade and Investment	1,210,100,000.00	1,210,100,000.00	2,000,000.00	5,000,000.00	0.4%	1,205,100,000.00
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
022800000000	Ministry of Science and Technology	302,000,000.00	302,000,000.00	-	-	0.0%	302,000,000.00
022800100100	Ministry of Science and Technology	302,000,000.00	302,000,000.00	-	-	0.0%	302,000,000.00
022900000000	Ministry of Transport	421,000,000.00	421,000,000.00	-	-	0.0%	421,000,000.00
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
023200000000	Ministry of Petroleum and Mineral Resources	319,000,000.00	319,000,000.00	-	-	0.0%	319,000,000.00
023200100100	Ministry of Petroleum and Mineral Resources	319,000,000.00	319,000,000.00	-	-	0.0%	319,000,000.00
023400000000	Ministry of Works	16,310,000,000.00	16,310,000,000.00	390,000,000.00	508,785,728.29	3.1%	15,801,214,271.71
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
023600000000	Ministry of Tourism, Arts & Culture	138,950,000.00	138,950,000.00	3,000,000.00	3,000,000.00	2.2%	135,950,000.00
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
023800000000	Ministry of Budget	7,224,500,000.00	7,224,500,000.00	14,000,000.00	347,463,899.76	4.8%	6,877,036,100.24
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
023805000100	Abia State Community & Social Development Agency	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
025200000000	Ministry of Public Utilities and Water Resources	4,591,000,000.00	4,591,000,000.00	30,000,000.00	41,600,000.00	0.9%	4,549,400,000.00
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
025300000000	Ministry of Housing	5,100,000,000.00	5,100,000,000.00	65,741,600.00	143,066,600.00	2.8%	4,956,933,400.00
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
025400000000	Min of Rural Development, Cooperative & Poverty Reduction	1,150,000,000.00	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
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
026000000000	Ministry of Lands, Survey and Urban Planning	1,570,000,000.00	1,570,000,000.00	-	-	0.0%	1,570,000,000.00
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
026200000000	Ministry of Physical Urban Planning & Infrastructural Dev.	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
026200200100	Open Spaces Development Commission	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
027100000000	Ministry of Industry	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
027100100100	Ministry of Industry	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
027200000000	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
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
030000000000	Law and Justice Sector	417,125,000.00	417,125,000.00	10,000,000.00	15,000,000.00	3.6%	402,125,000.00
031800000000	The State Judiciary	347,000,000.00	347,000,000.00	10,000,000.00	15,000,000.00	4.3%	332,000,000.00
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
032600000000	Ministry of Justice	70,125,000.00	70,125,000.00	-	-	0.0%	70,125,000.00
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)
04000000000	Regional	1,757,499,000.00	1,757,499,000.00	-	-	0.0%	1,757,499,000.00
04730000000	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
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
04550000000	Umuahia Capital Development Authority (UCDA)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
045500100100	Umuahia Capital Development Authority (UCDA)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
05000000000	Social Sector	18,471,220,000.00	18,471,220,000.00	558,208,000.00	1,383,141,500.00	7.5%	17,088,078,500.00
05130000000	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
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
05140000000	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
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
05170000000	Ministry of Education	8,554,600,000.00	8,554,600,000.00	164,700,000.00	250,000,000.00	2.9%	8,304,600,000.00
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 Educaion 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 Countnuing 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), Arochukwu	197,600,000.00	197,600,000.00	-	-	0.0%	197,600,000.00
051702100100	Abia State University, Uтуру	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
05210000000	Ministry of Health	5,203,220,000.00	5,203,220,000.00	12,500,000.00	151,825,000.00	2.9%	5,051,395,000.00
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
05350000000	Ministry of Environment	4,268,400,000.00	4,268,400,000.00	328,508,000.00	885,416,500.00	20.7%	3,382,983,500.00
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
05510000000	Ministry of Local Government and Chieftaincy Affairs	55,000,000.00	55,000,000.00	-	900,000.00	1.6%	54,100,000.00
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
05700000000	Ministry of Joint Projects	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
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)
	<i>Total Other Expenditure</i>	<i>6,988,826,600.00</i>	<i>6,988,826,600.00</i>	<i>2,067,288,990.85</i>	<i>8,010,967,661.33</i>	<i>114.6%</i>	<i>- 1,022,141,061.33</i>
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)
2	EXPENDITURES	131,815,752,000.00	131,922,589,144.00	13,026,385,641.34	40,584,847,500.99	30.8%	91,337,741,643.01
21	PERSONNEL COST	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
2101	SALARY	21,110,751,673.00	21,115,809,817.00	7,053,154,607.08	21,864,256,024.36	103.5%	- 748,446,207.36
210101	SALARIES AND WAGES	21,110,751,673.00	21,115,809,817.00	7,053,154,607.08	21,864,256,024.36	103.5%	- 748,446,207.36
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
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,302,475,327.00	10,302,475,327.00	-	-	0.0%	10,302,475,327.00
210201	ALLOWANCES	10,302,475,327.00	10,302,475,327.00	-	-	0.0%	10,302,475,327.00
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
2103	SOCIAL BENEFITS	7,692,896,000.00	7,692,896,000.00	3,448,000.00	262,021,341.43	3.4%	7,430,874,658.57
210301	SOCIAL BENEFITS	7,692,896,000.00	7,692,896,000.00	3,448,000.00	262,021,341.43	3.4%	7,430,874,658.57
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
22	OTHER RECURRENT COSTS	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
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
220201	TRAVEL & TRANSPORT - GENERAL	2,113,823,600.00	2,120,323,600.00	311,127,400.00	562,292,640.00	26.5%	1,558,030,960.00
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
220202	UTILITIES - GENERAL	243,358,500.00	245,708,500.00	5,669,250.00	37,643,450.00	15.3%	208,065,050.00
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)
220203	MATERIALS & SUPPLIES - GENERAL	1,060,974,075.00	1,061,974,075.00	122,319,400.00	274,813,800.00	25.9%	787,160,275.00
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
220204	MAINTENANCE SERVICES - GENERAL	1,138,400,100.00	1,150,879,100.00	140,522,000.00	331,740,162.00	28.8%	819,138,938.00
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
220205	TRAINING - GENERAL	245,338,600.00	247,538,600.00	395,000.00	1,205,000.00	0.5%	246,333,600.00
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
220206	OTHER SERVICES - GENERAL	7,076,150,500.00	7,076,150,500.00	834,990,000.00	2,959,840,000.00	41.8%	4,116,310,500.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	236,029,400.00	256,529,400.00	30,907,548.22	63,039,548.22	24.6%	193,489,851.78
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
220208	FUEL & LUBRICANTS - GENERAL	627,008,300.00	631,008,300.00	85,514,000.00	152,798,785.00	24.2%	478,209,515.00
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
220209	FINANCIAL CHARGES - GENERAL	295,518,100.00	295,518,100.00	379,143,509.19	752,973,306.36	254.8%	- 457,455,206.36
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
220210	MISCELLANEOUS EXPENSES GENERAL	3,492,961,225.00	3,494,711,225.00	744,376,336.00	1,885,169,071.00	53.9%	1,609,542,154.00
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	13,301,800.00	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
2206	PUBLIC DEBT CHARGES	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
220601	FOREIGN INTEREST / DISCOUNT	180,002,600.00	180,002,600.00	225,640,397.85	428,357,667.45	238.0%	- 248,355,067.45
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
220602	DOMESTIC INTEREST / DISCOUNT	6,808,824,000.00	6,808,824,000.00	1,841,648,593.00	7,582,609,993.88	111.4%	- 773,785,993.88
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
23	CAPITAL EXPENDITURE	69,191,240,000.00	69,242,240,000.00	1,247,529,600.00	3,426,086,711.29	4.9%	65,816,153,288.71
2301	FIXED ASSETS PURCHASED	15,281,603,878.00	15,315,603,878.00	306,688,000.00	1,099,555,500.00	7.2%	14,216,048,378.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,281,603,878.00	15,315,603,878.00	306,688,000.00	1,099,555,500.00	7.2%	14,216,048,378.00
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 PHOTOCOPIING 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
2302	CONSTRUCTION / PROVISION	32,630,638,455.00	32,632,638,455.00	519,141,600.00	867,577,328.29	2.7%	31,765,061,126.71
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32,630,638,455.00	32,632,638,455.00	519,141,600.00	867,577,328.29	2.7%	31,765,061,126.71
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)
2303	REHABILITATION / REPAIRS	4,558,119,653.00	4,558,119,653.00	37,100,000.00	70,100,000.00	1.5%	4,488,019,653.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,558,119,653.00	4,558,119,653.00	37,100,000.00	70,100,000.00	1.5%	4,488,019,653.00
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
2304	PRESERVATION OF THE ENVIRONMENT	5,086,202,373.00	5,086,202,373.00	332,100,000.00	860,261,000.00	16.9%	4,225,941,373.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,086,202,373.00	5,086,202,373.00	332,100,000.00	860,261,000.00	16.9%	4,225,941,373.00
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
2305	OTHER CAPITAL PROJECTS	11,634,675,641.00	11,649,675,641.00	52,500,000.00	528,592,883.00	4.5%	11,121,082,758.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	11,634,675,641.00	11,649,675,641.00	52,500,000.00	528,592,883.00	4.5%	11,121,082,758.00
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)
	Total Expenditure	131,815,752,000.00	131,922,589,144.00	13,026,385,641.34	40,584,847,500.99	30.8%	91,337,741,643.01
701	General Public Service	28,136,089,578.00	28,242,926,722.00	6,341,944,094.31	20,400,495,928.46	72.2%	7,842,430,793.54
7011	Executive & Legislative Organ, Financial Affairs and External	13,768,688,400.00	13,839,525,544.00	3,445,553,378.64	9,606,660,811.07	69.4%	4,232,864,732.93
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	Foreign and Economic Aid	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
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	General Services	6,799,497,378.00	6,833,497,378.00	456,959,744.45	1,480,887,264.21	21.7%	5,352,610,113.79
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	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
70141	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
7015	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
70151	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
7016	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
70161	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
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
7018	Transfer of a General Character between Different Levels of	346,409,200.00	346,409,200.00	372,141,980.37	1,301,980,191.85	375.9%	- 955,570,991.85
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	Public Order and Safety	5,744,718,545.00	5,744,718,545.00	632,805,524.23	3,333,380,625.37	58.0%	2,411,337,919.63
7031	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
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	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
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	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
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	Economic Affairs	33,374,731,176.00	33,374,731,176.00	1,135,143,161.81	3,204,307,833.76	9.6%	30,170,423,342.24
7041	General Economic, Commercial and Labour Affairs	5,792,879,999.00	5,792,879,999.00	165,791,727.25	528,984,340.93	9.1%	5,263,895,658.07
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	Agriculture, Forestry, Fishing and Hunting	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
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	Fuel and Energy	2,060,055,673.00	2,060,055,673.00	30,000,000.00	38,600,000.00	1.9%	2,021,455,673.00
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	Mining, Manufacturing and Construction	18,291,940,333.00	18,291,940,333.00	500,552,618.87	930,539,405.68	5.1%	17,361,400,927.32
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	27,021,492.10	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	Transport	514,456,000.00	514,456,000.00	23,612,033.11	74,494,484.64	14.5%	439,961,515.36
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	Other Industries	2,653,548,171.00	2,653,548,171.00	96,465,010.46	299,295,816.56	11.3%	2,354,252,354.44
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	R&D Economic Affairs	993,875,000.00	993,875,000.00	4,082,459.84	324,587,589.52	32.7%	669,287,410.48
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)
705	Environmental Protection	5,517,524,373.00	5,517,524,373.00	446,542,670.92	1,306,037,442.01	23.7%	4,211,486,930.99
7051	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
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
7052	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
70521	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
7053	Pollution Abatement	5,125,000.00	5,125,000.00	146,100,000.00	295,350,000.00	5762.9%	- 290,225,000.00
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
7054	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
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
7056	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
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
706	Housing and Community Amenities	9,355,125,565.00	9,355,125,565.00	429,029,858.53	1,061,925,134.73	11.4%	8,293,200,430.27
7061	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
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
7062	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
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
7063	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
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
7065	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
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
7066	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
70661	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
707	Health	12,041,073,137.00	12,041,073,137.00	1,001,733,814.50	3,567,712,469.90	29.6%	8,473,360,667.10
7072	Outpatient Services	1,261,597,000.00	1,261,597,000.00	60,057,940.96	201,019,048.72	15.9%	1,060,577,951.28
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
7073	Hospital Services	5,380,578,337.00	5,380,578,337.00	446,062,113.80	1,533,985,332.45	28.5%	3,846,593,004.55
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
7074	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
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
7075	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70751	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
708	Recreation, Culture and Religion	5,399,597,093.00	5,399,597,093.00	876,680,247.89	2,458,894,263.39	45.5%	2,940,702,829.62
7081	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
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
7082	Cultural Services	171,594,000.00	171,594,000.00	37,179,984.89	123,732,798.37	72.1%	47,861,201.63
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
7083	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
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
7084	Religious and Other Community Services	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
70841	Religious and Other Community Services	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
7086	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
70861	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
709	Education	24,878,831,533.00	24,878,831,533.00	2,080,696,828.59	4,792,383,924.32	19.3%	20,086,447,608.68
7091	Pre-Primary and Primary Education	2,842,118,264.00	2,842,118,264.00	120,000,000.00	185,000,000.00	6.5%	2,657,118,264.00
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
7092	Secondary Education	7,053,696,628.00	7,053,696,628.00	518,099,733.51	1,193,026,444.31	16.9%	5,860,670,183.69
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
7093	Post-Secondary and Non Tertiary Education	49,791,000.00	49,791,000.00	-	6,105,000.00	12.3%	43,686,000.00
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
7094	Tertiary Education	9,446,231,641.00	9,446,231,641.00	1,048,873,755.00	1,379,355,355.00	14.6%	8,066,876,286.00
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
7095	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
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
7096	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
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
7097	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
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)
710	Social Protection	7,368,061,000.00	7,368,061,000.00	81,809,440.56	459,709,879.06	6.2%	6,908,351,120.94
7102	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
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
7103	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
71031	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
7104	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
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
7105	Unemployment	53,500,000.00	53,500,000.00	6,000,000.00	8,000,000.00	15.0%	45,500,000.00
71051	Unemployment	53,500,000.00	53,500,000.00	6,000,000.00	8,000,000.00	15.0%	45,500,000.00
7106	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
71061	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
7107	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
71071	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
7108	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71081	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7109	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
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)
	Total Personnel Expenditure	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
701	General Public Service	4,366,152,200.00	4,371,210,344.00	1,636,850,660.05	5,134,398,611.31	117.5%	- 763,188,267.31
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	2,510,000,000.00	2,515,058,144.00	978,068,935.23	2,886,611,155.25	114.8%	- 371,553,011.25
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
7013	General Services	1,509,743,000.00	1,509,743,000.00	286,639,744.45	945,807,264.21	62.6%	563,935,735.79
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
7018	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
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
703	Public Order and Safety	3,712,776,000.00	3,712,776,000.00	560,005,524.23	3,173,980,625.37	85.5%	538,795,374.63
7031	Police Services	33,665,000.00	33,665,000.00	4,631,814.22	22,027,941.99	65.4%	11,637,058.01
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
7032	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
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
7033	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
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
704	Economic Affairs	2,496,376,000.00	2,496,376,000.00	708,303,161.81	2,266,457,965.71	90.8%	229,918,034.29
7041	General Economic, Commercial and Labour Affairs	546,710,000.00	546,710,000.00	163,671,727.25	497,364,340.93	91.0%	49,345,659.07
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
7042	Agriculture, Forestry, Fishing and Hunting	914,794,000.00	914,794,000.00	314,639,312.28	1,000,806,196.43	109.4%	- 86,012,196.43
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
7044	Mining, Manufacturing and Construction	516,118,000.00	516,118,000.00	110,352,618.87	407,893,437.39	79.0%	108,224,562.61
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
7045	Transport	212,456,000.00	212,456,000.00	23,612,033.11	74,494,484.64	35.1%	137,961,515.36
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
7047	Other Industries	294,423,000.00	294,423,000.00	91,945,010.46	279,775,816.56	95.0%	14,647,183.44
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
7048	R&D Economic Affairs	11,875,000.00	11,875,000.00	4,082,459.84	6,123,689.76	51.6%	5,751,310.24
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
705	Environmental Protection	419,195,000.00	419,195,000.00	112,034,670.92	398,620,942.01	95.1%	20,574,057.99
7051	Waste Management	220,590,000.00	220,590,000.00	50,287,998.49	195,734,379.47	88.7%	24,855,620.53
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
7056	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
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
706	Housing and Community Amenities	923,503,000.00	923,503,000.00	329,138,258.53	860,208,534.73	93.1%	63,294,465.27
7061	Housing Development	175,237,000.00	175,237,000.00	63,131,988.39	199,439,158.12	113.8%	- 24,202,158.12
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
7062	Community Development	633,728,000.00	633,728,000.00	226,952,710.06	534,569,630.76	84.4%	99,158,369.24
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
7063	Water Supply	114,538,000.00	114,538,000.00	39,053,560.08	126,199,745.85	110.2%	- 11,661,745.85
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
707	Health	5,337,556,800.00	5,337,556,800.00	989,233,814.50	3,409,772,619.90	63.9%	1,927,784,180.10
7072	Outpatient Services	166,597,000.00	166,597,000.00	60,057,940.96	188,439,048.72	113.1%	- 21,842,048.72
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
7073	Hospital Services	3,662,711,000.00	3,662,711,000.00	446,062,113.80	1,533,985,332.45	41.9%	2,128,725,667.55
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
7074	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
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)
708	Recreation, Culture and Religion	2,740,715,000.00	2,740,715,000.00	753,230,247.89	1,927,244,263.39	70.3%	813,470,736.62
7081	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
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
7082	Cultural Services	101,094,000.00	101,094,000.00	34,179,984.89	120,732,798.37	119.4%	- 19,638,798.37
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
7083	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
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
709	Education	12,209,591,000.00	12,209,591,000.00	1,915,996,828.59	4,536,383,924.32	37.2%	7,673,207,075.68
7092	Secondary Education	5,202,080,000.00	5,202,080,000.00	481,399,733.51	1,156,326,444.31	22.2%	4,045,753,555.69
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
7093	Post-Secondary and Non Tertiary Education	2,191,000.00	2,191,000.00	-	105,000.00	4.8%	2,086,000.00
70931	Post-Secondary and Non Tertiary Education	2,191,000.00	2,191,000.00	-	105,000.00	4.8%	2,086,000.00
7094	Tertiary Education	5,475,926,000.00	5,475,926,000.00	1,048,873,755.00	1,379,355,355.00	25.2%	4,096,570,645.00
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
7096	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
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
7097	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
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
710	Social Protection	6,900,258,000.00	6,900,258,000.00	51,809,440.56	419,209,879.06	6.1%	6,481,048,120.94
7102	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
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
7104	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
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)
	Total Overhead Expenditure	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
701	General Public Service	11,134,563,400.00	11,185,342,400.00	2,490,944,443.41	6,434,120,672.58	57.5%	4,751,221,727.42
	Executive & Legislative Organ, Financial Affairs and External Affairs	10,723,188,400.00	10,773,967,400.00	2,435,624,443.41	6,318,540,672.58	58.6%	4,455,426,727.42
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
7013	General Services	411,375,000.00	411,375,000.00	55,320,000.00	115,580,000.00	28.1%	295,795,000.00
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
703	Public Order and Safety	777,440,000.00	777,440,000.00	62,800,000.00	137,200,000.00	17.6%	640,240,000.00
7031	Police Services	395,448,000.00	395,448,000.00	14,000,000.00	42,000,000.00	10.6%	353,448,000.00
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
7032	Fire Protection Services	5,000,000.00	5,000,000.00	-	500,000.00	10.0%	4,500,000.00
70321	Fire Protection Services	5,000,000.00	5,000,000.00	-	500,000.00	10.0%	4,500,000.00
7033	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
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
704	Economic Affairs	354,150,000.00	354,150,000.00	320,000.00	2,480,240.00	0.7%	351,669,760.00
7041	General Economic, Commercial and Labour Affairs	63,250,000.00	63,250,000.00	120,000.00	120,000.00	0.2%	63,130,000.00
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
7042	Agriculture, Forestry, Fishing and Hunting	30,450,000.00	30,450,000.00	-	-	0.0%	30,450,000.00
70421	Agriculture	30,450,000.00	30,450,000.00	-	-	0.0%	30,450,000.00
7044	Mining, Manufacturing and Construction	179,490,000.00	179,490,000.00	200,000.00	2,360,240.00	1.3%	177,129,760.00
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
7045	Transport	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
70451	Road Transport	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
7047	Other Industries	41,960,000.00	41,960,000.00	-	-	0.0%	41,960,000.00
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
7048	R&D Economic Affairs	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
70487	R&D Other Industries	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
705	Environmental Protection	71,552,000.00	71,552,000.00	6,000,000.00	22,000,000.00	30.7%	49,552,000.00
7051	Waste Management	20,352,000.00	20,352,000.00	-	-	0.0%	20,352,000.00
70511	Waste Management	20,352,000.00	20,352,000.00	-	-	0.0%	20,352,000.00
7056	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
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
706	Housing and Community Amenities	266,000,000.00	266,000,000.00	24,150,000.00	37,150,000.00	14.0%	228,850,000.00
7061	Housing Development	68,000,000.00	68,000,000.00	24,150,000.00	27,150,000.00	39.9%	40,850,000.00
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
7062	Community Development	184,100,000.00	184,100,000.00	-	10,000,000.00	5.4%	174,100,000.00
70621	Community Development	184,100,000.00	184,100,000.00	-	10,000,000.00	5.4%	174,100,000.00
7063	Water Supply	13,900,000.00	13,900,000.00	-	-	0.0%	13,900,000.00
70631	Water Supply	13,900,000.00	13,900,000.00	-	-	0.0%	13,900,000.00
707	Health	444,529,000.00	444,529,000.00	-	6,114,850.00	1.4%	438,414,150.00
7072	Outpatient Services	43,000,000.00	43,000,000.00	-	6,080,000.00	14.1%	36,920,000.00
70722	Specialized Medical Services	43,000,000.00	43,000,000.00	-	6,080,000.00	14.1%	36,920,000.00
7073	Hospital Services	298,600,000.00	298,600,000.00	-	-	0.0%	298,600,000.00
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
7074	Public Health Services	102,929,000.00	102,929,000.00	-	34,850.00	0.0%	102,894,150.00
70741	Public Health Services	102,929,000.00	102,929,000.00	-	34,850.00	0.0%	102,894,150.00
708	Recreation, Culture and Religion	1,357,750,000.00	1,357,750,000.00	63,250,000.00	364,950,000.00	26.9%	992,800,000.00
7081	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
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)
7082	Cultural Services	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
70821	Cultural Services	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
7083	Broadcasting and Publishing Services	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
70831	Broadcasting and Publishing Services	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
7084	Religious and Other Community Services	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
70841	Religious and Other Community Services	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
709	Education	2,051,775,000.00	2,051,775,000.00	-	6,000,000.00	0.3%	2,045,775,000.00
7092	Secondary Education	118,700,000.00	118,700,000.00	-	-	0.0%	118,700,000.00
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
7093	Post-Secondary and Non Tertiary Education	20,600,000.00	20,600,000.00	-	6,000,000.00	29.1%	14,600,000.00
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
7094	Tertiary Education	1,706,625,000.00	1,706,625,000.00	-	-	0.0%	1,706,625,000.00
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
7096	Subsidiary Services to Education	170,250,000.00	170,250,000.00	-	-	0.0%	170,250,000.00
70961	Subsidiary Services to Education	170,250,000.00	170,250,000.00	-	-	0.0%	170,250,000.00
7097	R&D Education	35,600,000.00	35,600,000.00	-	-	0.0%	35,600,000.00
70971	R&D Education	35,600,000.00	35,600,000.00	-	-	0.0%	35,600,000.00
710	Social Protection	71,803,000.00	71,803,000.00	7,500,000.00	11,500,000.00	16.0%	60,303,000.00
7102	Old Age	12,103,000.00	12,103,000.00	-	-	0.0%	12,103,000.00
71021	Old Age	12,103,000.00	12,103,000.00	-	-	0.0%	12,103,000.00
7104	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
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
7105	Unemployment	3,500,000.00	3,500,000.00	6,000,000.00	8,000,000.00	228.6%	-
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)
	Total Capital Expenditure	69,191,240,000.00	69,242,240,000.00	1,247,529,600.00	3,426,086,711.29	5.0%	65,816,153,288.71
701	General Public Service	5,646,547,378.00	5,697,547,378.00	146,860,000.00	821,008,983.24	14.5%	4,876,538,394.76
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	535,500,000.00	550,500,000.00	31,860,000.00	401,508,983.24	75.0%	148,991,016.76
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%	-
7012	Foreign and Economic Aid	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
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	General Services	4,878,379,378.00	4,912,379,378.00	115,000,000.00	419,500,000.00	8.6%	4,492,879,378.00
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
7014	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
70141	Basic Research	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
7015	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
70151	R&D General Public Services	138,200,000.00	138,200,000.00	-	-	0.0%	138,200,000.00
7016	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
70161	General Public Services N.E.C	12,968,000.00	14,968,000.00	-	-	0.0%	14,968,000.00
703	Public Order and Safety	1,254,502,545.00	1,254,502,545.00	10,000,000.00	22,200,000.00	1.8%	1,232,302,545.00
7031	Police Services	635,792,119.00	635,792,119.00	-	7,200,000.00	1.1%	628,592,119.00
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
7032	Fire Protection Services	99,000,000.00	99,000,000.00	-	-	0.0%	99,000,000.00
70321	Fire Protection Services	99,000,000.00	99,000,000.00	-	-	0.0%	99,000,000.00
7033	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
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
704	Economic Affairs	30,524,205,176.00	30,524,205,176.00	426,520,000.00	935,369,628.05	3.1%	29,588,835,547.95
7041	General Economic, Commercial and Labour Affairs	5,182,919,999.00	5,182,919,999.00	2,000,000.00	31,500,000.00	0.6%	5,151,419,999.00
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
7042	Agriculture, Forestry, Fishing and Hunting	2,122,732,000.00	2,122,732,000.00	-	7,000,000.00	0.3%	2,115,732,000.00
70421	Agriculture	2,122,732,000.00	2,122,732,000.00	-	7,000,000.00	0.3%	2,115,732,000.00
7043	Fuel and Energy	2,060,055,673.00	2,060,055,673.00	30,000,000.00	38,600,000.00	1.9%	2,021,455,673.00
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	Mining, Manufacturing and Construction	17,596,332,333.00	17,596,332,333.00	390,000,000.00	520,285,728.29	3.0%	17,076,046,604.71
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
7045	Transport	278,000,000.00	278,000,000.00	-	-	0.0%	278,000,000.00
70451	Road Transport	278,000,000.00	278,000,000.00	-	-	0.0%	278,000,000.00
7047	Other Industries	2,317,165,171.00	2,317,165,171.00	4,520,000.00	19,520,000.00	0.8%	2,297,645,171.00
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
7048	R&D Economic Affairs	967,000,000.00	967,000,000.00	-	318,463,899.76	32.9%	648,536,100.24
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)
705	Environmental Protection	5,026,777,373.00	5,026,777,373.00	328,508,000.00	885,416,500.00	17.6%	4,141,360,873.00
7051	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
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
7052	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
70521	Waste Water Management	5,445,530.00	5,445,530.00	-	-	0.0%	5,445,530.00
7053	Pollution Abatement	5,125,000.00	5,125,000.00	146,100,000.00	295,350,000.00	5762.9%	- 290,225,000.00
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
7054	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
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
706	Housing and Community Amenities	8,165,622,565.00	8,165,622,565.00	75,741,600.00	164,566,600.00	2.0%	8,001,055,965.00
7061	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
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
7062	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
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
7063	Water Supply	3,180,422,870.00	3,180,422,870.00	-	3,000,000.00	0.1%	3,177,422,870.00
70631	Water Supply	3,180,422,870.00	3,180,422,870.00	-	3,000,000.00	0.1%	3,177,422,870.00
7065	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
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
7066	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
70661	Housing and Community Amenities N. E. C	117,141,324.00	117,141,324.00	-	-	0.0%	117,141,324.00
707	Health	6,258,987,337.00	6,258,987,337.00	12,500,000.00	151,825,000.00	2.4%	6,107,162,337.00
7072	Outpatient Services	1,052,000,000.00	1,052,000,000.00	-	6,500,000.00	0.6%	1,045,500,000.00
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
7073	Hospital Services	1,419,267,337.00	1,419,267,337.00	-	-	0.0%	1,419,267,337.00
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
7074	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
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
7075	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70751	R&D Health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
708	Recreation, Culture and Religion	1,301,132,093.00	1,301,132,093.00	60,200,000.00	166,700,000.00	12.8%	1,134,432,093.00
7081	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
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
7082	Cultural Services	53,000,000.00	53,000,000.00	3,000,000.00	3,000,000.00	5.7%	50,000,000.00
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
7083	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
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
7084	Religious and Other Community Services	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
70841	Religious and Other Community Services	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
7086	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
70861	Recreation, Culture and Religion N. E. C	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
709	Education	10,617,465,533.00	10,617,465,533.00	164,700,000.00	250,000,000.00	2.4%	10,367,465,533.00
7091	Pre-Primary and Primary Education	2,842,118,264.00	2,842,118,264.00	120,000,000.00	185,000,000.00	6.5%	2,657,118,264.00
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
7092	Secondary Education	1,732,916,628.00	1,732,916,628.00	36,700,000.00	36,700,000.00	2.1%	1,696,216,628.00
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
7093	Post-Secondary and Non Tertiary Education	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
70931	Post-Secondary and Non Tertiary Education	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
7094	Tertiary Education	2,263,680,641.00	2,263,680,641.00	-	-	0.0%	2,263,680,641.00
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
7095	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
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
7096	Subsidiary Services to Education	682,500,000.00	682,500,000.00	-	-	0.0%	682,500,000.00
70961	Subsidiary Services to Education	682,500,000.00	682,500,000.00	-	-	0.0%	682,500,000.00
7097	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
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)
710	Social Protection	396,000,000.00	396,000,000.00	22,500,000.00	29,000,000.00	7.3%	367,000,000.00
7103	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
71031	Survivors	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
7104	Family and Children	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
71041	Family and Children	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
7105	Unemployment	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71051	Unemployment	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7106	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
71061	Housing	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
7107	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
71071	Social Exclusion N. E. C	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
7108	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71081	R&D Social Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7109	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
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)
	Total Other Expenditure	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
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