



ABIA STATE GOVERNMENT OF NIGERIA
REPORT
OF
THE ACCOUNTANT GENERAL
WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

TABLE OF CONTENTS

Profile.....	3 - 12
Report of the Accountant General.....	14 - 22
PART ONE – FINANCIAL STATEMENTS	
Statement of Accounting Policies	23
Responsibility for Financial Statements	24
Opinion of Auditor General (Audit Certificate)	25 – 26
Disclosure Note on SFTAS Grant	27
Cash Flow Statement	28
Statement of Assets and Liabilities	29
Statement of Consolidated Revenue Fund	30
Statement of Capital Development Fund	31
Notes to Cash Flow Statement	32 – 37
Notes to Statement of Assets and Liabilities.....	38 – 45
Notes to Statement of Consolidated Revenue Fund.....	46 – 58
Notes to Statement of Capital Development Fund.....	59 – 61
Schedule of Detailed Recurrent Revenue by Organization.....	62 – 110
Schedule of Detailed Recurrent Expenditure by Organization.....	111 – 199
Schedule of Detailed Consolidated Revenue Fund Charges.....	200
Schedule of Detailed Capital Receipts by Organization	201 – 204
Schedule of Detailed Capital Expenditure by Organization	205 – 246
PART TWO – DETAILED SCHEDULES	
Schedule of Detailed Capital Expenditure by Geo Location	248 – 286
Schedule of Detailed Capital Expenditure by Programme by Projects.....	287 – 324
PART THREE – STATISTICAL ANALYSIS	
Graphical Presentation of Recurrent and Capital Expenditure	326 – 330
Uses of COFOG and Analysis of Total Government Expenditure by Functional and Economic Classifications	331
Analysis of Recurrent and Capital Expenditure by Main Function and Economic Classifications	332
Analysis of Recurrent and Capital Expenditure by Sub Function/Classes and Economic Classifications.....	333
Analysis of Capital Expenditure by Programme and Economic Classifications	334
Analysis of Recurrent and Capital Expenditure by Main Organisation and Economic Classifications	335
Analysis of Capital Expenditure by Geo Location and Economic Classifications.....	336
Analysis of Capital Expenditure by Programme and Geo Location Classifications	337
Analysis of Capital Expenditure by Sub Function/Classes and Geo Location Classifications.....	338
Analysis of Recurrent Revenue by Sub Organisation and Economic Classifications	339 - 340
Analysis of Capital Receipts by Sub Organisation and Economic Classifications.....	341
Analysis of Capital Expenditure by Sub Organisation and Economic Classifications.....	342 - 344

PROFILE

GOVERNOR	:	DR. OKEZIE VICTOR IKPEAZU GOVERNMENT HOUSE UMUAHIA ABIA STATE
COMMISSIONER FOR FINANCE	:	DR. AHAM KELVINUKO MINISTRY OF FINANCE ABIA STATE
PERMANENT SECRETARY	:	SIR. KELECHI ALOZIE, CNA MINISTRY OF FINANCE ABIA STATE
ACCOUNTANT – GENERAL	:	IMEORIA KELECHI C., FCNA OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT ABIA STATE
QUALITY ASSURANCE CONSULTANTS:		MOLD COMPUTERS & COMMUNICATIONS LTD (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE) No. 5B Kukawa Avenue Kaduna – Nigeria Mobile Phone: 0803-327-8803, 0805-332-1343 Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www.moldtreasuryacademy.com



DR. OKEZIE VICTOR IKPEAZU
GOVERNOR
ABIA STATE





DR. AHAM KELVIN UKO
HON. COMMISSIONER FOR FINANCE
ABIA STATE





**SIR. KELECHI ALOZIE, CNA
PERMANENT SECRETARY
MINISTRY OF FINANCE
ABIA STATE**





**IMEORIA KELECHI C., FCNA
ACCOUNTANT GENERAL
ABIA STATE**



Tenra Palm seedling at Osisoma Ngwa LGA



Poultry farm Isiala Ngwa North LGA

Participants from Abia State Accounts Production Department Office of the Accountant General and Abia State Planning Commission during the Production of Abia State IPSAS Compliant 2020 Accounts and Medium Term (Multi-Year) Budget (2021 - 2023) Using the Abia State Government Integrated Financial Management Information System (GIFMIS) Software i.e. Sage Pastel Partner V10 Nigeria Build at Mold Treasury Academy Kaduna.



Sitting: 5th from right is the Director Accounts Production Department, Office of the Accountant General Abia State Mrs. Elechi Chianakwalam, 5th from left is the Director Budget Abia State Planning Commission Mr. Eme Orji Kalu, 4th from right is Mr. Abdulahi S. Kontagora of Mold Computers and Communications Ltd and other members of staff.

PART ONE

FINANCIAL STATEMENTS

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2020 provide the record of the financial activities of Abia State Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

2.0 COMPLIANCE WITH NATIONAL AND INTERNATIONAL STANDARDS

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

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2020

	Actual 2019	Actual 2020	Budget 2020	Revised Budget2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance	3,389,649,105.62	1,596,386,215.33	1,596,386,215.00	1,596,386,215.00	0.33+	0.00%+	6,724,247,149.00	9,448,848,869.00	10,464,112,940.00
RECEIPTS:									
Statutory Allocation	36,825,192,828.77	32,108,984,518.89	43,000,000,000.00	49,534,364,083.00	17,425,379,564.11-	35.18%-	35,291,727,112.00	37,864,107,783.00	37,561,090,080.00
VAT	11,556,362,153.48	13,897,632,519.59	14,000,000,000.00	11,542,529,464.00	2,355,103,055.59+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
Other Statutory Transfers	10,957,806,512.62	9,876,560,640.07	10,249,300,000.00	3,831,553,901.00	6,045,006,739.07+	157.77%+	10,309,421,948.00	10,476,625,832.10	10,680,228,360.65
Internally Generated Revenue	15,499,929,260.76	15,921,226,179.91	40,489,822,676.00	12,600,000,000.00	3,321,226,179.91+	26.36%+	31,319,782,225.00	31,802,744,729.33	32,420,801,856.50
Grants & Miscellaneous	12,802,242,606.02	18,412,978,920.76	29,479,300,000.00	36,823,510,549.00	18,410,531,628.24-	50.00%-	34,889,660,300.00	30,268,518,315.00	31,781,944,248.60
Total Current Year Receipts	87,641,533,361.65	90,217,382,779.22	137,218,422,676.00	114,331,957,997.00	24,114,575,217.78-	21.09%-	123,968,824,907.00	122,767,418,906.94	125,039,601,802.96
Total Projected Funds Available	91,031,182,467.27	91,813,768,994.55	138,814,808,891.00	115,928,344,212.00	24,114,575,217.45-	20.80%-	130,693,072,056.00	132,216,267,775.94	135,503,714,742.96
Recurrent Expenditure: Economic Classification									
Employees Compensation	27,845,011,886.67	26,273,829,569.03	29,139,440,666.00	32,129,549,046.00	5,855,719,476.97+	18.23%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Social Benefits	1,724,125,078.31	6,080,701,160.15	6,940,000,000.00	6,940,000,000.00	859,298,839.85+	12.38%+	7,692,886,000.00	7,395,234,605.00	7,583,792,405.52
Overhead Costs	19,717,943,024.89	15,944,851,449.61	20,376,259,340.00	21,451,347,103.00	5,506,495,653.39+	25.67%+	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
Repayment of External Loans	530,268,589.86	631,541,880.72	410,927,110.00	700,000,000.00	68,458,119.28+	9.78%+	400,000,000.00	480,654,095.56	492,909,430.14
Repayment of Internal Loans	13,504,237,064.81	18,799,232,374.74	7,012,096,000.00	9,343,711,537.00	9,455,520,837.74-	101.20%-	4,688,824,000.00	4,691,183,972.52	4,810,796,083.20
CRFC – Excluding Social Benefit and Public Debt Charges	3,844,571,584.13	2,101,531,336.39	3,180,000,000.00	1,587,998,272.00	513,533,064.39-	32.34%-	1,900,000,000.00	2,037,973,365.18	2,089,935,996.88
Total Recurrent Expenditure	67,166,157,228.67	69,831,687,770.64	67,058,723,116.00	72,152,605,958.00	2,320,918,187.36+	3.22%+	62,624,512,000.00	60,201,457,067.35	61,736,405,797.87
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture	1,428,369,875.00	5,000,000.00	856,000,000.00	1,791,075,346.00	1,786,075,346.00+	99.72%+	1,648,532,000.00	1,730,958,600.00	1,817,506,444.95
02 Societal Re – Orientation	247,990,000.00	183,780,000.00	375,400,000.00	369,970,000.00	186,190,000.00+	50.33%+	702,100,000.00	737,205,000.00	774,065,193.30
03 Poverty Alleviation	1,949,606,181.59	1,105,789,433.40	880,000,000.00	1,549,098,110.00	443,308,676.60+	28.62%+	473,000,000.00	496,650,000.00	521,482,500.00
04 Improvement to Human Health	251,200,000.00	788,926,662.12	6,898,000,000.00	6,017,056,000.00	5,228,129,337.88+	86.89%+	5,557,650,032.00	5,835,532,533.60	6,127,308,947.55
05 Enhancing Skills and Knowledge	683,250,000.00	519,700,000.00	7,929,500,000.00	9,061,307,715.00	8,541,607,715.00+	94.26%+	7,104,288,270.00	7,459,502,683.50	7,832,477,507.40
06 – Housing and Urban Development	370,531,664.76	418,576,251.50	5,288,000,000.00	2,514,540,149.00	2,095,963,897.50+	83.35%+	5,817,752,171.00	6,108,640,802.25	6,414,072,689.85
07 Gender	675,000,000.00		50,000,000.00	247,500,000.00	247,500,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
08 Youth	146,016,801.52	134,000,000.00	250,000,000.00	142,000,000.00	8,000,000.00+	5.63%+	377,962,734.00	396,860,870.70	416,703,879.90
09 Environmental Improvement	13,531,782,207.80	13,069,526,401.70	3,802,000,000.00	2,651,100,000.00	10,418,426,401.70-	392.99%-	5,714,227,373.00	5,972,218,741.65	6,270,829,563.60
10 Water Resources and Rural Development	90,000,000.00	52,625,000.00	2,950,000,000.00	1,766,280,000.00	1,713,655,000.00+	97.02%+	3,048,422,870.00	3,200,844,013.50	3,360,886,085.55
11 Information Communication & Technology	3,400,000.00	29,444,000.00	261,000,000.00	151,969,000.00	122,525,000.00+	80.62%+	258,225,000.00	271,136,250.00	284,693,047.80
12 Growing the Private Sector	115,500,000.00	80,800,000.00	1,805,600,000.00	1,213,080,000.00	1,132,280,000.00+	93.34%+	1,866,549,999.00	1,938,877,498.95	2,035,821,291.00
13 Reform of Government and Governance	5,688,729,040.95	7,267,668,789.11	18,915,900,000.00	10,888,587,292.00	3,620,918,502.89+	33.25%+	17,743,641,545.00	18,679,543,622.25	19,613,520,372.60
14 Power	920,500,000.00	612,185,000.00	1,730,000,000.00	2,154,612,845.00	1,542,427,845.00+	71.59%+	2,212,055,673.00	2,322,658,456.65	2,438,791,304.25
17 Road	20,501,349,469.14	11,145,925,073.11	18,085,000,000.00	18,610,890,299.00	7,464,965,225.89+	40.11%+	16,581,832,333.00	17,410,923,949.65	18,281,470,138.05
19 Sea Ports		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	27.32%+			
21 Oil and Gas Infrastructure			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Total Capital Expenditure by Programme	46,603,225,240.76	35,533,863,436.74	70,381,400,000.00	59,296,816,756.00	23,762,953,319.26+	40.07%+	69,191,240,000.00	72,650,803,022.70	76,283,341,465.80
Total Expenditure (Budget Size)	113,769,382,469.43	105,365,551,207.38	137,440,123,116.00	131,449,422,714.00	26,083,871,506.62+	19.84%+	131,815,752,000.00	132,852,260,090.05	138,019,747,263.67
Budget Surplus/(Deficit)	22,738,200,002.16	13,551,782,212.83	1,374,685,775.00	15,521,078,502.00	1,969,296,289.17+	12.69%+	1,122,679,944.00	635,992,314.11	2,516,032,520.71
Movement in Other Cash Equivalents:									
Below the Line Receipts	3,533,844,423.16	8,131,352,877.09			8,131,352,877.09+				
Below the Line Payments	4,199,288,267.11	8,734,607,206.04			8,734,607,206.04-				
Sub-Total: Movement in Other Cash Equivalents	665,443,843.95	603,254,328.95			603,254,328.95-				
Financing of Deficit by Borrowing:									
Internal Loans	25,000,030,061.44	20,860,334,509.30	12,000,000,000.00	9,257,711,785.00	11,602,622,724.30+	125.33%+	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
External Loans		18,949,182.00	3,730,000,000.00	6,266,128,813.00	6,247,179,631.00-	99.70%-	3,571,528,813.00	3,750,105,253.65	3,937,610,523.00
Total Loans	25,000,030,061.44	20,879,283,691.30	15,730,000,000.00	15,523,840,598.00	5,355,443,093.30+	34.50%+	10,571,528,813.00	11,100,105,253.65	11,655,110,523.00
Closing Balance	1,596,386,215.33	6,724,247,149.52	17,104,685,775.00	2,762,096.00	6,721,485,053.52+	243,347.26%+	9,448,848,869.00	10,464,112,939.54	9,139,078,002.29

1.3 SCHEDULE OF MONTHLY STATUTORY ALLOCATION – JANUARY TO DECEMBER 2020

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Gross Allocation Received :													
Statutory Allocation from Federation Accounts	3,398,735,295.66	3,047,993,579.18	2,691,755,363.81	2,727,545,226.55	2,127,090,915.51	2,768,898,248.84	2,520,540,820.63	3,189,917,108.42	3,155,589,548.74	2,018,121,938.87	2,081,557,717.11	2,381,238,755.57	32,108,984,518.89
VAT from Federation Accounts	1,094,218,314.23	999,282,045.33	938,961,103.29	1,139,839,864.77	883,582,186.95	980,136,976.46	1,209,267,046.16	1,247,238,372.84	1,412,645,782.49	1,331,880,910.94	1,179,055,437.27	1,481,524,478.86	13,897,632,519.59
Excess Crude Allocation from FAAC										540,228,969.15	546,283,690.54		1,086,512,659.69
13% Derivation	615,827,187.05	543,512,146.55	566,091,095.12	615,787,959.29	489,623,097.75	431,167,218.40	268,786,901.29	554,602,300.05	381,625,776.72	271,289,326.09	269,136,638.06	344,334,950.80	5,351,784,597.17
Exchange Rate Difference	8,675,655.53	7,810,143.64	5,695,399.82	462,035,401.22	204,579,658.56	210,810,870.32	308,217,401.35			296,691,045.28			1,504,515,575.72
Other Non Oil Excess	112,827,472.31				685,967,222.71		329,902,959.03			296,912,663.12	131,961,183.61	13,436,977.23	1,571,008,478.01
Excess Charges Recovered		4,348,628.76			7,403,709.83	6,689,555.26					6,606,847.35		25,048,741.20
Forex Equalization		107,535,168.52	115,107,085.30								56,091,314.73	58,957,019.73	337,690,588.28
Total	5,230,283,924.78	4,710,481,711.98	4,317,610,047.34	4,945,208,451.83	4,398,246,791.31	4,397,702,869.28	4,636,715,128.46	4,991,757,781.31	4,949,861,107.95	4,755,124,853.45	4,270,692,828.67	4,279,492,182.19	55,883,177,678.55
Less: Deductions @ Source													
Foreign Loans Repayment	49,089,114.18	49,089,114.18	33,320,520.20	33,320,520.20	33,320,520.20	33,320,520.20	33,320,520.20	33,320,520.20	83,360,132.79	83,360,132.79	83,360,132.79	83,360,132.79	631,541,880.72
Excess Crude Acct. Loan Facility to the State	89,972,595.59	89,972,595.59	89,972,595.59										269,917,786.77
FG Salary Bailout to State	126,861,359.77	126,861,359.77	126,861,359.77										380,584,079.31
Restructure Comm. Bank Loans into FGN bonds	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	87,401,497.26	1,048,817,967.12
Comm. Credit Scheme													-
Abia Counterpart Funding For Various Project ifo UBA Acct.	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	179,400,709.27	2,152,808,511.24
Accelerated Agric Dev. Scheme loans	10,315,049.06	10,315,049.06	10,315,049.06	10,315,049.06	10,315,049.06	10,315,049.06	10,315,049.06	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	34,225,391.07	267,242,640.78
National FADAMA Project	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
National Agric Technology Support	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
Counterpart Fund IRO EUBEC Project (UBA)	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	72,016,555.22	864,198,662.64
Counterpart Fund IRO MDG'S Project IFO (UBA)	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	15,236,056.46	182,832,677.52
CBN Budget Support	152,567,179.41	152,567,179.41	152,567,179.41	152,567,179.41	152,567,179.41								610,268,717.64
Total Deduction at Source	784,860,116.22	784,860,116.22	769,091,522.24	552,257,566.88	399,690,387.47	399,690,387.47	423,600,729.48	423,600,729.48	473,640,342.07	473,640,342.07	473,640,342.07	473,640,342.07	6,432,212,923.74
Net Allocation:													
Statutory Allocation from Federation Accounts	2,613,875,179.44	2,263,133,462.96	1,922,663,841.57	2,175,287,659.67	1,727,400,528.04	2,369,207,861.37	2,096,940,091.15	2,766,316,378.94	2,681,949,206.67	1,544,481,596.80	1,607,917,375.04	1,907,598,413.50	25,676,771,595.15
VAT from Federation Accounts	1,094,218,314.23	999,282,045.33	938,961,103.29	1,139,839,864.77	883,582,186.95	980,136,976.46	1,209,267,046.16	1,247,238,372.84	1,412,645,782.49	1,331,880,910.94	1,179,055,437.27	1,481,524,478.86	13,897,632,519.59
Excess Crude Allocation from FAAC										540,228,969.15	546,283,690.54		1,086,512,659.69
13% Derivation	615,827,187.05	543,512,146.55	566,091,095.12	615,787,959.29	489,623,097.75	431,167,218.40	268,786,901.29	554,602,300.05	381,625,776.72	271,289,326.09	269,136,638.06	344,334,950.80	5,351,784,597.17
Exchange Rate Difference	8,675,655.53	7,810,143.64	5,695,399.82	462,035,401.22	204,579,658.56	210,810,870.32	308,217,401.35			296,691,045.28			1,504,515,575.72
Other Non Oil Excess	112,827,472.31				685,967,222.71		329,902,959.03			296,912,663.12	131,961,183.61	13,436,977.23	1,571,008,478.01
Excess Charges Recovered		4,348,628.76			7,403,709.83	6,689,555.26					6,606,847.35		25,048,741.20
Forex Equalization		107,535,168.52	115,107,085.30								56,091,314.73	58,957,019.73	337,690,588.28
Net Allocation Received :	4,445,423,808.56	3,925,621,595.76	3,548,518,525.10	4,392,950,884.95	3,998,556,403.84	3,998,012,481.81	4,213,114,398.98	4,568,157,051.83	4,476,220,765.88	4,281,484,511.38	3,797,052,486.60	3,805,851,840.12	49,450,964,754.81

1.4 **FIVE YEARS FINANCIAL SUMMARY FOR THE FISCAL YEAR 2020**

REVENUE	2020	2019	2018	2017	2016
	₦	₦	₦	₦	₦
Statutory Allocation	55,883,177,678.55	59,339,361,494.87	63,598,112,907.35	61,493,180,568.90	49,596,625,114.77
Independent Revenue	15,921,226,179.91	15,499,929,260.76	15,830,928,367.24	15,462,346,085.23	12,540,140,261.80
BTL Receipts	8,131,352,877.09	3,533,844,423.16	4,560,371,562.88	1,884,077,819.40	1,763,099,092.57
Capital Receipts	39,292,262,612.06	37,802,272,667.46	13,242,586,666.53	20,261,531,329.72	16,763,287,701.59
Total Revenue	119,228,019,347.61	116,175,407,846.25	97,231,999,504.00	99,101,135,803.25	80,663,152,170.73
EXPENDITURES					
Personnel Cost	26,273,829,569.03	27,845,011,886.67	31,979,092,277.19	30,712,909,729.01	20,646,457,258.78
Overhead Cost	15,944,851,449.61	19,717,943,024.89	20,942,972,835.93	22,337,013,766.21	20,888,721,376.86
Public Debt Charges	19,430,774,255.46	14,034,505,654.67	12,945,115,124.90	9,273,663,760.95	12,749,003,226.36
Consolidated Revenue Fund Charges	8,182,232,496.54	5,568,696,662.44	9,278,171,024.42	12,924,936,067.17	7,737,890,093.58
BTL Payments	8,734,607,206.04	4,199,288,267.11	2,054,930,281.11	2,030,196,450.02	1,763,099,092.57
Capital Expenditure	35,533,863,436.74	46,603,225,240.76	25,154,401,338.97	21,725,845,780.48	12,083,655,017.91
Total Expenditure	114,100,158,413.42	117,968,670,736.54	102,354,682,882.52	99,004,565,553.84	75,868,826,066.06
CASH BALANCES					
<i>Net Cash Surplus/(Deficit)</i>	<i>5,127,860,934.19</i>	<i>(1,793,262,890.29)</i>	<i>(5,122,683,378.52)</i>	<i>96,570,249.41</i>	<i>4,794,326,104.67</i>
Opening Cash Balance	1,596,386,215.33	3,389,649,105.62	8,512,332,484.14	8,415,762,234.73	3,621,436,130.06
Closing Cash Balance	6,724,247,149.52	1,596,386,215.33	3,389,649,105.62	8,512,332,484.14	8,415,762,234.73

1.5 ABIA STATE DEBT PROFILE AS AT 31/12/2020

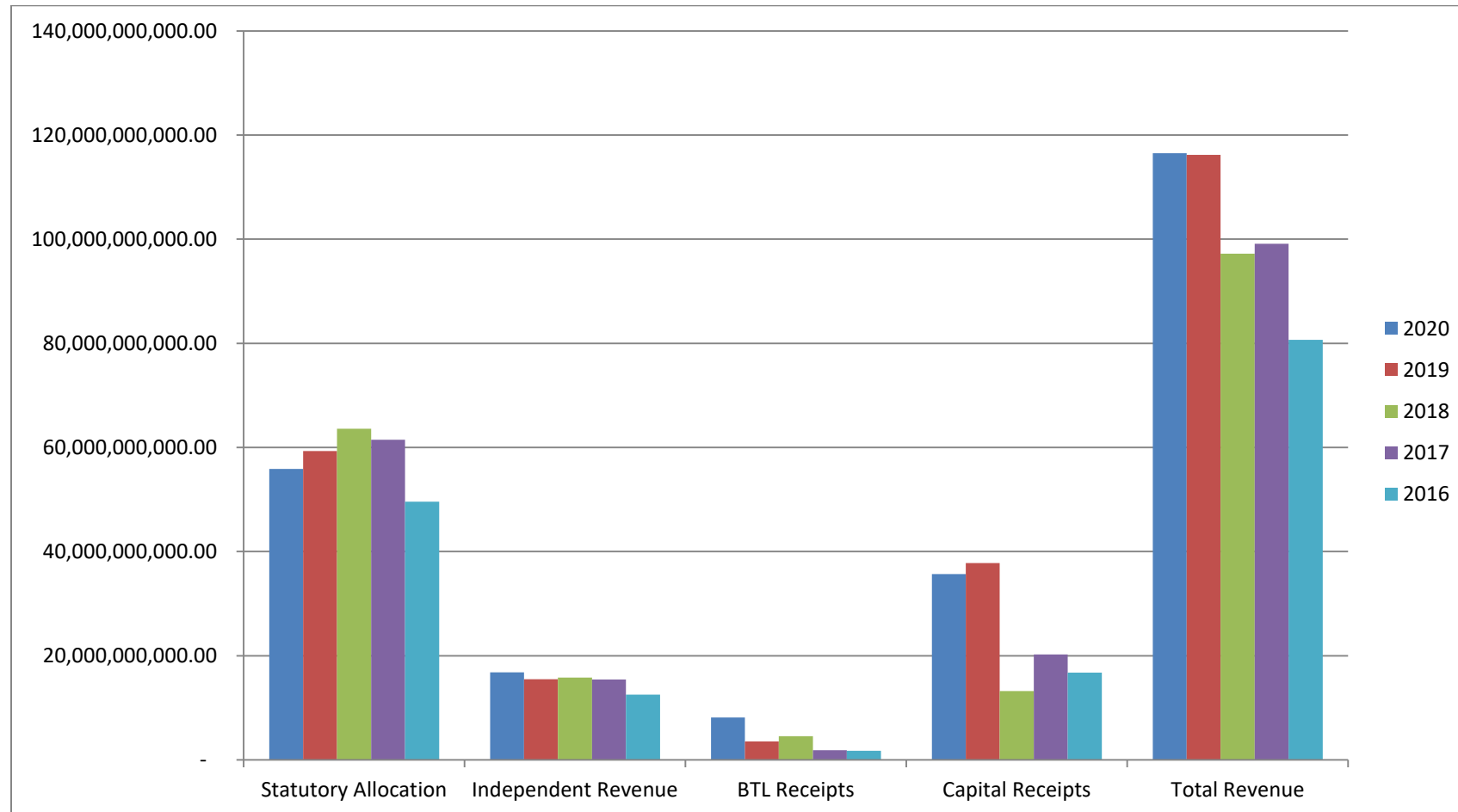
EXTERNAL DEBT							
1	2	3	4	5	6	7	8
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Adjustment ¹	Loans Repayment/ Servicing (As per DMO Document)	Net Movement in the 2020	Closing Balance (N) 31/12/2020
		01/01/20120	2020	8 – (3 + 6) 2020	2020	8-3 2020	3 + 7 2020
1	Erosion & Watershed MgtProect.	18,816,555,486.04		5,172,134,146.98	(90,732,458.00)	5,081,401,688.98	23,897,957,175.02
2	Comm. Based Poverty Reduction	2,983,745,020.19		878,841,862.89	(138,207,840.74)	740,634,022.15	3,724,379,042.34
3	Health System Dev. Project II	306,887,336.31		61,841,609.34	(25,751,904.21)	36,089,705.13	342,977,041.44
4	HIV/AIDS	534,091,430.94		146,676,938.46	(13,148,671.54)	133,528,266.92	667,619,697.86
5	Oil Palm Belt Rural Dev. Project II	278,514,640.51		34,095,767.94	(17,236,184.80)	16,859,583.14	295,374,223.65
6	Health System Dev. Project IV	412,308,495.58		898,566,334.37	(5,602,758.00)	892,963,576.37	1,305,272,071.95
7	Comm. Based Nation Res Mgt	367,395,778.61		87,188,381.25	(11,830,591.29)	75,357,789.96	442,753,568.57
8	Community & Soc. Development	1,336,118,348.40		336,460,803.51	(23,637,010.80)	312,823,792.71	1,648,942,141.11
9	Third National Fadama	2,001,292,942.29		523,967,051.68	(35,391,131.01)	488,575,920.67	2,489,868,862.96
10	Health Sys Dev. – Additional	954,757,004.57		255,797,735.51	(17,096,912.49)	238,700,823.02	1,193,457,827.59
11	2 nd HIV/AIDS	1,170,628,592.71		310,154,829.87	(5,662,080.16)	304,492,749.71	1,475,121,342.42
12	Public Sector Governance Ref.	442,717,791.93		121,701,146.56	(10,219,665.61)	111,481,480.95	554,199,272.88
	Total External Loan Per DMO Balance	29,605,012,868.08		8,827,428,628.36	(394,517,208.65)	8,432,909,399.71	38,037,922,267.79
DOMESTIC DEBT – PRINCIPAL							
1	UBA Counterpart Fund MDG Loan	294,526,096.17		-	(141,081,977.29)	(141,081,977.29)	153,444,118.88
2	Accelerated Agric Development Scheme	1,375,339,875.00		-	(146,179,016.42)	(146,179,016.42)	1,229,160,858.58
3	UBA Counterpart UBEC Loan	1,392,142,050.80		-	(666,854,840.75)	(666,854,840.75)	725,287,210.05
4	Abia Counterpart Fund for Various Projects ifo UBA	5,564,419,739.74		-	(1,196,193,857.52)	(1,196,193,857.52)	4,368,225,882.22
5	FGN BOND	6,238,609,184.73		-	(132,259,219.15)	(132,259,219.15)	6,106,349,965.58
6	Bail Out Fund	12,794,321,209.30		-	(125,013,447.01)	(125,013,447.01)	12,669,307,762.29
7	Zenith Bank Excess Crude – Loan	9,117,333,801.34		-	(87,346,902.41)	(87,346,902.41)	9,029,986,898.93
8	Budget Support Facility	17,539,993,592.91		-	(39,700,633.63)	(39,700,633.63)	17,500,292,959.28
9	UBA ISPO – CFF – Ferotex	321,843,016.00		-	(113,729,239.79)	(113,729,239.79)	208,113,776.21
10	UBA ISPO – CFF – Tunnel End	863,305,650.09		-	(253,316,253.84)	(253,316,253.84)	609,989,396.25
11	UBA ISPO – CFF – Trackcare Global	1,379,327,213.15		-	(487,196,442.04)	(487,196,442.04)	892,130,771.11
12	UBA ISPO – CFF – China Zhonghao	1,034,263,923.46		-	(352,805,049.03)	(352,805,049.03)	681,458,874.43
13	UBA ISPO – CFF – DAWN N DAISY	321,843,016.00		-	(112,784,409.27)	(112,784,409.27)	209,058,606.73
14	UBA ISPO – CFF – Rock Waters	1,451,392,553.17		-	(442,009,677.71)	(442,009,677.71)	1,009,382,875.46
15	UBA ISPO – CFF – Sanajadon Construction	367,820,589.70		-	(115,429,500.27)	(115,429,500.27)	252,391,089.43
16	UBA ISPO – Arab Contractors	386,211,619.19		-	(121,854,199.24)	(121,854,199.24)	264,357,419.95
17	UBA ISPO – Ekclean Nig Services	470,119,965.20		-	(160,322,219.05)	(160,322,219.05)	309,797,746.15
18	UBA ISPO – JMK Construction	470,119,965.20		-	(142,199,282.76)	(142,199,282.76)	327,920,682.44
19	UBA ISPO – Vision Cars	-	1,075,500,000.00	-	(303,335,603.05)	772,164,396.95	772,164,396.95
20	UBA ISPO – Universal Energy	-	524,400,000.00	-	(133,585,479.92)	390,814,520.08	390,814,520.08
21	UBA ISPO – Bessed Ugu Ventures	-	640,000,000.00	-	(155,123,463.51)	484,876,536.49	484,876,536.49
22	UBA ISPO – China Zhongua2	-	300,000,000.00	-	(54,887,412.54)	245,112,587.46	245,112,587.46

DOMESTIC DEBT – PRINCIPAL CONT'D....							
1	2	3	4	5	6	7	8
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Adjustment	Loans Repayment/ Servicing	Net Movement in the 2020	Closing Balance (N)
		01/01/20120	2020	8 – (3 + 6)		8-3	3 + 7
				2020		2020	2020
23	UBA ISPO – Sananjanon Conctruction 2	-	300,000,000.00	-	(54,887,412.54)	245,112,587.46	245,112,587.46
24	UBA ISPO – Rock Waters 2	-	220,000,000.00	-	(40,250,769.22)	179,749,230.78	179,749,230.78
25	UBA ISPO –Track Care	-	65,000,000.00	-	(11,892,272.74)	53,107,727.26	53,107,727.26
26	UBA ISPO – ECKLEEN	-	150,000,000.00	-	(27,443,706.31)	122,556,293.69	122,556,293.69
27	UBA ISPO – Delhope	-	355,000,000.00	-	(64,950,104.86)	290,049,895.14	290,049,895.14
28	UBA ISPO – Tunnelend	-	1,210,000,000.00	-	(221,379,230.56)	988,620,769.44	988,620,769.44
29	UBA ISPO – Track Care	-	400,000,000.00	-	(73,183,216.69)	326,816,783.31	326,816,783.31
30	UBA ISPO – Vission Cars 2	-	205,600,000.00	-	(32,693,314.06)	172,906,685.94	172,906,685.94
31	UBA ISPO – Effedee	-	2,000,000,000.00	-	(164,198,107.88)	1,835,801,892.12	1,835,801,892.12
32	UBA ISPO – ASUBEB	-	1,519,884,078.68	-	(79,865,756.77)	1,440,018,321.91	1,440,018,321.91
33	ZENITH – ISPO – CFF – NEWMAP	443,751,476.47		-	(281,686,042.48)	(281,686,042.48)	162,065,433.99
34	ZENITH – ISPO – ANRIN	25,293,132.68		-	(25,293,132.68)	(25,293,132.68)	
35	ZENITH – ISPO – Term Loan 1	322,728,346.56		-	(204,862,576.27)	(204,862,576.27)	117,865,770.29
36	Zenith ISPO – Term 2	962,257,735.91		-	(488,872,534.58)	(488,872,534.58)	473,385,201.33
37	Zenith ISPO – Term Loan 3	962,257,735.91		-	(488,872,534.58)	(488,872,534.58)	473,385,201.33
38	Zenith ISPO - State Scholarship	144,338,660.39		-	(73,330,880.14)	(73,330,880.14)	71,007,780.25
39	Zenith Bank ISPO		1,000,000,000.00	-	(483,218,873.76)	516,781,126.24	516,781,126.24
40	Overdraft Account – Zenith Bank	832,792,765.83		-	(832,792,765.83)	(832,792,765.83)	
41	Overdraft Account – UBA Overhead Account	1,474,045,530.08		(1,044,663,480.88)	-	(1,044,663,480.88)	429,382,049.20
42	Overdraft Account – UBA FAAC Account	1,043,990,585.93		8,025,683,205.57	-	8,025,683,205.57	9,069,673,791.50
43	Overdraft Account UBA VAT	-		743,216,428.77	-	743,216,428.77	743,216,428.77
44	Overdraft Account –Zenith Special Account	126,861,304.60		266,194,741.43	-	266,194,741.43	393,056,046.03
45	Overdraft Account Zenoth Excess Crude	-		259,622,115.12	-	259,622,115.12	259,622,115.12
46	Overdraft Account – Zenith Bank Consol IGR Account	-		1,461,671.95	-	1,461,671.95	1,461,671.95
	Total Domestic Loans	67,721,250,335.51	9,965,384,078.68	8,251,514,681.96	(9,132,881,358.12)	9,084,017,402.49	76,805,267,738.00

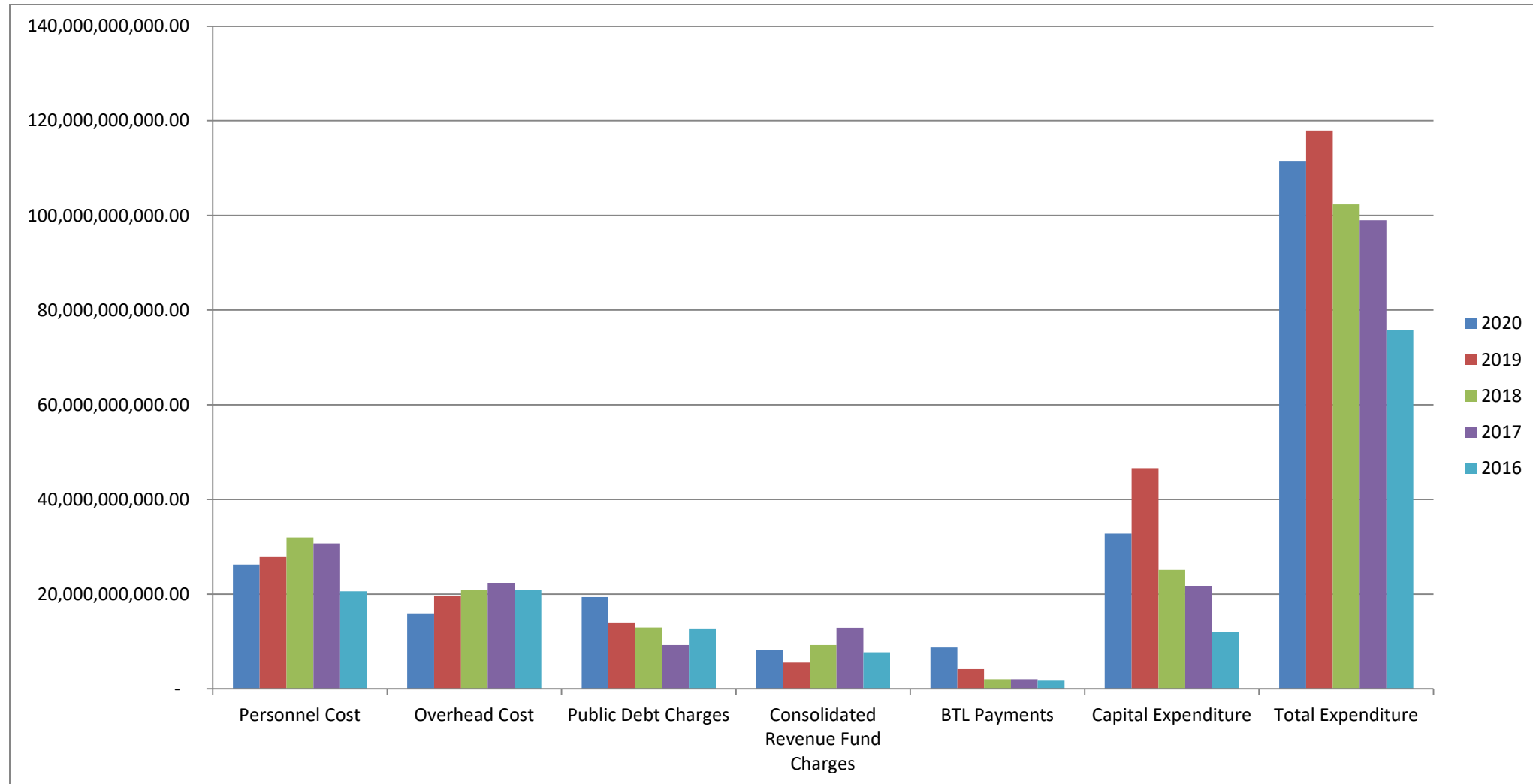
Note:

1. Adjustment carried out to agree loan balance with DMO.
2. Please see Note 21 to Statement of Assets and Liabilities at Page 41.
3. The External Loan Balance was converted at N379.50/\$1, however the DMO converted the External Loan Balances at N380/\$1. This exchange rate difference will account for the difference between the External Loan Balance (Naira) in the Accountant General's Report and the DMO figures. The External loan balances will be subject to reconciliation with the DMO

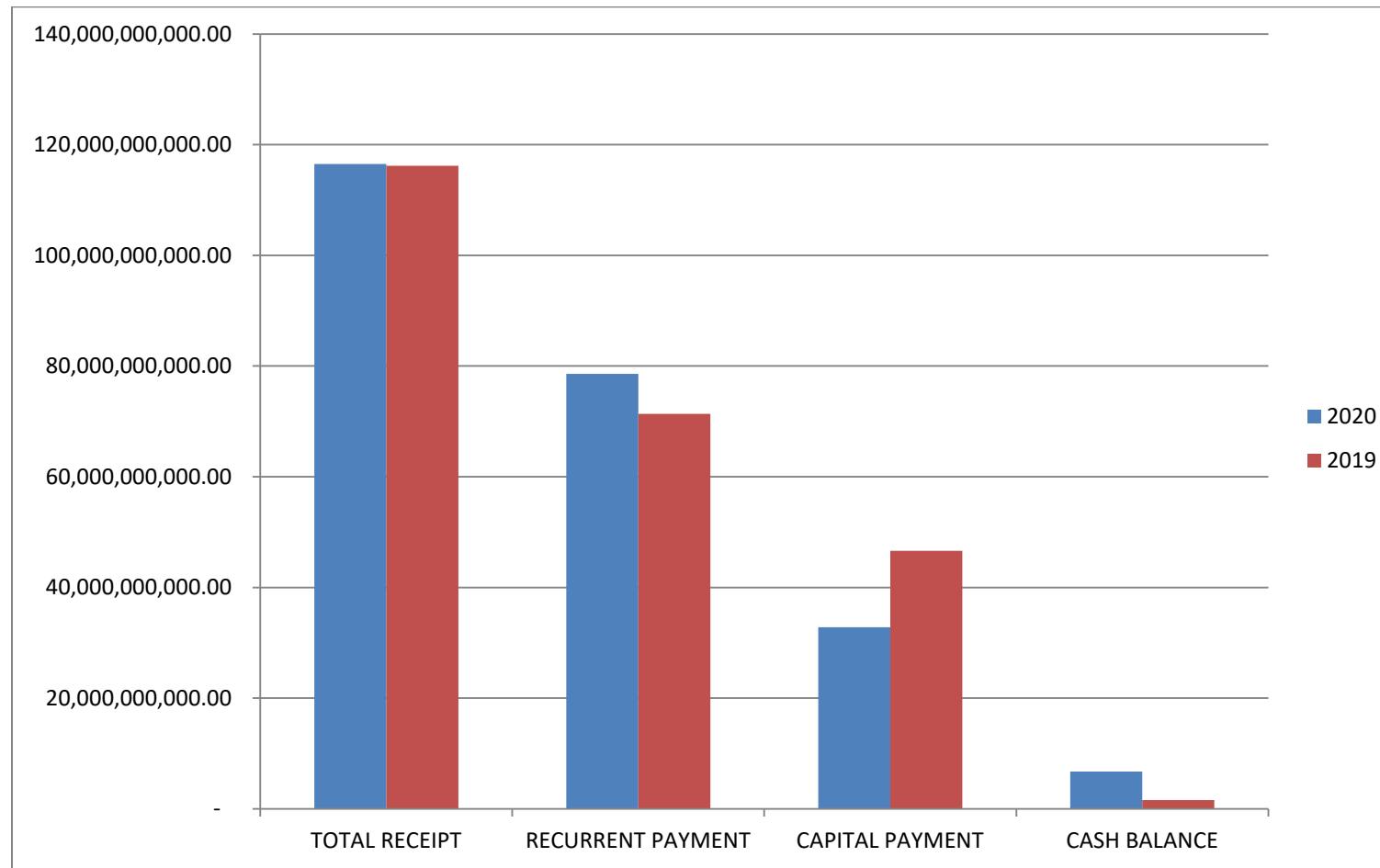
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



RECEIPTS AND EXPENDITURE 2020 AND 2019



2.1 **STATEMENT OF ACCOUNTING POLICIES**

The following are the significant accounting policies adopted by the Government of Abia State of Nigeria in the preparation of her 2020 Financial Statements:

2.2 **BASIS OF ACCOUNTING**

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

2.3 **ASSETS AND LIABILITIES**

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

2.4 **CASH AND CASH EQUIVALENTS**

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

2.5 **INVESTMENTS**

The State Government Shares held under the Ministry of Finance Incorporated (MOFI) are stated at the market values as at December 2020. Shares of companies that are moribund, or quoted companies that have been delisted by the Nigerian Stock Exchange are stated at per values. Also stated at per values are shares of companies that have been liquidated or whose going concerns have been negatively confirmed by their resident auditors.

2.6 **CONSOLIDATED REVENUE FUND**

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

2.7 **CAPITAL DEVELOPMENT FUND**

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

2.8 **STATUTORY ALLOCATION**

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

2.9 **RECURRENT REVENUE AND EXPENDITURE**

Recurrent revenue are revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on government land, Rent on Government building, Income from Investments and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditures are expenditure on Personnel, Pension and Gratuities, Salaries of statutory office holders, other Overheads and Public Debt Charges. They are recognized in the Financial Statements of the state when payments are made.

2.10 **CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.

2.11 **MEMORANDA TO FINANCIAL STATEMENTS**

In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed or Provided within the Fiscal year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users – see Note 21B.

2.12 **FOREIGN CURRENCY**

Transactions in foreign currencies are stated at their naira value at the exchange rate of ₦379.50/\$1 as at 31st December, 2020.

GOVERNMENT OF ABIA STATE

Telegram:

Telephone:

Your Ref:

Our Ref: **AG/S.533/I/225**

(All replies be addressed to the Accountant General)



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

Date: **26th April, 2021**

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

Efforts were made to ensure that these financial statements reflect the financial position of Government as at 31st December, 2020 and its operations for the year ended on that date.

The efforts of all officers of the Final Accounts Production Department, the Accounting Officers in the Pay Office, Cash Office, Sub-Treasuries, Ministries, Departments and Agencies (MDAs) are worthy of mention and recognition in the preparation of this report.

I accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the 2009 Financial Regulations and the Finance (Control and Management) Act 1958 as amended. In my opinion, these financial statements fairly reflect the financial position of Abia State Government as at 31st December, 2020, and its operation for the year ended on that date.


Imeoria Kelechi C., FCNA
Accountant-General
Abia State

GOVERNMENT OF ABIA STATE OF NIGERIA



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

Telegrams:

Telephone:

Your Ref. S.309/114

31st May, 2021

Our Ref. _____
(All replies to be addressed to the Auditor General)

AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Abia State of Nigeria for the financial year ended 31st December, 2020 have been examined in accordance with Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria and Section 6(1) of the Abia State Audit Law 1997 (Cap. 45 of the Laws of Abia State of Nigeria 1991-2000). The Audit was conducted in accordance with the Provisions of International Standards on Auditing and International Organization of Supreme Audit Institutions Auditing Standards. In the course of the audit, I evaluated the overall adequacy of the information presented in the Financial Statements which were prepared in accordance with International Public Sector Accounting Standards on Cash Basis as described in Notes 1-67. I have obtained all the information and explanations that I required and I certify, subject to the comments and observations contained in this Audit Report, that in my opinion and to the best of my knowledge and belief, the statements of Consolidated Revenue Fund, Capital Development Fund, together with the Cash Flow Statement, annexed thereto, reflect a true and fair view of the financial transactions of the Abia State Government for the year ended 31st December, 2020 while the Statement of Assets and Liabilities shows a true and fair view of the financial position of Abia State Government as at that date.


Elder O. U. Ngwobia, CPA, CMA
Auditor-General
Abia State.
Office of the Auditor-General
State Audit Headquarters
P.M.B. 7040
31st May, 2021.

Special Opinion

GOVERNMENT OF ABIA STATE OF NIGERIA

Telegrams: _____
Telephone: _____
Your Ref: _____
Our Ref: _____ 20 _____
(All replies to be addressed to the Auditor General)

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

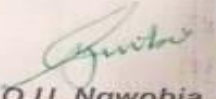


SPECIAL OPINION

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

In my opinion, Notes 1-67 presents fairly, in all material respects, the expenditures incurred and funds received against the SFTAS Program by the State for the year ended 31st December, 2020 in accordance with IPSAS as described in Note 54.

Office of the State Auditor-General,
Umuahia.
1st July, 2021.


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

DISCLOSURE NOTE ON SFTAS GRANT**DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2020**

Abia State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2020. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated 14th December, 2020. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2020			2019		
	Personnel	Overheads	Total	Personnel	Overheads	Total
Department of Finance	449,112,783.38	16,086,630.00	465,199,413.38	368,721,839.66	37,388,155.00	406,109,994.68
Department of Budget and Economic Planning	212,188,345.21	5,000,000.00	217,188,345.21	173,223,406.52	44,040,000.00	217,263,406.52
State Board of Internal Revenue	246,580,850.92	20,000,000.00	266,580,850.92	243,258,080.56	200,000,000.00	443,258,080.54
Office of the Accountant General	NOTE: Finance & Office of the Acct.-General has one personnel cost	617,175,054.55	617,175,054.55	NOTE: Finance & Office of the Acct.-General has one personnel cost	795,198,351.81	795,198,351.81
TOTAL	907,881,979.51	658,261,684.55	1,566,143,664.06	785,203,326.74	1,076,626,506.81	1,861,829,833.55

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 54

	2020 (₦)
Amount earned for 2018 performance	1,728,000,000
Amount earned for 2019 performance	4,978,000,000


STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	Note	Actual 2020	Actual 2019
Cash Flow From Operating Activities:		₦	₦
Statutory Allocation	1	32,108,984,518.89	36,825,192,828.77
Value Added Tax Allocation	2	13,897,632,519.59	11,556,362,153.48
Other Statutory Transfer	3	9,876,560,640.07	10,957,806,512.62
Independent Revenue	4	15,921,226,179.91	15,499,929,260.76
Total Receipts		71,804,403,858.46	74,839,290,755.63
Payments			
Employees Compensation	5	26,273,829,569.03	27,845,011,886.67
Social Benefits	6	6,080,701,160.15	1,724,125,078.31
Overhead Costs	7	15,944,851,449.61	19,715,943,024.89
CRFC - Excluding Social Benefits & Public Debt Charges	8	2,101,531,336.39	3,844,571,584.13
Total Payments		50,400,913,515.18	53,129,651,574.00
Net Cash Flow from Operating Activities		21,403,490,343.28	21,709,639,181.63
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture		5,000,000.00	1,428,369,875.00
Societal Re-Orientatation		183,780,000.00	247,990,000.00
Poverty Alleviation		1,105,789,433.40	1,949,606,181.59
Improvement to Human Health		788,926,662.12	251,200,000.00
Enhancing Skills and Knowledge		519,700,000.00	683,250,000.00
Housing and Urban Development		418,576,251.50	372,531,664.76
Gender			675,000,000.00
Youth		134,000,000.00	146,016,801.52
Environmental Improvement		13,069,526,401.70	13,531,782,207.80
Water Resources and Rural Development		52,625,000.00	90,000,000.00
Information and Communication Technology		29,444,000.00	3,400,000.00
Growing the Private Sector		80,800,000.00	115,500,000.00
Reform of Government and Governance		7,267,668,789.11	5,688,729,040.95
Power		612,185,000.00	920,500,000.00
Road		11,145,925,073.11	20,501,349,469.14
Sea Ports		119,916,825.80	
Net Cash Flow from Investment Activities	9	35,533,863,436.74	46,605,225,240.76
Cash Flow from Financing Activities:			
Proceeds from Aids and Grants	10	18,412,978,920.76	12,802,242,606.02
Proceeds from External Loans	11	18,949,182.00	
Proceeds from Internal Loans	12	20,860,334,509.30	25,000,030,061.44
Repayment of External Loans	14	631,541,880.72	530,268,589.86
Repayment of Internal Loans	15	18,799,232,374.74	13,504,237,064.81
Net Cash Flow From Financing Activities		19,861,488,356.60	23,767,767,012.79
Movement in Other Cash Equivalents:			
BTL Receipts	16	8,131,352,877.09	3,533,844,423.16
BTL Payments	17	8,734,607,206.04	4,199,288,267.11
Total		603,254,328.95	665,443,843.95
Net Surplus/(Deficit) for the Year		5,127,860,934.19	(1,793,262,890.29)
Opening Cash Balance		1,596,386,215.33	3,389,649,105.62
Closing Cash Balance	18	6,724,247,149.52	1,596,386,215.33


Imeoria Kelechi C., FCNA
Accountant General
Abia State

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2020 ₦	Actual 2019 ₦
Liquid Assets:			
Treasuries and Banks	19	6,724,247,149.52	1,596,386,215.33
Sub Total		6,724,247,149.52	1,596,386,215.33
Investments and Other Assets:			
Investments	20	360,547,685.26	360,547,685.26
Liability Over Assets	21	153,329,927,148.31	96,965,715,518.33
Sub Total		153,690,474,833.57	97,326,263,203.59
Total Assets		160,414,721,983.09	98,922,649,418.92
Public Funds:			
Consolidated Revenue Fund	22	2,284,855,649.87	1,071,647,513.35
Capital Development Fund	23	4,439,391,499.65	524,738,701.98
Sub Total - Public Funds		6,724,247,149.52	1,596,386,215.33
Liabilities:			
Internal Loans	24	76,805,267,738.00	67,721,250,335.51
External Loans	25	38,037,922,267.79	29,605,012,868.08
Pension and Gratuity	26	38,847,284,827.78	
Sub Total: Liabilities		153,690,474,833.57	97,326,263,203.59
Public Fund + Liabilities		160,414,721,983.09	98,922,649,418.92


Imeoria Kelechi C., FCNA
Accountant General
Abia State


STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 N	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Opening Balance		3,244,215,106.43	1,071,647,513.35	1,071,647,513.00	1,071,647,513.00	2,000,000.35+	0.19%+	1,702,701,817.00	2,157,354,424.00	8,454,797,949.00
Add: Recurrent Revenue										
Statutory Allocation	27	36,825,192,828.77	32,108,984,518.89	43,000,000,000.00	49,534,364,083.00	17,425,379,564.11-	35.18%-	35,291,727,112.00	37,864,107,783.00	37,561,090,080.00
Value Added Tax Allocation	28	11,556,362,153.48	13,897,632,519.59	14,000,000,000.00	11,542,529,464.00	2,355,103,055.59+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
Other Statutory Transfers	29	10,957,806,512.62	9,876,560,640.07	10,249,300,000.00	3,831,553,901.00	6,045,006,739.07+	157.77%+	10,309,421,948.00	10,476,625,832.10	10,680,228,360.65
Sub Total: Statutory Allocation		59,339,361,494.87	55,883,177,678.55	67,249,300,000.00	64,908,447,448.00	9,025,269,769.45-	13.90%-	57,759,382,382.00	60,696,155,862.61	60,836,855,697.86
Direct Taxes	30	5,478,707,462.71	8,147,710,763.39	13,658,956,016.00	5,173,857,275.00	2,973,853,488.39+	57.48%+	14,010,000,000.00	14,237,221,897.48	14,513,907,831.66
Licenses	31	390,319,189.38	485,797,589.48	1,456,550,000.00	286,059,189.00	199,738,400.48+	69.82%+	675,610,000.00	686,567,415.13	699,910,226.17
Fees	34	8,866,417,645.34	6,791,795,907.56	21,512,491,060.00	6,498,218,612.00	293,577,295.56+	4.52%+	13,406,431,375.00	13,623,864,264.02	13,888,632,539.72
Fines	35	63,118,548.18	119,598,060.08	237,649,000.00	48,118,548.00	71,479,512.08+	148.55%+	214,205,000.00	217,679,094.66	221,909,646.29
Sales	36	294,938,007.65	160,492,846.00	584,805,300.00	216,819,868.00	56,327,022.00-	25.98%-	911,649,700.00	926,435,337.02	944,439,763.91
Earnings	37	278,340,369.22	165,032,815.16	2,595,181,500.00	273,529,417.00	108,496,601.84-	39.67%-	1,962,088,150.00	1,968,911,400.06	2,007,175,554.58
Rent of Government Property	38	10,285,473.00	1,706,573.00	83,220,000.00	8,614,473.00	6,907,900.00-	80.19%-	89,298,000.00	90,746,284.11	92,509,915.29
Rent on Government Building	39	31,703,993.93	4,646,286.02	40,000,000.00	5,074,512.00	428,225.98-	8.44%-	30,000,000.00	30,486,556.54	31,079,031.58
Repayments	40			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Investment Income	41			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Interest Earned	42	7,173,909.69	10,388,679.42			10,388,679.42+		500,000.00	508,109.25	517,992.92
Miscellaneous	44	78,924,661.66	34,056,659.80	293,769,800.00	78,708,106.00	44,651,446.20-	56.73%-			
Sub Total: Independent Revenue (c)		15,499,929,260.76	15,921,226,179.91	40,489,822,676.00	12,600,000,000.00	3,321,226,179.91+	26.36%+	31,319,782,225.00	31,802,744,729.33	32,420,801,856.50
Total Funds Available (a+b+c)		78,083,505,862.06	72,876,051,371.81	108,810,770,189.00	78,580,094,961.00	5,702,043,589.19-	7.26%-	90,781,866,424.00	94,656,255,015.94	101,712,455,503.36
Less: Recurrent Payments										
Employees Compensation	45	27,845,011,886.67	26,273,829,569.03	29,139,440,666.00	32,129,549,046.00	5,855,719,476.97+	18.23%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Overhead Charges	46	19,717,943,024.89	15,944,851,449.61	20,376,259,340.00	21,451,347,103.00	5,506,495,653.39+	25.67%+	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
CRFC - Excluding Public Debt Charges	47	5,568,696,662.44	8,182,232,496.54	10,120,000,000.00	8,527,998,272.00	345,765,775.46+	4.05%+	9,592,886,000.00	9,433,207,970.18	9,673,728,402.40
Sub Total: Recurrent Expenditure		53,131,651,574.00	50,400,913,515.18	59,635,700,006.00	62,108,894,421.00	11,707,980,905.82+	18.85%+	57,535,688,000.00	55,029,618,999.27	56,432,700,284.53
Repayment of External Loans	48	530,268,589.86	631,541,880.72	410,927,110.00	700,000,000.00	68,458,119.28+	9.78%+	400,000,000.00	480,654,095.56	492,909,430.14
Repayment of Internal Loans	49	13,504,237,064.81	18,799,232,374.74	7,012,096,000.00	9,343,711,537.00	9,455,520,837.74-	101.20%-	4,688,824,000.00	4,691,183,972.52	4,810,796,083.20
Sub Total: Loans Repayment		14,034,505,654.67	19,430,774,255.46	7,423,023,110.00	10,043,711,537.00	9,387,062,718.46-	93.46%-	5,088,824,000.00	5,171,838,068.08	5,303,705,513.34
Total Recurrent Payments		67,166,157,228.67	69,831,687,770.64	67,058,723,116.00	72,152,605,958.00	2,320,918,187.36+	3.22%+	62,624,512,000.00	60,201,457,067.35	61,736,405,797.87
Movement in Other Cash Equivalents:										
BTL Receipts	50	3,533,844,423.16	8,131,352,877.09			8,131,352,877.09+				
BTL Payments	51	4,199,288,267.11	8,734,607,206.04			8,734,607,206.04-				
Sub-Total Movement in Other Cash Equivalents		665,443,843.95	603,254,328.95			603,254,328.95-				
Operating Balance		10,251,904,789.44	2,443,109,272.22	41,752,047,073.00	6,427,489,003.00	3,984,379,730.78-	61.99%-	28,157,354,424.00	34,454,797,948.59	39,976,049,705.49
Appropriation and Transfers:										
Transfer to Capital Development Fund	52	9,180,257,276.09	156,253,622.35	30,000,000,000.00	5,662,226,907.00	5,505,973,284.65+	97.24%+	26,000,000,000.00	26,000,000,000.00	26,000,000,000.00
Sub Total: Transfers		9,180,257,276.09	156,253,622.35	30,000,000,000.00	5,662,226,907.00	5,505,973,284.65+	97.24%+	26,000,000,000.00	26,000,000,000.00	26,000,000,000.00
Closing Balance		1,071,647,513.35	2,284,855,649.87	11,752,047,073.00	765,262,096.00	1,521,593,553.87+	198.83%+	2,157,354,424.00	8,454,797,948.59	13,976,049,705.49


Imeoria Kelechi C., FCNA
Accountant General
Abia State

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
		₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance		145,433,999.19	524,738,701.98	524,738,702.00	524,738,702.00	2,000,000.02-	0.38%-	5,021,545,332.00	7,291,494,445.00	2,009,314,991.00
Add Capital Receipts:										
Transfer from Consolidated Revenue Fund	53	9,180,257,276.09	156,253,622.35	30,000,000,000.00	5,662,226,907.00	5,505,973,284.65-	97.24%-	26,000,000,000.00	26,000,000,000.00	26,000,000,000.00
Aids and Grants	54	12,802,242,606.02	18,412,978,920.76	29,479,300,000.00	36,061,010,549.00	17,648,031,628.24-	48.94%-	34,127,160,300.00	30,268,518,315.00	31,781,944,248.60
External Loans	55		18,949,182.00	3,730,000,000.00	7,028,628,813.00	7,009,679,631.00-	99.73%-	4,334,028,813.00	3,750,105,253.65	3,937,610,523.00
Internal Loans	56	25,000,030,061.44	20,860,334,509.30	12,000,000,000.00	9,257,711,785.00	11,602,622,724.30-	125.33%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Sub Total: Capital Receipts		46,982,529,943.55	39,448,516,234.41	75,209,300,000.00	58,009,578,054.00	18,561,061,819.59-	32.00%-	71,461,189,113.00	67,368,623,568.65	69,437,054,771.60
Total Capital Funds Available		47,127,963,942.74	39,971,254,936.39	75,734,038,702.00	58,534,316,756.00	18,563,061,819.61-	31.71%-	76,482,734,445.00	74,660,118,013.65	71,446,369,762.60
Less: Capital Expenditure										
General Public Services	58	5,413,364,325.05	6,914,062,531.83	16,643,300,000.00	11,154,707,292.00	4,240,644,760.17+	38.02%+	15,410,791,545.00	15,747,051,122.25	16,534,403,226.60
Public Order and Safety	60	40,000,000.00	65,000,000.00	432,000,000.00	239,100,000.00	174,100,000.00+	72.81%+	554,625,000.00	571,856,250.00	600,449,008.95
Economic Affairs	61	25,135,597,043.15	13,692,156,457.42	24,465,600,000.00	28,093,889,315.00	14,401,732,857.58+	51.26%+	23,901,020,006.00	25,589,571,006.30	26,869,049,349.45
Environmental Protection	62	13,531,782,207.80	13,069,526,401.70	3,399,000,000.00	2,429,450,000.00	10,640,076,401.70-	437.96%-	5,037,727,373.00	5,261,893,741.65	5,524,988,319.90
Housing and Community Amenities	63	771,031,664.76	626,691,383.67	9,657,000,000.00	4,795,920,149.00	4,169,228,765.33+	86.93%+	10,385,007,133.00	10,904,258,512.35	11,449,471,113.15
Health	64	249,200,000.00	500,726,662.12	7,044,500,000.00	5,565,100,000.00	5,064,373,337.88+	91.00%+	5,341,100,032.00	5,608,155,033.60	5,888,562,582.00
Recreation Culture and Religion	65	719,000,000.00	76,000,000.00	200,000,000.00	109,000,000.00	33,000,000.00+	30.28%+	78,000,000.00	60,900,000.00	63,945,000.00
Education	66	683,250,000.00	519,700,000.00	8,415,000,000.00	6,608,400,000.00	6,088,700,000.00+	92.14%+	8,120,968,911.00	8,527,017,356.55	8,953,367,890.95
Social Protection	67	60,000,000.00	70,000,000.00	125,000,000.00	301,250,000.00	231,250,000.00+	76.76%+	362,000,000.00	380,100,000.00	399,104,974.80
Total Capital Expenditure by Main Functions		46,603,225,240.76	35,533,863,436.74	70,381,400,000.00	59,296,816,756.00	23,762,953,319.26+	40.07%+	69,191,240,000.00	72,650,803,022.70	76,283,341,465.80
Closing Balance		524,738,701.98	4,439,391,499.65	5,352,638,702.00	762,500,000.00	5,199,891,499.65+	681.95%+	7,291,494,445.00	2,009,314,990.95	4,836,971,703.20


Imeoria Kelechi C., FCNA
Accountant General
Abia State

NOTES TO CASH FLOW STATEMENT

	Actual 2020	Actual 2019
	₦	₦
Note 1 - Independent Revenue		
Note 1 - Statutory Allocation		
20007001/11010001 Statutory Allocation from Federation Accounts	32,108,984,518.89	36,825,192,828.77
Total	32,108,984,518.89	36,825,192,828.77
This Represents Share of Statutory Allocation from FAAC		
Note 2 - Share of VAT		
20007001/11010002 VAT from Federation Accounts	13,897,632,519.59	11,556,362,153.48
Total	13,897,632,519.59	11,556,362,153.48
This represents Share of VAT from FAAC		
Note 3 - Other Statutory Transfers		
20007001/11010003 Excess Crude Allocation from FAAC	1,086,512,659.69	
20007001/11010006 NNPC Refunds		74,778,394.87
20007001/11010008 Refund from Paris Club		600,000,000.00
20007001/11010009 Budget Augmentation		2,154,734,182.58
20007001/11010011 13% Derivation	5,351,784,597.17	6,690,183,989.30
20007001/11010013 Exchange Rate Difference	1,504,515,575.72	107,066,264.81
20007001/11010014 Recovery from Oil Well		22,187,824.74
20007001/11010015 Other Non Oil Excess	1,571,008,478.01	1,195,010,976.67
20007001/11010016 Excess PPT Account		60,250,000.00
20007001/11010017 Excess Charges Recovered	25,048,741.20	53,594,879.65
20007001/11010018 Forex Equalization	337,690,588.28	
Total	9,876,560,640.07	10,957,806,512.62
Tax Revenue	8,147,710,763.39	5,478,707,462.71
Non Tax Revenue	7,773,515,416.52	10,021,221,798.05
Total Independent Revenue	15,921,226,179.91	15,499,929,260.76
Note 4A - Tax Revenue		
12010000 - Taxes	8,147,710,763.39	5,478,707,462.71
Sub Total Tax Revenue	8,147,710,763.39	5,478,707,462.71
Note 4B - Non Tax Revenue		
12020000 - Licenses	485,797,589.48	390,319,189.38
12040000 - Fees	6,791,795,907.56	8,866,417,645.34
12050000 - Fines	119,598,060.08	63,118,548.18
12060000 - Sales	160,492,846.00	294,938,007.65
12070000 - Earnings	165,032,815.16	278,340,369.22
12080000 - Rent on Government Property	1,706,573.00	10,285,473.00
12090000 - Rent on Lands & Others General	4,646,286.02	31,703,993.93
12120000 - Interest	10,388,679.42	7,173,909.69
12140000 - Miscellaneous	34,056,659.80	78,924,661.66
Sub Total Non Tax Revenue	7,773,515,416.52	10,021,221,798.05
Total Independent Revenue	15,921,226,179.91	15,499,929,260.76

Notes to Cash Flow Statement – Cont'd.

	Actual 2020	Actual 2019
	₦	₦
Note 5 - Employees Compensation		
21020100 - Salaries and Wages	26,137,117,430.78	27,637,431,493.08
21020100 - Allowances	136,712,138.25	207,580,393.59
Total	26,273,829,569.03	27,845,011,886.67
Note 5A - Salaries and Wages		
21020101 - Basic Salary	24,829,342,359.44	26,397,330,359.40
21020103 - Consolidated Revenue Fund Charges - Salaries	1,307,775,071.34	1,240,101,133.68
Total	26,137,117,430.78	27,637,431,493.08
Note 5B - Social Contributions		
Note 6 - Social Benefits		
22010101 - Gratuity	42,524,933.10	53,835,571.68
22010102 - Pension	6,038,176,227.05	1,670,289,506.63
Total	6,080,701,160.15	1,724,125,078.31
Note 7 - Overhead Costs:		
22020100 - Transport and Travelling	980,672,383.70	1,894,314,892.52
22020200 - Utilities	94,120,950.00	40,725,300.00
22020300 - Material and Supplies	581,769,788.68	483,717,520.58
22020400 - Maintenance Services	617,197,401.00	859,506,287.09
22020500 - Training	13,784,000.00	4,920,700.00
22020600 - Other Services	7,235,925,999.85	8,657,215,651.99
22020700 - Consulting & Professional Services	157,800,000.00	73,850,000.00
22020800 - Fuel and Lubricants	165,358,652.31	235,542,374.00
22020900 - Financial Charges	641,961,619.09	767,427,155.29
22021000 - Miscellaneous Expenses	5,456,260,654.98	6,698,723,143.42
Total	15,944,851,449.61	19,715,943,024.89
Notes 8 - Consolidated Revenue Fund Charges		
20007001/22060203 Recurrent Debts	1,652,490,913.75	606,062,870.95
20007001/22060204 Contractors/Other Miscellaneous Debts	97,317,830.22	130,458,387.30
20007001/22060205 Cost of IGR / FAAC Collection	144,722,592.42	1,564,050,325.88
20007001/22060300 Contribution to LG JAAC	207,000,000.00	1,544,000,000.00
Total	2,101,531,336.39	3,844,571,584.13
Note 9 - Net Cash Flow from Investing Activities by Sector:		
23000000 - Capital Expenditure by Administrative Sector	4,840,926,191.37	3,731,763,309.12
23000000 - Capital Expenditure by Economic Sector	16,414,450,843.67	27,576,529,723.84
23000000 - Capital Expenditure by Law and Justice	73,000,000.00	46,000,000.00
23000000 - Capital Expenditure by Social Sector	14,205,486,401.70	15,250,932,207.80
Total	35,533,863,436.74	46,605,225,240.76

Notes to Cash Flow Statement – Cont'd.

	Actual 2020	Actual 2019
	₦	₦
Note 9A - Net Cash Flow From Investment Activities by Economic:		
23010100 - Purchase of Fixed Assets General	2,850,747,224.94	2,502,840,223.60
23020100 - Construction and Provision of Fixed Assets General	9,482,535,164.28	13,937,195,770.46
23030100 - Rehabilitation and Repairs of Fixed Assets General	5,404,312,963.65	11,210,072,339.98
23040100 - Preservation of the Environment Genral	13,056,096,701.70	13,337,254,807.80
23050100 - Acquisition of Non Tangible Assets	4,740,171,382.17	5,617,862,098.92
Total	35,533,863,436.74	46,605,225,240.76
Note 9B - Analysis of Capital Expenditure by Geo Location:		
40110000 - Northern Senatorial Zone	1,103,344,260.02	2,897,640,000.00
40120000 - Central Senatorial Zone	29,994,092,931.47	38,154,347,541.75
40130000 - Southern Senatorial Zone	4,436,426,245.25	5,553,237,699.01
Total	35,533,863,436.74	46,605,225,240.76
Note 9C - Cash Flow from Investing Activities by Programme:		
See Schedule of Capital Expenditure by Programme by Projects at Page 248 for brake down		
Note 10 - Proceeds from Aids & Grants		
15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA		97,734,715.00
54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)	591,040,534.12	
35001001/13000010 NEWMAP	9,775,689,961.70	11,488,000,000.00
20001001/13000001 SFTAS Grant	6,706,000,000.00	
20007001/13010100 COVID-19 Donations	129,960,000.00	
20007001/13010102 FGN Covid 19 Response	1,000,000,000.00	
38002001/13000010 Grants from Development Partner	106,355,200.00	703,016,801.52
38002001/13000040 World Bank Grants to YESSO	103,933,224.94	510,191,089.50
11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank		3,300,000.00
Total	18,412,978,920.76	12,802,242,606.02
Note 11 - Proceeds from External Loans		
21001001/14030203 Acelerating Nutrition Results in Nigeria (ARIN)	18,949,182.00	
Total	18,949,182.00	
Note 12 - Proceeds from Internal		
20007001/14030101 Loan from Commercial Banks	1,000,000,000.00	2,400,000,000.00
20007001/14030102 Overdraft/Other Loans	10,894,950,430.62	3,504,690,186.44
20007001/14030125 ISPO - Contract Financing Facility	8,965,384,078.68	19,095,339,875.00
Total	20,860,334,509.30	25,000,030,061.44
Note 13 - Proceeds from Other Capital Receipts		
Note 14 - Repayment of External Loans		
20007001/22060101 Foreign Loans Repayment	631,541,880.72	530,268,589.86
Total	631,541,880.72	530,268,589.86

Notes to Cash Flow Statement – Cont'd.

	Actual 2020	Actual 2019
	₦	₦
Note 15 - Repayment of Internal Loans		
20007001/22060201 Domestic Loans Repayment	15,308,149,882.20	12,433,205,724.65
20007001/22060211 Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00
20007001/22060212 Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00
20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project	3,017,007,174.24	864,198,662.64
20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project	182,832,677.52	182,832,677.52
20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans	267,242,640.78	
Total	18,799,232,374.74	13,504,237,064.81
Note 16 - BTL Reciepts		
20007001/22080002 With Holding Taxes due to FIRS	459,113,019.03	26,054,528.84
20007001/22080003 VAT to FIRS	439,267,722.37	24,854,528.84
20007001/22080004 Union Deductions	807,615,222.91	1,072,340,798.13
20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll	35,306,008.94	22,864,004.36
20007001/22080007 FAAC Deduction @ Source - FGN Salary Bailout - Refund	380,584,079.31	1,395,474,957.47
20007001/22080008 ABSG - Salary Pending	20,553,381.89	2,557,054.03
20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund	359,890,382.36	989,698,551.49
20007001/22080000 Net Monthly Pension	5,629,023,060.28	
Total BTL Reciepts	8,131,352,877.09	3,533,844,423.16
Note 17 - BTL Payments		
20007001/22080001 Withholding Taxes due to FIRS	91,951,784.60	116,291,060.70
20007001/22080002 VAT to FIRS	117,666,685.75	452,475,150.21
20007001/22080003 Union Deductions	761,486,607.58	977,154,441.35
20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll	575,426,630.52	21,425,985.12
20007001/22080006 PAYE Remittance to BIRS	4,349,369.34	4,060,457.25
20007001/22080007 FAAC Refund of Deductions @ Source	773,640,180.51	1,522,336,317.24
20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund	568,511,346.31	1,079,671,149.97
20007001/22080080 ABSG - Salary Pending	36,045,331.87	25,873,705.27
20007001/22080000 Monthly Pension	5,805,529,269.56	
Total BTL Payments	8,734,607,206.04	4,199,288,267.11
Note 18 - Closing Balance		
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232	138,073,550.99	138,073,550.99
20007001/31030107 GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109 UBA Plc. A/C - 0060000349	57,105.59	56,917.19
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
20007001/31010126 Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
20007001/31010127 Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31030130 First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23

Notes to Cash Flow Statement – Cont'd.

		Actual	Actual
		2020	2019
		₦	₦
20007001/31030132	First Bank of Nigeria - A/C 1274(7684)		778,889.49
20007001/31010133	GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134	Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135	Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137	Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138	Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139	Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140	UBA Bank (VAT) Account 0053-005-00618		152,097,684.07
20007001/31010142	Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430	Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444	Fidelity Bank - A/C 5030030596 ABSG IGR Account	33,316,009.81	9,303,900.00
20007001/31010460	First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470	Ecological Account	52.50	52.50
20007001/31010480	First Bank - FAAC 2015277701		1,111.97
20007001/31010149	Zenith Bank - 1013892907	2,505,477,108.75	
20007001/31010150	Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151	Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152	Sterling Bank - 0023041416	2,400,988.01	2,400,988.01
20007001/31010153	FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554		483,153.08
20007001/31010154	FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	15,750.00	585,104.98
20007001/31010155	First Bank ABSG Reserve A/C 2028294362		1,924,094.00
20007001/31010156	First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157	First Bank Pensions Account 2028294506	12,009,641.16	100,884,220.71
20007001/31010158	UBA - Salary Account 1019024054	193,448,829.52	267,743,396.09
20007001/31010160	UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010162	UBA - Subvention A/C 1019114830	2,182,937,682.23	25,996,222.07
20007001/31010165	Zenith - ABSG Cons. A/C 1014327297	11,613,711.80	11,613,211.80
20007001/31010167	Zenith ABSG Salary Bailout A/C 1014429971	1,330,340.20	1,330,340.20
20007001/31010168	Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169	Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170	Keystone - ABSG Salary Bailout A/C 1002820478	76,129.75	76,129.75
20007001/31010171	ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)		12,420,731.86
20007001/31010172	UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	184,855,649.87	206,347.77
20007001/31010174	ZENITN BANK A/C 1014655750	5,401.20	5,401.20
20007001/31010175	SKYE BANK PLC (ABSG OVERHEAD 4030014605)	1,396,466.94	18,444,869.44
20007001/31010176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	295,121.72	294,160.03
20007001/31010770	ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	7,316,444.99	7,316,444.99
20007001/31010780	ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61
20007001/31010190	ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,408.28	28,602,908.28
20007001/31010810	Access Bank - Consolidated IGR A/c - 0763857466	6,663,140.41	26,361,681.57
20007001/31010820	Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830	Heritage Bank - Capital Proj- a/c No 5900006278	44,837,890.44	44,837,890.44
20007001/31010840	Fidelity Bank - MOJ Rev -A/c No 5030036828	19,500,000.00	19,500,000.00
20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842	141,153.97	145,347.97

Notes to Cash Flow Statement – Cont'd.

	Actual 2020	Actual 2019
	₦	₦
20007001/31010100 ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	2,836,776.89	40,342,395.00
20007001/31010101 ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	187,650.99	5,821,474.06
20007001/31010900 Zenith Bank IGR Payment A/C - 10148195251	140,972,512.78	
20007001/31010905 Zenith Bank Consol IGR A/C - 1016977696	1,461,671.95	
20007001/31010910 UBA 1022752036 COVID 19 Account	128,112,393.97	
20007001/31010100 ABIA STABILIZATION ACCOUNT (STERLING BANK)	369,382,894.03	
20007001/31010201 Ecobank Domiciliary Account	153,224.91	153,224.91
11001001/31030101 Remittance Control - Office of the Governor - SME	100,000,000.00	
20008001/31010010 BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	67,601,319.75	85,976,747.59
20008001/31010020 BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	75,368,989.42	99,620,703.15
20008001/31010040 BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	6,960,334.38	9,761,851.08
20008001/31010050 BIR - IGR Paydirect Account - Diamond Bank 0008694963		185,840.00
20008001/31010060 BIR - IGR Paydirect Account - Sterling Bank - 0690003293	5,225,315.15	16,944,921.02
20008001/31010070 BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	11,544,246.91	10,435,696.44
20008001/31010080 BIR - IGR Paydirect Account - FCMB - 0532313019	80,108,978.49	91,502,157.04
20008001/31010100 BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	137,823,908.64	156,837,127.11
20008001/31010110 BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	68,411,466.24	7,330,189.05
20008001/31010130 BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	887,412.60	477,227.52
20008001/31010140 BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	28,613,381.88	9,056,581.23
20008001/31010150 BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	7,697,957.29	8,679,285.33
20008001/31010160 BIR - IGR Paydirect Account - UBA AC No. - 1012403173	27,675,426.74	53,462,700.37
20008001/31010170 BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	14,322,622.72	40,900,492.38
20008001/31010170 BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	33,595,286.25	34,338,282.56
20008001/31010190 BIR - IGR Paydirect Account - Zenith Bank 1011758344	65,380,269.92	94,204,137.89
20008001/31010200 BIR - IGR Paydirect Account - Stanbic IBTC	33,101,168.04	32,833,525.04
20008001/31010210 BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858		9,127,563.99
20008001/31010220 BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	2,841,758.85	9,555,031.68
20008001/31010230 BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	556,301.62	6,936,996.46
20008001/31010240 BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	203,218.83	101,371.36
20008001/31010250 BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	452,219.53	1,318,346.29
20008001/31010260 FCMB (MBAISII) AC No. 4196382017	30,806.25	1,863,797.49
20008001/31010000 BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 3328	704,996.43	
20007001/31001001 Pension Board - Ecobank	327,897.29	327,897.29
20007001/31001002 Pension Board - Diamond Bank	102,334.19	102,334.19
20007014/31020190 Sub Treasury - UBA - 1016685517	854,421.24	254,421.24
20007023/31020102 TPO - Umuahia - Bank Keystone Bank	50,000.00	50,000.00
20007023/31020105 TPO Umuahia - Zenith Bank A/C 1012469360	20,000.00	20,000.00
20007023/31020100 TPO - Umuahia - UBA (Impress A/C Account No: 1019431557	4,160,600.00	14,014,600.00
Sub-Total	6,724,247,149.52	1,596,386,215.33

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2020	Actual 2019
	₦	₦
Note 19 - Treasuries and Banks		
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232	138,073,550.99	138,073,550.99
20007001/31030107 GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109 UBA Plc. A/C - 0060000349	57,105.59	56,917.19
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
20007001/31010126 Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
20007001/31010127 Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31030130 First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23
20007001/31030132 First Bank of Nigeria - A/C 1274(7684)		778,889.49
20007001/31010133 GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134 Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135 Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137 Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138 Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139 Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140 UBA Bank (VAT) Account 0053-005-00618		152,097,684.07
20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account	33,316,009.81	9,303,900.00
20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470 Ecological Account	52.50	52.50
20007001/31010480 First Bank - FAAC 2015277701		1,111.97
20007001/31010149 Zenith Bank - 1013892907	2,505,477,108.75	
20007001/31010150 Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151 Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152 Sterling Bank - 0023041416	2,400,988.01	2,400,988.01
20007001/31010153 FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554		483,153.08
20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	15,750.00	585,104.98
20007001/31010155 First Bank ABSG Reserve A/C 2028294362		1,924,094.00
20007001/31010156 First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157 First Bank Pensions Account 2028294506	12,009,641.16	100,884,220.71
20007001/31010158 UBA - Salary Account 1019024054	193,448,829.52	267,743,396.09
20007001/31010160 UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010162 UBA - Subvention A/C 1019114830	2,182,937,682.23	25,996,222.07
20007001/31010165 Zenith - ABSG Cons. A/C 1014327297	11,613,711.80	11,613,211.80
20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971	1,330,340.20	1,330,340.20
20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478	76,129.75	76,129.75
20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)		12,420,731.86

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

		Actual	Actual
		2020	2019
		₦	₦
20007001/31010172	UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	184,855,649.87	206,347.77
20007001/31010174	ZENITN BANK A/C 1014655750	5,401.20	5,401.20
20007001/31010175	SKYE BANK PLC (ABSG OVERHEAD 4030014605)	1,396,466.94	18,444,869.44
20007001/31010176	UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	295,121.72	294,160.03
20007001/31010770	ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	7,316,444.99	7,316,444.99
20007001/31010780	ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61
20007001/31010190	ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,408.28	28,602,908.28
20007001/31010810	Access Bank - Consolidated IGR A/c - 0763857466	6,663,140.41	26,361,681.57
20007001/31010820	Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830	Heritage Bank - Capital Proj- a/c No 5900006278	44,837,890.44	44,837,890.44
20007001/31010840	Fidelity Bank - MOJ Rev -A/c No 5030036828	19,500,000.00	19,500,000.00
20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842	141,153.97	145,347.97
20007001/31010100	ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	2,836,776.89	40,342,395.00
20007001/31010100	ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	187,650.99	5,821,474.06
20007001/31010900	Zenith Bank IGR Payment A/C - 10148195251	140,972,512.78	
20007001/31010905	Zenith Bank Consol IGR A/C - 1016977696	1,461,671.95	
20007001/31010910	UBA 1022752036 COVID 19 Account	128,112,393.97	
20007001/31010100	ABIA STABILIZATION ACCOUNT (STERLING BANK)	369,382,894.03	
20007001/31010201	Ecobank Domiciliary Account	153,224.91	153,224.91
11001001/31030101	Remittance Control - Office of the Governor - SME	100,000,000.00	
20008001/31010010	BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	67,601,319.75	85,976,747.59
20008001/31010020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	75,368,989.42	99,620,703.15
20008001/31010040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	6,960,334.38	9,761,851.08
20008001/31010050	BIR - IGR Paydirect Account - Diamond Bank 0008694963		185,840.00
20008001/31010060	BIR - IGR Paydirect Account - Sterling Bank - 0690003293	5,225,315.15	16,944,921.02
20008001/31010070	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	11,544,246.91	10,435,696.44
20008001/31010080	BIR - IGR Paydirect Account - FCMB - 0532313019	80,108,978.49	91,502,157.04
20008001/31010100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	137,823,908.64	156,837,127.11
20008001/31010110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	68,411,466.24	7,330,189.05
20008001/31010130	BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	887,412.60	477,227.52
20008001/31010140	BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	28,613,381.88	9,056,581.23
20008001/31010150	BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	7,697,957.29	8,679,285.33
20008001/31010160	BIR - IGR Paydirect Account - UBA AC No. - 1012403173	27,675,426.74	53,462,700.37
20008001/31010170	BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	14,322,622.72	40,900,492.38
20008001/31010170	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	33,595,286.25	34,338,282.56
20008001/31010190	BIR - IGR Paydirect Account - Zenith Bank 1011758344	65,380,269.92	94,204,137.89
20008001/31010200	BIR - IGR Paydirect Account - Stanbic IBTC	33,101,168.04	32,833,525.04
20008001/31010210	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858		9,127,563.99
20008001/31010220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	2,841,758.85	9,555,031.68
20008001/31010230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	556,301.62	6,936,996.46
20008001/31010240	BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	203,218.83	101,371.36
20008001/31010250	BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	452,219.53	1,318,346.29
20008001/31010260	FCMB (MBAISII) AC No. 4196382017	30,806.25	1,863,797.49
20008001/31010000	BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 3328	704,996.43	

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

		Actual	Actual
		2020	2019
		₦	₦
20007001/31001001	Pension Board - Ecobank	327,897.29	327,897.29
20007001/31001002	Pension Board - Diamond Bank	102,334.19	102,334.19
20007014/31020190	Sub Treasury - UBA - 1016685517	854,421.24	254,421.24
20007023/31020102	TPO - Umuahia - Bank Keystone Bank	50,000.00	50,000.00
20007023/31020105	TPO Umuahia - Zenith Bank A/C 1012469360	20,000.00	20,000.00
20007023/31020100	TPO - Umuahia - UBA (Impress A/C Account No: 1019431557)	4,160,600.00	14,014,600.00
Total		6,724,247,149.52	1,596,386,215.33
Note 20 - Investments			
20007001/31090110	Emenite Company Limited	212,908,810.52	212,908,810.52
20007001/31090120	Ashaka Cement	64,300.00	64,300.00
20007001/31090150	Access Bank Plc	15,469,567.29	15,469,567.29
20007001/31090160	FCMB	109,995.00	109,995.00
20007001/31090170	First Inland Bank	1,360,000.00	1,360,000.00
20007001/31090180	ANAMCO Nigeria Ltd Enugu	4,817,500.00	4,817,500.00
20007001/31090110	Westminister Dredging Nig Ltd	364,579.00	364,579.00
20007001/31090100	Golden Guinea Breweries Umuahia	8,477,841.00	8,477,841.00
20007001/31090110	International Glass Industry Plc Aba	40,000,000.00	40,000,000.00
20007001/31090120	Alex Inyishi Imo State	6,753,598.00	6,753,598.00
20007001/31090140	UNIC Insurance (Nig) Ltd	293,651.00	293,651.00
20007001/31090150	Nigerian Cement Co. Ltd Nkalagu	35,531,522.00	35,531,522.00
20007001/31090160	Aba Textile Mill Plc Aba	2,664,375.00	2,664,375.00
20007001/31090170	UAC of Nigeria Plc	3,664,089.00	3,664,089.00
20007001/31090180	Urban Development Bank Wise - Abuja	7,705,998.00	7,705,998.00
20007001/31090190	Nigerian Sugar Company Bacita Kwara State	29,663.00	29,663.00
20007001/31090120	MARKLINT Medical Comple Ltd Oji River	108,000.00	108,000.00
20007001/31090200	Nigeria Starch Mill	288,000.00	288,000.00
20007001/31090220	Aluminium Tech. Product	375,000.00	375,000.00
20007001/31090230	Ihechiowa Oil Palm	3,750,000.00	3,750,000.00
20007001/31090240	Lion of Africa Insurance Co. Plc	3,750,000.00	3,750,000.00
20007001/31090260	First Aluminium Co. Ltd	140,820.50	140,820.50
20007001/31090260	Mother Cat	40,800.00	40,800.00
20007001/31090280	Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
20007001/31090290	GLAXO (Evans Medical)	5,176,942.65	5,176,942.65
20007001/31090230	Imo Rubber Estate Ltd NekedeOwerre	1,920,000.00	1,920,000.00
20007001/31090300	Niger Construction Co. Ltd	1,020,000.00	1,020,000.00
20007001/31090320	Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
20007001/31090330	Eco Bank Trans - National	2,230,000.00	2,230,000.00
20007001/31090350	Sterling Bank	13,992.30	13,992.30
20007001/31090360	Bank PHB	595,000.00	595,000.00
20007001/31090370	Oceanic Bank	755,200.00	755,200.00
20007001/31090380	NAL Bank Plc	8,441.00	8,441.00
Total		360,547,685.26	360,547,685.26

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

	Actual 2020	Actual 2019
	₦	₦
Note 21 - Liability Over Assets		
Liabilities Over Assets	153,329,927,148.31	96,965,715,518.33
Schedule:		
Opening Balance	96,965,715,518.33	90,847,229,197.03
Add/(Less) Net Movement		
Internal Loans	9,084,017,402.49	6,679,809,919.68
External Loans	8,432,909,399.71	561,323,598.38
Pensions and Gratuities	38,847,284,827.78	
Closing Balance	153,329,927,148.31	96,965,715,518.33

Note 21B:

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

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2020

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2020	Addition in 2020	Disposals in 2020 (If Any)	Provision for Depreciation in 2020 (If Any)	Closing Balance at Cost as at 31/12/2020
23010101	Purchase/Acquisition of Land	661,456,223.46	22,000,000.00	-	-	683,456,223.46
23010102	Purchase of Office Buildings	70,000,000.00	16,000,000.00	-	-	86,000,000.00
23010105	Purchase of Motor Vehicles	2,880,390,985.53	1,245,250,000.00	-	-	4,125,640,985.53
23010106	Purchase of Vans	18,000,000.00	8,000,000.00	-	-	26,000,000.00
23010107	Purchase of Trucks	161,665,000.00	1,500,000.00	-	-	163,165,000.00
23010108	Purchase of Buses	690,997,391.02	309,533,224.94	-	-	1,000,530,615.96
23010112	Purchase of Office Furniture and Fittings	385,260,000.00	52,300,000.00	-	-	437,560,000.00
23010113	Purchase of Computers	21,000,000.00	8,000,000.00	-	-	29,000,000.00
23010114	Purchase of Computer Printers	22,740,000.00	-	-	-	22,740,000.00
23010115	Purchase of Photocopying Machines	45,200,000.00	-	-	-	45,200,000.00
23010119	Purchase of Powers Generating Set	603,431,107.00	661,600,000.00	-	-	1,265,031,107.00
23010121	Purchase of Residential Furniture	10,000,000.00	-	-	-	10,000,000.00
23010122	Purchase of Health/Medical Equipment	568,861,881.59	438,620,000.00	-	-	1,007,481,881.59
23010123	Purchase of Fire Fighting Equipment	21,000,000.00	-	-	-	21,000,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	14,455,000.00	15,500,000.00	-	-	29,955,000.00
23010125	Purchase of Library Books & Equipment	71,500,000.00	17,500,000.00	-	-	89,000,000.00
23010127	Purchase of Agriculture Equipment	5,000,000.00	-	-	-	5,000,000.00
23010128	Purchase of Security Equipment	71,522,000.00	28,000,000.00	-	-	99,522,000.00
23010129	Purchase of Industrial Equipment	286,400,000.00	26,944,000.00	-	-	313,344,000.00
23010133	Purchase of Surveying Equipment	17,000,000.00	-	-	-	17,000,000.00
23020101	Construction/Provision of Office Buildings	492,682,800.00	505,000,000.00	-	-	997,682,800.00
23020102	Construction/Provision of Residential Buildings	470,571,994.00	225,500,000.00	-	-	696,071,994.00
23020103	Construction/Provision of Electricity	165,689,840.00	15,000,000.00	-	-	180,689,840.00

Notes to Statement of Assets and Liabilities – Cont'd.**SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2020 – CONT'D.**

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2020	Additions in the year 2020	Disposals in 2020 (If Any)	Provision for Depreciation in 2020 (If Any)	Closing Balance at Cost as at 31/12/2020
23020104	Construction/Provision of Housing	594,351,777.00	215,726,251.50	-	-	810,078,028.50
23020105	Construction/Provision of Water Facilities	865,473,835.00	41,500,000.00	-	-	906,973,835.00
23020106	Construction/Provision of Hospitals/Health Centres	1,329,839,252.00	748,181,044.12	-	-	2,078,020,296.12
23020107	Construction/Provision of Public Schools	620,335,000.00	10,600,000.00	-	-	630,935,000.00
23020111	Construction/Provision of Libraries	4,250,000.00	-	-	-	4,250,000.00
23020112	Construction/Provision of Sporting Facilities	-	35,000,000.00	-	-	35,000,000.00
23020113	Construction/Provision of Agricultural Facilities	15,150,000.00	2,000,000.00	-	-	17,150,000.00
23020114	Construction/Provision of Roads	26,902,665,867.16	5,870,936,609.46	-	-	32,773,602,476.62
23020115	Construction/Provision of Railways	36,000,000.00	-	-	-	36,000,000.00
23020116	Construction/Provision of Water ways	-	119,916,825.80	-	-	119,916,825.80
23020118	Construction/Provision of Infrastructure	3,396,804,073.00	1,010,189,433.40	-	-	4,406,993,506.40
23020119	Construction/Provision of Recreational Facilities	795,030,000.00	54,000,000.00	-	-	849,030,000.00
23020123	Construction of Traffic/Street Lights	257,600,000.00	591,585,000.00	-	-	849,185,000.00
23020124	Construction of Markets/Parks	160,172,520.00	27,400,000.00	-	-	187,572,520.00
23020127	Construction of ICT Infrastructures	35,120,000.00	10,000,000.00	-	-	45,120,000.00
23030101	Rehabilitation/Repairs of Residential Building	17,028,079.00	5,000,000.00	-	-	22,028,079.00
23030103	Rehabilitation/Repairs - Housing	44,411,000.00	13,000,000.00	-	-	57,411,000.00
23030104	Rehabilitation/Repairs - Water Facilities	56,100,000.00	33,125,000.00	-	-	89,225,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	136,177,683.00	11,000,000.00	-	-	147,177,683.00
23030106	Rehabilitation/Repairs - Public Schools	941,240,000.00	1,200,000.00	-	-	942,440,000.00
23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	5,499,500.00	-	-	5,499,500.00
23030110	Rehabilitation/Repairs - Libraries	77,000,000.00	2,000,000.00	-	-	79,000,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	60,000,000.00	29,500,000.00	-	-	89,500,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	10,000,000.00	-	-	-	10,000,000.00
23030113	Rehabilitation/Repairs - Roads	29,653,808,214.98	5,274,988,463.65	-	-	34,928,796,678.63
23030118	Rehabilitation/Repairs - Recreational Facilities	45,300,000.00	-	-	-	45,300,000.00
23030121	Rehabilitation/Repairs of Office Buildings	222,500,000.00	10,000,000.00	-	-	232,500,000.00
23030123	Rehabilitation/Repairs - Traffic/Street Lights	269,349,480.00	4,000,000.00	-	-	273,349,480.00
23030124	Rehabilitation/Repairs - Markets/Parks	56,500,000.00	15,000,000.00	-	-	71,500,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructures	6,000,000.00	-	-	-	6,000,000.00
23040101	Tree Planting	8,000,000.00	-	-	-	8,000,000.00
23040102	Erosion & Flood Control	13,991,053,818.80	11,870,125,261.70	-	-	25,861,179,080.50
23040103	Wildlife Conservation	500,000.00	-	-	-	500,000.00
23040104	Industrial Pollution Preservation & Control	3,778,668,940.00	1,031,880,000.00	-	-	4,810,548,940.00
23040105	Water Pollution Prevention & Control	214,568,880.00	154,091,440.00	-	-	368,660,320.00
23050101	Research and Development	9,721,721,081.92	3,183,038,736.05	-	-	12,904,759,817.97
23050103	Monitoring and Evaluation	248,005,612.00	446,592,112.00	-	-	694,597,724.00
23050104	Anniversaries/Celebration	482,000,000.00	486,000,000.00	-	-	968,000,000.00
23050105	Improve Agricultural Seedlings	1,519,562,400.00	624,540,534.12	-	-	2,144,102,934.12
23050107	Margin for Increase in Costs	33,200,000.00	-	-	-	33,200,000.00
	Grand Total	104,360,311,736.46	35,533,863,436.74	-	-	139,894,175,173.20

Also See Page 343 for Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

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

	Actual 2020	Actual 2019
Note 22 - Consolidated Revenue Fund	₦	₦
Opening Balance	1,071,647,513.35	3,244,215,106.43
Add/(Less) Net Surplus/(Deficit)	1,213,208,136.52	(2,172,567,593.08)
Closing Balance	2,284,855,649.87	1,071,647,513.35
Note 23 - Capital Development Fund		
Opening Balance	524,738,701.98	145,433,999.19
Add/(Less) Net Capital Surplus/(Deficit)	3,914,652,797.67	379,304,702.79
Closing Balance	4,439,391,499.65	524,738,701.98
Note 24 - Internal Loans		
20007001/42000010 UBA Counterpart Fund MDG Loan	153,444,118.88	294,526,096.17
20007001/42000015 Accelerated Agric Development Scheme	1,229,160,858.58	1,375,339,875.00
20007001/42000120 UBA Counterpart UBEC Loan	725,287,210.05	1,392,142,050.80
20007001/42000030 Abia Counterpart Fund for Various Projects ifo UBA	4,368,225,882.22	5,564,419,739.74
20007001/42000182 UBA ISPO CFF Ferotex	208,113,776.21	321,843,016.00
20007001/42000184 UBA ISPO CFF Tunnel End	609,989,396.25	863,305,650.09
20007001/42000185 UBA ISPO CFF Trackcare Global	892,130,771.11	1,379,327,213.15
20007001/42000186 UBA ISPO CFF China Zhonghao	681,458,874.43	1,034,263,923.46
20007001/42000189 UBA ISPO CFF DAWN N DAISY	209,058,606.73	321,843,016.00
20007001/42000193 UBA ISPO CFF Rock Waters	1,009,382,875.46	1,451,392,553.17
20007001/42000194 UBA ISPO CFF Sanajadon Construction	252,391,089.43	367,820,589.70
20007001/42000195 UBA ISPO Arab Contractors	264,357,419.95	386,211,619.19
20007001/42000196 UBA ISPO Ekcleen Nig Services	309,797,746.15	470,119,965.20
20007001/42000197 UBA ISPO JMK Construction	327,920,682.44	470,119,965.20
20007001/42000198 UBA ISPO Vision Cars	772,164,396.95	
20007001/42000199 UBA ISPO Universal Energy	390,814,520.08	
20007001/42000200 UBA ISPO BessedUgu Ventures	484,876,536.49	
20007001/42000201 UBA ISPO China Zhongua2	245,112,587.46	
20007001/42000202 UBA ISPO Sananjanon Construction 2	245,112,587.46	
20007001/42000203 UBA ISPO Rock Waters 2	179,749,230.78	
20007001/42000204 UBA ISPO Track Care	53,107,727.26	
20007001/42000205 UBA ISPO ECKLEEN	122,556,293.69	
20007001/42000206 UBA ISPO Delhope	290,049,895.14	
20007001/42000207 UBA ISPO Tunnelend	988,620,769.44	
20007001/42000208 UBA ISPO Track Care	326,816,783.31	
20007001/42000209 UBA ISPO Vission Cars 2	172,906,685.94	
20007001/42000210 UBA ISPO Effedee	1,835,801,892.12	
20007001/42000211 UBA ISPO ASUBEB	1,440,018,321.91	
20007001/42000300 FGN BOND	6,106,349,965.58	6,238,609,184.73
20007001/42000310 Bail Out Fund	12,669,307,762.29	12,794,321,209.30
20007001/42000320 Zenith Bank Excess Crude Loan	9,029,986,898.93	9,117,333,801.34
20007001/42000330 Budget Support Facility	17,500,292,959.28	17,539,993,592.91
20007001/42005000 ZENITH ISPO CFF NEWMAP	162,065,433.99	443,751,476.47
20007001/42000501 ZENITH ISPO ANRIN		25,293,132.68

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

	Actual 2020	Actual 2019
	₦	₦
20007001/42000501 ZENITH ISPO Term Loan 1	117,865,770.29	322,728,346.56
20007001/42000502 Zenith ISPO Term 2	473,385,201.33	962,257,735.91
20007001/42000503 Zenith ISPO Term Loan 3	473,385,201.33	962,257,735.91
20007001/42000505 Zenith ISPO State Scholarship	587,788,906.49	144,338,660.39
20001001/31010101 Overdraft Account Zenith Bank		832,792,765.83
20001001/31010100 Overdraft Account UBA Overhead Account	429,382,049.20	1,474,045,530.08
20001001/31010108 Overdraft Account UBA FAAC Account	9,069,673,791.50	1,043,990,585.93
20001001/31010100 Overdraft Account UBA VAT	743,216,428.77	
20001001/31010100 Overdraft Account Zenith Special Account	393,056,046.03	126,861,304.60
20001001/31010100 Overdraft Account Zenith Excess Crude	259,622,115.12	
20001001/31010100 Overdraft Account Zenith Bank Consol IGR Account	1,461,671.95	
Total	76,805,267,738.00	67,721,250,335.51
Note 25 - External Loans		
Schedule of Foreign Loan		
Erosion & Watershed Mgt Proj.	23,897,957,175.02	18,816,555,486.04
Comm. Based Pov. Reduction	3,724,379,042.34	2,983,745,020.19
Health System Dev. Project II	342,977,041.44	306,887,336.31
HIV/AIDS	667,619,697.86	534,091,430.94
Oil Palm Belt Rural Dev. Project II	295,374,223.65	278,514,640.51
Health System Dev. Project IV	1,305,272,071.95	412,308,495.58
Comm. Based Nation Res Mgt	442,753,568.57	367,395,778.61
Community & Soc. Development	1,648,942,141.11	1,336,118,348.40
Third National Fadama	2,489,868,862.96	2,001,292,942.29
Health Sys Dev. Additional	1,193,457,827.59	954,757,004.57
2nd HIV/AIDS	1,475,121,342.42	1,170,628,592.71
Public Sector Governance Ref.	554,199,272.88	442,717,791.93
Total	38,037,922,267.79	29,605,012,868.08
Schedule of Foreign Loan		
	\$	\$
Erosion & Watershed Mgt Proj.	62,972,219.17	61,391,698.16
Comm. Based Pov. Reduction	9,813,910.52	9,734,894.03
Health System Dev. Project II	903,760.32	1,001,263.74
HIV/AIDS	1,759,208.69	1,742,549.53
Oil Palm Belt Rural Dev. Project II	778,324.70	908,693.77
Health System Dev. Project IV	3,439,452.10	1,345,215.32
Comm. Based Nation Res Mgt	1,166,676.07	1,198,681.17
Community & Soc. Development	4,345,038.58	4,359,276.83
Third National Fadama	6,560,919.27	6,529,503.89
Health Sys Dev. Additional	3,144,816.41	3,115,031.01
2nd HIV/AIDS	3,887,012.76	3,819,342.88
Public Sector Governance Ref.	1,460,340.64	1,444,429.99
Total	100,231,679.23	96,590,580.32
Exchange Rate :	N379.50	

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

		Actual	Actual
		2020	2019
		₦	₦
Note 26 - Pension and Gratuity			
Year	Pensioners		
1998	1	92,654.64	
2000	4505	1,119,698,931.56	
2001	187	123,021,363.63	
2002	241	129,975,715.08	
2003	138	83,745,865.34	
2004	184	108,621,684.57	
2005	275	203,742,371.23	
2006	337	298,695,026.29	
2007	296	381,283,166.08	
2008	542	801,676,155.46	
2009	460	705,569,420.40	
2010	645	921,495,740.14	
2011	697	1,555,552,252.98	
2012	723	2,152,575,611.36	
2013	2549	2,149,919,949.28	
2014	5940	3,110,463,850.61	
2015	6734	3,862,568,078.83	
2016	592	2,443,314,856.49	
2017	476	2,077,356,753.31	
2018	8434	7,594,948,331.32	
2019	8632	7,056,270,152.02	
2020	2020	1,966,696,897.16	
Total	46465	38,847,284,827.78	

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Note 27 - Statutory Allocation									
20007001/11010001 Statutory Allocation from Federation Accounts	36,825,192,828.77	32,108,984,518.89	43,000,000,000.00	26,349,752,476.00	5,759,232,042.89+	21.86%+	35,291,727,112.00	37,864,107,783.00	37,561,090,080.00
Total	36,825,192,828.77	32,108,984,518.89	43,000,000,000.00	26,349,752,476.00	5,759,232,042.89+	21.86%+	35,291,727,112.00	37,864,107,783.00	37,561,090,080.00
This Represents Share of Statutory Allocation from FAAC									
Note 28 - Share of VAT									
20007001/11010002 VAT from Federation Accounts	11,556,362,153.48	13,897,632,519.59	14,000,000,000.00	11,542,529,464.00	2,355,103,055.59+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
Total	11,556,362,153.48	13,897,632,519.59	14,000,000,000.00	11,542,529,464.00	2,355,103,055.59+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
This represents Share of VAT from FAAC									
Note 29 - Other Statutory Transfers									
20007001/11010003 Excess Crude Allocation from FAAC		1,086,512,659.69			1,086,512,659.69+		2,000,000,000.00	2,032,437,101.68	2,071,935,440.22
20007001/11010006 NNPC Refunds	74,778,394.87		200,000,000.00						
20007001/11010008 Refund from Paris Club	600,000,000.00								
20007001/11010009 Budget Augmentation	2,154,734,182.58								
20007001/11010011 13% Derivation	6,690,183,989.30	5,351,784,597.17	8,000,000,000.00	3,831,553,901.00	1,520,230,696.17+	39.68%+	5,229,421,948.00	5,314,235,593.79	5,417,512,342.41
20007001/11010012 NDA/Okwosi Derivation			51,300,000.00						
20007001/11010013 Exchange Rate Difference	107,066,264.81	1,504,515,575.72	87,000,000.00		1,504,515,575.72+		2,500,000,000.00	2,540,546,377.19	2,589,919,300.24
20007001/11010014 Recovery from Oil Well	22,187,824.74								
20007001/11010015 Other Non Oil Excess	1,195,010,976.67	1,571,008,478.01	1,500,000,000.00		1,571,008,478.01+		300,000,000.00	304,865,565.30	310,790,316.08
20007001/11010016 Excess PPT Account	60,250,000.00								
20007001/11010017 Excess Charges Recovered	53,594,879.65	25,048,741.20	185,000,000.00		25,048,741.20+		40,000,000.00	40,648,742.02	41,438,708.77
20007001/11010018 Forex Equalization		337,690,588.28	226,000,000.00		337,690,588.28+		240,000,000.00	243,892,452.22	248,632,252.82
Total	10,957,806,512.62	9,876,560,640.07	10,249,300,000.00	3,831,553,901.00	6,045,006,739.07+	157.77%+	10,309,421,948.00	10,476,625,832.20	10,680,228,360.54
Note 30: 12010000 - Direct Taxes									
Board of Internal Revenue	5,446,517,893.06	8,109,954,043.39	13,575,956,016.00	5,147,432,275.00	3,865,297,059.79+	75.09%+	13,925,000,000.00	14,150,843,320.65	14,425,850,508.76
Abia State Gaming Commission	3,559,311.64	5,092,000.00	20,000,000.00	8,000,000.00	2,908,000.00-	36.35%-	22,000,000.00	22,356,808.16	22,791,301.92
Abia State Physical Planning & Infrastructural Dev.	28,630,258.01	32,664,720.00	63,000,000.00	18,425,000.00	14,239,720.00+	77.28%+	63,000,000.00	64,021,768.67	65,266,020.98
Total	5,478,707,462.71	8,147,710,763.39	13,658,956,016.00	5,173,857,275.00	3,876,628,779.79+	74.93%+	14,010,000,000.00	14,237,221,897.48	14,513,907,831.66
Note 31: 12020000 Licenses									
Board of Internal Revenue	350,209,889.38	453,886,439.48	700,200,000.00	200,150,000.00	253,736,439.48+	126.77%+	500,200,000.00	508,312,519.09	518,191,059.66
Abia State Gaming Commission	38,920,500.00	26,912,500.00	70,000,000.00	10,532,189.00	16,380,311.00+	155.53%+	70,000,000.00	71,135,298.56	72,517,764.69
Ministry of Commerce and Industry	4,000.00	18,000.00			18,000.00+				
Ministry of Science and Technology			200,000.00	20,000.00	20,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Ministry of Transport	650,000.00	4,628,400.00	668,500,000.00	75,250,000.00	70,621,600.00-	93.85%-	95,000,000.00	96,540,762.31	98,416,939.49
Ministry of Petroleum and Solid Minerals			2,000,000.00	50,000.00	50,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
Ministry of public Utility	12,500.00		1,050,000.00	5,000.00	5,000.00-	100.00%-	1,300,000.00	1,321,084.15	1,346,779.23
Abia State Water Board	288,800.00	234,000.00	10,000,000.00	20,000.00	214,000.00+	1,070.00%+	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Lands and Urban Development	15,000.00								
Ministry of Health		10,000.00			10,000.00+				
Ministry of Environment	218,500.00	98,250.00	2,600,000.00	12,000.00	86,250.00+	718.75%+	1,900,000.00	1,930,815.25	1,968,341.66
Ministry of Local Gov't & Chieftaincy Affairs	650,000.00	4,638,400.00	668,500,000.00	75,250,000.00	70,611,600.00-	93.84%-	95,000,000.00	96,540,762.31	98,416,939.49
Total	390,319,189.38	485,797,589.48	1,456,550,000.00	286,059,189.00	199,738,400.48+	69.82%+	675,610,000.00	686,567,415.13	699,910,226.17
Note 34: 12040000 Fees									
Office of the Governor	15,070,934.52	238,570,166.80	35,000,000.00	10,500,000.00	228,070,166.80+	2,172.10%+	20,000,000.00	20,324,371.06	20,719,366.50
Deputy Governor's Office			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Office of the Secretary to the State Government	3,000.00	7,000.00	300,000.00	90,000.00	83,000.00-	92.22%-	300,000.00	304,865.55	310,805.51

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Abia State Liaison Office - Lagos		140,000.00	250,000.00	75,000.00	65,000.00+	86.67%+	500,000.00	508,109.25	517,992.92
Abia State Liaison Office Abuja	700,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,966.74
Bureau of Special Services	150,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Physical Planning & Infrastructural Development Board	2,070,446.00	16,704,900.00			16,704,900.00+				
Abia State Oil Prod. Area Dev. Commission - ASOPADEC			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	150,000,000.00	152,432,782.60	155,395,157.99
Abia State Pension Board	270,500.00	222,000.00	350,000.00	105,000.00	117,000.00+	111.43%+	1,000,000.00	1,016,218.60	1,035,973.82
Abia State Market Agency & Quality Mgt Agency							15,000,000.00	15,243,278.27	15,539,521.85
Abia State Signage & Advertisement Agency (ABSSA)	61,013,356.50	55,611,326.44	8,000,000.00	2,400,000.00	53,211,326.44+	2,217.14%+	8,000,000.00	8,129,748.38	8,287,753.90
Abia State House of Assembly	20,000.00		5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Information & Strategy			22,100,000.00	6,630,000.00	6,630,000.00-	100.00%-	6,630,000.00	6,737,529.05	6,868,513.44
Abia Printing & Publishing Company	2,407,600.00	358,500.00	9,000,000.00	2,700,000.00	2,341,500.00-	86.72%-	9,000,000.00	9,145,966.98	9,323,715.60
Office of the Head of Service	382,300.00								
Bureau of Training			6,800,000.00	2,040,000.00	2,040,000.00-	100.00%-	6,800,000.00	6,910,286.19	7,044,604.79
Bureau of Service Welfare			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
Office of the Auditor General (State)	85,000.00	30,000.00	225,000.00	67,500.00	37,500.00-	55.56%-	225,000.00	228,649.13	233,120.99
Civil Service Commission	912,500.00	2,000.00	2,030,000.00	609,000.00	607,000.00-	99.67%-	150,000.00	152,432.77	155,414.37
Abia State Independent Electoral Commission		51,564,000.00	400,000,000.00	120,000,000.00	68,436,000.00-	57.03%-	200,000,000.00	203,243,710.20	207,193,544.05
Office of the Auditor General (Local Government)			75,650,500.00	22,695,150.00	22,695,150.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,235.40
Local Government Service Commission			400,000.00	120,000.00	120,000.00-	100.00%-	600,000.00	609,731.10	621,598.80
Ministry of Special Duties			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
Ministry of Inter State Affairs			7,600,000.00	2,280,000.00	2,280,000.00-	100.00%-			
Ministry of Joint Project			800,000.00	240,000.00	240,000.00-	100.00%-	800,000.00	812,974.79	828,786.31
Ministry of Agriculture	2,613,829.55	1,890,150.00	29,860,000.00	8,958,000.00	7,067,850.00-	78.90%-	23,910,000.00	24,297,785.59	24,770,029.65
Ministry of Finance			300,000.00	90,000.00	90,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Board of Internal Revenue	2,348,943,843.31	3,047,232,943.67	2,425,100,000.00	770,290,000.00	2,276,942,943.67+	295.60%+	1,497,000,000.00	1,521,279,170.59	1,550,843,683.07
Ministry of Trade and Investment	54,754,954.02	109,602,930.00	381,400,000.00	114,420,000.00	4,817,070.00-	4.21%-	375,250,000.00	381,336,011.17	388,746,959.71
Ministry of Science and Technology	20,000.00	458,000.00	22,340,000.00	6,702,000.00	6,244,000.00-	93.17%-	22,250,000.00	22,610,862.78	23,050,346.41
Abia State Investment & Property Development Company	3,500.00	39,842.10			39,842.10+				
Ministry of Transport	18,143,996.26	3,790,688.00	1,493,450,000.00	448,035,000.00	444,244,312.00-	99.15%-	371,000,000.00	377,017,082.35	384,344,078.73
Abia State Fire Service		9,392,800.00	1,701,700,000.00	510,510,000.00	501,117,200.00-	98.16%-	1,276,000,000.00	1,296,694,870.94	1,321,894,835.16
Abia Transport Corporation (Abia Line Network)	10,065,099.98		167,000,000.00	50,100,000.00	50,100,000.00-	100.00%-	167,000,000.00	169,708,497.96	173,006,615.36
Traffic & Indiscipline Mgt Agency of Abia State	12,000.00	12,000.00	1,000,000.00	300,000.00	288,000.00-	96.00%-	10,000,000.00	10,162,185.48	10,359,677.19
Ministry of Petroleum & Solid minerals	3,953,100.00	1,674,000.00	30,550,000.00	9,165,000.00	7,491,000.00-	81.73%-	108,800,000.00	110,564,578.39	112,713,324.35
Ministry of Energy & Mineral Resources	6,128,000.00	8,375,000.00	74,000,000.00	22,200,000.00	13,825,000.00-	62.27%-			
Ministry of Works	7,059,368.00	4,030,000.00	40,000,000.00	12,000,000.00	7,970,000.00-	66.42%-	21,300,000.00	21,645,455.10	22,066,145.84
Ministry of Culture and Tourism		2,485,000.00	8,000,000.00	2,400,000.00	85,000.00+	3.54%+	8,500,000.00	8,637,857.63	8,805,782.27
Abia State Council for Arts & Culture	630,000.00		3,500,000.00	1,050,000.00	1,050,000.00-	100.00%-	4,300,000.00	4,369,739.74	4,454,676.35
Tourism Board			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Abia State Planning Commission	20,000.00	10,000.00	1,510,000.00	453,000.00	443,000.00-	97.79%-	2,700,000.00	2,743,790.04	2,797,127.97
Ministry of Public Utilities & Water Resources	452,000.00	170,000.00	11,850,000.00	3,555,000.00	3,385,000.00-	95.22%-	15,000,000.00	15,243,278.27	15,539,533.97
Abia State Water Board	1,488,350.00	445,050.00	29,700,000.00	8,910,000.00	8,464,950.00-	95.01%-	29,700,000.00	30,181,690.99	30,768,286.78
Ministry of Housing	8,772,250.00	336,000.00	2,000,000.00	600,000.00	264,000.00-	44.00%-	8,000,000.00	8,129,748.38	8,287,753.90
Abia State Housing & Property Dev. Corp.	400,000.00	240,000.00	3,130,000.00	939,000.00	699,000.00-	74.44%-	2,350,000.00	2,388,113.57	2,434,549.42
Min. of Rural Development and Poverty Reduction	180,800.00	141,400.00	1,500,000.00	495,000.00	353,600.00-	71.43%-	1,500,000.00	1,524,327.85	1,553,989.97
Ministry of Lands and Urban Development	250,588,742.01	72,060,022.88	283,950,000.00	85,590,000.00	13,529,977.12-	15.81%-	392,050,000.00	398,408,482.84	406,151,312.40
Abia State Estate Development Agency	115,301,081.14	129,937,860.24	330,000,000.00	99,000,000.00	30,937,860.24+	31.25%+	310,000,000.00	315,027,750.78	321,150,041.76
Ministry of Physical Planning and Urban Renewal	1,540,500.00	99,800,169.79			99,800,169.79+				

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Judicial Service Commission	364,830.00	436,515.00	1,600,000.00	480,000.00	43,485.00-	9.06%-	1,600,000.00	1,625,949.70	1,657,572.62
Ministry of Industry		2,000.00	15,000,000.00	4,500,000.00	4,498,000.00-	99.96%-	15,500,000.00	15,751,387.52	16,057,514.88
Judicial Service Commission	364,830.00	436,515.00	1,600,000.00	480,000.00	43,485.00-	9.06%-	1,600,000.00	1,625,949.70	1,657,572.62
Ministry of Industry		2,000.00	15,000,000.00	4,500,000.00	4,498,000.00-	99.96%-	15,500,000.00	15,751,387.52	16,057,514.88
Ministry of Small and Medium Enterprises Development	14,000.00	365,000.00	200,000,000.00	60,000,000.00	59,635,000.00-	99.39%-	60,000,000.00	60,973,113.08	62,158,075.38
Ministry of Justice	9,021,647.57	76,263,643.39	77,300,000.00	23,190,000.00	53,073,643.39+	228.86%+	77,300,000.00	78,553,694.00	80,080,326.04
High Court	66,381,440.94	86,119,162.64	1,950,000,000.00	585,000,000.00	498,880,837.36-	85.28%-	1,041,000,000.00	1,057,883,511.41	1,078,442,402.75
Customary Court of Appeal	6,813,410.00	9,546,422.50	11,850,000.00	3,555,000.00	5,991,422.50+	168.54%+	13,050,000.00	13,261,652.10	13,519,394.93
Multi Door Court							150,000,000.00	152,432,782.60	155,395,157.99
Umuahia Capital Development Authority (UCDA)	56,912,970.00	57,556,161.00	87,000,000.00	26,100,000.00	31,456,161.00+	120.52%+	83,172,635.00	84,521,574.59	86,164,201.59
Ministry of Youths and Sports Development	7,000.00	185,000.00	3,000,000.00	900,000.00	715,000.00-	79.44%-	9,000,000.00	9,145,966.98	9,323,729.74
Ministry of Women Affairs & Social Development	100,000.00	300,000.00	1,000,000.00	300,000.00			3,733,000.00	3,793,543.89	3,867,304.95
Ministry of Education	90,438,650.00	64,812,263.83	100,000,000.00	30,000,000.00	34,812,263.83+	116.04%+	100,000,000.00	101,621,855.10	103,596,952.94
Universal Basic Education Board	30,000.00	22,870,000.00	25,000,000.00	7,500,000.00	15,370,000.00+	204.93%+	17,500,000.00	17,783,824.61	18,129,450.29
Abia State Library Board	524,300.00	414,100.00	1,050,000.00	315,000.00	99,100.00+	31.46%+	1,050,000.00	1,067,029.53	1,087,782.32
Agency for Mass Literacy Adult and Non-Formal	115,000.00	100,000.00	600,000.00	180,000.00	80,000.00-	44.44%-	600,000.00	609,731.10	621,622.03
Abia State Polytechnic Aba	1,626,603,102.06	505,518,160.87	1,678,000,000.00	503,400,000.00	2,118,160.87+	0.42%+	728,800,000.00	740,620,079.83	755,013,298.67
Abia State College of Education (Technical) Arochukuw	15,172,100.00	34,341,732.03	60,000,000.00	19,261,294.00	15,080,438.03+	78.29%+	60,800,000.00	61,786,087.92	62,986,885.92
Abia State University	3,152,173,180.00	1,342,947,347.00	6,876,100,000.00	2,062,830,000.00	719,882,653.00-	34.90%-	2,537,691,215.00	2,578,848,889.04	2,628,966,303.25
Abia State Education Support Fee And Education Trust							612,179,565.00	622,108,230.38	634,198,305.50
Ministry of Strategy & social Development			2,515,000.00	754,500.00	754,500.00-	100.00%-			
Secondary Education Management Board (SEMB)	704,000.00	573,200.00	25,724,500.00	7,717,350.00	7,144,150.00-	92.57%-	25,724,500.00	26,141,714.09	26,649,773.37
Examination Development Center	304,794,500.00	198,050,500.00	500,000,000.00	150,000,000.00	48,050,500.00+	32.03%+	500,700,000.00	508,820,628.45	518,709,076.93
Ministry of Health	14,486,600.00	15,089,000.00	200,305,660.00	60,091,698.00	45,002,698.00-	74.89%-	197,505,660.00	200,708,915.56	204,609,531.23
Primary Health Care Development Mgt Agency		21,360.00			21,360.00+				
Abia State University Teaching Hospital	111,629,716.87	216,489,570.93	649,000,000.00	194,700,000.00	21,789,570.93+	11.19%+	648,000,000.00	658,509,621.00	671,307,167.55
Abia State College of Health Technology	337,395,333.00	173,236,473.45	334,800,000.00	100,440,000.00	72,796,473.45+	72.48%+	395,960,000.00	402,381,897.40	410,201,832.00
Abia Specialist Hospital and Diagnostic Centre	59,013,560.00	53,344,865.00	130,100,000.00	39,030,000.00	14,314,865.00+	36.68%+	128,100,000.00	130,177,596.40	132,707,510.43
Hospital Management Board	50,829,370.00	10,322,260.00	105,550,000.00	31,665,000.00	21,342,740.00-	67.40%-	117,550,000.00	119,456,490.64	121,778,115.66
Ministry of Environment	1,607,025.00	6,304,250.00	15,520,000.00	4,656,000.00	1,648,250.00+	35.40%+	13,520,000.00	13,739,274.79	14,006,364.40
Abia State Environment Protection Agency (ASEPA)	41,009,458.61	57,063,170.00	713,800,000.00	214,140,000.00	157,076,830.00-	73.35%-	758,689,800.00	770,994,649.12	785,978,220.24
Ministry of Sports	249,400.00	227,000.00	10,000,000.00	3,000,000.00	2,773,000.00-	92.43%-			
Abia Warriors			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
Ministry of Local Government & Chieftaincy Affairs	5,870,000.00	3,963,000.00	3,730,400.00	1,119,120.00	2,843,880.00+	254.12%+	3,990,000.00	4,054,712.05	4,133,568.81
Total	8,866,417,645.34	6,791,795,907.56	21,512,491,060.00	6,498,218,612.00	293,577,295.56+	4.52%+	13,406,431,375.00	13,623,864,264.02	13,888,632,539.72
Note 35: 12050000 Fines									
Board Of Internal Revenue	56,465,458.04	113,669,508.28	77,100,000.00	19,765,000.00	93,904,508.28+	475.11%+	48,000,000.00	48,778,490.40	49,726,462.66
Abia State Market Agency & Quality Mgt Agency							5,000,000.00	5,081,092.79	5,179,844.66
Abia State Signage & Advertisement Agency	282,600.00	1,267,280.00	5,000,000.00	1,000,000.00	267,280.00+	26.73%+	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Transport			1,500,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Traffic & Indiscipline Mgt Agency of Abia State	846,000.00	1,486,000.00	3,540,000.00	1,487,798.00	1,798.00-	0.12%-	4,080,000.00	4,146,171.67	4,226,799.84
Ministry of Petroleum & Solid Minerals			2,300,000.00	525,000.00	525,000.00-	100.00%-	4,500,000.00	4,572,983.44	4,661,863.86
Ministry of Works			10,000,000.00	2,500,000.00	2,500,000.00-	100.00%-	10,500,000.00	10,670,294.83	10,877,670.11
Ministry of Public Utilities and Water			12,200,000.00	3,000,000.00	3,000,000.00-	100.00%-	8,700,000.00	8,841,101.44	9,012,934.33
Abia State Water Board	3,000.00	15,000.00	4,000,000.00	1,000,000.00	985,000.00-	98.50%-	4,000,000.00	4,064,874.19	4,143,870.83
Ministry of Lands and Survey	1,726,530.14	75,341.80	28,700,000.00	3,300,000.00	3,224,658.20-	97.72%-	44,000,000.00	44,713,616.21	45,582,591.83

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Ministry of Industry			8,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	8,500,000.00	8,637,857.63	8,805,734.69
Judicial Service Commission	322,230.00		360,000.00	119,000.00	119,000.00-	100.00%-			
High Court	1,581,360.00	2,170,960.00	50,000,000.00	5,000,000.00	2,829,040.00-	56.58%-	50,100,000.00	50,912,549.34	51,901,991.84
Customary Court of Appeal	891,370.00	376,970.00	1,200,000.00	500,000.00	123,030.00-	24.61%-			
Ministry of Energy & Mineral Resources			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
Ministry of Education			2,500,000.00	500,000.00	500,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
Abia State Library Board			10,000.00	2,500.00	2,500.00-	100.00%-	10,000.00	10,162.18	10,361.72
Abia State University	885,000.00	211,500.00	10,339,000.00	1,654,250.00	1,442,750.00-	87.21%-			
Ministry of Environment	115,000.00	325,500.00	13,400,000.00	3,465,000.00	3,139,500.00-	90.61%-	13,435,000.00	13,652,896.23	13,918,245.54
Abia State Environmental Sanitation Agency - ASEPA			3,500,000.00	800,000.00	800,000.00-	100.00%-	4,380,000.00	4,451,037.22	4,537,546.66
Total	63,118,548.18	119,598,060.08	237,649,000.00	48,118,548.00	71,479,512.08+	148.55%+	214,205,000.00	217,679,094.66	221,909,646.29
Note 36: 12060000 Sales									
Government House		55,000.00	6,000,000.00	2,250,000.00	2,195,000.00-	97.56%-			
Office of the SSG		319,400.00			319,400.00+				
Abia State Liaison Office - Abuja			7,500,000.00	2,812,500.00	2,812,500.00-	100.00%-			
Abia State Market Agency & Quality Mgt Agency		2,100,000.00			2,100,000.00+				
Ministry of Information	276,250.00	160,000.00	10,000,000.00	3,750,000.00	3,590,000.00-	95.73%-			
Government Printing Press	90,000.00	40,000.00			40,000.00+				
Abia Printing and Publishing Company	42,700.00	4,550.00	1,000,000.00	375,000.00	370,450.00-	98.79%-			
Office of the Head of Service			200,000.00	75,000.00	75,000.00-	100.00%-			
Bureau Of Common Services And Service Monitoring			100,000.00	37,500.00	37,500.00-	100.00%-			
Bureau of Service Welfare			6,300,000.00	2,362,500.00	2,362,500.00-	100.00%-			
Bureau of Establishment and Pension			1,500,000.00	562,500.00	562,500.00-	100.00%-			
Local Government Service Commission			2,100,000.00	787,500.00	787,500.00-	100.00%-			
Abia State Independent Electoral Commission							500,000,000.00	508,109,275.39	517,983,860.03
Metallurgical Complex		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			
Abia State Transport Corporation	138,661.00								
Abia State Bureau of Statistics			30,000.00	11,250.00	11,250.00-	100.00%-			
Ministry of Lands and Survey	26,953,000.00	10,300,000.00	62,160,000.00	23,310,000.00	13,010,000.00-	55.81%-			
Judicial Service commission	51,000.00		1,350,200.00	506,325.00	506,325.00-	100.00%-			
Ministry of Justice	440,000.00	275,000.00			275,000.00+				
Ministry of Agriculture	700,000.00	432,000.00	62,360,000.00	20,901,873.00	20,469,873.00-	97.93%-			
Agricultural Development Program	189,866.67	191,400.00	7,790,000.00	2,921,250.00	2,729,850.00-	93.45%-			
Board of Internal Revenue	82,000.00	1,008,000.00	4,000,000.00	1,500,000.00	492,000.00-	32.80%-			
Abia State Gaming Commission	318,000.00	160,000.00	400,000.00	150,000.00	10,000.00+	6.67%+			
Ministry of Transport	500,000.00		16,700,000.00	6,262,500.00	6,262,500.00-	100.00%-			
Ministry of Culture and Tourism			500,100.00	187,545.00	187,545.00-	100.00%-			
Tourism Board			115,000.00	43,125.00	43,125.00-	100.00%-			
Abia state Water Board	40,750.00	21,000.00	350,000.00	131,250.00	110,250.00-	84.00%-			
Ministry of Physical Planning and Urban Renewal		10,000.00	250,000.00	93,750.00	83,750.00-	89.33%-			
Open Spaces Development Commission			500,000.00	187,500.00	187,500.00-	100.00%-			
Ministry of Industry			300,000.00	112,500.00	112,500.00-	100.00%-			
Judicial Service Commission	9,000.00	420,000.00			420,000.00+				
Ministry Of Justice	100,000.00	250,000.00			250,000.00+				
Abia State Law Review And Reform Commission	525,000.00	500,000.00	15,600,000.00	5,850,000.00	5,350,000.00-	91.45%-	15,990,250.00	16,249,588.74	16,565,398.80
Agency for Mass Literacy	20,000.00								

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Abia State polytechnic	46,001,138.00	19,305,795.00	102,000,000.00	38,250,000.00	18,944,205.00-	49.53%-	70,030,000.00	71,165,785.11	72,548,837.63
Abia State College of Education (Technical) Arochukwu	387,900.00	23,500.00	800,000.00	300,000.00	276,500.00-	92.17%-			
Abia State University Uturu	69,388,021.00	10,412,350.00	28,000,000.00	10,500,000.00	87,650.00-	0.83%-	65,000,000.00	66,054,205.77	67,337,907.92
Scholarship Board		450,000.00			450,000.00+		9,000,000.00	9,145,966.98	9,323,715.60
Abia State Universal Basic Education Board		9,868,300.00			9,868,300.00+		8,750,000.00	8,891,912.36	9,064,719.59
Ministry of Health	20,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
Abia State University Teaching Hospital Aba	24,068,985.00	48,982,706.00	73,000,000.00	27,375,000.00	21,607,706.00+	78.93%+	74,000,000.00	75,200,172.75	76,661,611.28
Abia State College of Health Technology	15,117,775.00	11,120,675.00	29,000,000.00	10,876,000.00	244,675.00+	2.25%+	33,365,000.00	33,906,131.96	34,565,079.11
Abia Specialist Hospital and Diagnostic Centre	36,423,235.00	26,722,810.00	10,000,000.00	3,750,000.00	22,972,810.00+	612.61%+	12,000,000.00	12,194,622.57	12,431,612.61
Abia State Scholarship Board			5,200,000.00	1,950,000.00	1,950,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Hospital Management Board	8,796,586.00	2,282,760.00	12,000,000.00	4,500,000.00	2,217,240.00-	49.27%-			
Ministry of Environment	7,500.00	37,600.00	800,000.00	300,000.00	262,400.00-	87.47%-	584,250.00	593,725.64	605,280.05
Abia State Environmental Protection agency			3,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	36,930,200.00	37,529,154.32	38,258,505.17
Enyimba Football Club	64,250,639.98	14,890,000.00	50,000,000.00	18,750,000.00	3,860,000.00-	20.59%-	60,000,000.00	60,973,113.08	62,158,063.26
Abia Warriors			25,000,000.00	9,375,000.00	9,375,000.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,199.04
Abia Comets			10,000,000.00	3,750,000.00	3,750,000.00-	100.00%-			
Total	294,938,007.65	160,492,846.00	584,805,300.00	216,819,868.00	56,327,022.00-	25.98%-	911,649,700.00	926,435,337.02	944,439,763.91
Note 37: -12070000 Earnings									
Government House			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00		
Office of the Secretary to the State Government	900,000.00		2,000,000.00	210,784.00	210,784.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,744.92
Ministry of Information & Strategy			8,650,000.00	911,642.00	911,642.00-	100.00%-	300,000.00	304,865.55	310,793.39
Abia State Market Agency & Quality Mgt Agency							5,000,000.00	5,081,092.79	5,179,844.66
Abia State Signage & Advertisement Agency (ABSAA)			194,000,000.00	20,446,068.00	20,446,068.00-	100.00%-	122,000,000.00	123,978,663.15	126,388,061.83
Broadcasting Corporation of Abia State - Radio	73,756,129.21	36,467,703.16	202,000,000.00	21,289,206.00	15,178,497.16+	71.30%+	207,050,000.00	210,408,050.90	214,497,133.63
Local Government Service Commission			3,000,000.00	316,176.00	316,176.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Ministry of Agriculture			5,030,000.00	530,122.00	530,122.00-	100.00%-	2,530,000.00	2,571,032.90	2,621,025.62
Abia Agricultural Development Program (AADP)	20,000.00		150,000.00	15,809.00	15,809.00-	100.00%-	153,750.00	156,243.59	159,289.36
Board of Internal Revenue			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28
Abia State Gaming Control Board			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28
Ministry of Trade and Investment	17,686,480.00	2,849,000.00	618,600,000.00	65,213,331.00	62,364,331.00-	95.63%-	287,200,000.00	291,857,967.83	297,529,953.53
Ministry of Science and Technology			1,500,000.00	158,088.00	158,088.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Abia Transport Corporation (Abia Line Network)	27,684,138.98		34,610,000.00	3,647,621.00	3,647,621.00-	100.00%-	35,475,250.00	36,050,607.13	36,751,234.86
Ministry of Petroleum & Solid Minerals			600,000,000.00	63,235,265.00	63,235,265.00-	100.00%-	615,000,000.00	624,974,408.76	637,120,153.90
Ministry of Works		50,000.00			50,000.00+				
Ministry of Culture and Tourism		55,000.00	2,820,000.00	297,206.00	242,206.00-	81.49%-	2,890,500.00	2,937,379.76	2,994,472.25
Abia State Council For Arts & Culture			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,811.98	530,942.03
Tourism Board			300,000.00	31,617.00	31,617.00-	100.00%-	307,500.00	312,487.22	318,567.60
Abia State Planning Commission	7,500.00		1,261,500.00	132,952.00	132,952.00-	100.00%-	1,139,288.00	1,157,765.61	1,180,283.53
Abia State Sport Council	300,000.00		5,000,000.00	526,960.00	526,960.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,348.66
Abia Comets			3,500,000.00	368,872.00	368,872.00-	100.00%-	6,662,500.00	6,770,556.04	6,902,150.64
Abia Warriors Football Club			13,300,000.00	1,401,715.00	1,401,715.00-	100.00%-	6,300,000.00	6,402,176.83	6,526,611.76
Abia Angels Football Club			6,000,000.00	632,352.00	632,352.00-	100.00%-	512,500.00	520,812.05	530,942.04
Ministry of Housing			4,000,000.00	421,568.00	421,568.00-	100.00%-	4,100,000.00		
Ministry of Lands and Survey	313,500.00	122,500.00	1,500,000.00	158,088.00	35,588.00-	22.51%-	21,537,500.00	21,886,807.03	22,312,157.26
Ministry of Women Affairs and Social Development			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Open Spaces Commission	188,000.00		7,000,000.00	737,745.00	737,745.00-	100.00%-	7,175,000.00	7,291,368.09	7,433,080.56

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Ministry of Women Affairs			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Abia state Education for Employment (EforE)			220,000,000.00	23,186,264.00	23,186,264.00-	100.00%-	162,595,362.00	165,232,423.16	168,443,548.44
Abia State University	2,499,560.00	724,845.00			724,845.00+				
Abia State Library Board	832,870.00	744,230.00	940,000.00	99,067.00	645,163.00+	651.24%+	963,500.00	979,126.56	998,185.77
Abia Polytechnic	77,679,221.00	40,307,247.00	144,000,000.00	15,176,464.00	25,130,783.00+	165.59%+	63,000,000.00	64,021,768.67	65,265,972.39
Abia College of Education Technical	255,500.00								
Abia State University Teaching Hospital	1,093,560.00	1,687,340.00	1,000,000.00	105,392.00	1,581,948.00+	1,501.01%+	1,025,000.00	1,041,624.03	1,061,871.95
Hospital Management Board	183,000.00	66,000.00			66,000.00+				
Abia State College Of Health Sciences & Mgt Tech	2,248,500.00	15,265,200.00	3,920,000.00	413,137.00	14,852,063.00+	3,594.95%+	4,018,000.00	4,083,166.15	4,162,524.35
Ministry of Environment							1,100,000.00	1,117,840.45	1,139,567.47
Ministry of Sports							92,250,000.00	93,746,161.27	95,568,038.37
Enyimba Football Club	72,692,410.03	66,693,750.00	450,000,000.00	47,426,449.00	19,267,301.00+	40.63%+	240,000,000.00	243,892,452.22	248,632,252.82
Abia State Passenger Insurance Manifest Scheme (A			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.31	21,237,347.41
Abia State Road Maintenance Agency ABROMA)			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.33	21,237,370.62
Total	278,340,369.22	165,032,815.16	2,595,181,500.00	273,529,417.00	108,496,601.84-	39.67%-	1,962,088,150.00	1,968,911,400.06	2,007,175,554.58
Note 38: 12080000 Rent on Gov't Property									
Ministry of Housing	10,114,473.00	1,008,573.00	74,220,000.00	5,114,473.00	4,105,900.00-	80.28%-	80,880,000.00	82,191,756.42	83,789,109.62
Abia State Housing & Proper. Dev. Corp	171,000.00	698,000.00	3,000,000.00	1,500,000.00	802,000.00-	53.47%-	2,500,000.00	2,540,546.34	2,589,928.44
Office Of The Head Of Service							50,000.00	50,810.92	51,808.49
Abia state University			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	5,868,000.00	5,963,170.43	6,079,068.74
Total	10,285,473.00	1,706,573.00	83,220,000.00	8,614,473.00	6,907,900.00-	80.19%-	89,298,000.00	90,746,284.11	92,509,915.29
Note 39: 12090000 Rent on Gov't Lands									
Ministry of Lands and Survey	10,903,511.77	2,875,545.02	40,000,000.00	5,074,512.00	2,198,966.98-	43.33%-	30,000,000.00	30,486,556.54	31,079,031.58
Abia State Estate Development	20,800,482.16	1,770,741.00			1,770,741.00+				
Total	31,703,993.93	4,646,286.02	40,000,000.00	5,074,512.00	428,225.98-	8.44%-	30,000,000.00	30,486,556.54	31,079,031.58
Notes 40: 12100000 Repayments									
Ministry of Finance			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Total			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Note 41: 12110000 Investment Income									
Ministry of Finance			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Note 42: 12120000 Interest									
Ministry of Finance	1,578,540.97	491,320.57			491,320.57+		500,000.00	508,109.25	517,992.92
Board of Internal Revenue	5,595,368.72	9,897,358.85			9,897,358.85+				
Total	7,173,909.69	10,388,679.42			10,388,679.42+		500,000.00	508,109.25	517,992.92
Note 44: 12140000 Miscellaneous									
Office of the Accountant General	78,114,661.66	34,051,659.80			34,051,659.80+				
Abia State Library Board	810,000.00	5,000.00			5,000.00+				
Abia State Health Insurance agency			293,769,800.00	78,708,106.00	78,708,106.00-	100.00%-			
Total	78,924,661.66	34,056,659.80	293,769,800.00	78,708,106.00	44,651,446.20-	56.73%-			
Note 45 : - 21000000 Employee Compensation									
Government House	1,356,311,725.23	1,504,611,740.80	688,066,770.00	688,066,770.00	816,544,970.80-	118.67%-	660,927,000.00	635,355,444.38	651,555,176.89
Deputy Governor's Office	135,284,290.35	133,744,954.12	101,454,340.00	101,454,340.00	32,290,614.12-	31.83%-	130,724,000.00	125,666,419.19	128,870,495.31
Office of the Secretary to the State Gov't	151,122,889.90	307,715,243.36	282,540,940.00	282,540,940.00	25,174,303.36-	8.91%-	503,690,000.00	278,441,059.33	285,540,487.75

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Bureau of Political Affairs	24,435,707.17	21,143,090.53	18,382,430.00	18,382,430.00	2,760,660.53-	15.02%-	20,501,000.00	19,199,257.81	19,688,726.41
Bureau of Economic Affairs	11,538,831.80	22,808,466.96	24,915,120.00	24,915,120.00	2,106,653.04+	8.46%+	20,619,000.00	19,821,223.21	20,326,548.95
Exco Secretariat	14,495,769.48	8,992,625.62	16,044,950.00	16,044,950.00	7,052,324.38+	43.95%+	15,931,000.00	15,315,398.70	15,705,838.98
Bureau of Special Services	26,491,659.19	23,287,181.33	29,500,500.00	29,500,500.00	6,213,318.67+	21.06%+	25,048,000.00	24,079,525.25	24,693,410.33
Abia State Liaison Office Lagos	41,411,571.45	48,145,819.14	43,970,560.00	43,970,560.00	4,175,259.14-	9.50%-	40,107,000.00	38,555,622.12	39,538,620.47
Abia State Liaison Office - Abuja	43,978,813.29	50,445,431.00	50,490,440.00	50,490,440.00	45,009.00+	0.09%+	50,621,000.00	48,663,138.47	49,903,869.20
Abia State Agency for the Control of AIDS	5,004,056.54	6,548,216.25	5,900,090.00	5,900,090.00	648,126.25-	10.99%-	6,905,000.00	6,638,405.07	6,807,621.70
Abia State Pension Board	240,000.00	160,000.00			160,000.00-				
Abia State Infrastructural Dev. Board			35,500,000.00	35,500,000.00	35,500,000.00+	100.00%+	28,920,000.00	27,801,032.89	28,509,875.04
Abia State Oil Prod. Areas Dev. Comm. -ASOPADEC	203,034,874.49	430,611,703.25	174,999,990.00	174,999,990.00	255,611,713.25-	146.06%-	164,999,000.00	158,615,850.54	162,660,056.08
Abia State Mkt. Agency & Quality Mgt. Agency		2,100,000.00			2,100,000.00-		15,448,000.00	14,850,548.45	15,229,190.93
Abia State Signage & Advertisement Agency	20,412,299.20	24,494,759.04	17,058,220.00	17,058,220.00	7,436,539.04-	43.60%-	11,875,000.00	11,415,900.09	11,706,950.34
Public Partnership& Investment promotion			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	12,480,000.00	11,997,126.18	12,303,017.59
Bureau of Public Proc. Due Process Office			20,700,000.00	20,700,000.00	20,700,000.00+	100.00%+	13,700,000.00	13,169,922.21	13,505,709.83
Abia State House of Assembly	604,884,593.31	739,210,514.02	768,638,170.00	768,638,170.00	29,427,655.98+	3.83%+	580,476,000.00	558,017,198.69	572,245,004.35
Abia State House of Assembly Service Comm.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
Ministry of Information and Strategy	186,591,194.63	255,286,206.54	190,052,950.00	190,052,950.00	65,233,256.54-	34.32%-	245,729,000.00	236,222,095.48	242,245,056.16
Broadcasting Corporation of Abia State -Television	433,781,860.86	402,858,508.19	291,997,180.00	291,997,180.00	110,861,328.19-	37.97%-	368,154,000.00	353,910,050.83	362,933,703.62
Broadcasting Corporation of Abia State- Radio	21,002,129.82	33,933,870.52			33,933,870.52-				
Government Printing Press	90,000.00	40,000.00			40,000.00-				
Abia Printing & Publishing Company	80,698,140.24	92,312,567.31	72,069,900.00	72,069,900.00	20,242,667.31-	28.09%-	52,069,000.00	50,055,221.41	51,331,436.06
Office of the Head of Civil Service	44,136,309.10	51,411,885.64	85,000,000.00	85,000,000.00	33,588,114.36+	39.52%+	70,560,000.00	67,830,040.52	69,559,455.71
Bureau of Training	31,965,039.73	46,997,406.22	37,665,900.00	37,665,900.00	9,331,506.22-	24.77%-	38,616,000.00	37,122,404.92	38,068,875.53
Bureau of Common Services & Service Monitoring	36,724,242.25	40,531,028.83	41,197,750.00	41,197,750.00	666,721.17+	1.62%+	35,144,000.00	33,785,039.92	34,646,420.62
Bureau of Service Welfare	50,625,691.20	68,186,244.27	65,001,390.00	65,001,390.00	3,184,854.27-	4.90%-	60,346,000.00	58,012,024.09	59,491,101.49
Bureau of Administration	97,748,772.04	111,864,901.81	111,468,157.00	111,468,157.00	396,744.81-	0.36%-	90,050,000.00	86,566,234.27	88,773,368.29
Bureau of Establishment and Pensions	66,264,197.54	79,692,388.48	87,111,430.00	87,111,430.00	7,419,041.52+	8.52%+	82,355,000.00	79,168,679.29	81,187,210.17
Local Government Staff Pension Board			2,060,830.00	2,060,830.00	2,060,830.00+	100.00%+	1,034,000.00	994,706.94	1,020,067.13
Office of the Auditor General (State)	95,911,637.53	104,087,673.63	166,454,010.00	166,454,010.00	62,366,336.37+	37.47%+	150,454,000.00	144,632,672.25	148,320,339.05
Civil Service Commission	92,192,835.34	92,115,105.98	118,614,810.00	118,614,810.00	26,499,704.02+	22.34%+	123,744,000.00	118,957,026.31	121,990,030.45
Abia State Independence Electoral Commission	233,661,895.33	304,949,838.22	263,062,250.00	263,062,250.00	41,887,588.22-	15.92%-	276,372,000.00	265,679,096.17	272,453,103.02
Office of the Auditor General - Local Government	65,103,484.39	78,461,674.31	75,510,300.00	75,510,300.00	2,951,374.31-	3.91%-	71,458,000.00	68,693,861.48	70,445,281.94
Local Government Service Commission	17,505,344.85	18,870,927.67	30,405,730.00	30,405,730.00	11,534,802.33+	37.94%+	20,480,000.00	19,687,755.15	20,189,687.02
Ministry of Boundary Matters & Conflict Resolution	10,952,405.21	2,481,327.43	18,563,140.00	18,563,140.00	16,081,812.57+	86.63%+			
Ministry of Special Duties (Estab..... & Train)	7,606,078.31		6,866,620.00	6,866,620.00	6,866,620.00+	100.00%+			
Ministry of Inter State Affairs	14,535,451.41		21,050,000.00	21,050,000.00	21,050,000.00+	100.00%+			
Ministry of Homeland Security		19,394,941.89	96,000,000.00	96,000,000.00	76,605,058.11+	79.80%+	33,665,000.00	26,320,104.91	26,991,160.31
Ministry of Agriculture	480,125,821.83	541,490,921.76	443,382,020.00	443,382,020.00	98,108,901.76-	22.13%-	468,382,000.00	450,259,472.44	461,739,773.89
Abia State Agric Dev. Programme (AADP)	409,176,355.40	409,927,782.71	408,710,340.00	408,710,340.00	1,217,442.71-	0.30%-	446,412,000.00	429,139,629.44	440,081,430.13
Abia Golden Chicken Ogwe	3,050,000.00	3,000,000.20			3,000,000.20-				
Small Holders Oil Palm	3,550,000.00	3,600,000.00			3,600,000.00-				
Ministry of Finance	368,721,839.68	449,112,783.38	257,025,310.00	257,025,310.00	192,087,473.38-	74.73%-	325,013,000.00	312,437,933.08	320,404,170.70
Office of the Accountant General			204,880,890.00	204,880,890.00	204,880,890.00+	100.00%+	198,364,000.00	190,689,796.44	195,551,805.72
Board of Internal Revenue	243,258,080.56	246,580,850.92	202,123,740.00	202,123,740.00	44,457,110.92-	21.99%-	234,106,000.00	225,048,580.67	230,786,638.08
Ministry of Commerce & Industry	230,175,189.97	301,687,120.99	249,409,350.00	249,409,350.00	52,277,770.99-	20.96%-	261,500,000.00	251,382,091.94	257,791,576.22
Ministry of Science & Technology	73,587,128.10	93,934,007.37	99,359,400.00	99,359,400.00	5,425,392.63+	5.46%+	100,743,000.00	96,845,072.07	99,314,300.26
Ministry of Transport	87,574,378.43	75,664,938.55	76,489,250.00	76,489,250.00	824,311.45+	1.08%+	86,669,000.00	83,315,991.60	85,440,285.61

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Abia State Passenger Insurance Manifest Scheme	60,000,000.00		30,200,000.00	30,200,000.00	30,200,000.00+	100.00%+	17,000,000.00	16,342,239.26	16,758,915.97
Abia Transport Corporation (Abia Line Network)	37,887,899.96		168,787,570.00	168,787,570.00	168,787,570.00+	100.00%+	125,787,000.00	120,920,621.34	124,003,725.92
Traffic and Indiscipline Mgt. Agency of Abia	78,800,000.00	85,200,000.00	72,000,000.00	72,000,000.00	13,200,000.00-	18.33%-	90,000,000.00	64,342,279.89	65,982,822.05
Abia State Fire Service		37,603,766.59	36,063,660.00	36,063,660.00	1,540,106.59-	4.27%-	53,545,000.00	51,473,869.99	52,786,239.85
Ministry of Energy & Mineral Resources	24,300,537.73	3,741,241.47	37,307,270.00	37,307,270.00	33,566,028.53+	89.97%+			
Ministry of Petroleum and Solid Minerals	47,271,117.61	85,587,848.17	56,883,815.00	56,883,815.00	28,704,033.17-	50.46%-	95,148,000.00	91,466,805.58	93,798,885.64
Metallurgical Complex	14,964,273.93	19,491,952.57	18,150,360.00	18,150,360.00	1,341,592.57-	7.39%-	19,463,000.00	18,710,575.78	19,187,604.94
Ministry of Works	142,984,693.38	178,777,929.82	149,361,920.00	149,361,920.00	29,416,009.82-	19.69%-	142,331,000.00	136,824,330.08	140,312,944.81
Abia State Road Maintenance Agency (ABROMA)			21,950,840.00	21,950,840.00	21,950,840.00+	100.00%+	18,950,000.00	18,217,521.79	18,681,963.31
Ministry of Culture and Tourism	27,219,838.55	45,455,640.74	45,523,660.00	45,523,660.00	68,019.26+	0.15%+	33,827,000.00	32,519,041.15	33,348,137.34
Abia State Council for Arts and Culture	45,401,960.59	56,440,720.87	60,823,950.00	60,823,950.00	4,383,229.13+	7.21%+	67,267,000.00	64,665,188.06	66,313,888.62
Tourism Board	12,471,673.30	11,504,579.85	9,962,080.00	9,962,080.00	1,542,499.85-	15.48%-	10,021,000.00	9,633,739.41	9,879,323.50
Ministry of Budget		5,616,628.85			5,616,628.85-		14,076,000.00	13,531,559.67	13,876,529.92
Abia State Planning Commission	173,223,406.52	212,188,345.21	173,496,488.00	173,496,488.00	38,691,857.21-	22.30%-	269,578,000.00	259,147,948.15	265,755,428.89
Abia State Bureau of Statistics	54,725,539.05	86,419,383.95	61,544,070.00	61,544,070.00	24,875,313.95-	40.42%-	89,624,000.00	86,157,176.47	88,353,879.89
Abia Community and Social Dev. Project Agency			91,482,000.00	91,482,000.00	91,482,000.00+	100.00%+	67,026,000.00	64,432,642.83	66,075,489.41
Min. of Public Utility and Water Resources	131,299,137.64	167,104,156.79	119,584,650.00	119,584,650.00	47,519,506.79-	39.74%-	144,622,000.00	139,026,431.47	142,571,173.47
Abia State Water Board	87,335,756.88	107,462,057.65	63,568,210.00	63,568,210.00	43,893,847.65-	69.05%-	96,474,000.00	92,741,886.68	95,106,477.69
AB- RUWATSA	17,503,709.57	19,254,904.82	31,727,130.00	31,727,130.00	12,472,225.18+	39.31%+	18,064,000.00	17,365,363.42	17,808,087.24
Ministry of Housing	99,123,176.79	118,168,082.43	117,087,827.00	117,087,827.00	1,080,255.43-	0.92%-	120,088,000.00	115,441,860.69	118,385,242.04
Umuahia Capital Development Authority -UCDA	60,173,584.63	72,269,726.19	52,968,420.00	52,968,420.00	19,301,306.19-	36.44%-	55,149,000.00	53,015,601.66	54,367,301.74
Abia State Housing & Prop Dev. Corporation	67,190,243.07	70,127,156.06	37,536,070.00	37,536,070.00	32,591,086.06-	86.83%-	40,250,000.00	38,692,770.06	39,679,270.79
Min. of Poverty Reduction Co-op. & Rural Dev.	157,370,965.94	207,986,864.71	164,998,110.00	164,998,110.00	42,988,754.71-	26.05%-	216,875,000.00	208,484,674.28	213,800,395.85
Ministry of Lands and Survey	243,140,195.45	302,898,917.40	197,000,000.00	197,000,000.00	105,898,917.40-	53.76%-	308,768,000.00	296,821,770.88	304,389,862.65
Abia State Estate Development Agency	115,295,681.14	129,937,860.24	52,962,840.00	52,962,840.00	76,975,020.24-	145.34%-	60,737,000.00	58,387,815.82	59,876,493.75
Ministry of Physical Planning Urban Renewal	3,937,242.40								
Open Spaces Agency	8,985,858.91	12,653,415.02	12,372,160.00	12,372,160.00	281,255.02-	2.27%-	12,325,000.00	11,848,200.32	12,150,275.61
Ministry of Industry	41,342,890.18	67,559,840.61	26,372,680.00	26,372,680.00	41,187,160.61-	156.17%-	39,793,000.00	38,253,815.60	39,229,140.34
Ministry of Small & Medium Ent Development	21,505,594.64	34,140,367.20	26,420,749.00	26,420,749.00	7,719,618.20-	29.22%-	67,527,000.00	64,914,341.82	66,569,418.67
Judicial Service Commission	102,356,413.05	116,889,151.71	112,361,550.00	112,361,550.00	4,527,601.71-	4.03%-	119,700,000.00	115,068,590.53	118,002,456.34
Ministry of Justice	785,502,082.57	835,362,885.11	286,920,660.00	286,920,660.00	548,442,225.11-	191.15%-	568,309,000.00	546,320,246.77	560,249,838.58
Abia State Law Review and Reform Commission	16,258,780.72	20,373,857.96	19,367,890.00	19,367,890.00	1,005,967.96-	5.19%-	21,919,000.00	21,071,227.64	21,608,431.30
Judiciary - High Court	1,488,212,032.39	1,528,547,017.81	1,036,540,459.00	1,036,540,459.00	492,006,558.81-	47.47%-	1,605,952,000.00	1,543,815,097.68	1,583,178,025.76
Judiciary - Customary Court of Appeal	1,304,210,706.15	1,514,303,410.38	1,349,592,920.00	1,349,592,920.00	164,710,490.38-	12.20%-	1,303,700,000.00	1,253,257,488.72	1,285,211,998.79
Ministry of Youth Development	87,727,214.77	165,990,104.76	87,843,680.00	87,843,680.00	78,146,424.76-	88.96%-	152,393,000.00	146,497,559.10	150,232,798.85
Ministry of Women Affairs	89,448,039.09	144,224,372.14	104,801,640.00	104,801,640.00	39,422,732.14-	37.62%-	180,314,000.00	173,337,360.76	177,756,925.27
Ministry of Education	793,628,649.77	823,959,971.78	779,427,530.00	779,427,530.00	44,532,441.78-	5.71%-	1,395,216,000.00	1,341,233,196.95	1,375,430,852.48
Abia State Universal Basic Education Board	192,595,631.94	32,738,300.00	340,198,940.00	340,198,940.00	307,460,640.00+	90.38%+	2,263,250,000.00	2,175,681,000.99	2,231,154,750.01
Abia State Library Board	123,522,431.38	79,848,135.82	78,986,910.00	78,986,910.00	861,225.82-	1.09%-	115,464,000.00	110,997,349.39	113,827,427.05
Agency for Mass Lit. Adult & Non-Formal Edu	15,030,000.00	2,050,000.00	981,250.00	981,250.00	1,068,750.00-	108.92%-	2,191,000.00	2,106,605.95	2,160,267.85
Abia State Polytechnic	2,240,283,461.06	1,250,131,202.87	1,634,011,140.00	1,634,011,140.00	383,879,937.13+	23.49%+	1,503,832,000.00	1,445,646,974.22	1,482,506,856.42
Abia State College of Education (Technical)	78,814,500.00	239,365,231.80	419,000,000.00	419,000,000.00	179,634,768.20+	42.87%+	349,140,000.00	335,631,789.78	344,189,451.89
Abia State University	3,624,945,761.00	1,999,245,349.52	3,366,458,680.00	3,366,458,680.00	1,367,213,330.48+	40.61%+	2,804,954,000.00	2,696,425,267.37	2,765,176,577.88
Secondary Education Management Board (SEMB)	2,990,487,279.73	1,963,300,090.23	3,932,329,120.00	3,932,329,120.00	1,969,029,029.77+	50.07%+	2,938,830,000.00	2,825,121,722.31	2,897,154,403.11
Scholarship Board		450,000.00			450,000.00-		684,000.00	658,133.64	674,908.67
Examination Development Center	304,794,500.00	198,002,500.00	236,828,870.00	236,828,870.00	38,826,370.00+	16.39%+			
Abia State Continuing Training BOA			38,385,941.00	38,385,941.00	38,385,941.00+	100.00%+	3,727,000.00	3,583,094.55	3,674,406.66

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Ministry of Health	1,421,257,077.83	1,589,260,257.29	1,145,290,100.00	1,699,570,100.00	110,309,842.71+	6.49%+	1,502,357,000.00	1,444,228,103.52	1,481,051,798.35
Abia State University Teaching Hospital Aba	1,110,787,496.68	1,101,159,616.93	2,082,624,060.00	2,082,624,060.00	981,464,443.07+	47.13%+	1,858,982,000.00	1,787,055,074.57	1,832,619,961.32
Abia State Coll. of Health Science & Mgt Technology	424,761,608.00	336,622,348.45	351,673,520.00	354,673,520.00	18,051,171.55+	5.09%+	463,936,000.00	445,986,280.58	457,357,675.88
Abia Specialist Hospital & Diagnostic Centre Umuahia	230,274,275.83	237,065,949.83	174,789,170.00	174,789,170.00	62,276,779.83-	35.63%+	166,597,000.00	160,151,648.08	164,234,992.58
Abia State hospital Management Board	585,210,599.70	796,095,415.41	1,288,354,970.00	1,288,354,970.00	492,259,554.59+	38.21%+	1,339,793,000.00	1,287,954,920.68	1,320,794,150.43
Ministry of Environment	143,547,876.30	172,737,435.76	175,269,990.00	175,269,990.00	2,532,554.24+	1.44%+	198,605,000.00	190,920,852.71	195,788,735.43
Abia State Environmental Protection Agency (ASEPA)	170,544,642.53	194,053,172.20	173,899,020.00	173,899,020.00	20,154,152.20-	11.59%+	220,590,000.00	212,055,812.16	217,462,602.95
Ministry of Sports	54,225,413.67		66,442,380.00	66,442,380.00	66,442,380.00+	100.00%+			
Enyimba Football Club	592,943,050.01	537,583,750.00	700,000,000.00	700,000,000.00	162,416,250.00+	23.20%+	700,000,000.00	672,915,733.74	690,073,204.56
Abia Warriors Football Club	341,000,000.00	372,110,000.00	400,000,000.00	400,000,000.00	27,890,000.00+	6.97%+	400,000,000.00	384,523,276.47	394,327,548.74
Abia Comets	157,368,797.92	169,447,568.00	170,000,000.00	170,000,000.00	552,432.00+	0.32%+	170,000,000.00	163,422,392.44	167,589,199.53
Abia State Sports Council	222,802,292.74	252,606,663.80	278,603,600.00	278,603,600.00	25,996,936.20+	9.33%+	302,214,000.00	290,521,647.34	297,929,079.64
Youths Sports Federation of Nigeria (YSFON)	12,000,000.00	19,000,000.00	18,000,000.00	18,000,000.00	1,000,000.00-	5.56%+	18,000,000.00	17,303,547.42	17,744,730.98
Abia Angels F.C.	84,000,000.00	49,000,000.00	120,000,000.00	120,000,000.00	71,000,000.00+	59.17%+	120,000,000.00	115,356,982.95	118,298,264.59
Ministry of Local Govt & Chieftancy Affairs	95,398,897.48	121,797,583.74	104,109,430.00	104,109,430.00	17,688,153.74-	16.99%+	114,074,000.00	109,660,454.21	112,456,405.56
Ministry of Strategy & Social Development	37,241,614.07		75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+			
Ministry of Joint Projects	25,413,197.28	20,422,190.28	15,515,550.00	15,515,550.00	4,906,640.28-	31.62%+	35,434,000.00	34,063,726.99	34,932,197.74
Total	27,845,011,886.67	26,273,829,569.03	29,139,440,666.00	29,696,720,666.00	3,422,891,096.97+	11.53%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Note 46 - 2200000 Overhead Costs									
Government House	15,039,393,314.78	11,622,427,298.52	8,383,000,000.00	5,032,328,001.00	6,590,099,297.52-	130.96%+	8,053,550,000.00	8,174,532,268.54	8,382,959,852.70
Deputy Governor's Office	449,996,797.00	580,490,000.00	593,000,000.00	451,800,000.00	128,690,000.00-	28.48%+	551,100,000.00	529,776,944.17	543,284,678.23
State Emergency Management Agency (SEMA)	3,425,200.00		8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,458.50
Office of the Secretary to the State Gov't	177,115,900.00	109,070,000.00	90,000,000.00	117,010,000.00	7,940,000.00+	6.79%+	99,210,000.00	71,338,680.91	73,157,462.00
Bureau of Political Affairs	7,450,000.00	18,107,742.00	90,000,000.00	54,000,000.00	35,892,258.00+	66.47%+	63,100,000.00	52,968,081.28	54,318,464.82
Bureau of Economic Affairs	450,000.00	400,000.00	4,000,000.00	2,400,000.00	2,000,000.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,155.15
Exco Secretariat	450,000.00	800,000.00	7,350,000.00	4,410,000.00	3,610,000.00+	81.86%+	6,750,000.00	6,200,437.82	6,358,407.95
Bureau of Special Services	133,450,000.00	119,610,000.00	125,000,000.00	75,000,000.00	44,610,000.00-	59.48%+	7,200,000.00	6,921,418.97	7,097,810.21
Abia State Liaison Office Lagos	11,500,500.00	19,124,500.00	22,500,000.00	13,500,000.00	5,624,500.00-	41.66%+	24,000,000.00	23,071,396.63	23,659,493.07
Abia State Liaison Office - Abuja	30,290,000.00	31,310,000.00	53,400,000.00	32,040,000.00	730,000.00+	2.28%+	47,400,000.00	45,566,008.28	46,727,660.50
Abia State Agency for the Control of AIDS	4,800,000.00	2,850,000.00	40,500,000.00	24,300,000.00	21,450,000.00+	88.27%+	32,000,000.00	24,994,012.97	25,631,177.96
Abia State Pension Board	50,000.00	200,000.00	6,000,000.00	3,600,000.00	3,400,000.00+	94.44%+	3,760,000.00	3,614,518.84	3,706,600.05
Muslim Pilgrim Welfare Board	7,000,000.00	500,000.00	50,000,000.00	30,000,000.00	29,500,000.00+	98.33%+	40,000,000.00	38,452,327.61	39,432,754.86
Christian Pilgrim Welfare Board	25,000,000.00	1,500,000.00	125,000,000.00	75,000,000.00	73,500,000.00+	98.00%+	90,000,000.00	86,517,737.21	88,723,679.24
Abia State Infrastructural Dev. Board			3,850,000.00	2,320,000.00	2,320,000.00+	100.00%+	12,200,000.00	11,727,959.89	12,026,844.88
Abia State Oil Prod. Areas Dev. Comm.-ASOPADEC	282,405,818.48	508,834,674.54	80,000,000.00	80,000,000.00	428,834,674.54-	536.04%+	90,040,000.00	86,556,189.55	88,762,981.93
Abia State Mkt Agency & Quality Mgt Agency	100,000.00	2,000,000.00	3,100,000.00	3,100,000.00	1,100,000.00+	35.48%+	6,700,000.00	6,440,764.83	6,604,901.68
Abia State Rural Infrastructural Dev. Initiative			10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,168.46
Abia State Signage & Advertisement Agency			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	6,800,000.00	6,536,895.68	6,703,418.09
Abia State Public Partnership & Investment Promotion	5,528,000.00	400,000.00	18,000,000.00	10,800,000.00	10,400,000.00+	96.30%+	16,800,000.00	16,149,977.67	16,561,632.84
Abia State Bureau of Public Procurement (Due Process Office)			10,150,000.00	6,090,000.00	6,090,000.00+	100.00%+	10,820,000.00	10,401,354.62	10,666,524.58
Abia State House of Assembly	1,613,450,000.00	1,483,900,000.00	4,509,000,000.00	3,525,400,000.00	2,041,500,000.00+	57.91%+	1,503,500,000.00	1,349,196,046.22	1,383,596,483.32
Abia State House of Assembly Service Comm.			150,000,000.00	89,998,560.00	89,998,560.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
Ministry of Information and Strategy	5,720,000.00	11,300,000.00	6,000,000.00	3,599,999.00	7,700,001.00-	213.89%+	40,000,000.00	38,452,327.61	39,432,602.70
Broadcasting Corporation of Abia State -Television	30,000.00	400,000.00	81,500,000.00	48,900,000.00	48,500,000.00+	99.18%+	80,000,000.00	76,904,655.34	78,865,284.46
Government Printing Press			4,500,000.00	2,700,000.00	2,700,000.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,348.74
Abia Printing & Publishing Company			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	3,600,000.00	3,460,709.47	3,548,839.18

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Abia Orientation Agency							5,100,000.00	4,902,671.79	5,027,518.36
Office of the Head of Civil Service	21,360,000.00	30,235,000.00	60,450,000.00	36,270,000.00	6,035,000.00+	16.64%+	60,680,000.00	58,332,181.03	59,819,319.68
Bureau of Training	3,768,000.00	400,000.00	10,000,000.00	6,000,000.00	5,600,000.00+	93.33%+	12,635,000.00	12,146,129.04	12,455,715.23
Bureau of Common Services & Service Monitoring	400,000.00	400,000.00	12,000,000.00	7,200,000.00	6,800,000.00+	94.44%+	8,300,000.00	7,978,857.98	8,182,194.53
Bureau of Service Welfare	750,000.00	400,000.00	10,000,000.00	5,999,999.00	5,599,999.00+	93.33%+	8,690,000.00	8,353,768.19	8,566,674.06
Bureau of Administration	1,651,700.00	1,600,000.00	10,000,000.00	6,000,000.00	4,400,000.00+	73.33%+	8,850,000.00	8,507,577.55	8,724,395.40
Bureau of Establishment and Pensions	9,234,000.00	2,836,000.00	14,000,000.00	8,400,000.00	5,564,000.00+	66.24%+	10,200,000.00	9,805,343.58	10,055,153.13
Local Government Staff Pension Board			8,150,000.00	4,890,000.00	4,890,000.00+	100.00%+	8,353,000.00	8,030,436.05	8,235,056.55
Office of the Auditor General (State)	7,155,920.00	5,910,000.00	40,350,000.00	24,210,000.00	18,300,000.00+	75.59%+	20,350,000.00	19,562,621.73	20,061,258.55
Civil Service Commission	1,800,000.00	2,400,000.00	20,250,000.00	12,150,000.00	9,750,000.00+	80.25%+	20,660,000.00	19,860,627.25	20,366,886.94
Abia State Independence Electoral Commission	4,060,000.00	400,000.00	14,000,000.00	8,400,000.00	8,000,000.00+	95.24%+	14,421,000.00	13,863,507.95	14,216,861.06
Office of the Auditor General - Local Government	1,015,000.00	400,000.00	30,904,630.00	18,542,778.00	18,142,778.00+	97.84%+	20,100,000.00	19,322,294.60	19,814,750.32
Local Government Service Commission	450,000.00	400,000.00	5,100,000.00	3,060,000.00	2,660,000.00+	86.93%+	6,500,000.00	6,248,503.24	6,407,700.40
Ministry of Boundary Matters & Conflict Resolution	515,000.00		25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Ministry of Special Duties (Establishment & Training)		1,500,000.00	19,730,000.00	11,838,000.00	10,338,000.00+	87.33%+			
Ministry of Interstate	300,000.00		7,420,000.00	4,452,000.00	4,452,000.00+	100.00%+			
Ministry of Home Land Security		8,900,000.00	10,550,000.00	6,330,000.00	2,570,000.00-	40.60%-	395,448,000.00	126,363,961.71	129,585,770.85
Ministry of Agriculture	48,300,000.00	400,000.00	10,050,000.00	6,029,900.00	5,629,900.00+	93.37%+	18,000,000.00	17,303,547.42	17,744,625.13
Abia State Agric Dev. Programme (AADP)	1,650,000.00		3,845,000.00	2,236,957.00	2,236,957.00+	100.00%+	9,650,000.00	9,276,624.01	9,513,017.76
Abia Golden Chicken Ogwe			3,600,000.00	2,160,008.00	2,160,008.00+	100.00%+	2,800,000.00	2,691,662.91	2,760,240.86
Ministry of Finance	37,388,155.00	16,086,630.00	30,000,000.00	17,999,702.00	1,913,072.00+	10.63%+	50,150,000.00	48,209,605.76	49,438,682.11
Office of the Accountant General	795,198,351.81	617,175,054.55	142,096,000.00	85,256,226.00	531,918,828.55-	623.91%-	220,000,000.00	211,487,802.04	216,879,969.81
Board of Internal Revenue	200,000,000.00	20,000,000.00	320,506,000.00	179,997,112.00	159,997,112.00+	88.89%+	150,200,000.00	144,388,490.28	148,069,825.03
Abia State Gaming Commission	300,000.00	400,000.00	4,850,000.00	2,909,950.00	2,509,950.00+	86.25%+	4,000,000.00	3,845,232.77	3,943,187.90
Ministry of Trade and Investment	550,000.00	400,000.00	8,000,000.00	4,799,832.00	4,399,832.00+	91.67%+	8,100,000.00	7,786,596.39	7,984,995.18
Ministry of Science & Technology	2,040,000.00	200,000.00	10,000,000.00	5,999,899.00	5,799,899.00+	96.67%+	14,150,000.00	13,602,510.92	13,949,194.96
Ministry of Transport	823,370.00	400,000.00	8,650,000.00	5,189,909.00	4,789,909.00+	92.29%+	8,500,000.00	8,171,119.57	8,379,328.50
Abia State Passenger Insurance Manifest Scheme			4,000,000.00	2,399,957.00	2,399,957.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,352.63
Abia Transport Corporation (Abia Line Network)			25,200,000.00	15,119,755.00	15,119,755.00+	100.00%+	11,000,000.00	10,574,390.15	10,843,957.52
Abia State Transport Loan Scheme	300,000.00	825,000.00	3,000,000.00	1,799,967.00	974,967.00+	54.17%+	3,700,000.00	3,556,840.33	3,647,438.31
Abia State Traffic and Ind. Management Agency			4,600,000.00	2,759,950.00	2,759,950.00+	100.00%+	4,500,000.00	4,325,886.91	4,436,038.59
Abia State Fire Services		1,000,000.00	4,500,000.00	2,699,954.00	1,699,954.00+	62.96%+	5,000,000.00	4,806,540.94	4,928,937.41
Ministry of Energy and Mineral Resources	150,000.00		8,500,000.00	5,099,913.00	5,099,913.00+	100.00%+			
Ministry of Petroleum and Solid Minerals	1,436,000.00	1,021,000.00	8,150,000.00	4,889,917.00	3,868,917.00+	79.12%+	14,600,000.00	14,035,099.64	14,392,856.38
Metallurgical Complex			8,000,000.00	3,599,938.00	3,599,938.00+	100.00%+	3,700,000.00	3,556,840.33	3,647,370.03
Ministry of Works	64,300,000.00	400,000.00	10,600,000.00	6,359,893.00	5,959,893.00+	93.71%+	31,450,000.00	30,233,142.62	31,003,874.93
Abia State Road Maintenance Agency (ABROMA)			7,000,000.00	4,199,928.00	4,199,928.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,598.25
Ministry of Culture and Tourism	300,000.00	1,800,000.00	13,000,000.00	7,799,869.00	5,999,869.00+	76.92%+	10,000,000.00	9,613,081.88	9,858,073.15
Abia State Council for Arts and Culture			7,500,000.00	4,499,922.00	4,499,922.00+	100.00%+	7,500,000.00	7,209,811.41	7,393,518.30
Tourism Board			4,200,000.00	2,519,955.00	2,519,955.00+	100.00%+	3,200,000.00	3,076,186.20	3,154,587.63
Ministry of Budget		200,000.00			200,000.00-		13,500,000.00	12,977,660.62	13,308,423.81
Abia State Planning Commission	44,040,000.00	5,000,000.00	101,267,430.00	61,459,743.00	56,459,743.00+	91.86%+	70,000,000.00	67,291,573.35	69,007,179.52
Abia State Bureau of Statistics	2,640,000.00	400,000.00	14,361,220.00	8,736,629.00	8,336,629.00+	95.42%+	15,100,000.00	14,515,753.66	14,885,740.78
Abia Community and Social Dev. Project Agency			19,950,000.00	11,969,801.00	11,969,801.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,232.95
Min. of Public Utility and Water Resources	25,300,000.00	400,000.00	53,000,000.00	31,799,482.00	31,399,482.00+	98.74%+	45,600,000.00	43,835,653.54	44,953,210.53
Abia State Water Board			30,000,000.00	17,999,703.00	17,999,703.00+	100.00%+	9,900,000.00	9,516,951.14	9,759,446.00
AB- RUWATSA	300,000.00	400,000.00	4,000,000.00	2,399,954.00	1,999,954.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,177.23

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Ministry of Housing	40,089,000.00	12,600,000.00	100,000,000.00	59,999,034.00	47,399,034.00+	79.00%+	50,000,000.00	48,065,409.60	49,290,807.85
Abia State Housing & Prop Dev. Corporation	2,425,000.00	8,000,000.00	15,000,000.00	9,239,842.00	1,239,842.00+	13.42%+	18,000,000.00	17,303,547.42	17,744,588.52
Umuahia Capital Development Authority -UCDA			10,000,000.00	6,119,898.00	6,119,898.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,252.26
Min. of Poverty Reduction Co-op. & Rural Dev.	300,000.00	520,000.00	7,600,000.00	4,649,921.00	4,129,921.00+	88.82%+	10,260,000.00	9,863,022.08	10,114,394.78
Ministry of Lands and Survey and Urban Planning	300,000.00	1,150,000.00	30,000,000.00	17,919,703.00	16,769,703.00+	93.58%+	28,800,000.00	27,685,675.87	28,391,438.12
Abia State Estate Development Agency			46,000,000.00	27,599,548.00	27,599,548.00+	100.00%+	55,000,000.00	52,871,950.54	54,219,841.48
Open Spaces Agency		400,000.00	3,750,000.00	2,249,960.00	1,849,960.00+	82.22%+	2,500,000.00	2,403,270.47	2,464,422.02
Ministry of Industry		2,700,000.00	8,650,380.00	5,190,136.00	2,490,136.00+	47.98%+	12,700,000.00	12,208,614.04	12,519,755.25
Ministry of Small and Medium Enterprise Development	300,000.00	400,000.00	10,500,000.00	6,869,922.00	6,469,922.00+	94.18%+	28,500,000.00	27,397,283.43	28,095,712.65
Judicial Service Commission	6,350,000.00	9,750,000.00	20,000,000.00	12,000,000.00	2,250,000.00+	18.75%+	25,000,000.00	24,032,704.80	24,645,326.35
Ministry of Justice	34,450,000.00	52,400,000.00	90,000,000.00	54,000,000.00	1,600,000.00+	2.96%+	110,000,000.00	105,743,901.08	108,439,920.83
Abia State Law Review and Reform Commission	450,000.00	400,000.00	5,500,000.00	3,300,000.00	2,900,000.00+	87.88%+	2,892,000.00	2,780,103.31	2,850,890.88
Abia State Multi-Door Court House							38,600,000.00	37,106,496.16	38,052,461.08
Judiciary - High Court	122,340,317.52	107,000,000.00	120,000,000.00	72,000,000.00	35,000,000.00-	48.61%-	134,900,000.00	116,222,160.27	119,185,322.48
Judiciary - Customary Court of Appeal	27,509,196.00	40,400,000.00	60,600,000.00	36,360,000.00	4,040,000.00-	11.11%-	65,600,000.00	63,061,817.39	64,669,569.69
Ministry of Youth Development	22,750,600.00	57,289,900.00	8,500,000.00	5,099,913.00	52,189,987.00-	1,023.35%-	33,900,000.00	32,588,347.66	33,419,139.36
Ministry of Women Affairs	51,832,950.00	28,900,000.00	80,000,000.00	47,999,227.00	19,099,227.00+	39.79%+	56,200,000.00	54,025,520.29	55,402,863.67
Skill Acquisition Centre			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
Ministry of Education	15,907,190.00	4,103,450.00	43,500,000.00	26,109,982.00	22,006,532.00+	84.28%+	60,250,000.00	57,918,818.48	59,395,388.16
Abia State Universal Basic Education Board	4,000,000.00		17,500,000.00	10,499,870.00	10,499,870.00+	100.00%+	18,650,000.00	17,928,397.72	18,385,308.69
Abia State Library Board		400,000.00	6,000,000.00	3,599,934.00	3,199,934.00+	88.89%+	10,600,000.00	10,189,866.85	10,449,474.89
Agency for Mass Lit. Adult &Non-Formal Edu	5,000,000.00	21,630,000.00	17,550,000.00	10,529,827.00	11,100,173.00-	105.42%-	20,600,000.00	19,802,948.74	20,307,742.58
Abia State Polytechnic			375,400,000.00	225,236,385.00	225,236,385.00+	100.00%+	520,400,000.00	500,264,782.71	513,019,802.97
Abia State College of Education (Technical)			48,000,000.00	28,799,528.00	28,799,528.00+	100.00%+	48,103,000.00	46,242,219.37	47,421,044.23
Abia State University		6,500,000.00	1,900,000,000.00	939,981,751.00	933,481,751.00+	99.31%+	1,138,122,000.00	1,094,086,487.49	1,121,982,404.70
Secondary Education Management Board (SEMB)			109,400,000.00	65,638,942.00	65,638,942.00+	100.00%+	100,050,000.00	96,178,884.50	98,631,032.22
Scholarship Board			10,000,000.00	5,999,903.00	5,999,903.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,086.60
Examination Development Center			89,500,000.00	53,699,137.00	53,699,137.00+	100.00%+	80,000,000.00	76,904,655.34	78,865,371.12
E-Library			5,100,000.00	3,059,946.00	3,059,946.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,157.90
Abia State Education for Employment Agency			20,000,000.00	11,999,801.00	11,999,801.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,041.36
Abia State Continuing Teachers Training			10,000,000.00	5,999,897.00	5,999,897.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,005.72
Abia State Education Support							10,000,000.00	9,613,081.88	9,858,081.78
Ministry of Health	4,552,000.00	1,400,000.00	26,000,680.00	21,840,209.00	20,440,209.00+	93.59%+	38,679,000.00	37,182,809.65	38,130,678.59
Abia State Primary Health Care Dev. Agency			21,750,000.00	13,049,784.00	13,049,784.00+	100.00%+	21,750,000.00	20,908,453.18	21,441,422.26
Abia State University Teaching Hospital Aba	1,800,000.00		300,000,000.00	179,997,108.00	179,997,108.00+	100.00%+	176,400,000.00	169,574,764.94	173,898,234.24
Abia State College of Health Science & Technology			75,250,000.00	45,149,263.00	45,149,263.00+	100.00%+	69,800,000.00	67,099,311.76	68,809,948.34
Abia Specialist Hospital &Diagnostic Centre Umuahia			55,110,000.00	33,065,457.00	33,065,457.00+	100.00%+	43,000,000.00	41,336,252.22	42,390,058.40
Abia State Health Insurance Agency			8,950,000.00	5,369,908.00	5,369,908.00+	100.00%+	10,500,000.00	10,093,736.01	10,350,991.27
Ministry of Environment	28,000,000.00	50,111,450.00	55,728,000.00	33,436,307.00	16,675,143.00-	49.87%-	51,200,000.00	49,218,979.37	50,473,845.30
Abia State Environmental Protection Agency (ASEPA)	150,000.00		19,860,000.00	11,915,801.00	11,915,801.00+	100.00%+	20,352,000.00	19,564,784.68	20,063,469.49
Ministry of Sports	74,982,900.00	11,500,000.00	9,050,000.00	5,429,906.00	6,070,094.00-	111.79%-			
Enyimba Football Club	170,000,000.00	285,000,000.00	338,000,000.00	202,796,750.00	82,203,250.00-	40.53%-	700,000,000.00	384,523,276.47	394,327,453.45
Abia Warriors Football Club			330,000,000.00	194,976,971.00	194,976,971.00+	100.00%+	265,000,000.00	254,746,670.59	261,241,892.24
Abia Comets	17,500,000.00		40,000,000.00	23,999,614.00	23,999,614.00+	100.00%+	40,000,000.00	38,452,327.61	39,432,731.82
Abia State Sports Council	800,000.00	2,500,000.00	13,000,000.00	7,799,868.00	5,299,868.00+	67.95%+	12,850,000.00	12,352,810.21	12,667,660.33
Youths Sports Federation of Nigeria (YSFON)			6,000,000.00	3,599,940.00	3,599,940.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,864.12
Abia Angels FC			20,150,000.00	12,089,802.00	12,089,802.00+	100.00%+	20,300,000.00	19,514,556.30	20,012,049.87

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Ministry of Local Govt & Chieftancy Affairs	8,922,844.30	4,083,750.00	14,900,000.00	8,939,996.00	4,856,246.00+	54.32%+	20,600,000.00	19,802,948.74	20,307,725.32
Ministry of Strategy & Social Development	2,000,000.00		10,150,000.00	6,089,897.00	6,089,897.00+	100.00%+			
Ministry of Joint Projects	150,000.00	200,000.00	39,130,000.00	23,477,666.00	23,277,666.00+	99.15%+	20,000,000.00	19,226,163.86	19,716,218.54
Total	19,717,943,024.89	15,944,851,449.61	20,376,259,340.00	13,031,908,641.00	2,912,942,808.61-	22.35%-	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
Note 47 - Consolidated Revenue Fund Charges (Excluding Public Debt Charges)									
11035001/22010101 Gratuity	46,035,571.68	39,124,933.10	2,000,000,000.00	2,000,000,000.00	1,960,875,066.90+	98.04%+	1,000,000,000.00	961,308,191.12	985,818,871.91
11035001/22010102 Pension	1,670,289,506.63	6,038,176,227.05	4,000,000,000.00	4,000,000,000.00	2,038,176,227.05-	50.95%-	5,368,900,000.00	5,161,167,547.29	5,292,762,935.49
17018001/22010101 Gratuity	2,000,000.00	2,400,000.00	40,000,000.00	40,000,000.00	37,600,000.00+	94.00%+	90,000,000.00	86,517,737.21	88,723,689.80
17018001/22010102 Pension			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	108,000,000.00	103,821,284.63	106,468,432.41
17018001/22010103 Death Benefit			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
17021001/22010101 Gratuity			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	150,000,000.00	144,196,228.69	147,872,827.86
17021001/22010102 Pension			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	350,000,000.00	336,457,866.87	345,036,602.28
17021001/22010103 Death Benefit			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	96,130,819.09	98,581,881.40
25007001/22010100 Gratuity			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	250,000,000.00	240,327,047.78	246,454,709.25
25007001/22010102 Pension			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	100,000,000.00	96,130,819.09	98,581,881.40
25005003/22010103 Death Benefit			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
23003001/22010101 Gratuity			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
23003001/22010102 Pension			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	55,000,000.00	52,871,950.54	54,220,031.22
23003001/22010103 Death Benefit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
21026001/22010101 Gratuity	5,800,000.00	1,000,000.00			1,000,000.00-				
26052001/22010104 Severance Allowance to Retired Hon. CCA Judges & Disengaged Cus							5,986,000.00	5,754,670.57	5,901,397.23
20007001/22060203 Recurrent Debts	606,062,870.95	1,652,490,913.75	3,000,000,000.00	1,649,971,200.00	2,519,713.75-	0.15%-	1,800,000,000.00	1,922,616,382.23	1,971,637,743.81
20007001/22060204 Contractors/Other Miscellaneous Debts	130,458,387.30	97,317,830.22	160,000,000.00	95,998,464.00	1,319,366.22-	1.37%-	80,000,000.00	96,130,819.09	98,581,881.40
20007001/22060205 Cost of IGR / FAAC Collection	1,564,050,325.88	144,722,592.42	20,000,000.00	11,999,808.00	132,722,784.42-	1,106.04%-	20,000,000.00	19,226,163.86	19,716,371.67
20007001/22060300 Contribution to LG JAAC	1,544,000,000.00	207,000,000.00			207,000,000.00-				
Total	5,568,696,662.44	8,182,232,496.54	10,120,000,000.00	8,697,969,472.00	515,736,975.46+	5.93%+	9,592,886,000.00	9,433,207,970.18	9,673,728,402.40
Note 48 - Repayment of External Loans									
20007001/22060101 Foreign Loans Repayment	530,268,589.86	631,541,880.72	410,927,110.00	246,552,321.00	384,989,559.72-	156.15%-	400,000,000.00	480,654,095.56	492,909,430.14
Total	530,268,589.86	631,541,880.72	410,927,110.00	246,552,321.00	384,989,559.72-	156.15%-	400,000,000.00	480,654,095.56	492,909,430.14
Note 49 - Repayment of Internal Loans									
20007001/22060201 Domestic Loans Repayment	12,433,205,724.65	15,308,149,882.20	6,012,096,000.00	3,007,199,884.00	12,300,949,998.20-	409.05%-	4,000,000,000.00	4,018,268,238.78	4,120,722,878.64
20007001/22060211 Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00			12,000,000.00-				
20007001/22060212 Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00			12,000,000.00-				
20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project	864,198,662.64	3,017,007,174.24			3,017,007,174.24-				
20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project	182,832,677.52	182,832,677.52			182,832,677.52-				
20007001/22060215 Repayment of Domestic Arrears			1,000,000,000.00	599,990,400.00	599,990,400.00+	100.00%+	688,824,000.00	672,915,733.74	690,073,204.56
20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans		267,242,640.78		5,611,712,077.00	5,344,469,436.22+	95.24%+			
Total	13,504,237,064.81	18,799,232,374.74	7,012,096,000.00	9,218,902,361.00	9,580,330,013.74-	103.92%-	4,688,824,000.00	4,691,183,972.52	4,810,796,083.20
Note 50: BTL Receipts									
20007001/22080002 With Holding Taxes due to FIRS	26,054,528.84	459,113,019.03			459,113,019.03+				
20007001/22080003 VAT to FIRS	24,854,528.84	439,267,722.37			439,267,722.37+				
20007001/22080004 Union Deductions	1,072,340,798.13	807,615,222.91			807,615,222.91+				
20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll	22,864,004.36	35,306,008.94			35,306,008.94+				
20007001/22080007 FAAC Deduction @ Source - FGN Salary Bailout - Refund	1,395,474,957.47	380,584,079.31			380,584,079.31+				

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
20007001/22080008 ABSG - Salary Pending	2,557,054.03	20,553,381.89			20,553,381.89+				
20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund	989,698,551.49	359,890,382.36			359,890,382.36+				
20007001/22080000 Net Monthly Pension		5,629,023,060.28			5,629,023,060.28+				
Total	3,533,844,423.16	8,131,352,877.09			8,131,352,877.09+				
Note 51 - BTL Payments									
20007001/22080001 Withholding Taxes due to FIRS	116,291,060.70	91,951,784.60			91,951,784.60-				
20007001/22080002 VAT to FIRS	452,475,150.21	117,666,685.75			117,666,685.75-				
20007001/22080003 Union Deductions	977,154,441.35	761,486,607.58			761,486,607.58-				
20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll	21,425,985.12	575,426,630.52			575,426,630.52-				
20007001/22080006 PAYE Remittance to BIRS	4,060,457.25	4,349,369.34			4,349,369.34-				
20007001/22080007 FAAC Refund of Deductions @ Source	1,522,336,317.24	773,640,180.51			773,640,180.51-				
20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund	1,079,671,149.97	568,511,346.31			568,511,346.31-				
20007001/22080080 ABSG - Salary Pending	25,873,705.27	36,045,331.87			36,045,331.87-				
20007001/22080000 Monthly Pension		5,805,529,269.56			5,805,529,269.56-				
Total	4,199,288,267.11	8,734,607,206.04			8,734,607,206.04-				
Note 52 - Transfers to Other Funds									
20007001/22070001 Transfer to Capital Development Fund	9,180,257,276.09	740,407,454.87	30,000,000,000.00	115,141,970.00	625,265,484.87-	543.04%-			
Total	9,180,257,276.09	740,407,454.87	30,000,000,000.00	115,141,970.00	625,265,484.87-	543.04%-			

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Note 53 - Transfer from Consolidated Revenue Fund									
Transfer from Consolidated Revenue Fund	9,180,257,276.09	740,407,454.87	30,000,000,000.00	115,141,970.00	625,265,484.87+	543.04%+	115,141,970.00		
Total	9,180,257,276.09	740,407,454.87	30,000,000,000.00	115,141,970.00	625,265,484.87+	543.04%+	115,141,970.00		
This Represents Transfer from Recurrent Surplus									
Note 54 - Aids and Grants									
15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA	97,734,715.00		800,000,000.00						
15001001/13000002 National Programme for Food Security (NPFs) ADP			78,000,000.00	78,000,000.00	78,000,000.00-	100.00%-	78,000,000.00	81,900,000.00	85,995,000.00
15001001/13000004 CBNRMP/NDDC/RUMED/IFAD			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	100,000,000.00	105,000,000.00	110,250,000.00
15001001/13000005 Agric Trans Agenda/Agricultural Ext. Trans Agenda ATA/ETA			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	52,500,000.00	55,125,000.00
17001001/13000001 Federal Government Grant for UBE			3,677,000,000.00	3,677,000,000.00	3,677,000,000.00-	100.00%-	3,677,000,000.00	3,860,850,000.00	4,053,892,500.00
17001001/13000002 UNICEF Grant & UBE			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	52,500,000.00	55,125,000.00
17001001/13000003 Other Grants/Aids			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	21,000,000.00	22,050,000.00
17001001/13000004 Tertiary Education Trust Fund (TETFUND)			4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	100.00%-	4,000,000,000.00	3,150,000,000.00	3,307,500,000.00
54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)			150,000,000.00						
54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)		591,040,534.12		612,769,250.00	21,728,715.88-	3.55%-	612,769,250.00	643,407,712.50	675,578,099.70
38002001/13000001 CBN - Abia State Integrated & Infrastructural Development Pr			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
38002001/13000002 SDGs Grant From FG			700,000,000.00	700,000,000.00	700,000,000.00-	100.00%-	500,000,000.00	525,000,000.00	551,250,000.00
35001001/13000010 NEWMAP	11,488,000,000.00	9,775,689,961.70	10,000,000,000.00	10,000,000,000.00	224,310,038.30-	2.24%-	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00
52001001/13000010 Water Development Project From World Bank			300,500,000.00	300,500,000.00	300,500,000.00-	100.00%-	300,500,000.00	315,525,000.00	331,301,256.30
20001001/13000001 SFTAS Grant		6,706,000,000.00	4,500,000,000.00	11,124,640,299.00	4,418,640,299-	39.72%-	5,796,000,000.00	6,085,800,000.00	6,390,090,000.00
14001001/13000001 World Bank/Nigeria For Women Project			1,200,000,000.00						
21002001/13020301 5% Premium Contribution from Formal Sector			400,000,000.00	400,000,000.00	400,000,000.00-	100.00%-	400,000,000.00	420,000,000.00	441,000,000.00
20007001/13010100 COVID-19 Donations		129,960,000.00		119,001,000.00	10,959,000.00+	9.21%+			
20007001/13010102 FGN Covid 19 Response		1,000,000,000.00			1,000,000,000.00+		1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
38002001/13000010 Grants from Development Partner	703,016,801.52	106,355,200.00	500,000,000.00	500,000,000.00	393,644,800.00-	78.73%-	500,000,000.00	525,000,000.00	551,250,000.00
38002001/13000020 Agency for Community & Social Dev. World Bank Proj IDA			500,000,000.00	1,879,000,000.00	1,879,000,000.00-	100.00%-			
38002001/13000030 World bank Grants to Abia State Operation Coordinating Units			64,000,000.00	44,500,000.00	44,500,000.00-	100.00%-	45,000,000.00	47,250,000.00	49,612,500.00
38002001/13000040 World Bank Grants to YESSO	510,191,089.50	103,933,224.94	400,000,000.00	400,000,000.00	296,066,775.06-	74.02%-			
38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog. (NCARES)							2,600,000,000.00		
11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank	3,300,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,600,000.00	1,680,000.00	1,764,000.00
21003001/13000001 UNICEF Programme			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			2,200,000.00	15,000,000.00	15,000,000.00-	100.00%-	3,300,000.00	3,465,000.00	3,638,256.30
21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			3,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
21003001/13000007 Multilateral Aids /Grants From Development Partner TCI			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	204,991,050.00	215,240,602.50	226,002,636.30
21003001/13000008 Basic Health Care Provision Fund			463,000,000.00	463,000,000.00	463,000,000.00-	100.00%-	1,056,000,000.00	1,108,800,000.00	1,164,240,000.00
21002001/13000001 Basic Health Care Provision Fund							1,400,000,000.00		
52102001/13000010 3rd National Urban Water Reform Project (World Bank)			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00		
52103001/13000001 Nigerian Sustainable Rural Wash Project(WADA) III Project			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
Total	12,802,242,606.02	18,412,978,920.76	29,479,300,000.00	36,061,010,549.00	17,648,031,628.24-	48.94%-	34,127,160,300.00	30,268,518,315.00	31,781,944,248.60
Note 55 - External Loans									
Belgium Gov't - Umuahia/Aba Regional Water Scheme			3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
Rural Access Agric. & Marketing Agency (RAAMP)				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
World Bank - Education for Employment and Skill Acquisition			730,000,000.00	730,000,000.00	730,000,000.00-	100.00%-	730,000,000.00	766,500,000.00	804,825,000.00
Innovation Dev. & Effectiveness in the Acquisition of Skills				762,500,000.00	762,500,000.00-	100.00%-	762,500,000.00		
Save a Million Lives World Bank/Federal Min. of Health				305,000,000.00	305,000,000.00-	100.00%-	305,000,000.00	320,250,000.00	336,262,500.00
Accelerating Nutrition Results in Nigeria (ARIN)		18,949,182.00		84,600,000.00	65,650,818.00-	77.60%-	90,000,000.00	94,500,000.00	99,225,000.00

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Abia State Livelihood Improvement Family Ent. for Niger Delta				366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	384,300,000.00	403,515,000.00
World Bank Nigeria Women Project				1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	1,260,000,000.00	1,323,000,000.00
Total		18,949,182.00	3,730,000,000.00	7,028,628,813.00	7,009,679,631.00-	99.73%-	4,334,028,813.00	3,750,105,253.65	3,937,610,523.00
Note 56 - Internal Loans									
Loan from Commercial Banks	2,400,000,000.00	1,000,000,000.00	2,000,000,000.00	3,757,711,785.00	2,757,711,785.00-	73.39%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Overdraft/Other Loans	3,504,690,186.44	10,894,950,430.62			10,894,950,430.62+				
ISPO - Contract Financing Facility	19,095,339,875.00	8,965,384,078.68			8,965,384,078.68+				
Loan from The Infrastructural Bank(TIB)			10,000,000,000.00						
CBN-Agric. Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
CBN-Health Stimulus Loan				2,500,000,000.00	2,500,000,000.00-	100.00%-			
CBN-Textile Revival Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
Total	25,000,030,061.44	20,860,334,509.30	12,000,000,000.00	9,257,711,785.00	11,602,622,724.30+	125.33%+	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Note 58 - General Public Services									
70111 - Executive and Legislative Organs	1,308,404,127.53	3,098,810,000.00	5,314,300,000.00	3,016,105,200.00	82,704,800.00-	2.74%-	6,363,293,545.00	6,667,598,222.25	7,000,977,923.10
70112 - Financial and Fiscal Affairs	567,567,891.02	105,583,224.94	190,000,000.00	523,800,000.00	418,216,775.06+	79.84%+	194,000,000.00	203,700,000.00	213,885,000.00
70131 - General Personnel Services			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	84,875,000.00	89,118,750.00	93,574,682.25
70132 - Overall Planning and Statistical Services	906,995,179.19	1,671,045,039.37	5,288,500,000.00	3,064,925,000.00	1,393,879,960.63+	45.48%+	2,963,500,000.00	3,809,925,000.00	4,000,421,243.70
70133 - Other General Services	2,630,397,127.31	2,038,624,267.52	5,794,500,000.00	4,536,077,092.00	2,497,452,824.48+	55.06%+	5,751,123,000.00	4,920,009,150.00	5,166,009,377.55
70150 - Research and Development General Public Services			53,000,000.00	12,150,000.00	12,150,000.00+	100.00%+	54,000,000.00	56,700,000.00	59,535,000.00
Total	5,413,364,325.05	6,914,062,531.83	16,643,300,000.00	11,154,707,292.00	4,240,644,760.17+	38.02%+	15,410,791,545.00	15,747,051,122.25	16,534,403,226.60
Note 59 - Defense									
Note 60 - Public Order and Safety									
70320 - Fire Protection Services			140,000,000.00	75,500,000.00	75,500,000.00+	100.00%+	75,000,000.00	78,750,000.00	82,687,500.00
70330 - Law Courts	40,000,000.00	65,000,000.00	272,000,000.00	152,019,000.00	87,019,000.00+	57.24%+	424,625,000.00	435,356,250.00	457,124,008.95
70350 - Research and Development Public Order and Safety			20,000,000.00	11,581,000.00	11,581,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
Total	40,000,000.00	65,000,000.00	432,000,000.00	239,100,000.00	174,100,000.00+	72.81%+	554,625,000.00	571,856,250.00	600,449,008.95
Note 61- Economic Affairs									
70411 - General Economic and Commercial Affairs	272,000,000.00	370,436,112.00	2,443,600,000.00	5,286,410,825.00	4,915,974,713.00+	92.99%+	2,443,100,000.00	2,565,255,000.00	2,693,517,743.70
70412 - General Labour Affairs			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
70421 - Agriculture	1,428,369,875.00	2,000,000.00	770,000,000.00	1,358,775,346.00	1,356,775,346.00+	99.85%+	1,313,032,000.00	1,378,683,600.00	1,447,617,688.65
70432 - Petroleum and Natural Gas	1,500,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	314,000,000.00	329,700,000.00	346,185,000.00
70435 - Electricity	365,000,000.00	591,585,000.00	990,000,000.00	1,744,112,845.00	1,152,527,845.00+	66.08%+	1,211,055,673.00	1,271,608,456.65	1,335,188,804.25
70442 - Manufacturing			55,000,000.00	39,250,000.00	39,250,000.00+	100.00%+	45,000,000.00	47,250,000.00	49,612,500.00
70443 - Construction	20,454,349,469.14	10,989,309,440.94	14,875,000,000.00	16,718,390,299.00	5,729,080,858.06+	34.27%+	15,786,832,333.00	16,576,173,949.65	17,404,982,638.05
70451 - Road Transport	27,000,000.00	5,000,000.00	2,085,000,000.00	1,478,750,000.00	1,473,750,000.00+	99.66%+	1,099,000,000.00	1,153,950,000.00	1,211,647,500.00
70452 - Water Transport	199,000,000.00	150,141,825.80	1,008,000,000.00	537,750,000.00	387,608,174.20+	72.08%+	360,000,000.00	378,000,000.00	396,900,000.00
70460 - Communication	10,000,000.00		23,000,000.00	12,650,000.00	12,650,000.00+	100.00%+	25,500,000.00	26,775,000.00	28,113,743.70
70471 - Distributive Trade Storage and Warehousing	20,500,000.00	44,800,000.00	500,000,000.00	522,000,000.00	477,200,000.00+	91.42%+	251,500,000.00	264,075,000.00	277,278,731.10
70473 - Tourism		10,000,000.00	20,000,000.00	9,000,000.00	1,000,000.00-	11.11%-	20,000,000.00	21,000,000.00	22,050,000.00
70474 - Multipurpose Development Projects	7,100,000.00	9,000,000.00	50,000,000.00	31,500,000.00	22,500,000.00+	71.43%+	78,000,000.00	50,400,000.00	52,920,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs	2,348,277,699.01	1,519,884,078.68	1,580,000,000.00	319,000,000.00	1,200,884,078.68+	376.45%+	564,000,000.00	1,117,200,000.00	1,173,060,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting							103,000,000.00	108,150,000.00	113,557,500.00
70486 - R & D Communication							10,000,000.00	10,500,000.00	11,025,000.00
70487 - R & D Other Industries	2,500,000.00		41,000,000.00	22,550,000.00	22,550,000.00+	100.00%+	262,000,000.00	275,100,000.00	288,855,000.00
Total	25,135,597,043.15	13,692,156,457.42	24,465,600,000.00	28,093,889,315.00	14,401,732,857.58+	51.26%+	23,901,020,006.00	25,589,571,006.30	26,869,049,349.45

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
Note 62 - Environmental Protection									
70510 - Waste Management	1,066,250,927.80	1,111,210,000.00	435,000,000.00	839,250,000.00	271,960,000.00-	32.41%-	2,171,327,373.00	3,303,643,741.65	3,468,825,857.70
70520 - Waste Water Management			610,000,000.00	335,500,000.00	335,500,000.00+	100.00%+	160,000,000.00	168,000,000.00	176,400,000.00
70530 - Pollution Abatement			19,000,000.00	10,450,000.00	10,450,000.00+	100.00%+	18,250,000.00	19,162,500.00	20,120,621.85
70540 - Protection of Biodiversity and Landscape	12,200,962,400.00	11,827,054,961.70	745,000,000.00	408,750,000.00	11,418,304,961.70-	2,793.47%-	1,247,602,000.00	545,212,500.00	572,473,109.25
70550 - R & D Environmental Protection	264,568,880.00	131,261,440.00	603,000,000.00	412,650,000.00	281,388,560.00+	68.19%+	1,098,298,000.00	866,512,500.00	909,838,109.25
70560 - Environmental Protection			987,000,000.00	422,850,000.00	422,850,000.00+	100.00%+	342,250,000.00	359,362,500.00	377,330,621.85
Total	13,531,782,207.80	13,069,526,401.70	3,399,000,000.00	2,429,450,000.00	10,640,076,401.70-	437.96%-	5,037,727,373.00	5,261,893,741.65	5,524,988,319.90
Note 63 - Housing and Community Amenities									
70610 - Housing Development	266,225,641.30	427,075,751.50	4,241,000,000.00	1,850,800,000.00	1,423,724,248.50+	76.92%+	5,667,584,263.00	5,950,964,498.85	6,248,512,527.60
70620 - Community Development	90,006,023.46	156,615,632.17	2,474,000,000.00	1,177,590,149.00	1,020,974,516.83+	86.70%+	1,174,000,000.00	1,232,700,000.00	1,294,335,000.00
70630 - Water Supply	75,000,000.00	43,000,000.00	2,927,000,000.00	1,541,780,000.00	1,498,780,000.00+	97.21%+	2,678,422,870.00	2,812,344,013.50	2,952,961,085.55
70640 - Street Lighting	340,000,000.00		10,000,000.00	223,000,000.00	223,000,000.00+	100.00%+	860,000,000.00	903,000,000.00	948,150,000.00
70650 - R & D Housing and Community Amenities	1,800,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Total	773,031,664.76	626,691,383.67	9,657,000,000.00	4,795,920,149.00	4,169,228,765.33+	86.93%+	10,385,007,133.00	10,904,258,512.35	11,449,471,113.15
Note 64 - Health									
70721 - General Medical Services	230,900,000.00	340,635,000.00	3,103,500,000.00	2,607,825,000.00	2,267,190,000.00+	86.94%+	1,791,205,032.00	1,880,765,283.60	1,974,803,496.75
70731 - General Hospital Services		28,466,662.12	550,000,000.00	420,225,000.00	391,758,337.88+	93.23%+	569,115,500.00	618,571,275.00	649,499,824.05
70733 - Medical and Maternity Centre Services			265,000,000.00	145,750,000.00	145,750,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
70740 - Public Health Services			176,500,000.00	108,075,000.00	108,075,000.00+	100.00%+	222,730,000.00	233,866,500.00	245,559,807.15
70750 - R & D Health	18,300,000.00	131,625,000.00	2,949,500,000.00	2,283,225,000.00	2,151,600,000.00+	94.24%+	2,698,049,500.00	2,811,951,975.00	2,952,549,454.05
Total	249,200,000.00	500,726,662.12	7,044,500,000.00	5,565,100,000.00	5,064,373,337.88+	91.00%+	5,341,100,032.00	5,608,155,033.60	5,888,562,582.00
Note 65 - Recreation Culture and Religion									
70810 - Recreation and Sporting Services	714,000,000.00	64,000,000.00	130,000,000.00	71,500,000.00	7,500,000.00+	10.49%+	22,000,000.00	23,100,000.00	24,255,000.00
70820 - Cultural Services	5,000,000.00	12,000,000.00	35,000,000.00	18,250,000.00	6,250,000.00+	34.25%+	56,000,000.00	37,800,000.00	39,690,000.00
70850 - R & D Recreation Culture and Religion			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+			
Total	719,000,000.00	76,000,000.00	200,000,000.00	109,000,000.00	33,000,000.00+	30.28%+	78,000,000.00	60,900,000.00	63,945,000.00
Note 66 - Education									
70912 - Primary Education	17,000,000.00		392,000,000.00	252,500,000.00	252,500,000.00+	100.00%+	717,538,270.00	753,415,183.50	791,085,717.45
70922 - Upper Secondary Education	95,450,000.00	13,000,000.00	216,000,000.00	187,350,000.00	174,350,000.00+	93.06%+	291,000,000.00	305,550,000.00	320,827,500.00
70930 - Post Secondary Education			90,000,000.00	49,500,000.00	49,500,000.00+	100.00%+	90,000,000.00	94,500,000.00	99,225,000.00
70941 - First Stage of Tertiary Education	168,300,000.00	1,200,000.00	1,075,000,000.00	695,950,000.00	694,750,000.00+	99.83%+	1,327,600,000.00	1,393,980,000.00	1,463,678,937.00
70942 - Second Stage of Tertiary Education			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	375,000,000.00	393,750,000.00	413,437,500.00
70950 - Education Not Defined by Level	397,500,000.00	498,500,000.00	5,921,000,000.00	4,537,200,000.00	4,038,700,000.00+	89.01%+	4,298,500,000.00	4,513,425,000.00	4,739,096,231.10
70970 - R & D Education	5,000,000.00	7,000,000.00	571,000,000.00	803,400,000.00	796,400,000.00+	99.13%+	1,021,330,641.00	1,072,397,173.05	1,126,017,005.40
Total	683,250,000.00	519,700,000.00	8,415,000,000.00	6,608,400,000.00	6,088,700,000.00+	92.14%+	8,120,968,911.00	8,527,017,356.55	8,953,367,890.95
Note 67 - Social Protection									
71011 - Sickness				12,500,000.00	12,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71040 - Family and Children	20,000,000.00		5,000,000.00	222,750,000.00	222,750,000.00+	100.00%+	11,500,000.00	12,075,000.00	12,678,743.70
71050 - Unemployment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
71080 - R & D Social Protection	40,000,000.00	70,000,000.00	110,000,000.00	60,500,000.00	9,500,000.00-	15.70%-	325,500,000.00	341,775,000.00	358,863,731.10
Total	60,000,000.00	70,000,000.00	125,000,000.00	301,250,000.00	231,250,000.00+	76.76%+	362,000,000.00	380,100,000.00	399,104,974.80

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federation Accounts	36,825,192,828.77	32,108,984,518.89	43,000,000,000.00	49,534,364,083.00	17,425,379,564.11-	35.18%-	35,291,727,112.00	37,864,107,783.00	37,561,090,080.00
20007001/11010002 VAT from Federation Accounts	11,556,362,153.48	13,897,632,519.59	14,000,000,000.00	11,542,529,464.00	2,355,103,055.59+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
20007001/11010003 Excess Crude Allocation from FAAC		1,086,512,659.69			1,086,512,659.69+		2,000,000,000.00	2,032,437,101.68	2,071,935,440.22
20007001/11010006 NNPC Refunds	74,778,394.87		200,000,000.00						
20007001/11010008 Refund from Paris Club	600,000,000.00								
20007001/11010009 Budget Augmentation	2,154,734,182.58								
20007001/11010011 13% Derivation	6,690,183,989.30	5,351,784,597.17	8,000,000,000.00	3,831,553,901.00	1,520,230,696.17+	39.68%+	5,229,421,948.00	5,314,235,593.79	5,417,512,342.41
20007001/11010012 NDA/Okwosi Derivation			51,300,000.00						
20007001/11010013 Exchange Rate Difference	107,066,264.81	1,504,515,575.72	87,000,000.00		1,504,515,575.72+		2,500,000,000.00	2,540,546,377.19	2,589,919,300.24
20007001/11010014 Recovery from Oil Well	22,187,824.74								
20007001/11010015 Other Non Oil Excess	1,195,010,976.67	1,571,008,478.01	1,500,000,000.00		1,571,008,478.01+		300,000,000.00	304,865,565.30	310,790,316.08
20007001/11010016 Excess PPT Account	60,250,000.00								
20007001/11010017 Excess Charges Recovered	53,594,879.65	25,048,741.20	185,000,000.00		25,048,741.20+		40,000,000.00	40,648,742.02	41,438,708.77
20007001/11010018 Forex Equalization		337,690,588.28	226,000,000.00		337,690,588.28+		240,000,000.00	243,892,452.22	248,632,252.82
Total	59,339,361,494.87	55,883,177,678.55	67,249,300,000.00	64,908,447,448.00	9,025,269,769.45-	13.90%-	57,759,382,382.00	60,696,155,862.61	60,836,855,697.86
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	130,615,615.36	252,666,996.93	300,000,000.00	50,000,000.00	202,666,996.93+	405.33%+	500,000,000.00	508,109,275.39	517,983,860.03
20008001/12010002 Direct Assessment Tax (Current)	100,221,255.02	101,820,617.06	1,000,000,000.00	150,000,000.00	48,179,382.94-	32.12%-	1,000,000,000.00	1,016,218,550.90	1,035,967,720.16
20008001/12010003 Direct Assessment Tax (Arrears/Late)	95,662,958.73	125,739,601.71	300,000,000.00	100,000,000.00	25,739,601.71+	25.74%+	500,000,000.00	508,109,275.39	517,983,860.03
20008001/12010004 Pay As You Earn (PAYE) - Federal	78,513,216.91	135,705,314.06	800,000,000.00	100,000,000.00	35,705,314.06+	35.71%+	1,500,000,000.00	1,524,327,826.29	1,553,951,580.19
20008001/12010005 Pay As You Earn (PAYE) - State	1,591,812,631.15	2,536,703,088.77	2,784,956,016.00	900,000,000.00	1,636,703,088.77+	181.86%+	3,100,000,000.00	3,150,277,507.68	3,211,499,932.41
20008001/12010006 Pay As You Earn (PAYE) - Local Government	254,290,939.56	231,836,805.12	300,000,000.00	225,000,000.00	6,836,805.12+	3.04%+	400,000,000.00	406,487,420.29	414,387,088.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	1,949,278,074.50	2,037,659,398.72	3,500,000,000.00	1,200,000,000.00	837,659,398.72+	69.80%+	2,500,000,000.00	2,540,546,377.19	2,589,919,300.24
20008001/12010008 Pool Betting Tax Current	1,777,500.00	280.00			280.00+				
20008001/12010010 5% Withholding Tax on Payment to Contractors	196,814,956.65	242,481,132.80	500,000,000.00	375,000,000.00	132,518,867.20-	35.34%-	1,000,000,000.00	1,016,218,550.90	1,035,967,720.16
20008001/12010011 10% Withholding Tax on Dividends	165,976,844.62	144,768,774.22	500,000,000.00	375,000,000.00	230,231,225.78-	61.39%-	800,000,000.00	812,974,840.70	828,774,176.11
20008001/12010012 10% Withholding Tax on Bank Interests	763,450,097.54	749,562,126.05	2,000,000,000.00	999,182,275.00	249,620,148.95-	24.98%-	1,500,000,000.00	1,524,327,826.29	1,553,951,580.19
20008001/12010013 10% Withholding Tax on Rents	24,198,992.24	29,117,894.56	15,000,000.00	11,250,000.00	17,867,894.56+	158.83%+	20,000,000.00	20,324,371.06	20,719,354.38
20008001/12010014 10% Withholding Tax on Royalties	866,454.17	11,606,999.39	30,000,000.00	22,500,000.00	10,893,000.61-	48.41%-	40,000,000.00	40,648,742.02	41,438,708.77
20008001/12010015 10% Withholding Tax on Directors Fees	3,834,862.90	1,620,048.38	10,000,000.00	7,500,000.00	5,879,951.62-	78.40%-	20,000,000.00	20,324,371.06	20,719,354.38
20008001/12010017 Development Levy	4,481,762.62	8,711,815.64	24,000,000.00	18,000,000.00	9,288,184.36-	51.60%-	25,000,000.00	25,405,463.75	25,899,199.04
20008001/12010018 Advertisement Tax	20,000.00	219,108.75			219,108.75+				
20008001/12010019 Stamp	3,106,020.74	37,760,979.71			37,760,979.71+				
20008001/12010020 Pay As You Earn (PAYE) - (Arrears)	80,944,110.35	2,364,048,352.92	1,500,000,000.00	605,000,000.00	1,759,048,352.92+	290.75%+	1,000,000,000.00	1,016,218,550.90	1,035,967,720.16
20008001/12010034 Cattle Tax		700,000.00			700,000.00+				
20008001/12010036 Consumption Tax	651,600.00		12,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total	5,446,517,893.06	9,012,729,334.79	13,575,956,016.00	5,147,432,275.00	3,865,297,059.79+	75.09%+	13,925,000,000.00	14,150,843,320.65	14,425,850,508.76

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
ABIA STATE GAMING AND CONTROL BOARD									
Organization/Economic Code									
20009001/12010000									
20009001/12010008 Pools Betting Tax (Current)	3,199,311.64	4,232,000.00	15,000,000.00	6,250,000.00	2,018,000.00-	32.29%-	17,000,000.00	17,275,715.37	17,611,457.26
20009001/12010009 Pools Betting Tax (Arrears)	360,000.00	860,000.00	5,000,000.00	1,750,000.00	890,000.00-	50.86%-	5,000,000.00	5,081,092.79	5,179,844.66
Total	3,559,311.64	5,092,000.00	20,000,000.00	8,000,000.00	2,908,000.00-	36.35%-	22,000,000.00	22,356,808.16	22,791,301.92
ABIA STATE PHYSIC PLANNING & INFRASTRUCTURAL DEV									
Organization/Economic Code									
11039001/12010000									
11039001/12010017 Infrastructural Development Levy	7,489,863.64	11,360,900.00			11,360,900.00+				
11039001/12010021 Infrastructural Development Levy - Residential Buildings	1,483,881.00	3,504,700.00	5,000,000.00	1,750,000.00	1,754,700.00+	100.27%+	5,000,000.00	5,081,092.79	5,179,844.66
11039001/12010022 Infrastructural Development Levy - Industries	1,731,800.00	2,766,000.00	5,000,000.00	1,750,000.00	1,016,000.00+	58.06%+	5,000,000.00	5,081,092.79	5,179,844.66
11039001/12010023 Infrastructural Development Levy - Filling Stations	525,000.00	667,000.00	1,000,000.00	750,000.00	83,000.00-	11.07%-	1,000,000.00	1,016,218.60	1,035,973.82
11039001/12010024 Infrastructural Development Levy - Hotels/Catering Services	1,821,000.00	2,270,000.00	2,000,000.00	800,000.00	1,470,000.00+	183.75%+	2,000,000.00	2,032,437.10	2,071,935.42
11039001/12010025 Infrastructural Development Levy - Private Education/Institutions	1,124,800.00	917,900.00	6,000,000.00	1,500,000.00	582,100.00-	38.81%-	6,000,000.00	6,097,311.29	6,215,806.36
11039001/12010026 Infrastructural Development Levy - Financial Institutions	8,530,000.00	7,904,000.00	5,500,000.00	1,125,000.00	6,779,000.00+	602.58%+	5,500,000.00	5,589,202.04	5,697,825.45
11039001/12010027 Infrastructural Development Levy - Communications and Allied	202,000.00	168,000.00	3,000,000.00	2,250,000.00	2,082,000.00-	92.53%-	3,000,000.00	3,048,655.70	3,107,909.24
11039001/12010028 Infrastructural Development Levy - Market/Warehouse	1,040,913.37	80,200.00	14,000,000.00	3,500,000.00	3,419,800.00-	97.71%-	14,000,000.00	14,227,059.67	14,503,548.13
11039001/12010029 Infrastructural Development Levy - Transport (Vehicle Load)	1,222,000.00	2,020.00	15,000,000.00	2,200,000.00	2,197,980.00-	99.91%-	15,000,000.00	15,243,278.27	15,539,521.85
11039001/12010030 Infrastructural Development Levy - Containers	1,364,000.00	6,000.00	2,000,000.00	800,000.00	794,000.00-	99.25%-	2,000,000.00	2,032,437.10	2,071,935.42
11039001/12010031 Infrastructural Development Levy - Parks (Private)	250,000.00	450,000.00	1,000,000.00	500,000.00	50,000.00-	10.00%-	1,000,000.00	1,016,218.60	1,035,973.82
11039001/12010032 Infrastructural Development Levy - Oil/Gas Facilities	52,000.00	20,000.00			20,000.00+				
11039001/12010033 Infrastructural Development Levy - Private Hospitals	293,000.00	548,000.00	1,000,000.00	500,000.00	48,000.00+	9.60%+	1,000,000.00	1,016,218.60	1,035,973.82
11039001/12010035 Infrastructural Dev. Levy - Quarrying/Mining Industries	1,500,000.00	2,000,000.00	2,500,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00	2,540,546.34	2,589,928.44
Total	28,630,258.01	32,664,720.00	63,000,000.00	18,425,000.00	14,239,720.00+	77.28%+	63,000,000.00	64,021,768.67	65,266,020.98
TOTAL TAXES	5,478,707,462.71	9,050,486,054.79	13,658,956,016.00	5,173,857,275.00	3,876,628,779.79+	74.93%+	14,010,000,000.00	14,237,221,897.48	14,513,907,831.66
LICENSES									
LICENSES									
MINISTRY OF LOCAL GOVT AND CHIEFTANCY AFFAIRS									
Organization/Economic Code									
51001001/12020000									
51001001/12020090 Licencing of Place of Worship for Celebration of Marriages			2,000,000.00	20,000.00	20,000.00-	100.00%-	10,000.00	10,162.18	10,361.72
Total			2,000,000.00	20,000.00	20,000.00-	100.00%-	10,000.00	10,162.18	10,361.72
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020027 Motor Dealers Licence	138,500.00	5,958.80	200,000.00	60,000.00	54,041.20-	90.07%-	200,000.00	203,243.70	207,199.64
20008001/12020032 Motor Vehicle Licenses	265,783,389.38	389,318,435.36	400,000,000.00	90,000.00	389,228,435.36+	432,476.04%+	300,000,000.00	304,865,565.30	310,790,316.08
20008001/12020033 Drivers' Licenses	84,288,000.00	64,562,045.32	300,000,000.00	200,000,000.00	135,437,954.68-	67.72%-	200,000,000.00	203,243,710.20	207,193,544.05
Total	350,209,889.38	453,886,439.48	700,200,000.00	200,150,000.00	253,736,439.48+	126.77%+	500,200,000.00	508,312,519.09	518,191,059.66

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
LICENSES									
ABIA STATE GAMING COMMISSION									
Organization/Economic Code									
20009001/12020000									
20009001/12020043 Gaming Licenses (Current)	33,352,000.00	19,927,000.00	20,000,000.00	5,832,189.00	14,094,811.00+	241.67%+	25,000,000.00	25,405,463.75	25,899,199.04
20009001/12020044 Gaming Licenses (Arrears)		11,000.00	2,000,000.00	200,000.00	189,000.00-	94.50%-	1,000,000.00	1,016,218.60	1,035,973.82
20009001/12020045 Pools Agents Licenses (Current)	1,963,500.00	5,278,500.00	8,000,000.00	300,000.00	4,978,500.00+	1,659.50%+	6,000,000.00	6,097,311.29	6,215,806.36
20009001/12020046 Pools Agents Licenses (Arrears)		15,000.00	10,000,000.00	600,000.00	585,000.00-	97.50%-	10,000,000.00	10,162,185.48	10,359,677.19
20009001/12020050 Pools Proprietor Licenses			2,000,000.00	200,000.00	200,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
20009001/12020051 Pool Betting and Casino Licenses	3,605,000.00	1,681,000.00	3,000,000.00	200,000.00	1,481,000.00+	740.50%+	4,000,000.00	4,064,874.19	4,143,870.83
20009001/12020052 Gaming Machine Licenses			5,000,000.00	2,200,000.00	2,200,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
20009001/12020088 Pools Proprietor Licenses Sports bet/Lotto Agent			20,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total	38,920,500.00	26,912,500.00	70,000,000.00	10,532,189.00	16,380,311.00+	155.53%+	70,000,000.00	71,135,298.56	72,517,764.69
TOTAL LICENSES	390,319,189.38	485,797,589.48	1,456,550,000.00	286,059,189.00	199,738,400.48+	69.82%+	675,610,000.00	686,567,415.13	699,910,226.17
LICENSES									
MINISTRY OF Trade and Investment									
Organization/Economic Code									
22001001/12020000									
22001001/12020078 Licensing of Produce Store Keepers	4,000.00	18,000.00			18,000.00+				
Total	4,000.00	18,000.00			18,000.00+				
LICENSES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12020000									
28001001/12020041 Licencing of Computer Based Business Centres			200,000.00	20,000.00	20,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total			200,000.00	20,000.00	20,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020037 Trade Permit License		2,400.00			2,400.00+				
29001001/12020048 Rider's Permit			162,500,000.00	75,000,000.00	75,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
29001001/12020056 Mass Transit Operators Licenses	350,000.00	3,126,000.00	2,000,000.00	60,000.00	3,066,000.00+	5,110.00%+	3,000,000.00	3,048,655.70	3,107,909.24
29001001/12020057 Renewal of Mass Transit Operators Licenses	300,000.00	1,500,000.00	2,000,000.00	50,000.00	1,450,000.00+	2,900.00%+	2,000,000.00	2,032,437.10	2,071,935.42
29001001/12020073 Private Loading Bay Operation Permit Fees			402,000,000.00	40,000.00	40,000.00-	100.00%-	50,000,000.00	50,810,927.50	51,798,385.96
29001001/12020089 Annual Route Permit/ Commercial Vehicle Fees			100,000,000.00	100,000.00	100,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total	650,000.00	4,628,400.00	668,500,000.00	75,250,000.00	70,621,600.00-	93.85%-	95,000,000.00	96,540,762.31	98,416,939.49
LICENSES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12020000									
32001001/12020047 Permit for Oil Service Company			2,000,000.00	50,000.00	50,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
Total			2,000,000.00	50,000.00	50,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
LICENSES									
MINISTRY OF PUBLIC UTILITIES									
Organization/Economic Code									
52001001/12020000									
52001001/12020025 Renewal of fisher Licences			500,000.00	2,000.00	2,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
52001001/12020028 Drilling Permit	12,500.00		500,000.00	2,000.00	2,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
52001001/12020070 Excavation Permit			50,000.00	1,000.00	1,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
Total	12,500.00		1,050,000.00	5,000.00	5,000.00-	100.00%-	1,300,000.00	1,321,084.15	1,346,779.23
LICENSES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 Borehole Drilling Permit/Licence	288,800.00	234,000.00	10,000,000.00	20,000.00	214,000.00+	1,070.00%+	5,000,000.00	5,081,092.79	5,179,844.66
Total	288,800.00	234,000.00	10,000,000.00	20,000.00	214,000.00+	1,070.00%+	5,000,000.00	5,081,092.79	5,179,844.66
LICENSES									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12020000									
60001001/12020055 Temporary Occupational Licences	15,000.00								
Total	15,000.00								
LICENSES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020039 Renewal of Patent & Proprietary Vendors Licences		10,000.00			10,000.00+				
Total		10,000.00			10,000.00+				
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
35001001/12020028 Borehole Drilling Licences	5,000.00	9,250.00			9,250.00+				
35001001/12020038 Forestry Licences Roller Saws Saw Mills Hammer Licence	169,500.00	75,000.00	600,000.00	2,000.00	73,000.00+	3,650.00%+	400,000.00	406,487.40	414,387.04
35001001/12020066 Permit to Food Vendor/Pure Water Manufacturer	44,000.00	10,000.00	2,000,000.00	10,000.00			1,500,000.00	1,524,327.85	1,553,954.62
35001001/12020625 Power Saw Registration Fee		4,000.00			4,000.00+				
Total	218,500.00	98,250.00	2,600,000.00	12,000.00	86,250.00+	718.75%+	1,900,000.00	1,930,815.25	1,968,341.66
LICENSES									
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFR									
Organization/Economic Code									
51001001/12020000									
51001001/12020040 License Plates		10,000.00			10,000.00+				
Total		10,000.00			10,000.00+				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
11001001/12040090 Administrative Fees			25,000,000.00	7,500,000.00	7,500,000.00-	100.00%-	15,000,000.00	15,243,278.27	15,539,521.85
11001001/12040217 Issuance of Certificate of State of Origin	55,000.00	19,000.00			19,000.00+				
11001001/12040636 3% Security Fund	15,015,934.52	238,551,166.80			238,551,166.80+				
Total	15,070,934.52	238,570,166.80	35,000,000.00	10,500,000.00	228,070,166.80+	2,172.10%+	20,000,000.00	20,324,371.06	20,719,366.50
FEES									
OFFICE OF THE DEPUTY GOVERNOR									
Organization/Economic Code									
11001002/12040000									
11001002/12040027 Tender Fees			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Total			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT									
Organization/Economic Code									
11013001/12040000									
11013001/12040027 Tenders Fees			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
11013001/12040217 Issuance of Certificate of State of Origin	3,000.00	7,000.00			7,000.00+				
11013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total	3,000.00	7,000.00	300,000.00	90,000.00	83,000.00-	92.22%-	300,000.00	304,865.55	310,805.51
FEES									
LIAISON OFFICE - LAGOS									
Organization/Economic Code									
11021001/12040000									
11021001/12040217 Issuance of Certificate of Origin		140,000.00	250,000.00	75,000.00	65,000.00+	86.67%+	500,000.00	508,109.25	517,992.92
Total		140,000.00	250,000.00	75,000.00	65,000.00+	86.67%+	500,000.00	508,109.25	517,992.92
FEES									
ABUJA LIAISON OFFICE									
Organization/Economic Code									
11021002/12040000									
11021002/12040057 Registration of Special Number for Traditional Rulers							500,000.00	508,109.25	517,992.92
11021002/12040217 Issuance of Certificate of State	700,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total	700,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,966.74
FEES									
BUREAU OF SPECIAL SERVICES									
Organization/Economic Code									
11021001/12040000									
11021002/12040057 Plate Numbers for Traditional Rulers			500,000.00	150,000.00	150,000.00-	100.00%-			
11018001/12040217 Issuance of Certificate of State of Origin	150,000.00		500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Total	150,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	500,000.00	508,109.25	517,992.92

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
FEES									
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD									
Organization/Economic Code									
11039001/12040000									
11039001/12040027 Tender Fees		10,000.00			10,000.00+				
11039001/12040048 Infrastructural Development Levy	1,789,200.00	1,059,400.00			1,059,400.00+				
11039001/12040273 Fees for Renovation/Extension of Commercial Building	26,246.00	15,120,500.00			15,120,500.00+				
11039001/12040620 Processing Fees for Development of Petrol Filling Station	255,000.00	515,000.00			515,000.00+				
Total	2,070,446.00	16,704,900.00			16,704,900.00+				
FEES									
ABIA STATE OIL PRODUCTION AREAS DEV. COMMUNITY ASOPADEC									
Organization/Economic Code									
11101001/12040000									
11101001/12040017 Contractors Registration Fees			60,000,000.00	18,000,000.00	18,000,000.00-	100.00%-	100,000,000.00	101,621,855.10	103,596,772.03
11101001/12040027 Tender Fees			40,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	50,000,000.00	50,810,927.50	51,798,385.96
Total			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	150,000,000.00	152,432,782.60	155,395,157.99
FEES									
ABIA STATE PENSION BOARD									
Organization/Economic Code									
11035001/12040000									
11035001/12040649 Pensioners Identity Card Fees	270,500.00	222,000.00	350,000.00	105,000.00	117,000.00+	111.43%+	1,000,000.00	1,016,218.60	1,035,973.82
Total	270,500.00	222,000.00	350,000.00	105,000.00	117,000.00+	111.43%+	1,000,000.00	1,016,218.60	1,035,973.82
FEES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11100102/12040000									
11100102/12040677 Quality Check on all Product							12,000,000.00	12,194,622.57	12,431,612.61
11100102/12040678 Registration of Joint Venture							3,000,000.00	3,048,655.70	3,107,909.24
Total							15,000,000.00	15,243,278.27	15,539,521.85
FEES									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY (ASAA)									
Organization/Economic Code									
11100104/12040000									
11100104/12040036 Advertisement Fees (Mobile Road show)		65,246.44	2,000,000.00	600,000.00	534,753.56-	89.13%-	2,000,000.00	2,032,437.10	2,071,935.42
11100104/12040264 Registration Fees	132,000.00	305,000.00	1,000,000.00	300,000.00	5,000.00+	1.67%+	1,000,000.00	1,016,218.60	1,035,973.82
11100104/12040457 Bus Shelter	2,500,000.00	40,000.00	5,000,000.00	1,500,000.00	1,460,000.00-	97.33%-	5,000,000.00	5,081,092.79	5,179,844.66
11100104/12040661 Registration & Permit	4,353,721.00	8,538,640.00			8,538,640.00+				
11100104/12040680 Renewal of Permit Fees	54,027,635.50	46,662,440.00			46,662,440.00+				
Total	61,013,356.50	55,611,326.44	8,000,000.00	2,400,000.00	53,211,326.44+	2,217.14%+	8,000,000.00	8,129,748.38	8,287,753.90
FEES									
ABIA STATE HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12040000									
12003001/12040027 Tenders Fees			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
12003001/12040090 Administrative Charges	20,000.00								
Total	20,000.00		5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
MINISTRY OF INFORMATION AND STRATEGY									
23001001/12040000									
23001001/12040017 Registration of Private Suppliers of Stationery Mate			500,000.00	150,000.00	150,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
23001001/12040027 Tenders Fees			500,000.00	150,000.00	150,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
23001001/12040060 Registration of Magazine			3,000,000.00	900,000.00	900,000.00-	100.00%-	900,000.00	914,596.64	932,380.07
23001001/12040264 Registration Fees for TV / Radio Station			3,000,000.00	900,000.00	900,000.00-	100.00%-	900,000.00	914,596.64	932,380.07
23001001/12040336 Registration of Private Printers			12,000,000.00	3,600,000.00	3,600,000.00-	100.00%-	3,600,000.00	3,658,386.79	3,729,483.79
23001001/12040607 Annual Renewal Fee of Private Printers			3,000,000.00	900,000.00	900,000.00-	100.00%-	900,000.00	914,596.64	932,380.07
23001001/12040632 Renewal of Private Suppliers of Stationery Materials			100,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	30,486.55	31,085.05
Total			22,100,000.00	6,630,000.00	6,630,000.00-	100.00%-	6,630,000.00	6,737,529.05	6,868,513.44
FEES									
ABIA STATE PRINTING AND PUBLISHING CORPORATION									
23055001/12040000									
23055001/12040027 Tender Fees			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
23055001/12040036 Advertisement Fees	2,407,600.00	358,500.00	7,000,000.00	2,100,000.00	1,741,500.00-	82.93%-	7,000,000.00	7,113,529.89	7,251,780.07
Total	2,407,600.00	358,500.00	9,000,000.00	2,700,000.00	2,341,500.00-	86.72%-	9,000,000.00	9,145,966.98	9,323,715.60
FEES									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12040000									
25001001/12040040 Card Fee (and Service Clinic)	257,300.00								
25001001/12040608 Fees for Pensioners ID Card	125,000.00								
Total	382,300.00								
FEES									
BUREAU OF TRAINING									
Organization/Economic Code									
25005001/12040000									
25005001/12040062 Issuance of Statement of Result for Compro			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
25005001/12040316 Examination Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
25005001/12040609 Fee for Computer Training School			600,000.00	180,000.00	180,000.00-	100.00%-	600,000.00	609,731.10	621,586.67
25005001/12040672 Registration Fees for Proficiency Course			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Total			6,800,000.00	2,040,000.00	2,040,000.00-	100.00%-	6,800,000.00	6,910,286.19	7,044,604.79
FEES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005001/12040000									
25005003/12040312 Card Fees (CSC)			60,000.00	18,000.00	18,000.00-	100.00%-	60,000.00	60,973.11	62,159.10
25005003/12040316 Medical Examination Fees			40,000.00	12,000.00	12,000.00-	100.00%-	40,000.00	40,648.74	41,446.77
Total			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
FEES									
LOCAL GOVERNMENT STAFF PENSION BOARD									
Organization/Economic Code									
25007001/12040000									
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
Organization/Economic Code									
40001001/12040000									
40001001/12040017 Registration of Firms of Chartered Accountants	10,000.00	5,000.00	50,000.00	15,000.00	10,000.00-	66.67%-	50,000.00	50,810.92	51,808.49
40001001/12040151 Renewal of Registration of Chartered Accountants	75,000.00	25,000.00	150,000.00	45,000.00	20,000.00-	44.44%-	150,000.00	152,432.77	155,402.25
40001001/12040633 Unserviceable Stores			25,000.00	7,500.00	7,500.00-	100.00%-	25,000.00	25,405.43	25,910.36
Total	85,000.00	30,000.00	225,000.00	67,500.00	37,500.00-	55.56%-	225,000.00	228,649.13	233,120.99
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/12040000									
47001001/12040052 Civil Service Examination Fees	210,000.00						100,000.00	101,621.85	103,605.88
47001001/12040225 Examination Fees for Appointments	702,500.00	2,000.00	1,000,000.00	300,000.00	298,000.00-	99.33%-			
47001001/12040325 Application Fees for Transfer of Service							50,000.00	50,810.92	51,808.49
Total	912,500.00	2,000.00	1,000,000.00	300,000.00	298,000.00-	99.33%-	150,000.00	152,432.77	155,414.37
FEES									
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040104 Councillorship Elections			300,000,000.00	90,000,000.00	90,000,000.00-	100.00%-			
48001001/12040105 Chairmanship Elections		51,564,000.00	100,000,000.00	30,000,000.00	21,564,000.00+	71.88%+			
48001001/12040106 Others (Bye Elections)							200,000,000.00	203,243,710.20	207,193,544.05
Total		51,564,000.00	400,000,000.00	120,000,000.00	68,436,000.00-	57.03%-	200,000,000.00	203,243,710.20	207,193,544.05
FEES									
AUDITOR GENERAL-LOCAL GOVERNMENT									
Organization/Economic Code									
63001001/12040000									
63001001/12040027 Tenders Fees			200,000.00	60,000.00	60,000.00-	100.00%-			
63001001/12040234 Arrears of Audit Fees			50,000,000.00	15,000,000.00	15,000,000.00-	100.00%-			
63001001/12040347 Audit Fees (Local Government)			25,000.00	7,500.00	7,500.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
63001001/12040397 Audit Fees for Health Agency			20,900,000.00	6,270,000.00	6,270,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
63001001/12040600 Audit Fees for ASUBEB (LG Funds)			500,000.00	150,000.00	150,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
63001001/12040604 Audit Fees for Centre for Mass Literacy Education			500,000.00	150,000.00	150,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
63001001/12040611 Audit Fees for Local Gov't Education Authority			20,500.00	6,150.00	6,150.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
63001001/12040612 Audit Fees for Local Gov't Training Fund			800,000.00	240,000.00	240,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
63001001/12040613 Audit Fees for Local Government Pensions Board			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
63001001/12040614 Audit Fees for Joint Allocation Account Committee			1,200,000.00	360,000.00	360,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
63001001/12040634 Registration of Auctioneers			5,000.00	1,500.00	1,500.00-	100.00%-			
63001001/12040635 Registration of Firms of Chartered Accountant			500,000.00	150,000.00	150,000.00-	100.00%-			
Total			75,650,500.00	22,695,150.00	22,695,150.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,235.40

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12040000									
64001001/12040017 Registration of Consultants			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
64001001/12040027 Tenders Fee			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
64001001/12040377 Renewal of Consultants							200,000.00	203,243.70	207,199.64
Total			400,000.00	120,000.00	120,000.00-	100.00%-	600,000.00	609,731.10	621,598.80
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
630120/0000									
64002001/12040325 Application Fee for Transfer/ Regularization of Appointment			1,030,000.00	309,000.00	309,000.00-	100.00%-			
Total			1,030,000.00	309,000.00	309,000.00-	100.00%-			
FEES									
MIN. OF SPECIAL DUTIES									
Organization/Economic Code									
66001001/12040000									
66001001/12040264 Registration fees for Seminars			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-			
66001001/12040286 Fee for Training and workshop for ICT/Business Centres			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-			
Total			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
FEES									
MIN. OF INTERSTATE AFAIRS									
Organization/Economic Code									
68001001/12040000									
68001001/12040397 Registration of Non-Abians Associations			7,500,000.00	2,250,000.00	2,250,000.00-	100.00%-			
68001001/12040600 Renewal of registration			100,000.00	30,000.00	30,000.00-	100.00%-			
Total			7,600,000.00	2,280,000.00	2,280,000.00-	100.00%-			
FEES									
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
Organization/Economic Code									
15001001/12040000									
15001001/12040027 Tender Fees	29,579.55		500,000.00	150,000.00	150,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
15001001/12040046 Veterinary/Agricultural Services Fees		15,500.00	100,000.00	30,000.00	14,500.00-	48.33%-	200,000.00	203,243.70	207,199.64
15001001/12040090 Administration Charges	1,000,500.00								
15001001/12040093 Trade Animal Control	280,000.00		20,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	15,000,000.00	15,243,278.27	15,539,521.85
15001001/12040108 Prophylactic Treatment Fees	152,350.00	143,100.00	100,000.00	30,000.00	113,100.00+	377.00%+	100,000.00	101,621.85	103,605.88
15001001/12040112 Livestock Farm Site Inspection Fees			10,000.00	3,000.00	3,000.00-	100.00%-	10,000.00	10,162.18	10,361.72
15001001/12040113 Meat Inspection Fees	1,102,000.00	1,647,250.00	8,000,000.00	2,400,000.00	752,750.00-	31.36%-	8,000,000.00	8,129,748.38	8,287,741.78
15001001/12040442 Clinic Charge Fees	48,400.00	84,300.00	150,000.00	45,000.00	39,300.00+	87.33%+	100,000.00	101,621.85	103,605.88
15001001/12040537 Farmers Registration Fee	1,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total	2,613,829.55	1,890,150.00	29,860,000.00	8,958,000.00	7,067,850.00-	78.90%-	23,910,000.00	24,297,785.59	24,770,029.65

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12040000									
20001001/12040027 Tenders Fees			300,000.00	90,000.00	90,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Total			300,000.00	90,000.00	90,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
FEES									
ABIA STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	482,179,021.00	5,096,387.13	100,000.00	30,000.00	5,066,387.13+	16,887.96%+	2,000,000.00	2,032,437.10	2,071,935.42
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	7,325,101.16	5,932,193.53	25,000,000.00	7,500,000.00	1,567,806.47-	20.90%-	20,000,000.00	20,324,371.06	20,719,354.38
20008001/12040047 Land Use Charge (Current)	85,949,471.52	111,815,495.09	1,000,000,000.00	342,760,000.00	230,944,504.91-	67.38%-	300,000,000.00	304,865,565.30	310,790,316.08
20008001/12040055 Identification of Motor Vehicles Fees	754,925.00		30,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
20008001/12040056 Road Traffic Exam Fees/MOT			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
20008001/12040057 Motor Vehicle New Number Plates	132,064,500.00	93,052,709.80	250,000,000.00	75,000,000.00	18,052,709.80+	24.07%+	100,000,000.00	101,621,855.10	103,596,772.03
20008001/12040058 Stamp Duty	80,748,803.18	115,348,165.76	100,000,000.00	30,000,000.00	85,348,165.76+	284.49%+	100,000,000.00	101,621,855.10	103,596,772.03
20008001/12040090 Administrative Fees	1,526,165,911.54	2,461,892,532.36	10,000,000.00	3,000,000.00	2,458,892,532.36+	81,963.08%+	500,000,000.00	508,109,275.39	517,983,860.03
20008001/12040116 Proof of Ownership	10,708,000.00	10,347,000.00	10,000,000.00	3,000,000.00	7,347,000.00+	244.90%+	5,000,000.00	5,081,092.79	5,179,844.66
20008001/12040275 Flying Revenue (Tricycle Okada motor vehicle etc.)	13,792,000.00	224,989,375.00	700,000,000.00	210,000,000.00	14,989,375.00+	7.14%+	400,000,000.00	406,487,420.29	414,387,088.00
20008001/12040366 Stamp Duty (Others)	805,700.00	18,053,000.00			18,053,000.00+				
20008001/12040582 Renewal of Registration fee for Collecting Agent	200,000.00								
20008001/12040597 Land Use Change (Arrears)	8,250,409.91	706,085.00	200,000,000.00	60,000,000.00	59,293,915.00-	98.82%-	50,000,000.00	50,810,927.50	51,798,385.96
Total	2,348,943,843.31	3,047,232,943.67	2,425,100,000.00	770,290,000.00	2,276,942,943.67+	295.60%+	1,497,000,000.00	1,521,279,170.59	1,550,843,683.07
FEES									
MINISTRY OF TRADE AND INVESTMENT									
Organization/Economic Code									
22001001/12040000									
22001001/12040025 Pest Control & Fumigation/Spray of Produce Stores Fee.	15,000.00	90,000.00	200,000.00	60,000.00	30,000.00+	50.00%+	200,000.00	203,243.70	207,199.64
22001001/12040027 Tender Fees			1,600,000.00	480,000.00	480,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
22001001/12040048 Other Markets Development Levy			5,800,000.00	1,740,000.00	1,740,000.00-	100.00%-	6,000,000.00	6,097,311.29	6,215,806.36
22001001/12040117 Registration of Stores (Produce)	1,503,000.00	53,000.00	250,000.00	75,000.00	22,000.00-	29.33%-	250,000.00	254,054.62	258,997.02
22001001/12040118 Cashew nut Inspection Fees	60,000.00	105,000.00	400,000.00	120,000.00	15,000.00-	12.50%-	350,000.00	355,676.47	362,590.78
22001001/12040119 Palm Oil Inspection Fees	2,933,100.00	3,155,000.00	13,000,000.00	3,900,000.00	745,000.00-	19.10%-	15,000,000.00	15,243,278.27	15,539,521.85
22001001/12040120 Palm Kernel Produce Inspection Fees	212,800.00	495,800.00	15,000,000.00	4,500,000.00	4,004,200.00-	88.98%-	10,000,000.00	10,162,185.48	10,359,677.19
22001001/12040121 Rubber Produce Inspect Fee		16,000.00	500,000.00	150,000.00	134,000.00-	89.33%-	600,000.00	609,731.10	621,586.67
22001001/12040125 Registration of Business Premises (Current)	1,358,000.00	317,000.00	62,000,000.00	18,600,000.00	18,283,000.00-	98.30%-	65,000,000.00	66,054,205.77	67,337,907.92
22001001/12040126 Registration of Business Premises (Arrears)	14,000.00	175,000.00	12,000,000.00	3,600,000.00	3,425,000.00-	95.14%-	10,000,000.00	10,162,185.48	10,359,677.19
22001001/12040127 Renewal of Business Premises	19,554,777.01	19,184,900.00	30,000,000.00	9,000,000.00	10,184,900.00+	113.17%+	31,000,000.00	31,502,775.03	32,115,005.40
22001001/12040128 Stallage Fees (Ekeoha Shopping Centre Ltd Aba)	7,125,277.01	1,248,400.00	100,000,000.00	30,000,000.00	28,751,600.00-	95.84%-	100,000,000.00	101,621,855.10	103,596,772.03
22001001/12040130 Haulage Fees	1,800,000.00	1,805,000.00	3,000,000.00	900,000.00	905,000.00+	100.56%+	3,000,000.00	3,048,655.70	3,107,909.24
22001001/12040131 Other Markets Fees	12,247,000.00	72,579,000.00	100,000,000.00	30,000,000.00	42,579,000.00+	141.93%+	105,000,000.00	106,702,947.89	108,776,616.68
22001001/12040231 Renewal of Produce Stores	6,000.00	29,000.00	1,600,000.00	480,000.00	451,000.00-	93.96%-	1,500,000.00	1,524,327.85	1,553,954.62
22001001/12040244 Registration of Produce Merchant	8,000.00	94,000.00	750,000.00	225,000.00	131,000.00-	58.22%-	500,000.00	508,109.25	517,992.92
22001001/12040273 Approval Fees for Commercial Buildings			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
22001001/12040371 Cocoa: Produce Inspection Fee	3,590,000.00	6,805,830.00	30,000,000.00	9,000,000.00	2,194,170.00-	24.38%-	20,000,000.00	20,324,371.06	20,719,354.38
22001001/12040525 Produce Inspection	4,328,000.00	3,450,000.00	300,000.00	90,000.00	3,360,000.00+	3,733.33%+	350,000.00	355,676.47	362,590.78
Total	54,754,954.02	109,602,930.00	381,400,000.00	114,420,000.00	4,817,070.00-	4.21%-	375,250,000.00	381,336,011.17	388,746,959.71

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
MINISTRY OF SCIENCE & TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040027 Tender Fees		416,000.00	50,000.00	15,000.00	401,000.00+	2,673.33%+	100,000.00	101,621.85	103,605.88
28001001/12040227 Registration Fees for Joint Venture	20,000.00	40,000.00	200,000.00	60,000.00	20,000.00-	33.33%-	150,000.00	152,432.77	155,402.25
28001001/12040228 Registration of Technical Based Artisan/Traded Association			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
28001001/12040229 Registration Fees for Scientific and Technological Lab			150,000.00	45,000.00	45,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
28001001/12040230 Inspection Fees for Scientific & Technological Lab			120,000.00	36,000.00	36,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
28001001/12040265 Annual Renewal of Registration Fees		2,000.00	120,000.00	36,000.00	34,000.00-	94.44%-	100,000.00	101,621.85	103,605.88
28001001/12040616 Registration of ICT & Business Centers			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,500,000.00	5,589,202.04	5,697,825.45
28001001/12040617 Renewal Fees for ICT Based Centers			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,500,000.00	2,540,546.34	2,589,928.44
28001001/12040637 Installation of New Mast in the State			6,000,000.00	1,800,000.00	1,800,000.00-	100.00%-	5,400,000.00	5,487,580.19	5,594,231.81
28001001/12040671 Annual Renewal Fees for Mast			8,500,000.00	2,550,000.00	2,550,000.00-	100.00%-	8,000,000.00	8,129,748.38	8,287,741.78
Total	20,000.00	458,000.00	22,340,000.00	6,702,000.00	6,244,000.00-	93.17%-	22,250,000.00	22,610,862.78	23,050,346.41
FEES									
ABIA STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY									
Organization/Economic Code									
22018001/12040000									
22018001/12040027 Tender Fees	3,500.00	39,842.10			39,842.10+				
Total	3,500.00	39,842.10			39,842.10+				
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12020089 Special Trade Permit Fees(Vehicle/Spare Parts Dealers)			200,000,000.00	60,000,000.00	60,000,000.00-	100.00%-			
29001001/12040015 Trade Test Fees			600,000.00	180,000.00	180,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
29001001/12040017 Annual Registration of Contractors			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
29001001/12040027 Tenders Fees			7,000,000.00	2,100,000.00	2,100,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
29001001/12040028 Fire Certificate Reports Fee	12,348,096.26								
29001001/12040048 Development Levy	1,000.00								
29001001/12040054 Pack and Pay Project	150,800.00	150,000.00	40,000,000.00	12,000,000.00	11,850,000.00-	98.75%-	20,000,000.00	20,324,371.06	20,719,354.38
29001001/12040056 Road Traffic Inspection Fees	106,600.00	90,188.00			90,188.00+				
29001001/12040096 Franchise Fees	320,000.00								
29001001/12040115 Haulage Fees	1,700,000.00	150,000.00	300,000.00	90,000.00	60,000.00+	66.67%+	300,000.00	304,865.55	310,793.39
29001001/12040122 Produce Haulage Fees	1,200,000.00	250,000.00			250,000.00+				
29001001/12040129 Emblems Fees	2,000,000.00	2,400,000.00	100,000.00	30,000.00	2,370,000.00+	7,900.00%+	4,000,000.00	4,064,874.19	4,143,870.83
29001001/12040132 MOT Test Training and Workshop Inspection Fees			89,500,000.00	26,850,000.00	26,850,000.00-	100.00%-	80,000,000.00	81,297,484.04	82,877,417.64
29001001/12040133 Fees from Driving School	280,000.00	9,000.00			9,000.00+		400,000.00	406,487.40	414,387.04
29001001/12040134 Fees for Clearance Certificate			2,500,000.00	750,000.00	750,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
29001001/12040135 Driving Test Fees	4,000.00	341,500.00	750,000,000.00	225,000,000.00	224,658,500.00-	99.85%-	500,000.00	508,109.25	517,992.92
29001001/12040136 Daily Toll Ticket	33,500.00	150,000.00	500,000.00	150,000.00			50,000,000.00	50,810,927.50	51,798,385.96
29001001/12040137 Driving /Eye Test Fees			5,650,000.00	1,695,000.00	1,695,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
29001001/12040265 Renewal Fees from Driving School			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	100,000,000.00	101,621,855.10	103,596,772.03
29001001/12040391 Mechanic Workshop Fee			15,000,000.00	4,500,000.00	4,500,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
29001001/12040453 Okada Identification		250,000.00	200,000,000.00	60,000,000.00	59,750,000.00-	99.58%-	100,000,000.00	101,621,855.10	103,596,772.03
29001001/12040454 Registration of Private Taxis			80,000,000.00	24,000,000.00	24,000,000.00-	100.00%-			
29001001/12040645 Government Park Maintenance Fee			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
29001001/12040691 Renewal of Franchise Fees			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total	18,143,996.26	3,790,688.00	1,493,450,000.00	448,035,000.00	444,244,312.00-	99.15%-	371,000,000.00	377,017,082.35	384,344,078.73

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
FEES	₦	₦	₦	₦		%	₦	₦	₦
ABIA STATE FIRE SERVICE									
Organization/Economic Code									
29001002/12040000									
29001002/12040028 Fire Certificate Reports Fee		8,995,300.00	200,000.00	60,000.00	8,935,300.00+	14,892.17%+	10,000,000.00	10,162,185.48	10,359,677.19
29001002/12040139 Fire Service Training Fees			1,500,000.00	450,000.00	450,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
29001002/12040288 Factories and Industrial Buildings Fire Inspection / Service		60,000.00	100,000,000.00	30,000,000.00	29,940,000.00-	99.80%-	105,000,000.00	106,702,947.89	108,776,616.68
29001002/12040369 Assembling Building Fire Inspection / Service Fees		12,500.00	100,000,000.00	30,000,000.00	29,987,500.00-	99.96%-	105,000,000.00	106,702,947.89	108,776,616.68
29001002/12040465 Business Building Fire Inspection / Service Fees		30,000.00	200,000,000.00	60,000,000.00	59,970,000.00-	99.95%-	205,000,000.00	208,324,802.88	212,373,388.71
29001002/12040681 Residential Building Fire Inspection / Service Fees			600,000,000.00	180,000,000.00	180,000,000.00-	100.00%-	300,000,000.00	304,865,565.30	310,790,316.08
29001002/12040682 Storage Building Fire Inspection / Service Fees			400,000,000.00	120,000,000.00	120,000,000.00-	100.00%-	250,000,000.00	254,054,637.70	258,991,930.01
29001002/12040683 High Hazard Building Fire Inspection / Service Fees		45,000.00	200,000,000.00	60,000,000.00	59,955,000.00-	99.93%-	200,000,000.00	203,243,710.20	207,193,544.05
29001002/12040684 Renewal of Compliance Certificate		250,000.00	100,000,000.00	30,000,000.00	29,750,000.00-	99.17%-	100,000,000.00	101,621,855.10	103,596,772.03
Total		9,392,800.00	1,701,700,000.00	510,510,000.00	501,117,200.00-	98.16%-	1,276,000,000.00	1,296,694,870.94	1,321,894,835.16
FEES									
ABIA TRANSPORT CORPORATION (ABIA LINE)									
Organization/Economic Code									
29053001/12040000									
29053001/12040096 Commission on Franchise Buses	8,370,000.00		150,000,000.00	45,000,000.00	45,000,000.00-	100.00%-	150,000,000.00	152,432,782.60	155,395,157.99
29053001/12040274 Registration Fees	76,850.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
29053001/12040393 Vehicle Inspection	26,583.32								
29053001/12040411 Facility Fees			6,000,000.00	1,800,000.00	1,800,000.00-	100.00%-	6,000,000.00	6,097,311.29	6,215,806.36
29053001/12040412 Courier Service Charges	1,591,666.66		10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
Total	10,065,099.98		167,000,000.00	50,100,000.00	50,100,000.00-	100.00%-	167,000,000.00	169,708,497.96	173,006,615.36
FEES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12040000									
29057001/12040551 Motorcycle Riders Fees	12,000.00	12,000.00	1,000,000.00	300,000.00	288,000.00-	96.00%-	10,000,000.00	10,162,185.48	10,359,677.19
Total	12,000.00	12,000.00	1,000,000.00	300,000.00	288,000.00-	96.00%-	10,000,000.00	10,162,185.48	10,359,677.19
FEES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12040000									
32001001/12040027 Tender Fees		50,000.00	50,000.00	15,000.00	35,000.00+	233.33%+	100,000.00	101,621.85	103,605.88
32001001/12040000 Solid Mineral Development Fees	100,000.00	50,000.00			50,000.00+				
32001001/12040053 Application Fee for Mining Companies							500,000.00	508,109.25	517,992.92
32001001/12040141 Registration of Mining Sites							200,000.00	203,243.70	207,199.64
32001001/12040142 Registration of Filling Station	717,100.00	531,000.00			531,000.00+		2,000,000.00	2,032,437.10	2,071,935.42
32001001/12040143 Renewal of Registration Filling Station	16,000.00	50,000.00	2,500,000.00	750,000.00	700,000.00-	93.33%-	2,000,000.00	2,032,437.10	2,071,935.42
32001001/12040144 Registration of Surface Tanks	30,000.00	10,000.00	1,000,000.00	300,000.00	290,000.00-	96.67%-	1,000,000.00	1,016,218.60	1,035,973.82
32001001/12040145 Loading and Offloading Permit to Tanker Drivers			11,000,000.00	3,300,000.00	3,300,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
32001001/12040149 Certification of Petrol Stations	3,072,000.00	983,000.00	16,000,000.00	4,800,000.00	3,817,000.00-	79.52%-	20,000,000.00	20,324,371.06	20,719,354.38
32001001/12040228 Annual operation fees for quarries/Evacuation sites							20,000,000.00	20,324,371.06	20,719,354.38
32001001/12040581 Loading Fees							50,000,000.00	50,810,927.50	51,798,385.96
32001001/12040618 Renewal of Registration of Surface Tanks	18,000.00								
32001001/12040654 Fees for Scrap Metal Dealers							2,000,000.00	2,032,437.10	2,071,935.42
32001001/12040685 Site Maintenance Fees							1,000,000.00	1,016,218.60	1,035,973.82
Total	3,953,100.00	1,674,000.00	30,550,000.00	9,165,000.00	7,491,000.00-	81.73%-	108,800,000.00	110,564,578.39	112,713,324.35

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
MINISTRY OF ENERGY & MINERAL RESOURCES									
Organization/Economic Code									
31001001/12040000									
31001001/12040027 Tender Fee		5,375,000.00	500,000.00	150,000.00	5,225,000.00+	3,483.33%+			
31001001/12040374 Scrap Metal fees	900,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-			
31001001/12040428 Annual operation fees for quarries/Evacuation sites	4,200,000.00	3,000,000.00	20,500,000.00	6,150,000.00	3,150,000.00-	51.22%-			
31001001/12040581 Loading Fees	1,028,000.00		50,000,000.00	15,000,000.00	15,000,000.00-	100.00%-			
31001001/12040685 Site Maintenance Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-			
Total	6,128,000.00	8,375,000.00	74,000,000.00	22,200,000.00	13,825,000.00-	62.27%-			
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040015 Trade Test Fees			500,000.00	150,000.00	150,000.00-	100.00%-	700,000.00	711,352.94	725,180.43
34001001/12040017 Registration of Contractors/Service Providers Registration F	2,022,500.00	1,305,000.00	10,000,000.00	3,000,000.00	1,695,000.00-	56.50%-	5,000,000.00	5,081,092.79	5,179,844.66
34001001/12040027 Tender Fees	4,509,368.00	2,010,000.00	25,000,000.00	7,500,000.00	5,490,000.00-	73.20%-	10,000,000.00	10,162,185.48	10,359,677.19
34001001/12040049 Registration Fees for Auctioneers	15,000.00		100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
34001001/12040150 Fees for Approval or plan for Petrol Filling Stations			2,000,000.00	600,000.00	600,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
34001001/12040151 Renewal of Contractors Registration	497,500.00	700,000.00	2,000,000.00	600,000.00	100,000.00+	16.67%+	2,000,000.00	2,032,437.10	2,071,935.42
34001001/12040152 Renewal Fees for Auctioneers.	15,000.00	15,000.00	400,000.00	120,000.00	105,000.00-	87.50%-	500,000.00	508,109.25	517,992.92
Total	7,059,368.00	4,030,000.00	40,000,000.00	12,000,000.00	7,970,000.00-	66.42%-	21,300,000.00	21,645,455.10	22,066,145.84
FEES									
MINISTRY OF CULTURE & TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040027 Tender Fees			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
36001001/12040245 Registration of Hotels and Other Tourism Enterprises		320,000.00	2,500,000.00	750,000.00	430,000.00-	57.33%-	3,000,000.00	3,048,655.70	3,107,909.24
36001001/12040264 Registration of Cultural Groups			50,000.00	15,000.00	15,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
36001001/12040399 Hotel Renewal Fees		2,140,000.00	2,500,000.00	750,000.00	1,390,000.00+	185.33%+	2,000,000.00	2,032,437.10	2,071,935.42
36001001/12040400 Registration of Contest of Beauty pageant			50,000.00	15,000.00	15,000.00-	100.00%-	50,000.00	50,810.92	51,808.49
36001001/12040401 Registration of Artist Group			200,000.00	60,000.00	60,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
36001001/12040543 Tourism Enterprises Registration Fees		25,000.00	100,000.00	30,000.00	5,000.00-	16.67%-	100,000.00	101,621.85	103,605.88
36001001/12040622 PMAN Registration			2,500,000.00	750,000.00	750,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
Total		2,485,000.00	8,000,000.00	2,400,000.00	85,000.00+	3.54%+	8,500,000.00	8,637,857.63	8,805,782.27
FEES									
COUNCIL FOR ARTS AND CULTURE									
Organization/Economic Code									
36004001/12040000									
36004001/12040264 Registration/Affiliation Fees			200,000.00	60,000.00	60,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
36004001/12040265 Renewal of Registration/Affiliations Fee			100,000.00	30,000.00	30,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
36004001/12040334 Registration of Cultural Groups			200,000.00	60,000.00	60,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
36004001/12040414 Performance Fees	630,000.00		3,000,000.00	900,000.00	900,000.00-	100.00%-	3,500,000.00	3,556,764.94	3,625,890.04
Total	630,000.00		3,500,000.00	1,050,000.00	1,050,000.00-	100.00%-	4,300,000.00	4,369,739.74	4,454,676.35

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040415 Registration of Tourism Club			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
FEES									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38001001/12040000									
38002001/12040027 Tender Fees			860,000.00	258,000.00	258,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
38002001/12040154 Registration of NGO's	20,000.00	10,000.00	350,000.00	105,000.00	95,000.00-	90.48%-	1,000,000.00	1,016,218.60	1,035,973.82
38002001/12040155 Renewal of NGO's			300,000.00	90,000.00	90,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Total	20,000.00	10,000.00	1,510,000.00	453,000.00	443,000.00-	97.79%-	2,700,000.00	2,743,790.04	2,797,127.97
FEES									
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52101001/12040027 Tender Fess	452,000.00	170,000.00	3,500,000.00	1,050,000.00	880,000.00-	83.81%-	4,000,000.00	4,064,874.19	4,143,870.83
52001001/12040036 Advertisement Fees			1,200,000.00	360,000.00	360,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
52001001/12040374 Industrial Waste Discharge Permit			5,600,000.00	1,680,000.00	1,680,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
52001001/12040392 Adverts on Electronic Pole/Water Tank			1,400,000.00	420,000.00	420,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
52001001/12040419 Water Analysis Fees			150,000.00	45,000.00	45,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total	452,000.00	170,000.00	11,850,000.00	3,555,000.00	3,385,000.00-	95.22%-	15,000,000.00	15,243,278.27	15,539,533.97
FEES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12040000									
52102001/12040027 Tender Fees			3,000,000.00	900,000.00	900,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
52102001/12040260 Water Connection Fee Urban			7,000,000.00	2,100,000.00	2,100,000.00-	100.00%-	7,000,000.00	7,113,529.89	7,251,780.07
52102001/12040263 Water Reconnection Fee - Urban			5,500,000.00	1,650,000.00	1,650,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
52102001/12040416 Water Connection Fee Rural			1,500,000.00	450,000.00	450,000.00-	100.00%-	1,200,000.00	1,219,462.30	1,243,161.23
52102001/12040417 Water Reconnection Fee - Rural			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
52102001/12040418 Annual Borehole Inspection Fees	1,427,350.00	424,800.00	2,000,000.00	600,000.00	175,200.00-	29.20%-	2,500,000.00	2,540,546.34	2,589,928.44
52102001/12040419 Water Analysis Fees	61,000.00	20,250.00	10,200,000.00	3,060,000.00	3,039,750.00-	99.34%-	10,500,000.00	10,670,294.83	10,877,670.11
Total	1,488,350.00	445,050.00	29,700,000.00	8,910,000.00	8,464,950.00-	95.01%-	29,700,000.00	30,181,690.99	30,768,286.78
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Registration of Contractors							1,500,000.00	1,524,327.85	1,553,954.62
53001001/12040027 Tenders Fees	8,772,250.00	336,000.00	2,000,000.00	600,000.00	264,000.00-	44.00%-	1,500,000.00	1,524,327.85	1,553,954.62
53001001/12040181 Plot Development Fees							5,000,000.00	5,081,092.79	5,179,844.66
Total	8,772,250.00	336,000.00	2,000,000.00	600,000.00	264,000.00-	44.00%-	8,000,000.00	8,129,748.38	8,287,753.90

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
ABIA STATE HOUSING & PROPERTY DEV.CORP									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Fees for Contract registration Form			1,000,000.00	300,000.00	300,000.00-	100.00%-			
53001001/12040045 Change of Ownership	200,000.00	190,000.00	400,000.00	120,000.00	70,000.00+	58.33%+	500,000.00	508,109.25	517,992.92
53001001/12040090 Administrative Fees			100,000.00	30,000.00	30,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
53001001/12040171 Change of use {Purpose Fees}			800,000.00	240,000.00	240,000.00-	100.00%-	800,000.00	812,974.79	828,774.19
53001001/12040270 Fees for Fencing of a Plot	200,000.00	50,000.00	230,000.00	69,000.00	19,000.00-	27.54%-	300,000.00	304,865.55	310,793.39
53001001/12040273 Extension /Renovation Permit Fees			600,000.00	180,000.00	180,000.00-	100.00%-	600,000.00	609,731.10	621,586.67
Total	400,000.00	240,000.00	3,130,000.00	939,000.00	699,000.00-	74.44%-	2,350,000.00	2,388,113.57	2,434,549.42
FEES									
MINISTRY OF POVERTY REDUCTION COOPERATIVE & RURAL DEV.									
Organization/Economic Code									
54001001/12040000									
54001001/12040215 Registration of Town Unions	20,000.00	2,000.00	100,000.00	30,000.00	28,000.00-	93.33%-	150,000.00	152,432.77	155,402.25
54001001/12040218 Annual Supervision Fees (Current)	36,500.00	9,500.00	150,000.00	45,000.00	35,500.00-	78.89%-	200,000.00	203,243.70	207,199.64
54001001/12040219 Annual Supervision Fees (Arrears)	58,600.00	32,300.00	150,000.00	45,000.00	12,700.00-	28.22%-	100,000.00	101,621.85	103,605.88
54001001/12040220 Registration Fees for Cooperative Societies	31,000.00	96,000.00	500,000.00	150,000.00	54,000.00-	36.00%-	500,000.00	508,109.25	517,992.92
54001001/12040221 Application Fees for Cooperative Societies	3,000.00	200.00	500,000.00	150,000.00	149,800.00-	99.87%-	400,000.00	406,487.40	414,387.04
54001001/12040222 Renewal of Registration of Town Unions Fees			100,000.00	75,000.00	75,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
54001001/12040363 Arrears of Cooperative Audit & Supervision Fees	31,700.00	1,400.00			1,400.00+				
Total	180,800.00	141,400.00	1,500,000.00	495,000.00	353,600.00-	71.43%-	1,500,000.00	1,524,327.85	1,553,989.97
FEES									
MINISTRY OF LANDS URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees	67,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12040030 Registration of Professionals	2,867,625.00	941,000.00	200,000.00	60,000.00	881,000.00+	1,468.33%+	200,000.00	203,243.70	207,199.64
60001001/12040031 Environmental Impact Assessment (EIA) Application	10,000.00	924,325.00			924,325.00+				
60001001/12040037 Deed Fees	27,926,718.80	4,462,500.00	50,000,000.00	15,000,000.00	10,537,500.00-	70.25%-	50,000,000.00	50,810,927.50	51,798,385.96
60001001/12040038 Survey Planning/Building Fees	1,532,000.00	903,000.00	5,000,000.00	1,500,000.00	597,000.00-	39.80%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040045 Change of Ownership			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12040047 Land Use Fees	111,800.00	217,884.00			217,884.00+				
60001001/12040050 Inspection Fees	1,622,945.00	97,000.00	5,000,000.00	1,500,000.00	1,403,000.00-	93.53%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040058 Fees for Stamp Dutied Document	880,551.00	13,887,079.04	1,500,000.00	450,000.00	13,437,079.04+	2,986.02%+	1,500,000.00	1,524,327.85	1,553,954.62
60001001/12040090 Administrative Fees	12,941,650.00	2,788,000.00	3,000,000.00	900,000.00	1,888,000.00+	209.78%+	3,000,000.00	3,048,655.70	3,107,909.24
60001001/12040141 Registration of Surface Mining Site			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
60001001/12040143 Renewal Fees	15,350,000.00	1,000,000.00	15,000,000.00	4,500,000.00	3,500,000.00-	77.78%-	15,000,000.00	15,243,278.27	15,539,521.85
60001001/12040156 Application Fee for Certification of Occupancy	2,152,750.00	945,800.00	5,000,000.00	1,500,000.00	554,200.00-	36.95%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040157 Charting Fees	998,750.00	167,000.00	2,000,000.00	600,000.00	433,000.00-	72.17%-	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12040158 Search Fees	6,301,728.00	1,458,100.00	8,000,000.00	2,400,000.00	941,900.00-	39.25%-	8,000,000.00	8,129,748.38	8,287,741.78
60001001/12040159 Fees for Plans Deposited by Licenced Surveyors	2,571,325.20	639,750.00	6,000,000.00	1,800,000.00	1,160,250.00-	64.46%-	6,000,000.00	6,097,311.29	6,215,806.36
60001001/12040160 Fee for Valuation of Property	3,562,867.00	892,100.00	5,000,000.00	1,500,000.00	607,900.00-	40.53%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040162 Consent Fees on Mortgage	26,250.00		4,800,000.00	1,440,000.00	1,440,000.00-	100.00%-	4,800,000.00	4,877,849.10	4,972,645.02
60001001/12040163 Special Fees for Certificate of Occupancy	3,053,250.00	565,000.00	3,000,000.00	900,000.00	335,000.00-	37.22%-	3,000,000.00	3,048,655.70	3,107,909.24
60001001/12040164 Certified True Copy for Registration	2,866,988.00	42,500.00	5,000,000.00	1,500,000.00	1,457,500.00-	97.17%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040165 Inspection fee for C of O	1,206,250.00	125,000.00	500,000.00	150,000.00	25,000.00-	16.67%-	500,000.00	508,109.25	517,992.92

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
60001001/12040166 Site Analysis Application Fees	198,000.00	22,500.00	1,000,000.00	300,000.00	277,500.00-	92.50%-	1,000,000.00	1,016,218.60	1,035,973.82
60001001/12040167 Survey Description Fees	2,384,500.00	80,000.00	1,000,000.00	300,000.00	220,000.00-	73.33%-	1,000,000.00	1,016,218.60	1,035,973.82
60001001/12040168 Non-Refundable Application Fees	23,000.00								
60001001/12040169 Computer Fee	410,625.00	13,750.00	150,000.00	450,000.00	436,250.00-	96.94%-	150,000.00	152,432.77	155,402.25
60001001/12040170 Deed of Mortgage on Certification of Occupancy	222,250.00		500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
60001001/12040171 Change of Use	30,630,000.00	2,437,500.00	8,000,000.00	2,400,000.00	37,500.00+	1.56%+	8,000,000.00	8,129,748.38	8,287,741.78
60001001/12040172 Renewal of Leases	6,590,710.00	1,823,465.40			1,823,465.40+		8,000,000.00	8,129,748.38	8,287,741.78
60001001/12040173 Verification Fee for C of O			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
60001001/12040174 Release of Perfected Document	1,276,250.00	439,280.00	2,000,000.00	600,000.00	160,720.00-	26.79%-	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12040177 Caveat Emptor Fee	2,915,625.00	773,000.00	5,000,000.00	1,500,000.00	727,000.00-	48.47%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040178 Fees for Layout Plans Submitted by Consultants							100,000.00	101,621.85	103,605.88
60001001/12040180 Renewal of Registration of Professionals	40,000.00	20,000.00	500,000.00	150,000.00	130,000.00-	86.67%-	500,000.00	508,109.25	517,992.92
60001001/12040181 Development Fees	6,763,000.00	461,355.00	25,000,000.00	7,500,000.00	7,038,645.00-	93.85%-	25,000,000.00	25,405,463.75	25,899,199.04
60001001/12040255 Survey Check Fees	2,210,400.00	453,750.00	200,000.00	60,000.00	393,750.00+	656.25%+	200,000.00	203,243.70	207,199.64
60001001/12040266 Building Plan Approval fees from TPA's							100,000,000.00	101,621,855.10	103,596,772.03
60001001/12040275 Consent Fees	1,180,050.00	152,500.00	5,000,000.00	1,500,000.00	1,347,500.00-	89.83%-	5,000,000.00	5,081,092.79	5,179,844.66
60001001/12040276 Plans Approval Fees	234,582.50	30,000.00	100,000,000.00	30,000,000.00	29,970,000.00-	99.90%-	100,000,000.00	101,621,855.10	103,596,772.03
60001001/12040402 Recertification of Statutory Titles		12,000.00	100,000.00	30,000.00	18,000.00-	60.00%-	100,000.00	101,621.85	103,605.88
60001001/12040407 First Registration of Plot	77,500.00	15,000.00	1,000,000.00	300,000.00	285,000.00-	95.00%-	1,000,000.00	1,016,218.60	1,035,973.82
60001001/12040468 Fees on Computerization of Land	107,682,801.51	34,419,884.44	2,000,000.00	600,000.00	33,819,884.44+	5,636.65%+	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12040605 Regularization of Titles	615,000.00								
60001001/12040620 Processing Fees for Development of Petrol Filling Station	1,084,000.00	850,000.00	8,000,000.00	2,400,000.00	1,550,000.00-	64.58%-	8,000,000.00	8,129,748.38	8,287,741.78
Total	250,588,742.01	72,060,022.88	283,950,000.00	85,590,000.00	13,529,977.12-	15.81%-	392,050,000.00	398,408,482.84	406,151,312.40
FEES									
ABIA STATE ESTATE DEVELOPMENT AGENCY									
Organization/Economic Code									
60001001/12040000									
60001002/12040045 Change of Ownership	1,800,000.00	1,990,000.00	3,000,000.00	900,000.00	1,090,000.00+	121.11%+	3,000,000.00	3,048,655.70	3,107,909.24
60001002/12040158 Search Fees	204,000.00	902,000.00	1,000,000.00	300,000.00	602,000.00+	200.67%+	1,000,000.00	1,016,218.60	1,035,973.82
60001002/12040161 Replacement Fee	6,243,000.00	5,700,000.00	500,000.00	150,000.00	5,550,000.00+	3,700.00%+	500,000.00	508,109.25	517,992.92
60001002/12040166 Plot Identification Fee	10,975,042.00	17,850,000.00	40,000,000.00	12,000,000.00	5,850,000.00+	48.75%+	40,000,000.00	40,648,742.02	41,438,708.77
60001002/12040167 Plot Application Fee	28,220,000.00	14,700,000.00	41,000,000.00	12,300,000.00	2,400,000.00+	19.51%+	41,000,000.00	41,664,960.62	42,474,682.59
60001002/12040171 Separation Change of Title & Land Realization							80,000,000.00	81,297,484.04	82,877,417.64
60001002/12040181 Site Development Fee	42,640,000.00	40,740,000.00	4,500,000.00	1,350,000.00	39,390,000.00+	2,917.78%+	4,500,000.00	4,572,983.44	4,661,863.86
60001002/12040266 Plan Application Fee	14,733,139.14	10,280,000.00	15,000,000.00	4,500,000.00	5,780,000.00+	128.44%+	15,000,000.00	15,243,278.27	15,539,521.85
60001002/12040268 Development Fee	5,400.00		200,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	100,000,000.00	101,621,855.10	103,596,772.03
60001002/12040269 Fencing Permit Fee	1,760,000.00	900,860.24	5,000,000.00	1,500,000.00	599,139.76-	39.94%-	5,000,000.00	5,081,092.79	5,179,844.66
60001002/12040671 Change of Purpose	8,720,500.00	36,875,000.00	20,000,000.00	6,000,000.00	30,875,000.00+	514.58%+	20,000,000.00	20,324,371.06	20,719,354.38
Total	115,301,081.14	129,937,860.24	330,000,000.00	99,000,000.00	30,937,860.24+	31.25%+	310,000,000.00	315,027,750.78	321,150,041.76
FEES									
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL									
Organization/Economic Code									
62001001/12040000									
62001001/12040027 Tenders Fees		800.00			800.00+				
62001001/12040030 Registration of Professionals	20,000.00								
62001001/12040038 Inspection Fees for Building Plans	200,000.00	699,450.00			699,450.00+				
62001001/12040048 Development Levy	500.00	1,458,900.00			1,458,900.00+				
62001001/12040090 Administrative Fees		120,000.00			120,000.00+				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
62001001/12040166 Site Analysis Form Application Fees	70,000.00	42,000.00			42,000.00+				
62001001/12040171 Purpose Clause Verification /Change		96,412,394.79			96,412,394.79+				
62001001/12040180 Renewal of Registration of Professionals		40,000.00			40,000.00+				
62001001/12040619 Development Fees from Town Planning Authorities		26,625.00			26,625.00+				
62001001/12040620 Processing Fees for Development of Petrol Filling Station	1,250,000.00	1,000,000.00			1,000,000.00+				
Total	1,540,500.00	99,800,169.79			99,800,169.79+				
FEES									
JUDUDICAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12040000									
18011001/12040090 Administration Fees	19,150.00	12,915.00	100,000.00	30,000.00	17,085.00-	56.95%-	100,000.00	101,621.85	103,605.88
18011001/12040226 Documentation Fees for Appointed Customary Court Chairmen/Me	139,600.00	70,000.00	500,000.00	150,000.00	80,000.00-	53.33%-	500,000.00	508,109.25	517,992.92
18011001/12040622 Membership Application Forms for Customary Court of Appeal	206,080.00	353,600.00	1,000,000.00	300,000.00	53,600.00+	17.87%+	1,000,000.00	1,016,218.60	1,035,973.82
Total	364,830.00	436,515.00	1,600,000.00	480,000.00	43,485.00-	9.06%-	1,600,000.00	1,625,949.70	1,657,572.62
FEES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12040000									
71001001/12040027 Tender fees for PPP Projects			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
71001001/12040367 General Commodity Fees (Supportive operators)			2,000,000.00	600,000.00	600,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
71001001/12040428 Operational Permit for Industries			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
71001001/12040680 Annual Renewal Operation Permit for industries		2,000.00	1,000,000.00	300,000.00	298,000.00-	99.33%-	2,000,000.00	2,032,437.10	2,071,935.42
71001001/12040687 Regulation /Supervisory Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
71001001/12040689 Industrial Cluster and layout operational fees			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	4,000,000.00	4,064,874.19	4,143,870.83
Total		2,000.00	15,000,000.00	4,500,000.00	4,498,000.00-	99.96%-	15,500,000.00	15,751,387.52	16,057,514.88
FEES									
MINISTRY OF SMALL AND MEDIUM ENTERP.DEVELOPMENT									
Organization/Economic Code									
72001001/12040000									
72001001/12040123 Small and Medium Enterprises Registration Fees	14,000.00	305,000.00	15,000,000.00	4,500,000.00	4,195,000.00-	93.22%-	5,000,000.00	5,081,092.79	5,179,844.66
72001001/12040124 Business Plan Preparation fees			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
72001001/12040373 Small and Medium Enterprises Trade Exhibition Fees		52,000.00	80,000,000.00	24,000,000.00	23,948,000.00-	99.78%-	30,000,000.00	30,486,556.54	31,079,031.58
72001001/12040409 Quality Management Certification Fees							10,000,000.00	10,162,185.48	10,359,677.19
72001001/12040477 Loan Processing Application form Fees		8,000.00	5,000,000.00	1,500,000.00	1,492,000.00-	99.47%-	5,000,000.00	5,081,092.79	5,179,844.66
Total	14,000.00	365,000.00	200,000,000.00	60,000,000.00	59,635,000.00-	99.39%-	60,000,000.00	60,973,113.08	62,158,075.38
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040000									
26001001/12040027 Tender Fees		4,650.00	300,000.00	90,000.00	85,350.00-	94.83%-	300,000.00	304,865.55	310,793.39
26001001/12040089 Oath Fees	229,000.00	263,500.00	1,000,000.00	300,000.00	36,500.00-	12.17%-	1,000,000.00	1,016,218.60	1,035,973.82
26001001/12040090 Estate Administration Fees	3,129,021.06	20,700.00	20,000,000.00	6,000,000.00	5,979,300.00-	99.66%-	20,000,000.00	20,324,371.06	20,719,354.38
26001001/12040091 Fiat Fees		6,100.00	5,000,000.00	1,500,000.00	1,493,900.00-	99.59%-	5,000,000.00	5,081,092.79	5,179,844.66
26001001/12040092 Justice of Peace	1,114,750.00	630,280.00	1,000,000.00	300,000.00	330,280.00+	110.09%+	1,000,000.00	1,016,218.60	1,035,973.82
26001001/12040595 1% Vetting Fee (MOJ)	4,268,876.51	75,338,413.39	50,000,000.00	15,000,000.00	60,338,413.39+	402.26%+	50,000,000.00	50,810,927.50	51,798,385.96
26001001/12040000 1% Vetting Fees	280,000.00								
Total	9,021,647.57	76,263,643.39	77,300,000.00	23,190,000.00	53,073,643.39+	228.86%+	77,300,000.00	78,553,694.00	80,080,326.04

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
JUDICIARY HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	44,924,590.00	40,839,529.00	600,000,000.00	180,000,000.00	139,160,471.00-	77.31%-	500,000,000.00	508,109,275.39	517,983,860.03
26051001/12040027 Tender Fees	26,560.00	4,550.00			4,550.00+				
26051001/12040089 Oath Fees	5,472,605.00	2,539,980.00	49,000,000.00	14,700,000.00	12,160,020.00-	82.72%-	20,000,000.00	20,324,371.06	20,719,354.38
26051001/12040090 Administrative Charges	39,280.00	31,310.00	1,000,000.00	300,000.00	268,690.00-	89.56%-	1,000,000.00	1,016,218.60	1,035,973.82
26051001/12040283 Probate Fees	15,909,405.94	42,681,993.64	700,000,000.00	210,000,000.00	167,318,006.36-	79.68%-	500,000,000.00	508,109,275.39	517,983,860.03
26051001/12040284 Election Petition Tribunal Fees	9,000.00	21,800.00	600,000,000.00	180,000,000.00	179,978,200.00-	99.99%-	20,000,000.00	20,324,371.06	20,719,354.38
Total	66,381,440.94	86,119,162.64	1,950,000,000.00	585,000,000.00	498,880,837.36-	85.28%-	1,041,000,000.00	1,057,883,511.41	1,078,442,402.75
FEES									
JUDICIARY CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	6,768,630.00	8,995,762.50	11,000,000.00	3,300,000.00	5,695,762.50+	172.60%+	12,000,000.00	12,194,622.57	12,431,612.61
26052001/12040027 Tender Fees	580.00	26,550.00	250,000.00	75,000.00	48,450.00-	64.60%-	50,000.00	50,810.92	51,808.49
26052001/12040090 Administrative Charges	9,200.00	489,850.00	600,000.00	180,000.00	309,850.00+	172.14%+	1,000,000.00	1,016,218.60	1,035,973.82
26052001/12040182 Sanitation Court Fees	35,000.00	34,260.00			34,260.00+				
Total	6,813,410.00	9,546,422.50	11,850,000.00	3,555,000.00	5,991,422.50+	168.54%+	13,050,000.00	13,261,652.10	13,519,394.93
FEES									
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY									
Organization/Economic Code									
53056001/12040000									
53056001/12040017 Registration of Contractors	1,697,700.00	1,380,500.00	1,300,000.00	390,000.00	990,500.00+	253.97%+	1,500,000.00	1,524,327.85	1,553,954.62
53056001/12040038 Planning Fees	15,226,510.00	12,256,400.00	14,000,000.00	4,200,000.00	8,056,400.00+	191.82%+	14,172,635.00	14,402,494.64	14,682,398.60
53056001/12040048 Interim development fees			1,400,000.00	420,000.00	420,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
53056001/12040050 Inspection Fee	643,100.00		23,200,000.00	6,960,000.00	6,960,000.00-	100.00%-	14,000,000.00	14,227,059.67	14,503,548.13
53056001/12040157 Charting Fees	1,248,900.00	1,025,500.00	7,000,000.00	2,100,000.00	1,074,500.00-	51.17%-	8,000,000.00	8,129,748.38	8,287,741.78
53056001/12040181 Plot Development Fee	26,726,760.00	34,448,011.00	2,000,000.00	600,000.00	33,848,011.00+	5,641.34%+	3,000,000.00	3,048,655.70	3,107,909.24
53056001/12040270 Fencing Fee	2,402,650.00	2,336,800.00	13,000,000.00	3,900,000.00	1,563,200.00-	40.08%-	15,000,000.00	15,243,278.27	15,539,521.85
53056001/12040000 Certificate of Fitness Fees	1,477,500.00	1,380,500.00	3,500,000.00	1,050,000.00	330,500.00+	31.48%+	2,000,000.00	2,032,437.10	2,071,935.42
53056001/12040317 Stages Permit	4,704,650.00	3,142,000.00	10,000,000.00	3,000,000.00	142,000.00+	4.73%+	12,000,000.00	12,194,622.57	12,431,612.61
53056001/12040441 Commencement Fees	1,443,000.00	1,129,500.00	6,000,000.00	1,800,000.00	670,500.00-	37.25%-	5,000,000.00	5,081,092.79	5,179,844.66
53056001/12040555 Registration Fees for Building Plan	1,342,200.00	456,950.00	4,000,000.00	1,200,000.00	743,050.00-	61.92%-	5,000,000.00	5,081,092.79	5,179,844.66
53056001/12040619 Development control fees			1,600,000.00	480,000.00	480,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
Total	56,912,970.00	57,556,161.00	87,000,000.00	26,100,000.00	31,456,161.00+	120.52%+	83,172,635.00	84,521,574.59	86,164,201.59
FEES									
YOUTH DEVELOPMENT									
Organization/Economic Code									
13001001/12040000									
13001001/12040027 Tenders Fees		100,000.00			100,000.00+		4,600,000.00	4,674,605.29	4,765,457.62
13001001/12040053 Application Fees		13,000.00	200,000.00	60,000.00	47,000.00-	78.33%-	240,000.00	243,892.44	248,635.30
13001001/12040183 Registration of Clubs and Orgnisations	7,000.00	72,000.00	200,000.00	60,000.00	12,000.00+	20.00%+	1,440,000.00	1,463,354.74	1,491,796.53
13001001/12040184 Renewal Fee for Reg. of Voluntary Youth Association			50,000.00	15,000.00	15,000.00-	100.00%-	60,000.00	60,973.11	62,159.10
13001001/12040185 Revalidation of Certificates Fees			50,000.00	15,000.00	15,000.00-	100.00%-	60,000.00	60,973.11	62,159.10
13001001/12040214 Renewal of Registration of Sports Clubs							600,000.00	609,731.10	621,586.67

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
13001001/12040264 Registration of Sports Club							2,000,000.00	2,032,437.10	2,071,935.42
13001001/12040278 Publication fees for youth Organisation directory in the state			2,500,000.00	750,000.00	750,000.00-	100.00%-			
Total	7,000.00	185,000.00	3,000,000.00	900,000.00	715,000.00-	79.44%-	9,000,000.00	9,145,966.98	9,323,729.74
FEES									
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees			100,000.00	30,000.00	30,000.00-	100.00%-	105,000.00	106,702.91	108,780.67
14001001/12040053 Application form Fees for Estab. of Orphanages/Social Homes			100,000.00	30,000.00	30,000.00-	100.00%-	105,000.00	106,702.91	108,780.67
14001001/12040188 Renewal of Registration fees for Day Care Centre	5,000.00		100,000.00	30,000.00	30,000.00-	100.00%-	105,000.00	106,702.91	108,780.67
14001001/12040189 Registration of Voluntary Organization Audit Social Club		150,000.00	100,000.00	30,000.00	120,000.00+	400.00%+	105,000.00	106,702.91	108,780.67
14001001/12040190 Renewal of Registration of Social Clubs							52,500.00	53,351.43	54,395.90
14001001/12040191 Registration of Motherless Babies/Social Homes							2,520,000.00	2,560,870.71	2,610,640.67
14001001/12040192 Renewal of Motherless Babies/Social Homes		150,000.00			150,000.00+		100,000.00	101,621.85	103,605.88
14001001/12040264 Registration Fees for Child Adoption							10,500.00	10,670.28	10,879.20
14001001/12040449 Registration fee for Day Care Centre	95,000.00		600,000.00	180,000.00	180,000.00-	100.00%-	630,000.00	640,217.65	652,660.73
Total	100,000.00	300,000.00	1,000,000.00	300,000.00			3,733,000.00	3,793,543.89	3,867,304.95
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees		52,000.00	50,000.00	15,000.00	37,000.00+	246.67%+	50,000.00	50,810.92	51,808.49
17001001/12040064 Application Fees for Inspection of Comm./Private Vocational Sch			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
17001001/12040065 Application form Fees (Vocational School)			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
17001001/12040066 Application Fees for Inspection of New Nursery Schools	3,888,000.00	3,112,000.00	5,000,000.00	1,500,000.00	1,612,000.00+	107.47%+	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040067 Application Fees for Inspection of New Primary Schools	15,362,000.00	12,047,663.83	9,000,000.00	2,700,000.00	9,347,663.83+	346.21%+	9,000,000.00	9,145,966.98	9,323,715.60
17001001/12040068 Application Fees for Inspection of New Secondary Schools	9,437,000.00	7,479,000.00	6,000,000.00	1,800,000.00	5,679,000.00+	315.50%+	6,000,000.00	6,097,311.29	6,215,806.36
17001001/12040069 Application Fees for Inspection of New Professional Institution	40,000.00	505,000.00			505,000.00+				
17001001/12040070 Registration of New Private Nursery Schools	615,100.00	788,000.00	3,000,000.00	900,000.00	112,000.00-	12.44%-	3,000,000.00	3,048,655.70	3,107,909.24
17001001/12040071 Registration of New Private Primary Schools	1,214,000.00	1,898,000.00	3,000,000.00	900,000.00	998,000.00+	110.89%+	3,000,000.00	3,048,655.70	3,107,909.24
17001001/12040072 Registration of New Private Secondary Schools	855,000.00	1,227,050.00	5,000,000.00	1,500,000.00	272,950.00-	18.20%-	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040073 Registration of New Private Professional Institutions		150,000.00	1,000,000.00	300,000.00	150,000.00-	50.00%-	1,000,000.00	1,016,218.60	1,035,973.82
17001001/12040075 Refresher Course for Private Nursery/Primary School Teachers			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
17001001/12040076 Seminar/Workshop for Proprietors of Nursery Schools		55,000.00			55,000.00+				
17001001/12040077 Refresher Courses for Private Secondary School Teachers			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
17001001/12040078 Enumeration of Private Schools	58,000.00	148,000.00	2,000,000.00	600,000.00	452,000.00-	75.33%-	2,000,000.00	2,032,437.10	2,071,935.42
17001001/12040079 Transfer & Late JSS1 Admission			50,000.00	15,000.00	15,000.00-	100.00%-	50,000.00	50,810.92	51,808.49
17001001/12040080 Processing Fees for Certificate Evaluation		30,000.00	100,000.00	30,000.00			100,000.00	101,621.85	103,605.88
17001001/12040081 Site Inspection of Private Vocational Centres	433,000.00	310,000.00	2,000,000.00	600,000.00	290,000.00-	48.33%-	2,000,000.00	2,032,437.10	2,071,935.42
17001001/12040082 Approval Inspection of Private School for SSC & JSC Exams	1,795,700.00	605,000.00	2,000,000.00	600,000.00	5,000.00+	0.83%+	2,000,000.00	2,032,437.10	2,071,935.42
17001001/12040083 School Sport Development Fee (Private Schools)	1,984,250.00	1,609,000.00	3,000,000.00	900,000.00	709,000.00+	78.78%+	3,000,000.00	3,048,655.70	3,107,909.24
17001001/12040099 Renewal of Registration of Private Nursery Schools	3,667,000.00	2,149,000.00	5,000,000.00	1,500,000.00	649,000.00+	43.27%+	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040100 Renewal of Registration of Private Primary Schools	9,321,000.00	7,760,000.00	10,000,000.00	3,000,000.00	4,760,000.00+	158.67%+	10,000,000.00	10,162,185.48	10,359,677.19
17001001/12040101 Renewal of Registration of Private Secondary Schools	12,520,000.00	9,708,000.00	15,000,000.00	4,500,000.00	5,208,000.00+	115.73%+	15,000,000.00	15,243,278.27	15,539,521.85
17001001/12040102 Renewal of Registration of Private Professional Institutions			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
17001001/12040194 Fees for Approval of New Nursery School	1,778,000.00	1,110,000.00	5,000,000.00	1,500,000.00	390,000.00-	26.00%-	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040195 Fees for Approval of New Primary School	5,951,000.00	2,666,000.00	5,000,000.00	1,500,000.00	1,166,000.00+	77.73%+	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040196 Fees for Approval of New Secondary School	3,812,000.00	1,400,000.00	5,000,000.00	1,500,000.00	100,000.00-	6.67%-	5,000,000.00	5,081,092.79	5,179,844.66

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17001001/12040197 Inspection of Schools Science Laboratory	190,000.00	20,000.00	200,000.00	60,000.00	40,000.00-	66.67%-	200,000.00	203,243.70	207,199.64
17001001/12040198 Fees for Approval of New Remedial Centres		500,000.00			500,000.00+				
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	24,000.00	2,000.00	500,000.00	150,000.00	148,000.00-	98.67%-	500,000.00	508,109.25	517,992.92
17001001/12040209 Approval Inspection of Private School for JSCE/BECE	2,288,000.00	695,550.00	5,000,000.00	1,500,000.00	804,450.00-	53.63%-	5,000,000.00	5,081,092.79	5,179,844.66
17001001/12040291 Annual Renewal of Operation permit for Tertiary Institution			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
17001001/12040294 Review of Textbook			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
17001001/12040473 Registration of Vocational Centre			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
17001001/12040474 Renewal of Registration Fee of Vocation Center	20,000.00	20,000.00			20,000.00+				
17001001/12040475 Registration of Private School	3,272,600.00	448,000.00			448,000.00+				
17001001/12040476 Renewal of Registration of Private School	11,863,000.00	8,295,000.00			8,295,000.00+				
17001001/12040477 Application form Fees (Private School)		23,000.00			23,000.00+				
17001001/12040533 Approval Inspection of Private Schools/Tertiary Institution	50,000.00								
17001001/12040534 Registration of Private Schools/Tertiary Institutions			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
17001001/12040581 Hiring E- Library Hall for external Agencies			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Total	90,438,650.00	64,812,263.83	100,000,000.00	30,000,000.00	34,812,263.83+	116.04%+	100,000,000.00	101,621,855.10	103,596,952.94
FEEES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17001001/12040000									
17008001/12040602 Reader Registration Fees	506,900.00	384,400.00	1,000,000.00	300,000.00	84,400.00+	28.13%+	1,000,000.00	1,016,218.60	1,035,973.82
17008001/12040640 Reference Fees for Researchers	17,400.00	29,700.00	50,000.00	15,000.00	14,700.00+	98.00%+	50,000.00	50,810.92	51,808.49
Total	524,300.00	414,100.00	1,050,000.00	315,000.00	99,100.00+	31.46%+	1,050,000.00	1,067,029.53	1,087,782.32
FEEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040064 Application Fees	20,000.00		70,000.00	21,000.00	21,000.00-	100.00%-	70,000.00	71,135.29	72,520.83
17010001/12040065 Application Fees for Inspection of Vocational Computer			50,000.00	15,000.00	15,000.00-	100.00%-	50,000.00	50,810.92	51,808.49
17010001/12040073 Approval Inspection of Private School for JSCE/BECE	40,000.00								
17010001/12040081 Site Inspection Fees	20,000.00	40,000.00	200,000.00	60,000.00	20,000.00-	33.33%-	200,000.00	203,243.70	207,199.64
17010001/12040254 Guideline Fees	5,000.00		200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
17010001/12040264 Fees for Registration of Non Formal Education Center	10,000.00	20,000.00	20,000.00	6,000.00	14,000.00+	233.33%+	20,000.00	20,324.37	20,723.44
17010001/12040265 Renewal of Registration Fees For Non Formal Education			10,000.00	3,000.00	3,000.00-	100.00%-	10,000.00	10,162.18	10,361.72
17010001/12040276 Approval Inspection Fees	20,000.00	40,000.00	50,000.00	15,000.00	25,000.00+	166.67%+	50,000.00	50,810.92	51,808.49
Total	115,000.00	100,000.00	600,000.00	180,000.00	80,000.00-	44.44%-	600,000.00	609,731.10	621,622.03
FEEES									
COLLEGE OF EDUCATION AROCHUKWU									
Organization/Economic Code									
17019001/12040000									
17019001/12040024 Accreditation Fees	314,500.00	402,000.00			402,000.00+				
17019001/12040027 Tender Fees	770,000.00								
17019001/12040048 Development Levy	317,000.00	382,000.00			382,000.00+				
17019001/12040052 School/Tuition/Examination Fees	9,368,900.00	6,522,731.80			6,522,731.80+				
17019001/12040062 Fees for Issuance of Certificate			2,400,000.00	720,000.00	720,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
17019001/12040161 Beacon Replacement Fees & Service Stations	1,000.00								
17019001/12040169 Computer Literacy/ICTC Fees	180,000.00	170,000.00			170,000.00+				
17019001/12040217 Fees for Issuance of Certificate	1,333,500.00	3,073,000.00			3,073,000.00+				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17019001/12040315 Admission Fees							1,123,377.00	1,141,596.51	1,163,788.93
17019001/12040420 Acceptance Fees	225,000.00	410,000.00			410,000.00+				
17019001/12040426 Result Verification Fees	64,000.00	2,169,500.00			2,169,500.00+				
17019001/12040510 Degree Programme Fees							1,610,948.00	1,637,075.24	1,668,892.42
17019001/12040511 NCE I II & III Fees			33,000,000.00	11,161,294.00	11,161,294.00-	100.00%-	32,482,990.00	33,009,817.02	33,651,331.36
17019001/12040512 Sandwich Programme Fees			3,000,000.00	900,000.00	900,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
17019001/12040513 Distance Learning Programme Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
17019001/12040514 Transcript Fees	189,000.00	110,000.00	2,500,000.00	750,000.00	640,000.00-	85.33%-	2,321,136.00	2,358,781.43	2,404,624.58
17019001/12040515 Fees for Obtaining Statement of Result	213,000.00	374,000.00			374,000.00+		2,321,136.00	2,358,781.43	2,404,624.58
17019001/12040516 NYSC Clearance Fees	240,000.00	240,000.00	5,600,000.00	1,680,000.00	1,440,000.00-	85.71%-	3,713,789.00	3,774,021.22	3,847,365.77
17019001/12040517 Attestation Letter Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	930,373.00	945,462.33	963,842.09
17019001/12040519 Clearance Card Fees	418,000.00	480,000.00	2,300,000.00	690,000.00	210,000.00-	30.43%-	3,713,789.00	3,774,021.22	3,847,365.77
17019001/12040520 JAMB Fees	301,500.00	185,000.00			185,000.00+				
17019001/12040521 Convocation Fees	551,500.00	336,000.00	3,400,000.00	1,020,000.00	684,000.00-	67.06%-	3,301,321.00	3,354,863.63	3,420,062.94
17019001/12040522 Matriculation Fees	389,000.00	52,000.00	3,000,000.00	900,000.00	848,000.00-	94.22%-	281,141.00	285,700.67	291,259.56
17019001/12040526 Admission Material Fees	241,200.00	19,375,500.00	700,000.00	210,000.00	19,165,500.00+	9,126.43%+	1,000,000.00	1,016,218.60	1,035,973.82
17019001/12040641 Surcharge Fee (Prorata)		0.23	2,100,000.00	630,000.00	629,999.77-	100.00%-			
17019001/12040646 Student Development Fees	55,000.00	60,000.00			60,000.00+				
Total	15,172,100.00	34,341,732.03	60,000,000.00	19,261,294.00	15,080,438.03+	78.29%+	60,800,000.00	61,786,087.92	62,986,885.92
FEES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12040000									
17021001/12040024 Accreditation Fees	116,552,700.00	41,616,000.00	2,000,000,000.00	600,000,000.00	558,384,000.00-	93.06%-	400,000,000.00	406,487,420.29	414,387,088.00
17021001/12040027 Tender Fees			20,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
17021001/12040038 P.G. Building Project	147,585,395.00	14,730,400.00			14,730,400.00+		12,565,600.00	12,769,395.78	13,017,558.03
17021001/12040048 Development Levy	143,455,200.00	23,990,550.00	250,000,000.00	75,000,000.00	51,009,450.00-	68.01%-	150,000,000.00	152,432,782.60	155,395,157.99
17021001/12040052 Tuition Fees	1,777,609,618.00	1,008,637,932.00	2,800,000,000.00	840,000,000.00	168,637,932.00+	20.08%+	1,400,000,000.00	1,422,705,971.19	1,450,354,808.16
17021001/12040252 Late Payment Fees	13,201,300.00	4,480,000.00	5,000,000.00	1,500,000.00	2,980,000.00+	198.67%+	4,085,000.00	4,151,252.73	4,231,939.29
17021001/12040256 Accommodation Forms	193,583,800.00	46,020,000.00	300,000,000.00	90,000,000.00	43,980,000.00-	48.87%-	45,900,000.00	46,644,431.46	47,550,921.37
17021001/12040274 Payment of Arrears Fee	140,400.00								
17021001/12040298 Post Graduate School Fees			200,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	100,000,000.00	101,621,855.10	103,596,772.03
17021001/12040315 Admission Checking Status			730,000.00	219,000.00	219,000.00-	100.00%-	2,500,000.00	2,540,546.34	2,589,928.44
17021001/12040316 Make Up Exam Free	3,393,800.00	3,264,000.00	5,000,000.00	1,500,000.00	1,764,000.00+	117.60%+	3,261,000.00	3,313,888.66	3,378,301.82
17021001/12040377 Consultancy Fees			75,000,000.00	22,500,000.00	22,500,000.00-	100.00%-	80,000,000.00	81,297,484.04	82,877,417.64
17021001/12040409 Certificate Collection	18,941,950.00	6,127,750.00	21,200,000.00	6,360,000.00	232,250.00-	3.65%-	4,540,000.00	4,613,632.18	4,703,298.51
17021001/12040411 Practical fees	8,506,800.00	4,801,800.00	46,000,000.00	13,800,000.00	8,998,200.00-	65.20%-	4,315,500.00	4,385,491.15	4,470,730.35
17021001/12040420 Acceptance Fees	570,816,200.00	115,215,000.00	800,000,000.00	240,000,000.00	124,785,000.00-	51.99%-	200,000,000.00	203,243,710.20	207,193,544.05
17021001/12040421 Faculty Levy	22,526,300.00	8,700,900.00	79,000,000.00	23,700,000.00	14,999,100.00-	63.29%-	8,361,900.00	8,497,517.94	8,662,663.08
17021001/12040422 Departmental Fees			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
17021001/12040425 Medical Examination Fees	8,139,900.00	2,888,600.00	35,000,000.00	10,500,000.00	7,611,400.00-	72.49%-	2,886,000.00	2,932,806.69	2,989,812.91
17021001/12040442 Clinic Fees	3,798,750.00	1,910,500.00	7,000,000.00	2,100,000.00	189,500.00-	9.02%-	1,640,500.00	1,667,106.53	1,699,512.63
17021001/12040513 Other Programmes	29,825,910.00	10,372,600.00	49,000,000.00	14,700,000.00	4,327,400.00-	29.44%-	2,984,700.00	3,033,107.47	3,092,057.36
17021001/12040514 Transcript Fees	62,491,000.00	23,688,150.00	70,500,000.00	21,150,000.00	2,538,150.00+	12.00%+	14,178,150.00	14,408,099.08	14,688,106.03
17021001/12040521 Convocation Fees	18,735,900.00	6,436,000.00	13,500,000.00	4,050,000.00	2,386,000.00+	58.91%+	5,914,500.00	6,010,424.58	6,127,232.54
17021001/12040522 Matriculation Fees	7,649,700.00	18,241,565.00	32,000,000.00	9,600,000.00	8,641,565.00+	90.02%+	18,241,565.00	18,537,416.70	18,897,683.47
17021001/12040545 Abia State University Uturu Motor Park Fees			6,300,000.00	1,890,000.00	1,890,000.00-	100.00%-	4,264,600.00	4,333,765.59	4,417,999.01
17021001/12040554 Deed Preparation Fees		800.00			800.00+				
17021001/12040571 Field Trip	388,900.00	253,500.00	3,000,000.00	900,000.00	646,500.00-	71.83%-	253,500.00	257,611.43	262,619.38

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17021001/12040586 GST	2,931,950.00	886,700.00	5,000,000.00	1,500,000.00	613,300.00-	40.89%-	886,700.00	901,080.94	918,598.11
17021001/12040631 I.D. Card Fees	1,404,407.00	684,600.00	1,300,000.00	390,000.00	294,600.00+	75.54%+	672,000.00	682,898.84	696,177.42
17021001/12040641 Surcharged Fees			570,000.00	171,000.00	171,000.00-	100.00%-	240,000.00	243,892.44	248,635.30
17021001/12040650 Primary School fees	493,300.00								
17021001/12040693 Institute for continue Education Under Graduate Fees			27,000,000.00	8,100,000.00	8,100,000.00-	100.00%-	30,000,000.00	30,486,556.54	31,079,031.58
17021001/12040694 Institute for continue Education Post Graduate Fees			14,000,000.00	4,200,000.00	4,200,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total	3,152,173,180.00	1,342,947,347.00	6,876,100,000.00	2,062,830,000.00	719,882,653.00-	34.90%-	2,537,691,215.00	2,578,848,889.04	2,628,966,303.25
FEES									
MINISTRY OF STRATEGY & SOCIAL DEVELOPMENT									
Organization/Economic Code									
69001001/12040000									
69001001/12040027 Tender Fees			5,000.00	1,500.00	1,500.00-	100.00%-			
69001001/12040154 'Registration of Motherless Babies/Social Homes			2,400,000.00	720,000.00	720,000.00-	100.00%-			
69001001/12040190 'Renewal of Registration of Social Clubs			50,000.00	15,000.00	15,000.00-	100.00%-			
69001001/12040191 Registration fees for Adoption			10,000.00	3,000.00	3,000.00-	100.00%-			
69001001/12040331 Registration of Social Clubs			50,000.00	15,000.00	15,000.00-	100.00%-			
Total			2,515,000.00	754,500.00	754,500.00-	100.00%-			
FEES									
SECONDARY EDUCATION MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12040000									
17051001/12040199 Teaches Inter State Transfer	52,000.00		48,000.00	14,400.00	14,400.00-	100.00%-	48,000.00	48,778.47	49,727.47
17051001/12040316 Modular Examination Fees			9,000,000.00	2,700,000.00	2,700,000.00-	100.00%-	17,600,000.00	17,885,446.46	18,233,031.93
17051001/12040325 Transfer of Teachers	3,000.00								
17051001/12040505 Fees for Change of School	3,700.00	20,000.00	1,350,000.00	405,000.00	385,000.00-	95.06%-	1,350,000.00	1,371,895.08	1,398,563.48
17051001/12040506 Request of Data		5,000.00	16,500.00	4,950.00	50.00+	1.01%+	300,000.00	304,865.55	310,793.39
17051001/12040507 Centrally Conducted Exam Promotion	16,300.00		14,900,000.00	4,470,000.00	4,470,000.00-	100.00%-	5,426,500.00	5,514,509.93	5,621,683.39
17051001/12040508 WAEC Clearance	629,000.00	548,200.00	410,000.00	123,000.00	425,200.00+	345.69%+	1,000,000.00	1,016,218.60	1,035,973.82
Total	704,000.00	573,200.00	25,724,500.00	7,717,350.00	7,144,150.00-	92.57%-	25,724,500.00	26,141,714.09	26,649,773.37
FEES									
ABIA STATE POLY									
Organization/Economic Code									
17018001/12040000									
17018001/12040002 Unspecified Revenue	12,246,450.00	2,689,287.50	100,000,000.00	30,000,000.00	27,310,712.50-	91.04%-	30,000,000.00	30,486,556.54	31,079,031.58
17018001/12040017 Contractor Registration Fees	1,503,344.00	602,500.00	400,000.00	120,000.00	482,500.00+	402.08%+	400,000.00	406,487.40	414,387.04
17018001/12040027 Tender Fees			500,000.00	150,000.00	150,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
17018001/12040041 Laboratory Fees			52,100,000.00	15,630,000.00	15,630,000.00-	100.00%-	22,100,000.00	22,458,430.01	22,894,895.68
17018001/12040052 School/Tuition/Examination Fees	968,219,027.53	55,940,654.75	400,000,000.00	120,000,000.00	64,059,345.25-	53.38%-	80,000,000.00	81,297,484.04	82,877,417.64
17018001/12040080 Processing Fees	46,630,097.00	44,072,413.59	60,000,000.00	18,000,000.00	26,072,413.59+	144.85%+	30,000,000.00	30,486,556.54	31,079,031.58
17018001/12040264 Fees for Entrepreneurship Training		8,146,355.00			8,146,355.00+				
17018001/12040274 Registration			40,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
17018001/12040279 Caution Fees	42,391,366.00	30,153,370.50	70,000,000.00	21,000,000.00	9,153,370.50+	43.59%+	40,000,000.00	40,648,742.02	41,438,708.77
17018001/12040316 Examination Fees	36,396,627.00	25,889,257.50	70,000,000.00	21,000,000.00	4,889,257.50+	23.28%+	40,000,000.00	40,648,742.02	41,438,708.77
17018001/12040420 Acceptance Fees	144,049,193.00	55,503,512.50			55,503,512.50+		100,000,000.00	101,621,855.10	103,596,772.03
17018001/12040422 Departmental Fees	2,127,012.00	2,394,140.00	8,000,000.00	2,400,000.00	5,860.00-	0.24%-	4,000,000.00	4,064,874.19	4,143,870.83
17018001/12040425 Medical Fees	45,317,105.00	40,488,675.50	60,000,000.00	18,000,000.00	22,488,675.50+	124.94%+	30,000,000.00	30,486,556.54	31,079,031.58
17018001/12040426 Certification Verification Fees	1,484,600.00	5,000.00	300,000,000.00	90,000,000.00	89,995,000.00-	99.99%-	20,000,000.00	20,324,371.06	20,719,354.38

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17018001/12040521 Convocation Fees	6,396,000.00	12,834,280.00	24,000,000.00	7,200,000.00	5,634,280.00+	78.25%+	8,000,000.00	8,129,748.38	8,287,741.78
17018001/12040522 Matriculation Fees	34,555,649.00	24,101,880.00	60,000,000.00	18,000,000.00	6,101,880.00+	33.90%+	20,000,000.00	20,324,371.06	20,719,354.38
17018001/12040569 Library Fees	43,247,757.00	30,762,529.50	80,000,000.00	24,000,000.00	6,762,529.50+	28.18%+	40,000,000.00	40,648,742.02	41,438,708.77
17018001/12040570 Sports and Games Fees			40,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
17018001/12040609 CTI Fees for computer Training			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	4,000,000.00	4,064,874.19	4,143,870.83
17018001/12040631 I D Cards Fees	23,100.00	10,900.00			10,900.00+				
17018001/12040641 Surcharge Fees	112,800.00	278,350.00			278,350.00+				
17018001/12040643 Fees for Collection of Certificate	233,700.00	3,458,700.00	10,000,000.00	3,000,000.00	458,700.00+	15.29%+	5,000,000.00	5,081,092.79	5,179,844.66
17018001/12040644 Fees for Collection of Transcript	1,259,700.00	2,040,500.00	2,000,000.00	600,000.00	1,440,500.00+	240.08%+	2,000,000.00	2,032,437.10	2,071,935.42
17018001/12040645 Maintenance Fees	42,818,561.00	30,543,796.00	90,000,000.00	27,000,000.00	3,543,796.00+	13.13%+	50,000,000.00	50,810,927.50	51,798,385.96
17018001/12040646 Student Development Fees	102,330,518.00	68,064,030.00	160,000,000.00	48,000,000.00	20,064,030.00+	41.80%+	100,000,000.00	101,621,855.10	103,596,772.03
17018001/12040647 Fees for Change of Programme	51,956,366.53	36,945,378.53	2,000,000.00	600,000.00	36,345,378.53+	6,057.56%+	30,000,000.00	30,486,556.54	31,079,031.58
17018001/12040649 Technology fees	43,304,129.00	30,592,650.00	45,000,000.00	13,500,000.00	17,092,650.00+	126.61%+	33,000,000.00	33,535,212.13	34,186,940.82
Total	1,626,603,102.06	505,518,160.87	1,678,000,000.00	503,400,000.00	2,118,160.87+	0.42%+	728,800,000.00	740,620,079.83	755,013,298.67
FEES									
ABIA STATE UNIVERSAL BASIC EDUCATION									
Organization/Economic Code									
17003001/12040000									
17003001/12040017 Contractor Registration Fees	10,000.00		15,000,000.00	4,500,000.00	4,500,000.00-	100.00%-	7,000,000.00	7,113,529.89	7,251,780.07
17003001/12040027 Tender Fees	20,000.00	22,870,000.00	10,000,000.00	3,000,000.00	19,870,000.00+	662.33%+	10,500,000.00	10,670,294.83	10,877,670.11
Total	30,000.00	22,870,000.00	25,000,000.00	7,500,000.00	15,370,000.00+	204.93%+	17,500,000.00	17,783,824.61	18,129,450.29
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17064001/12040000									
17064001/12040053 Application Fees	110,000.00							203,243.70	207,199.64
17064001/12040080 Confirmation of PSLAT (FSLC)	113,342,000.00	69,422,500.00	550,000.00	165,000.00	69,257,500.00+	41,974.24%+	550,000.00	558,920.17	569,789.29
17064001/12040090 Administrative fee for Trainings Participants under CBN/EDI							500,000.00	508,109.25	517,992.92
17064001/12040316 Basic Education Certificate Examination	124,962,000.00	410,000.00	140,000,000.00	42,000,000.00	41,590,000.00-	99.02%-	140,800,000.00	142,270,597.12	145,035,480.79
17064001/12040411 BECE /Slack Facility Fees		64,484,000.00	2,350,000.00	705,000.00	63,779,000.00+	9,046.67%+	2,350,000.00	2,388,113.57	2,434,526.19
17064001/12040426 Confirmation of ITC II Result	10,000.00	35,000.00			35,000.00+				
17064001/12040481 Primary School Leaving Assessment Test			108,500,000.00	32,550,000.00	32,550,000.00-	100.00%-	108,500,000.00	110,259,712.73	112,402,506.72
17064001/12040483 Exam Fees - Junior Sec. Sch (Main)		48,000.00			48,000.00+				
17064001/12040484 Exam Fees - Special Science School (CEE)			600,000.00	180,000.00	180,000.00-	100.00%-		609,731.10	621,586.67
17064001/12040487 UBE/GPT	66,370,500.00	63,651,000.00	68,000,000.00	20,400,000.00	43,251,000.00+	212.01%+	68,000,000.00	69,102,861.46	70,445,804.93
17064001/12040560 Mandatory Central Promotion Examination for Secondary School			180,000,000.00	54,000,000.00	54,000,000.00-	100.00%-	180,000,000.00	182,919,339.14	186,474,189.67
Total	304,794,500.00	198,050,500.00	500,000,000.00	150,000,000.00	48,050,500.00+	32.03%+	500,700,000.00	508,820,628.45	518,709,076.93
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040027 Tender Fees	80,500.00	60,000.00	500,000.00	150,000.00	90,000.00-	60.00%-	500,000.00	508,109.25	517,992.92
21001001/12040049 Registration Fee for Trad/Medical Health Institution		210,000.00	4,000,000.00	1,200,000.00	990,000.00-	82.50%-	400,000.00	406,487.40	414,387.04
21001001/12040050 Tuition Fees for School of Health Technology		20,000.00			20,000.00+				
21001001/12040000 Fees for Application forms for Establishments of Health Inst.	115,000.00	20,000.00	12,000,000.00	3,600,000.00	3,580,000.00-	99.44%-	1,200,000.00	1,219,462.30	1,243,161.23
21001001/12040199 Fees for Transfer of Student Nurses			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
21001001/12040200 Fees for Renewal of Health Institution	160,000.00	230,000.00	26,000,000.00	7,800,000.00	7,570,000.00-	97.05%-	20,000,000.00	20,324,371.06	20,719,354.38

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21001001/12040201 Nursing/Midwifery Exams Fees.	4,831,900.00	6,841,000.00	28,305,660.00	8,491,698.00	1,650,698.00-	19.44%-	28,305,660.00	28,764,736.80	29,323,755.56
21001001/12040202 Hostel Fees for Accommodation of Trainees Nurses	1,584,000.00	2,077,000.00	13,000,000.00	3,900,000.00	1,823,000.00-	46.74%-	13,000,000.00	13,210,841.18	13,467,586.43
21001001/12040203 Arrears of Renewal of Private Health Institution			54,000,000.00	16,200,000.00	16,200,000.00-	100.00%-	54,000,000.00	54,875,801.80	55,942,256.90
21001001/12040204 Application Fee for Trado Medical Health Institution		150,000.00	500,000.00	150,000.00			500,000.00	508,109.25	517,992.92
21001001/12040205 Fees for Trade Fair for Trade			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	4,000,000.00	4,064,874.19	4,143,870.83
21001001/12040487 Registration Fees of Hospital	1,451,200.00	720,000.00	55,000,000.00	16,500,000.00	15,780,000.00-	95.64%-	10,000,000.00	10,162,185.48	10,359,677.19
21001001/12040488 Renewal Registration Fees of Hospital	5,925,000.00	4,506,000.00	1,000,000.00	300,000.00	4,206,000.00+	1,402.00%+	1,000,000.00	1,016,218.60	1,035,973.82
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	339,000.00	18,000.00			18,000.00+				
21001001/12040491 Tuition Fees for School of Nursing		234,000.00			234,000.00+				
21001001/12040492 Tuition Fees for School of Midwifery		3,000.00			3,000.00+				
21001001/12040604 Covid 19 Medical Certificate (Overseer Travellers foreign							51,550,000.00	52,386,066.27	53,404,137.96
21001001/12040606 Registration Fees for Clinics/Maternity							10,000,000.00	10,162,185.48	10,359,677.19
21001001/12040607 Registration fee for Mortuary							1,050,000.00	1,067,029.53	1,087,771.21
Total	14,486,600.00	15,089,000.00	200,305,660.00	60,091,698.00	45,002,698.00-	74.89%-	197,505,660.00	200,708,915.56	204,609,531.23
FEES									
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY									
Organization/Economic Code									
21003001/12040000									
21003001/12040638 Certificate of Completion on Immunization		21,360.00			21,360.00+				
Total		21,360.00			21,360.00+				
FEES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12040000									
21026001/12040027 Tender Fees			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
21026001/12040040 NHIS - Medical Fees	19,440,123.66	21,694,136.40	40,000,000.00	12,000,000.00	9,694,136.40+	80.78%+	40,000,000.00	40,648,742.02	41,438,708.77
21026001/12040041 Laboratory	20,714,800.00	36,965,950.00	100,000,000.00	30,000,000.00	6,965,950.00+	23.22%+	100,000,000.00	101,621,855.10	103,596,772.03
21026001/12040201 Nursing/Midwifery Exams Fees.			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
21026001/12040302 Feeding Fees	3,787,285.00	7,303,200.00	50,000,000.00	15,000,000.00	7,696,800.00-	51.31%-	40,000,000.00	40,648,742.02	41,438,708.77
21026001/12040303 Ultra Sound Fees			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	15,000,000.00	15,243,278.27	15,539,521.85
21026001/12040310 DDM/02	10,764,330.00	30,647,039.00	40,000,000.00	12,000,000.00	18,647,039.00+	155.39%+	45,000,000.00	45,729,834.81	46,618,553.42
21026001/12040311 Medical Records	4,727,800.00	8,256,350.00	7,000,000.00	2,100,000.00	6,156,350.00+	293.16%+	3,000,000.00	3,048,655.70	3,107,909.24
21026001/12040312 Card Fees			15,000,000.00	4,500,000.00	4,500,000.00-	100.00%-	15,000,000.00	15,243,278.27	15,539,521.85
21026001/12040317 Mortuary Fees	4,189,000.00	11,113,850.00	11,000,000.00	3,300,000.00	7,813,850.00+	236.78%+	10,000,000.00	10,162,185.48	10,359,677.19
21026001/12040410 X-ray	2,257,775.00	4,307,463.00	20,000,000.00	6,000,000.00	1,692,537.00-	28.21%-	6,000,000.00	6,097,311.29	6,215,806.36
21026001/12040425 Medical Examination Fees			10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
21026001/12040427 Physiotherapy Fees			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
21026001/12040428 Operation Fees			45,000,000.00	13,500,000.00	13,500,000.00-	100.00%-	30,000,000.00	30,486,556.54	31,079,031.58
21026001/12040429 OBS & Maternity (Delivery)			50,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	50,000,000.00	50,810,927.50	51,798,385.96
21026001/12040430 Oxygen	4,161,585.00	10,944,720.00	50,000,000.00	15,000,000.00	4,055,280.00-	27.04%-	50,000,000.00	50,810,927.50	51,798,385.96
21026001/12040432 Police Report			700,000.00	210,000.00	210,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
21026001/12040433 Bed Fees	29,875,018.21	77,137,362.53	25,000,000.00	7,500,000.00	69,637,362.53+	928.50%+	25,000,000.00	25,405,463.75	25,899,199.04
21026001/12040435 Consultation Fees			40,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	45,000,000.00	45,729,834.81	46,618,553.42
21026001/12040438 Birth/Death Certificate Fees			1,300,000.00	390,000.00	390,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
21026001/12040440 Eye/Ear/Nose/Throat			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
21026001/12040491 Tuition Fees for School of Nursing	4,870,000.00	3,000,000.00	50,000,000.00	15,000,000.00	12,000,000.00-	80.00%-	64,000,000.00	65,037,987.27	66,301,934.09
21026001/12040492 Tuition Fees for School of Midwifery	5,250,500.00	3,147,000.00	50,000,000.00	15,000,000.00	11,853,000.00-	79.02%-	60,000,000.00	60,973,113.08	62,158,063.26
21026001/12040527 Medical Fitness Fees			6,000,000.00	1,800,000.00	1,800,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21026001/12040669 Dialysis	1,591,500.00	1,972,500.00	2,000,000.00	600,000.00	1,372,500.00+	228.75%+	10,000,000.00	10,162,185.48	10,359,677.19
21026001/12040670 Scanning			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
21026001/12040695 ECHO Fees			7,000,000.00	2,100,000.00	2,100,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Total	111,629,716.87	216,489,570.93	649,000,000.00	194,700,000.00	21,789,570.93+	11.19%+	648,000,000.00	658,509,621.00	671,307,167.55
FEES									
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY									
Organization/Economic Code									
21026002/12040000									
21026002/12040017 Contractors Registration Fees			500,000.00	150,000.00	150,000.00-	100.00%-	725,000.00	736,758.48	751,078.67
21026002/12040024 Accreditation Fee							22,500,000.00	22,864,917.41	23,309,282.83
21026002/12040027 Tenders Fees	1,751,610.00		300,000.00	90,000.00	90,000.00-	100.00%-	435,000.00	442,055.12	450,648.01
21026002/12040048 Development Levy	35,331,990.00	18,700,000.00	65,000,000.00	19,500,000.00	800,000.00-	4.10%-	60,000,000.00	60,973,113.08	62,158,063.26
21026002/12040052 Tuition Fees	181,659,975.00	112,785,873.45	200,000,000.00	60,000,000.00	52,785,873.45+	87.98%+	220,500,000.00	224,076,190.51	228,430,891.36
21026002/12040420 Acceptance Fees	48,936,840.00	13,520,000.00	20,000,000.00	6,000,000.00	7,520,000.00+	125.33%+	15,000,000.00	15,243,278.27	15,539,521.85
21026002/12040424 Hostels Fees	64,763,921.00	18,053,100.00	10,000,000.00	3,000,000.00	15,053,100.00+	501.77%+	25,000,000.00	25,405,463.75	25,899,199.04
21026002/12040425 Medical Examination Fees	2,490,000.00	7,007,500.00	20,000,000.00	6,000,000.00	1,007,500.00+	16.79%+	15,000,000.00	15,243,278.27	15,539,521.85
21026002/12040426 Result Verification Fees	1,835,000.00	3,170,000.00	9,000,000.00	2,700,000.00	470,000.00+	17.41%+	7,550,000.00	7,672,450.06	7,821,558.36
21026002/12040428 Screening Fees	625,997.00		10,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	7,500,000.00	7,621,639.14	7,769,760.98
21026002/12040522 Matriculations Fee							14,250,000.00	14,481,114.40	14,762,545.04
21026002/12040606 Orientation fee							7,500,000.00	7,621,639.14	7,769,760.98
Total	337,395,333.00	173,236,473.45	334,800,000.00	100,440,000.00	72,796,473.45+	72.48%+	395,960,000.00	402,381,897.40	410,201,832.00
FEES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027001/12040000									
21027010/12040041 Laboratory Fees	8,612,030.00	13,541,945.00	20,000,000.00	6,000,000.00	7,541,945.00+	125.70%+	20,000,000.00	20,324,371.06	20,719,354.38
21027010/12040090 Seminar Fees	934,500.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
21027010/12040108 Prophylactic Treatment Fees	6,570,600.00	5,229,780.00	15,000,000.00	4,500,000.00	729,780.00+	16.22%+	16,000,000.00	16,259,496.76	16,575,483.55
21027010/12040213 Incision and Drainage			2,000,000.00	600,000.00	600,000.00-	100.00%-	2,500,000.00	2,540,546.34	2,589,928.44
21027010/12040303 Ultrasound Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
21027010/12040310 Drugs			40,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	34,000,000.00	34,551,430.73	35,222,902.52
21027010/12040312 Card Fees	6,866,900.00	5,996,500.00	6,000,000.00	1,800,000.00	4,196,500.00+	233.14%+	7,000,000.00	7,113,529.89	7,251,780.07
21027010/12040410 Chest X - ray			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,200,000.00	1,219,462.30	1,243,161.23
21027010/12040425 Medical Examination Fees	2,365,630.00	3,080,390.00			3,080,390.00+				
21027010/12040428 Major Operation Fees	9,577,550.00	8,889,850.00			8,889,850.00+				
21027010/12040429 Delivery	1,122,500.00	1,084,500.00	2,000,000.00	600,000.00	484,500.00+	80.75%+	2,000,000.00	2,032,437.10	2,071,935.42
21027010/12040430 OXYGEN	602,000.00	552,400.00	2,000,000.00	600,000.00	47,600.00-	7.93%-	2,500,000.00	2,540,546.34	2,589,928.44
21027010/12040433 Bed Fees			2,500,000.00	750,000.00	750,000.00-	100.00%-	2,700,000.00	2,743,790.04	2,797,115.85
21027010/12040435 Consultation Fee	7,785,350.00	5,913,000.00			5,913,000.00+				
21027010/12040440 Eye Clinic Fees	4,679,450.00	4,018,200.00	7,000,000.00	2,100,000.00	1,918,200.00+	91.34%+	7,000,000.00	7,113,529.89	7,251,780.07
21027010/12040669 Dialysis	9,212,200.00	4,607,200.00	30,000,000.00	9,000,000.00	4,392,800.00-	48.81%-	30,000,000.00	30,486,556.54	31,079,031.58
21027010/12040670 Scanning	684,850.00	431,100.00	600,000.00	180,000.00	251,100.00+	139.50%+	200,000.00	203,243.70	207,199.64
Total	59,013,560.00	53,344,865.00	130,100,000.00	39,030,000.00	14,314,865.00+	36.68%+	128,100,000.00	130,177,596.40	132,707,510.43

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
ABIA STATE HOSPITAL MGT BOARD									
Organization/Economic Code									
21102001/12040000									
21102001/12040017 Contractors Registration Fee	1,922,750.00	83,710.00	500,000.00	150,000.00	66,290.00-	44.19%-	500,000.00	508,109.25	517,992.92
21102001/12040041 Laboratory Fees	4,797,550.00	536,300.00			536,300.00+		5,000,000.00	5,081,092.79	5,179,844.66
21102001/12040151 Renewal of Contractors Registration			200,000.00	60,000.00	60,000.00-	100.00%-	250,000.00	254,054.62	258,997.02
21102001/12040310 Drug and Dressing Material Fees			25,000,000.00	7,500,000.00	7,500,000.00-	100.00%-	30,000,000.00	30,486,556.54	31,079,031.58
21102001/12040311 Folder Fees	357,900.00	54,400.00	200,000.00	60,000.00	5,600.00-	9.33%-	500,000.00	508,109.25	517,992.92
21102001/12040312 Cards Fees	6,767,600.00	1,588,500.00	6,000,000.00	1,800,000.00	211,500.00-	11.75%-	10,000,000.00	10,162,185.48	10,359,677.19
21102001/12040314 Emergency Fee	100,960.00	17,000.00	100,000.00	30,000.00	13,000.00-	43.33%-	150,000.00	152,432.77	155,402.25
21102001/12040315 Admission Fee	382,200.00	107,000.00	1,000,000.00	300,000.00	193,000.00-	64.33%-	400,000.00	406,487.40	414,387.04
21102001/12040317 Mortuary/Storage Fee	7,358,250.00	1,567,200.00	15,000,000.00	4,500,000.00	2,932,800.00-	65.17%-	20,000,000.00	20,324,371.06	20,719,354.38
21102001/12040410 Laboratory Services	57,500.00		35,000,000.00	10,500,000.00	10,500,000.00-	100.00%-	15,900,000.00	16,157,874.91	16,471,889.79
21102001/12040425 Medical Examinations	7,015,200.00	1,686,000.00	5,000,000.00	1,500,000.00	186,000.00+	12.40%+	10,000,000.00	10,162,185.48	10,359,677.19
21102001/12040427 Minor Operation	672,520.00	226,400.00	500,000.00	150,000.00	76,400.00+	50.93%+	1,000,000.00	1,016,218.60	1,035,973.82
21102001/12040428 Major Operation Fees	1,539,500.00	220,000.00	1,000,000.00	300,000.00	80,000.00-	26.67%-	2,000,000.00	2,032,437.10	2,071,935.42
21102001/12040429 OBS & Maternity (Delivery)	1,255,500.00	166,300.00	1,500,000.00	450,000.00	283,700.00-	63.04%-	1,000,000.00	1,016,218.60	1,035,973.82
21102001/12040430 Authentication Fees	40,000.00	5,000.00	20,000.00	6,000.00	1,000.00-	16.67%-	100,000.00	101,621.85	103,605.88
21102001/12040431 Dental Charges	9,096,200.00	2,205,500.00	7,500,000.00	2,250,000.00	44,500.00-	1.98%-	10,000,000.00	10,162,185.48	10,359,677.19
21102001/12040432 Police Cases/Report	197,000.00	83,000.00	200,000.00	60,000.00	23,000.00+	38.33%+	300,000.00	304,865.55	310,793.39
21102001/12040433 Bed Fees	1,066,550.00	104,250.00	1,000,000.00	300,000.00	195,750.00-	65.25%-	1,000,000.00	1,016,218.60	1,035,973.82
21102001/12040434 Circumcision Fees	254,500.00	12,000.00	30,000.00	9,000.00	3,000.00+	33.33%+	100,000.00	101,621.85	103,605.88
21102001/12040435 Consultation Fees	1,782,640.00	586,700.00	1,000,000.00	300,000.00	286,700.00+	95.57%+	2,000,000.00	2,032,437.10	2,071,935.42
21102001/12040436 Nursing Care Process	1,030,550.00	328,650.00	100,000.00	30,000.00	298,650.00+	995.50%+	1,000,000.00	1,016,218.60	1,035,973.82
21102001/12040437 Autopsy Report Fee	157,700.00		100,000.00	30,000.00	30,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
21102001/12040438 Death/Birth Certificate	519,050.00	76,500.00	100,000.00	30,000.00	46,500.00+	155.00%+	200,000.00	203,243.70	207,199.64
21102001/12040439 Service Charge	3,811,800.00	598,850.00	4,000,000.00	1,200,000.00	601,150.00-	50.10%-	5,000,000.00	5,081,092.79	5,179,844.66
21102001/12040440 Eye Clinic Fees	645,950.00	69,000.00	500,000.00	150,000.00	81,000.00-	54.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total	50,829,370.00	10,322,260.00	105,550,000.00	31,665,000.00	21,342,740.00-	67.40%-	117,550,000.00	119,456,490.64	121,778,115.66
FEES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12040000									
35001001/12020028 Borehole Drilling Licenses	8,500.00								
35001001/12040017 Contractor Registration Fees	233,025.00	390,000.00	500,000.00	150,000.00	240,000.00+	160.00%+	500,000.00	508,109.25	517,992.92
35001001/12040024 Accreditation Fees			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
35001001/12040027 Tenders Fees	56,500.00	287,250.00	500,000.00	150,000.00	137,250.00+	91.50%+	500,000.00	508,109.25	517,992.92
35001001/12040031 Environmental Audit/Impact Assessment	255,000.00	5,050,000.00	2,000,000.00	600,000.00	4,450,000.00+	741.67%+	2,000,000.00	2,032,437.10	2,071,935.42
35001001/12040036 Billboard/Advertisement Fees		5,000.00			5,000.00+				
35001001/12040051 Forest Produce	798,500.00	330,000.00	300,000.00	90,000.00	240,000.00+	266.67%+	300,000.00	304,865.55	310,793.39
35001001/12040136 Daily Toll Ticket	100,000.00								
35001001/12040206 Environmental Health Registration/Regulation Fees	35,000.00		300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
35001001/12040207 Slaughter Houses/Meat Sanitation Fees			3,000,000.00	900,000.00	900,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
35001001/12040208 Agro Si/Vi Cultures	26,000.00	10,000.00	100,000.00	30,000.00	20,000.00-	66.67%-	100,000.00	101,621.85	103,605.88
35001001/12040209 Squatting (Current)	49,000.00	191,000.00	3,000,000.00	900,000.00	709,000.00-	78.78%-	2,000,000.00	2,032,437.10	2,071,935.42
35001001/12040210 Squatting (Arrears)	12,000.00	8,000.00	300,000.00	90,000.00	82,000.00-	91.11%-	300,000.00	304,865.55	310,793.39
35001001/12040211 Air/Noise Pollution Abatement	5,000.00	5,000.00	100,000.00	30,000.00	25,000.00-	83.33%-	100,000.00	101,621.85	103,605.88
35001001/12040212 Timber Landing Fees			1,000,000.00	300,000.00	300,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
35001001/12040241 Forestry Produce Fees	28,500.00	7,000.00			7,000.00+				
35001001/12040383 Pest and Vector Control/Fumigation Fees			120,000.00	36,000.00	36,000.00-	100.00%-	120,000.00	121,946.22	124,318.10
35001001/12040504 Daily Sanitation Toll (Free Market)		21,000.00	1,500,000.00	450,000.00	429,000.00-	95.33%-	1,500,000.00	1,524,327.85	1,553,954.62
35001001/12040629 Eatery/Restaurant Inspection Fee			2,000,000.00	600,000.00	600,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
35001001/12040630 Solid Minerals/Waste Treatment Inspection Fees			500,000.00	150,000.00	150,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
35001001/12040657 Mortuary Inspection fee							2,000,000.00	2,032,437.10	2,071,935.42
Total	1,607,025.00	6,304,250.00	15,520,000.00	4,656,000.00	1,648,250.00+	35.40%+	13,520,000.00	13,739,274.79	14,006,364.40
FEES									
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)									
Organization/Economic Code									
35016001/12040000									
35016001/12040027 Tender Fees	16,400.00	10,800.00	2,000,000.00	600,000.00	589,200.00-	98.20%-	2,500,000.00	2,540,546.34	2,589,928.44
35016001/12040031 ESP EDF EIA Fees Emblem Fees	5,863,000.00	6,103,300.00	7,600,000.00	2,280,000.00	3,823,300.00+	167.69%+	8,000,000.00	8,129,748.38	8,287,741.78
35016001/12040131 Market Stalls/Slops and Artisans Workshop Sanitation Fees	2,530,394.06	1,992,700.00	400,000,000.00	120,000,000.00	118,007,300.00-	98.34%-	413,168,850.00	419,869,850.04	428,029,601.43
35016001/12040318 Sanitation Offences	34,700.00	28,400.00			28,400.00+		4,380,000.00	4,451,037.22	4,537,546.66
35016001/12040374 Industrial and Manufacturing Sanitation Fees	1,158,400.00	5,405,000.00	200,000,000.00	60,000,000.00	54,595,000.00-	90.99%-	250,000,000.00	254,054,637.70	258,991,930.01
35016001/12040497 Tenement Sanitation Fees	1,862,010.00	4,790,220.00	100,000.00	30,000.00	4,760,220.00+	15,867.40%+	42,500.00	43,189.25	44,034.18
35016001/12040499 Commercial Establishment Sanitation Fees	12,632,554.55	18,465,600.00	25,000,000.00	7,500,000.00	10,965,600.00+	146.21%+	30,000,000.00	30,486,556.54	31,079,031.58
35016001/12040500 Hospital Establishment Sanitation Fee	100,800.00	219,600.00	30,000,000.00	9,000,000.00	8,780,400.00-	97.56%-	30,950.00	31,451.95	32,069.51
35016001/12040501 Hospitality	1,073,000.00	1,592,000.00	30,000,000.00	9,000,000.00	7,408,000.00-	82.31%-	30,950,000.00	31,451,964.11	32,063,208.01
35016001/12040502 Professional and Business Offices Sanitation Fees	14,632,000.00	16,599,200.00	15,200,000.00	4,560,000.00	12,039,200.00+	264.02%+	15,580,000.00	15,832,685.00	16,140,385.19
35016001/12040503 Hospital and Maternities Sanitation Fees	464,000.00	1,091,000.00	100,000.00	30,000.00	1,061,000.00+	3,536.67%+	102,500.00	104,162.36	106,193.28
35016001/12040528 Educational Institution Sanitation Fees	520,600.00	488,500.00	400,000.00	120,000.00	368,500.00+	307.08%+	450,000.00	457,298.32	466,195.53
35016001/12040529 Bakery Houses Sanitation Fees	109,600.00	270,850.00	2,100,000.00	630,000.00	359,150.00-	57.01%-	2,152,500.00	2,187,410.38	2,229,926.08
35016001/12040530 Poultry/Piggery Establishment Sanitation Fees			1,300,000.00	390,000.00	390,000.00-	100.00%-	1,332,500.00	1,354,111.21	1,380,428.45
35016001/12040531 Ministry/Parastatals Sanitation Fees	12,000.00	6,000.00			6,000.00+				
Total	41,009,458.61	57,063,170.00	713,800,000.00	214,140,000.00	157,076,830.00-	73.35%-	758,689,800.00	770,994,649.12	785,978,220.24
FEES									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12040000									
39001001/12040027 Tender Fees			2,000,000.00	600,000.00	600,000.00-	100.00%-			
39001001/12040214 Renewal of Registration of Sport Clubs	30,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-			
39001001/12040264 Registration of Sports Clubs			4,000,000.00	1,200,000.00	1,200,000.00-	100.00%-			
39001001/12040313 Gate Taking from Stadium (Umuahia)	219,400.00	220,000.00	2,000,000.00	600,000.00	380,000.00-	63.33%-			
39001001/12040331 Registration of Sports Clubs		7,000.00			7,000.00+				
Total	249,400.00	227,000.00	10,000,000.00	3,000,000.00	2,773,000.00-	92.43%-			
FEES									
ABIA WARRIORS FOOTBALL CLUB									
Organization/Economic Code									
39002002/12040000									
39002002/12040036 Advertisement/Pitch Panel			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
Total			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FEES									
MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS									
Organization/Economic Code									
51001001/12040000									
51001001/12040024 Registration of Titles	950,000.00	380,000.00	200,000.00	60,000.00	320,000.00+	533.33%+	400,000.00	406,487.40	414,387.04
51001001/12040027 Tender Fees			300,000.00	90,000.00	90,000.00-	100.00%-	245,000.00	248,973.50	253,821.20
51001001/12040215 Registration of Autonomous Communities	190,000.00		600,200.00	180,060.00	180,060.00-	100.00%-	605,200.00	615,015.51	626,975.72
51001001/12040216 Autonomous Communities Constitution Amendment Fee	250,000.00	50,000.00	480,200.00	144,060.00	94,060.00-	65.29%-	480,550.00	488,343.84	497,837.57
51001001/12040222 Traditional Ruler Title Permit Fees	490,000.00	1,250,000.00			1,250,000.00+				
51001001/12040321 Application Fees for would be Traditional Rulers		1,520,000.00	350,000.00	105,000.00	1,415,000.00+	1,347.62%+	358,750.00	364,568.46	371,663.79
51001001/12040495 Certificate of Recognition Fees	3,990,000.00	763,000.00	200,000.00	60,000.00	703,000.00+	1,171.67%+	260,000.00	264,216.81	269,358.63
51001001/12040496 Clearance Fees for Festivals			800,000.00	240,000.00	240,000.00-	100.00%-	820,500.00	833,807.37	850,015.00
51001001/12040631 ID Cards Fees			300,000.00	90,000.00	90,000.00-	100.00%-	307,500.00	312,487.22	318,567.60
51001001/12040673 Issuance of Staff of Office			500,000.00	150,000.00	150,000.00-	100.00%-	512,500.00	520,812.05	530,942.04
Total	5,870,000.00	3,963,000.00	3,730,400.00	1,119,120.00	2,843,880.00+	254.12%+	3,990,000.00	4,054,712.05	4,133,568.81
TOTAL FEES	8,866,417,645.34	6,791,795,907.56	21,512,491,060.00	6,498,218,612.00	293,577,295.56+	4.52%+	13,406,431,375.00	13,623,864,264.02	13,888,632,539.72
FINES									
ABIA STATE INFRASTRUCTURAL DEV. BOARD									
Organization/Economic Code									
11039001/12050000									
FINES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12050000									
20008001/12050018 Fines for Late Remittance of PAYE Deductions	53,656,340.37	58,632,898.26	10,000,000.00	2,500,000.00	56,132,898.26+	2,245.32%+	10,000,000.00	10,162,185.48	10,359,677.19
20008001/12050019 Fines for Late Remittance of WHT Deductions	537,030.67	1,778,344.71	4,000,000.00	1,000,000.00	778,344.71+	77.83%+	4,000,000.00	4,064,874.19	4,143,870.83
20008001/12050020 Penalty on Stamp Duties	436,150.00	52,290,455.20	60,000,000.00	15,000,000.00	37,290,455.20+	248.60%+	30,000,000.00	30,486,556.54	31,079,031.58
20008001/12050021 Fine for Failure to Deduct Taxes	27,792.00		3,000,000.00	1,250,000.00	1,250,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
20008001/12050022 Penalty for late payment of Development fees	1,010,000.00	496,857.00	100,000.00	15,000.00	481,857.00+	3,212.38%+	1,000,000.00	1,016,218.60	1,035,973.82
20008001/12050026 Fines For Non Payment of Land Use Charges	798,145.00	470,953.11			470,953.11+				
Total	56,465,458.04	113,669,508.28	77,100,000.00	19,765,000.00	93,904,508.28+	475.11%+	48,000,000.00	48,778,490.40	49,726,462.66
FINES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11101002/12050000									
11101002/12050039 Exporting Sub-standard Product Fine							5,000,000.00	5,081,092.79	5,179,844.66
Total							5,000,000.00	5,081,092.79	5,179,844.66
FINES									
ABIA STATE SINAGE & ADVERTISEMENT AGENCY									
Organization/Economic Code									
11101004/12050000									
11101004/12050003 Penalties (General)	282,600.00	1,267,280.00	5,000,000.00	1,000,000.00	267,280.00+	26.73%+	5,000,000.00	5,081,092.79	5,179,844.66
Total	282,600.00	1,267,280.00	5,000,000.00	1,000,000.00	267,280.00+	26.73%+	5,000,000.00	5,081,092.79	5,179,844.66

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
FINES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12050000									
29001001/12050013 Contravention Fines			1,500,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total			1,500,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
FINES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12050000									
29057001/12050041 Non Painting of Comm. Vehicles Operating in State Approved Co	6,000.00		50,000.00	63,000.00	63,000.00-	100.00%-	50,000.00	50,810.92	51,808.49
29057001/12050042 Comm. Tricycle Motor Cycle & Buses Operating Without Id Badge	212,000.00	642,000.00	30,000.00	125,000.00	517,000.00+	413.60%+	50,000.00	50,810.92	51,808.49
29057001/12050043 Non Display of MOT Number on Comm. Vehicles			100,000.00	80,000.00	80,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
29057001/12050044 Disobeying Traffic control Personnel or Traffic Signs by Bus	3,000.00	49,000.00	150,000.00	200,298.00	151,298.00-	75.54%-	200,000.00	203,243.70	207,199.64
29057001/12050045 Driving Motorcycle/Tricycle with non functional Lamps		7,000.00	20,000.00	25,000.00	18,000.00-	72.00%-	30,000.00	30,486.55	31,085.05
29057001/12050046 Riding motorcycle on Restricted Area/Helmet for rider & Pas	5,000.00		120,000.00	70,000.00	70,000.00-	100.00%-	150,000.00	152,432.77	155,402.25
29057001/12050047 Demurrage - For Impounded Cars/Buses /Motor/Tricycles	5,000.00	2,000.00	2,000,000.00	600,000.00	598,000.00-	99.67%-	2,000,000.00	2,032,437.10	2,071,935.42
29057001/12050049 Violation of Traffic and Driving Rules	615,000.00	786,000.00	1,070,000.00	324,500.00	461,500.00+	142.22%+	1,500,000.00	1,524,327.85	1,553,954.62
Total	846,000.00	1,486,000.00	3,540,000.00	1,487,798.00	1,798.00-	0.12%-	4,080,000.00	4,146,171.67	4,226,799.84
FINES									
MINISTRY OF PETROLEUM AND SOLID MINERALS									
Organization/Economic Code									
32001001/12050000									
32001001/12050006 Penalty for Defaulters							2,000,000.00	2,032,437.10	2,071,935.42
32001001/12050012 Petroleum Products Offences Fines			2,300,000.00	525,000.00	525,000.00-	100.00%-	2,500,000.00	2,540,546.34	2,589,928.44
Total			2,300,000.00	525,000.00	525,000.00-	100.00%-	4,500,000.00	4,572,983.44	4,661,863.86
FINES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12050000									
34001001/12050004 Fines for Illegal Cutting of Road			10,000,000.00	2,500,000.00	2,500,000.00-	100.00%-	10,500,000.00	10,670,294.83	10,877,670.11
Total			10,000,000.00	2,500,000.00	2,500,000.00-	100.00%-	10,500,000.00	10,670,294.83	10,877,670.11
FINES									
ABIA WATER BOARD									
Organization/Economic Code									
52001001/12050000									
52102001/12050000 Penalty Fees for Drilling Borehole without permit	3,000.00	15,000.00	4,000,000.00	1,000,000.00	985,000.00-	98.50%-	4,000,000.00	4,064,874.19	4,143,870.83
Total	3,000.00	15,000.00	4,000,000.00	1,000,000.00	985,000.00-	98.50%-	4,000,000.00	4,064,874.19	4,143,870.83
FINES									
MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES									
Organization/Economic Code									
52001001/12050000									
52001001/12050006 Penalty for Illegal Evacuation on Right of Way			9,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	7,000,000.00	7,113,529.89	7,251,780.07
52001001/12050007 Penalty for Damage on Street Lights			3,200,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,700,000.00	1,727,571.55	1,761,154.25
Total			12,200,000.00	3,000,000.00	3,000,000.00-	100.00%-	8,700,000.00	8,841,101.44	9,012,934.33

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FINES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12050000									
60001001/12050012 Penalty for Development of Petrol Fueling Station							1,000,000.00	1,016,218.60	1,035,973.82
60001001/12050023 Penalty on Late Payment of Rent	1,726,530.14	75,341.80	1,200,000.00	300,000.00	224,658.20-	74.89%-	2,000,000.00	2,032,437.10	2,071,935.42
60001001/12050050 Penalty for Developing before Approval			500,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
60001001/12050051 Penalty for Developing on Sanitary Lane			27,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	40,000,000.00	40,648,742.02	41,438,708.77
Total	1,726,530.14	75,341.80	28,700,000.00	3,300,000.00	3,224,658.20-	97.72%-	44,000,000.00	44,713,616.21	45,582,591.83
FINES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12050000									
71001001/12050052 Fines for non Quality Assurance compliance			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
71001001/12050053 Fines for non Rendition of Accounting and Other Periodic Rep			2,000,000.00	500,000.00	500,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
71001001/12050054 Penalty on non compliance			2,000,000.00	500,000.00	500,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
Total			8,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	8,500,000.00	8,637,857.63	8,805,734.69
FINES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18001001/12050000									
18011001/12050001 Court Fines	317,230.00		260,000.00	109,000.00	109,000.00-	100.00%-			
18011001/12050005 Fines - Abia State Library Board	5,000.00		100,000.00	10,000.00	10,000.00-	100.00%-			
Total	322,230.00		360,000.00	119,000.00	119,000.00-	100.00%-			
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	1,581,360.00	2,170,960.00	50,000,000.00	5,000,000.00	2,829,040.00-	56.58%-	50,100,000.00	50,912,549.34	51,901,991.84
Total	1,581,360.00	2,170,960.00	50,000,000.00	5,000,000.00	2,829,040.00-	56.58%-	50,100,000.00	50,912,549.34	51,901,991.84
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines	749,870.00	363,970.00	700,000.00	300,000.00	63,970.00+	21.32%+			
26052001/12050005 Sanitation Court Fines	141,500.00	13,000.00	500,000.00	200,000.00	187,000.00-	93.50%-			
Total	891,370.00	376,970.00	1,200,000.00	500,000.00	123,030.00-	24.61%-			
FINES									
MINISTRY OF ENERGY & MINERAL RESOURCES									
Organization/Economic Code									
31001001/12050000									
31001001/12050006 Penalty for Defaulters			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
Total			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
FINES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12050000									
17001001/12050014 Fines for Illegal Operation of Schools			2,500,000.00	500,000.00	500,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
Total			2,500,000.00	500,000.00	500,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
FINES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12050000									
17008001/12050029 Fines on Overused Books			10,000.00	2,500.00	2,500.00-	100.00%-	10,000.00	10,162.18	10,361.72
Total			10,000.00	2,500.00	2,500.00-	100.00%-	10,000.00	10,162.18	10,361.72
FINES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12050000									
17021001/12050003 Penalty on Loss of Receipt	465,000.00	211,500.00	339,000.00	154,250.00	57,250.00+	37.12%+			
17021001/12050022 Late Payment Penalty	420,000.00		10,000,000.00	1,500,000.00	1,500,000.00-	100.00%-			
Total	885,000.00	211,500.00	10,339,000.00	1,654,250.00	1,442,750.00-	87.21%-			
FINES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12050000									
35001001/12050004 Forest Offences Penalties	25,000.00	22,000.00	300,000.00	125,000.00	103,000.00-	82.40%-	307,500.00	312,487.22	318,567.60
35001001/12050005 Sanitation Court Fines	80,000.00	103,500.00	200,000.00	90,000.00	13,500.00+	15.00%+	205,000.00	208,324.76	212,374.43
35001001/12050006 Illegal Evacuation			100,000.00	50,000.00	50,000.00-	100.00%-	102,500.00	104,162.36	106,193.28
35001001/12050007 Excavation Offences Fines		200,000.00	600,000.00	200,000.00			615,000.00	624,974.45	637,123.19
35001001/12050008 Sewage and Sewerage Control Fines			12,200,000.00	3,000,000.00	3,000,000.00-	100.00%-	12,205,000.00	12,402,947.44	12,643,987.04
35001001/12050009 Conservation Offences Fines	10,000.00								
Total	115,000.00	325,500.00	13,400,000.00	3,465,000.00	3,139,500.00-	90.61%-	13,435,000.00	13,652,896.23	13,918,245.54
FINES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY									
Organization/Economic Code									
35016001/12050000									
35016001/12050027 Sanitation Offences Fines			3,500,000.00	800,000.00	800,000.00-	100.00%-	4,380,000.00	4,451,037.22	4,537,546.66
Total			3,500,000.00	800,000.00	800,000.00-	100.00%-	4,380,000.00	4,451,037.22	4,537,546.66
TOTAL FINES	63,118,548.18	119,598,060.08	237,649,000.00	48,118,548.00	71,479,512.08+	148.55%+	214,205,000.00	217,679,094.66	221,909,646.29
SALES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12060000									
11001001/12060004 Sale of Unserviceable & Old Parts		55,000.00	4,000,000.00	1,500,000.00	1,445,000.00-	96.33%-			
11001001/12060017 Sale of Condemned Furniture			2,000,000.00	750,000.00	750,000.00-	100.00%-			
Total		55,000.00	6,000,000.00	2,250,000.00	2,195,000.00-	97.56%-			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12060000									
11013001/12060004 Sales of Unserviceable Assets		319,400.00			319,400.00+				
Total		319,400.00			319,400.00+				
LIASON OFFICE ABUJA									
Organization/Economic Code									
11021002/12060000									
11021002/12060016 Sales of Old Newspaper			7,500,000.00	2,812,500.00	2,812,500.00-	100.00%-			
Total			7,500,000.00	2,812,500.00	2,812,500.00-	100.00%-			
SALES									
MINISTRY OF INFORMATION AND STRATEGY									
Organization/Economic Code									
23001001/12060000									
23001001/12060001 Sale of Publications	276,250.00	160,000.00	1,500,000.00	562,500.00	402,500.00-	71.56%-			
23001001/12060018 Sales of Dairies and Calendars			6,000,000.00	2,250,000.00	2,250,000.00-	100.00%-			
23001001/12060206 Sales of Archival Product / Material			2,500,000.00	937,500.00	937,500.00-	100.00%-			
Total	276,250.00	160,000.00	10,000,000.00	3,750,000.00	3,590,000.00-	95.73%-			
SALES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11021002/12060000									
11021002/12060203 Sales of Imported Goods		2,100,000.00			2,100,000.00+				
Total		2,100,000.00			2,100,000.00+				
SALES									
GOVERNMENT PRINTING PRESS									
Organization/Economic Code									
23013001/12060000									
23013001/12060001 Sales of Publication	90,000.00	40,000.00			40,000.00+				
Total	90,000.00	40,000.00			40,000.00+				
SALES									
ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER									
Organization/Economic Code									
23013001/12060000									
23013001/12060016 Sales of Newspaper & Old Newspapers	42,700.00	4,550.00	1,000,000.00	375,000.00	370,450.00-	98.79%-			
Total	42,700.00	4,550.00	1,000,000.00	375,000.00	370,450.00-	98.79%-			
SALES									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12060000									
25001001/12060012 Sale of Drugs			200,000.00	75,000.00	75,000.00-	100.00%-			
Total			200,000.00	75,000.00	75,000.00-	100.00%-			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
BUREAU OF COMMON SERVICES & SERVICE MONITORING									
Organization/Economic Code									
25005002/12060000									
25005002/12060001 Sales Of Journal & Publications			100,000.00	37,500.00	37,500.00-	100.00%-			
Total			100,000.00	37,500.00	37,500.00-	100.00%-			
SALES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005003/12060000									
25005003/12060012 Sales of Drugs			5,500,000.00	2,062,500.00	2,062,500.00-	100.00%-			
25005003/12060053 Sale of Forms			800,000.00	300,000.00	300,000.00-	100.00%-			
Total			6,300,000.00	2,362,500.00	2,362,500.00-	100.00%-			
SALES									
BUREAU OF ESTABLISHMENTS AND PENSION									
Organization/Economic Code									
25005007/12060000									
25005007/12060031 Sales of Promotion/Conversion/Confirmation Forms			1,500,000.00	562,500.00	562,500.00-	100.00%-			
Total			1,500,000.00	562,500.00	562,500.00-	100.00%-			
SALES									
LOCAL GOV'T SERVICE COMMISSION									
Organization/Economic Code									
64001001/12060000									
64001001/12060001 Sale of Publications			200,000.00	75,000.00	75,000.00-	100.00%-			
64001001/12060006 Sale of Application for Employment Form			200,000.00	75,000.00	75,000.00-	100.00%-			
64001001/12060007 Sale of Consultants Application Forms			200,000.00	75,000.00	75,000.00-	100.00%-			
64001001/12060069 Sale of LGSC Gazette			1,500,000.00	562,500.00	562,500.00-	100.00%-			
Total			2,100,000.00	787,500.00	787,500.00-	100.00%-			
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060050 Sale of New Number Plate Registration Forms			500,000.00	187,500.00	187,500.00-	100.00%-			
20008001/12060051 Sale of Proof of Ownership			200,000.00	75,000.00	75,000.00-	100.00%-			
20008001/12060052 Sales of Sticker/Consolidated Emblems		2,000.00	2,000,000.00	750,000.00	748,000.00-	99.73%-			
20008001/12060053 Registration of Forms	50,000.00								
20008001/12060055 Sales of Application Forms for Pools & Games	2,000.00	6,000.00	1,300,000.00	487,500.00	481,500.00-	98.77%-			
Total	52,000.00	8,000.00	4,000,000.00	1,500,000.00	1,492,000.00-	99.47%-			
SALES									
METALLURGICAL COMPLEX									
Organization/Economic Code									
22005001/12060000									
22005001/12060152 Sales of Products		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			
Total		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
SALES	₦	₦	₦	₦		%	₦	₦	₦
ABIA STATE GAMINIG AND CONTROL BOARD									
Organization/Economic Code									
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	61,000.00	160,000.00	100,000.00	37,500.00	122,500.00+	326.67%+			
20009001/12060055 Sales of Application Form for Polls & Games	257,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
20009001/12060145 Pools Proprietor Form Fees			100,000.00	37,500.00	37,500.00-	100.00%-			
Total	318,000.00	160,000.00	400,000.00	150,000.00	10,000.00+	6.67%+			
SALES									
ABIA STATE GAMINIG AND CONTROL BOARD									
Organization/Economic Code									
22005001/12060000									
22005001/12060152 Sales of Products		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			
Total		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			
SALES									
ABIA STATE TRANSPORT CORPORATION									
Organization/Economic Code									
29053001/12060000									
29053001/12060031 Promo Raffle	138,661.00								
Total	138,661.00								
SALES									
ABIA STATE BUREAU OF STATISTICS									
Organization/Economic Code									
38004001/12060000									
38004001/12060058 Sale of Statistical Year Book			30,000.00	11,250.00	11,250.00-	100.00%-			
Total			30,000.00	11,250.00	11,250.00-	100.00%-			
SALES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12060000									
60001001/12060060 Sales of Layout Plans			62,060,000.00	23,272,500.00	23,272,500.00-	100.00%-			
60001001/12060060 Proceeds from Land Allocation	26,950,000.00	10,300,000.00	100,000.00	37,500.00	10,262,500.00+	27,366.67%+			
Total	26,950,000.00	10,300,000.00	62,160,000.00	23,310,000.00	13,010,000.00-	55.81%-			
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
18011001/12060006 Sales of Bills of Entries/Application Forms	51,000.00		350,000.00	131,250.00	131,250.00-	100.00%-			
18011001/12060204 Sales of Application Form for Customary Court Chairman/ Member			1,000,200.00	375,075.00	375,075.00-	100.00%-			
Total	51,000.00		1,350,200.00	506,325.00	506,325.00-	100.00%-			
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books	440,000.00	275,000.00			275,000.00+				
Total	440,000.00	275,000.00			275,000.00+				

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Approved Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦		%	₦	₦	₦
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060045 Sales of Table Fish			1,000,000.00	375,000.00	375,000.00-	100.00%-			
15001001/12060047 Sales of Eggs/Spent Layers			200,000.00	75,000.00	75,000.00-	100.00%-			
15001001/12060035 Sale of Cocoa Seeds			100,000.00	37,500.00	37,500.00-	100.00%-			
15001001/12060072 Veterinary Sales of Meat & Livestock Produce			200,000.00	75,000.00	75,000.00-	100.00%-			
15001001/12060074 Sale of Cassava Cuttings/Root			200,000.00	75,000.00	75,000.00-	100.00%-			
15001001/12060102 Sale of Livestock Products and Poultry			60,000,000.00	20,016,873.00	20,016,873.00-	100.00%-			
15001001/12060103 Sale of Planting Materials (Tree Crop)			50,000.00	18,750.00	18,750.00-	100.00%-			
15001001/12060104 Sale of Planting Materials (Food Crop)			300,000.00	112,500.00	112,500.00-	100.00%-			
15001001/12060105 Sale of Agric Chemicals/Product			10,000.00	3,750.00	3,750.00-	100.00%-			
15001001/12060190 Sale of Palm Bunch	700,000.00	432,000.00			432,000.00+				
15001001/12060202 Sales of Palm Oil Seedlings			300,000.00	112,500.00	112,500.00-	100.00%-			
Total	700,000.00	432,000.00	62,360,000.00	20,901,873.00	20,469,873.00-	97.93%-			
SALES									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (ADP)									
Organization/Economic Code									
15102001/12060000									
15102001/12060047 Sale of Layers	34,016.67		1,000,000.00	375,000.00	375,000.00-	100.00%-			
15102001/12060048 Sale of Broilers	27,140.00		1,500,000.00	562,500.00	562,500.00-	100.00%-			
15102001/12060074 Sales of Cassava Cuttings/Root	50,600.00		390,000.00	146,250.00	146,250.00-	100.00%-			
15102001/12060104 Sale of Seedlings	11,600.00	17,500.00	1,000,000.00	375,000.00	357,500.00-	95.33%-			
15102001/12060152 Sales of Agric Products	66,510.00	173,900.00	3,700,000.00	1,387,500.00	1,213,600.00-	87.47%-			
15102001/12060198 Sales of Honey			200,000.00	75,000.00	75,000.00-	100.00%-			
Total	189,866.67	191,400.00	7,790,000.00	2,921,250.00	2,729,850.00-	93.45%-			
SALES									
MINISTRY OF LANDS SURVEY AND URBAN PLANNING									
Organization/Economic Code									
60001001/12060000									
60001001/12060060 Sales of Layout Plans	3,000.00								
Total	3,000.00								
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060050 Sale of New Number Plate Registration Forms		1,000,000.00			1,000,000.00+				
20008001/12060052 Sale of Sticker/Emblems	30,000.00								
Total	30,000.00	1,000,000.00			1,000,000.00+				
SALES									
ABIA STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	61,000.00	160,000.00	100,000.00	37,500.00	122,500.00+	326.67%+			
20009001/12060055 Sales of Application Form for Polls & Games	257,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
20009001/12060145 Pools Proprietor Form Fees			100,000.00	37,500.00	37,500.00-	100.00%-			
Total	318,000.00	160,000.00	400,000.00	150,000.00	10,000.00+	6.67%+			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060049 Sale of Hackney & Stage Carriage			16,300,000.00	6,112,500.00	6,112,500.00-	100.00%-			
29001001/12060052 Sale of Unserviceable Vehicles			200,000.00	75,000.00	75,000.00-	100.00%-			
29001001/12060112 Sales of Drivers and Conductors Badges	500,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
Total	500,000.00		16,700,000.00	6,262,500.00	6,262,500.00-	100.00%-			
SALES									
MINISTRY OF TOURISM ART AND CULTURE									
Organization/Economic Code									
36001001/12060000									
36001001/12060158 Sale of Hotel Directorate of Abia State			200,040.00	70,000.00	70,000.00-	100.00%-			
36001001/12060159 Sale of Sculptural and Ceramic Product			200,040.00	70,000.00	70,000.00-	100.00%-			
36001001/12060160 Sale of Souvenir for Festival and Carnival			100,020.00	47,545.00	47,545.00-	100.00%-			
Total			500,100.00	187,545.00	187,545.00-	100.00%-			
SALES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12060000									
36052001/12060001 Sale of Publications			60,000.00	22,500.00	22,500.00-	100.00%-			
36052001/12060059 Sales of Abia Maps (Pin Ups)			5,000.00	1,875.00	1,875.00-	100.00%-			
36052001/12060119 Sales of Posters & Postcards on the Tourism Attraction Site			50,000.00	18,750.00	18,750.00-	100.00%-			
Total			115,000.00	43,125.00	43,125.00-	100.00%-			
SALES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12060000									
52102001/12060093 Current Water Rate - Urban	40,750.00	21,000.00	350,000.00	131,250.00	110,250.00-	84.00%-			
Total	40,750.00	21,000.00	350,000.00	131,250.00	110,250.00-	84.00%-			
SALES									
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL									
Organization/Economic Code									
62001001/12060000									
62001001/12060060 Sale of Layout		10,000.00	250,000.00	93,750.00	83,750.00-	89.33%-			
Total		10,000.00	250,000.00	93,750.00	83,750.00-	89.33%-			
SALES									
OPEN SPACES DEVELOPMENT COMMISSION									
Organization/Economic Code									
62001002/12060000									
62001002/12060043 Sale of Horticultural Flowers			500,000.00	187,500.00	187,500.00-	100.00%-			
Total			500,000.00	187,500.00	187,500.00-	100.00%-			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12060000									
71001001/12060083 Sales of Industrial Application Form for Industries			300,000.00	112,500.00	112,500.00-	100.00%-			
Total			300,000.00	112,500.00	112,500.00-	100.00%-			
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books	100,000.00	250,000.00			250,000.00+				
Total	100,000.00	250,000.00			250,000.00+				
SALES									
ABIA STATE LAW REVIEW AND REFORM COMMISSION									
Organization/Economic Code									
26001002/12060000									
26002001/12060063 Sales of Law Report and Legal Publications	75,000.00	125,000.00	5,200,000.00	1,950,000.00	1,825,000.00-	93.59%-	5,330,250.00	5,416,698.94	5,521,975.83
26002001/12060096 Sales of Customary Law Manual of Abia State			4,100,000.00	1,537,500.00	1,537,500.00-	100.00%-	4,202,500.00	4,270,658.51	4,353,657.87
26002001/12060097 Sales of Revised Law of Abia State	450,000.00	375,000.00	6,300,000.00	2,362,500.00	1,987,500.00-	84.13%-	6,457,500.00	6,562,231.28	6,689,765.10
Total	525,000.00	500,000.00	15,600,000.00	5,850,000.00	5,350,000.00-	91.45%-	15,990,250.00	16,249,588.74	16,565,398.80
SALES									
AGENCY FOR MASS LITERACY ADULT & NON-FORMAL EDUCATION									
Organization/Economic Code									
17001001/12060000									
17010001/12060255 Sale of Registration forms	20,000.00								
Total	20,000.00								
SALES									
ABIA STATE POLYTECHNIC ABA									
Organization/Economic Code									
17018001/12060000									
17018001/12060001 Sales of IT Log Book	1,944,460.00	345,652.00	2,000,000.00	750,000.00	404,348.00-	53.91%-	3,000,000.00	3,048,655.70	3,107,909.24
17018001/12060099 Sales of Student Handbook	16,360,650.00	7,147,143.00	30,000,000.00	11,250,000.00	4,102,857.00-	36.47%-	12,350,000.00	12,550,299.15	12,794,203.38
17018001/12060121 Sales of Admission Form	27,696,028.00	11,813,000.00	70,000,000.00	26,250,000.00	14,437,000.00-	55.00%-	54,680,000.00	55,566,830.37	56,646,725.00
Total	46,001,138.00	19,305,795.00	102,000,000.00	38,250,000.00	18,944,205.00-	49.53%-	70,030,000.00	71,165,785.11	72,548,837.63
SALES									
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU									
Organization/Economic Code									
17019001/12060000									
17001901/12060121 Sales of Admission Form	387,900.00	23,500.00	600,000.00	225,000.00	201,500.00-	89.56%-			
17001901/12060122 Sales of Student Log Book			200,000.00	75,000.00	75,000.00-	100.00%-			
Total	387,900.00	23,500.00	800,000.00	300,000.00	276,500.00-	92.17%-			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
ABIA STATE UNIVERSITY UTURU									
Organization/Economic Code									
17021001/12060000									
17021001/12060091 Sales of Table Water	1,589,921.00	10,500.00	7,000,000.00	2,625,000.00	2,614,500.00-	99.60%-	10,000,000.00	10,162,185.48	10,359,677.19
17021001/12060122 Sales of Admission Form	67,798,100.00	10,401,850.00	21,000,000.00	7,875,000.00	2,526,850.00+	32.09%+	55,000,000.00	55,892,020.29	56,978,230.72
Total	69,388,021.00	10,412,350.00	28,000,000.00	10,500,000.00	87,650.00-	0.83%-	65,000,000.00	66,054,205.77	67,337,907.92
SALES									
SALES									
ABAI STATE SCHOLARSHIP BOARD									
Organization/Economic Code									
17056001/12060000									
17056001/1202060121 Sale of Scholarship Form - Local							5,000,000.00		
17056001/1202060122 Sale of Scholarship Form - Foreign		450,000.00			450,000.00+		4,000,000.00	9,145,966.98	9,323,715.60
Total		450,000.00			450,000.00+		9,000,000.00	9,145,966.98	9,323,715.60
SALES									
ABIA STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12060000									
17003001/12060031 Promotion/Conversion Exercise Forms		9,868,300.00			9,868,300.00+		8,750,000.00	8,891,912.36	9,064,719.59
Total		9,868,300.00			9,868,300.00+		8,750,000.00	8,891,912.36	9,064,719.59
SALES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12060000									
21001001/12060006 Sale of Application Forms for Estab. of Private Health Training	20,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
Total	20,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
SALES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12060000									
210260001/12060012 Sale Drugs (Drug Revolving Fund)	24,068,985.00	48,982,706.00	73,000,000.00	27,375,000.00	21,607,706.00+	78.93%+	74,000,000.00	75,200,172.75	76,661,611.28
Total	24,068,985.00	48,982,706.00	73,000,000.00	27,375,000.00	21,607,706.00+	78.93%+	74,000,000.00	75,200,172.75	76,661,611.28
SALES									
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY									
Organization/Economic Code									
21026002/12060000									
21026002/12060001 Sales of Journal & Publications			1,000,000.00	375,000.00	375,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,954.62
21026002/12060012 Sales of Drugs and Medications			1,000,000.00	375,000.00	375,000.00-	100.00%-	800,000.00	812,974.79	828,774.19
21026002/12060015 Sales of Uniforms	2,911,980.00	6,280,000.00	15,000,000.00	5,626,000.00	654,000.00+	11.62%+	15,000,000.00	15,243,278.27	15,539,521.85
21026002/12060121 Sales of Entrance Form	12,205,795.00	4,840,675.00	12,000,000.00	4,500,000.00	340,675.00+	7.57%+	16,065,000.00	16,325,551.04	16,642,828.45
Total	15,117,775.00	11,120,675.00	29,000,000.00	10,876,000.00	244,675.00+	2.25%+	33,365,000.00	33,906,131.96	34,565,079.11

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027010/12060000									
21027010/12060012 Sales of Drugs	29,740,420.00	26,722,810.00	5,000,000.00	1,875,000.00	24,847,810.00+	1,325.22%+	6,000,000.00	6,097,311.29	6,215,806.36
21027010/12060162 Disposable	6,682,815.00		5,000,000.00	1,875,000.00	1,875,000.00-	100.00%-	6,000,000.00	6,097,311.29	6,215,806.36
Total	36,423,235.00	26,722,810.00	10,000,000.00	3,750,000.00	22,972,810.00+	612.61%+	12,000,000.00	12,194,622.57	12,431,612.61
SALES									
ABIA SCHOLARSHIP BOARD									
Organization/Economic Code									
7056001/12060150									
17056001/12060156 Sales of Scholarship Form			5,200,000.00	1,950,000.00	1,950,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total			5,200,000.00	1,950,000.00	1,950,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
SALES									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12060000									
21102001/12060012 Sales of Drugs	5,368,136.00	2,002,710.00	10,000,000.00	3,750,000.00	1,747,290.00-	46.59%-			
21102001/12060162 Sales of Dressing and Disposal Material (DDM)	3,428,450.00	280,050.00	2,000,000.00	750,000.00	469,950.00-	62.66%-			
Total	8,796,586.00	2,282,760.00	12,000,000.00	4,500,000.00	2,217,240.00-	49.27%-			
SALES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12060000									
35001001/12060032 Sale of Indigenous Fruit Trees			230,000.00	86,250.00	86,250.00-	100.00%-			
35001001/12060065 Sale of Life Endangered Species/Seedling			20,000.00	7,500.00	7,500.00-	100.00%-	20,500.00	20,832.47	21,240.92
35001001/12060066 Sale of Forest Produce	7,500.00	32,000.00	500,000.00	187,500.00	155,500.00-	82.93%-	512,500.00	520,812.05	530,942.04
35001001/12060067 Sale of Agro S\V Culture		5,600.00	50,000.00	18,750.00	13,150.00-	70.13%-	51,250.00	52,081.23	53,097.09
Total	7,500.00	37,600.00	800,000.00	300,000.00	262,400.00-	87.47%-	584,250.00	593,725.64	605,280.05
SALES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY(ASEPA)									
Organization/Economic Code									
35016001/12060000									
35016001/12060205 Sales of Sanitation Ticket			3,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	36,930,200.00	37,529,154.32	38,258,505.17
Total			3,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	36,930,200.00	37,529,154.32	38,258,505.17
SALES									
ENYIMBA FOOTBALL CLUB									
Organization/Economic Code									
390002003/12060000									
39002003/12060024 Sale/Transfer of Players to Local & Foreign Clubs	64,250,639.98	14,890,000.00	40,000,000.00	15,000,000.00	110,000.00-	0.73%-	50,000,000.00	50,810,927.50	51,798,385.96
39002003/12060086 Sale of Pro-League Slots			10,000,000.00	3,750,000.00	3,750,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
Total	64,250,639.98	14,890,000.00	50,000,000.00	18,750,000.00	3,860,000.00-	20.59%-	60,000,000.00	60,973,113.08	62,158,063.26

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
SALES									
ABIA WORRIORS									
Organization/Economic Code									
21026002/12060000									
39002002/12060024 Transfer/Sale of Players to Local & Foreign Clubs			25,000,000.00	9,375,000.00	9,375,000.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,199.04
Total			25,000,000.00	9,375,000.00	9,375,000.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,199.04
SALES									
ABIA COMETS									
Organization/Economic Code									
39002003/12060000									
39002003/12060024 Sale/Transfer of Abia Comets Player to Local & Foreign Clubs			10,000,000.00	3,750,000.00	3,750,000.00-	100.00%-			
Total			10,000,000.00	3,750,000.00	3,750,000.00-	100.00%-			
TOTAL SALES	294,938,007.65	160,492,846.00	584,805,300.00	216,819,868.00	56,327,022.00-	25.98%-	911,649,700.00	926,435,337.02	944,439,763.91
EARNINGS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12070000									
11001001/12070000 3% Security Fund Earnings from Contracts			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-			
Total			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00		
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070005 Earnings from the Use of Govt. Halls	900,000.00								
11013001/12070133 Earning from Michael Okpara Auditorium			1,500,000.00	158,088.00	158,088.00-	100.00%-	1,537,500.00	1,562,435.97	1,592,802.88
11013001/12070134 Earning from Aguiyi Ironsi Conference Center			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Total	900,000.00		2,000,000.00	210,784.00	210,784.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,744.92
EARNINGS									
MINISTRY OF INFORMATION & CULTURE									
Organization/Economic Code									
23001001/12070000									
23001001/12070013 Printing Earnings Machine Impression							300,000.00	304,865.55	310,793.39
23001001/12070014 Hire of Films			500,000.00	52,696.00	52,696.00-	100.00%-			
23001001/12070015 Hire of Public Address System			5,000,000.00	526,961.00	526,961.00-	100.00%-			
23001001/12070016 Earnings from Binding			1,000,000.00	105,392.00	105,392.00-	100.00%-			
23001001/12070018 Earnings from Events Photo Coverage			1,000,000.00	105,392.00	105,392.00-	100.00%-			
23001001/12070143 Earnings from Workshop/Achieves Services			650,000.00	68,505.00	68,505.00-	100.00%-			
23001001/12070144 Earning from confirmation of Records / Document			500,000.00	52,696.00	52,696.00-	100.00%-			
Total			8,650,000.00	911,642.00	911,642.00-	100.00%-	300,000.00	304,865.55	310,793.39
EARNINGS									
ABIA STATE MKT. AGENCY & QUALITY MGT AGENCY									
Organization/Economic Code									
11101002/12070000									
11101002/12070136 Training of Hospitality Staff Yearly							5,000,000.00	5,081,092.79	5,179,844.66
Total							5,000,000.00	5,081,092.79	5,179,844.66

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY(ABSAA)									
Organization/Economic Code									
11101004/12070000									
11101004/12070119 1st Party Advert/3rd Party Advert & others			160,000,000.00	16,862,737.00	16,862,737.00-	100.00%-	100,000,000.00	101,621,855.10	103,596,772.03
11101004/12070140 Corporate Payment			30,000,000.00	3,161,763.00	3,161,763.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
11101004/12070141 Temporary Signs			4,000,000.00	421,568.00	421,568.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
Total			194,000,000.00	20,446,068.00	20,446,068.00-	100.00%-	122,000,000.00	123,978,663.15	126,388,061.83
EARNINGS									
BROADCASTING CORPORATION OF ABIA STATE - RADIO									
Organization/Economic Code									
23004001/12070000									
23003001/12/070011 Earnings from Commercials	72,088,572.21	35,369,691.36	1,500,000.00	158,088.00	35,211,603.36+	22,273.42%+	1,537,500.00	1,562,435.97	1,592,802.88
23003001/12/070112 Earnings from Business Unit	1,667,557.00	1,034,861.80	200,000,000.00	21,078,422.00	20,043,560.20-	95.09%-	205,000,000.00	208,324,802.88	212,373,388.71
23003001/12/070145 Earnings from BCA Training School		63,150.00	500,000.00	52,696.00	10,454.00+	19.84%+	512,500.00	520,812.05	530,942.04
Total	73,756,129.21	36,467,703.16	202,000,000.00	21,289,206.00	15,178,497.16+	71.30%+	207,050,000.00	210,408,050.90	214,497,133.63
EARNINGS									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12070000									
64001001/12070106 Earnings from Internet Cafe (Website Access Card)			3,000,000.00	316,176.00	316,176.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total			3,000,000.00	316,176.00	316,176.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070020 Hire of Tractor			30,000.00	3,162.00	3,162.00-	100.00%-	30,000.00	30,486.55	31,085.05
15001001/12070021 Hire of Fishing & Fish Farm Equipment			2,000,000.00	210,784.00	210,784.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate			1,000,000.00	105,392.00	105,392.00-	100.00%-	500,000.00	508,109.25	517,992.92
15001001/12070024 Earning from SARDI poultry Project			2,000,000.00	210,784.00	210,784.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total			5,030,000.00	530,122.00	530,122.00-	100.00%-	2,530,000.00	2,571,032.90	2,621,025.62
EARNINGS									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)									
Organization/Economic Code									
20001001/12070000									
20001001/12070003 Hire of Equipment			150,000.00	15,809.00	15,809.00-	100.00%-	153,750.00	156,243.59	159,289.36
20001001/12070059 Earnings from Van	20,000.00								
Total	20,000.00		150,000.00	15,809.00	15,809.00-	100.00%-	153,750.00	156,243.59	159,289.36
EARNINGS									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12070000									
20008001/12070043 Earnings from Information on Loss Documents (ILD)/ Roof Rack			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28
Total			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
22001001/12070000									
22001001/12070027 Stallage from Ekeoha Shopping Centre LTD Aba	10,000.00	150,000.00	100,000,000.00	10,539,211.00	10,389,211.00-	98.58%-	50,000,000.00	50,810,927.50	51,798,385.96
22001001/12070028 Ekeoha Shopping Centre Ltd - Sundry Levies	14,110,400.00	1,599,000.00	10,000,000.00	1,053,921.00	545,079.00+	51.72%+	4,000,000.00	4,064,874.19	4,143,870.83
22001001/12070029 Earnings from Other Markets Ariaria International Market etc.	3,466,080.00	1,100,000.00	456,000,000.00	48,058,802.00	46,958,802.00-	97.71%-	200,000,000.00	203,243,710.20	207,193,544.05
22001001/12070030 Earnings from Abia Hotels Umuahia			7,000,000.00	737,745.00	737,745.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
22001001/12070031 Earnings from Abia Hotels Arochukwu			1,200,000.00	126,471.00	126,471.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
22001001/12070068 Earnings from New Haven Shopping Complex				17,772.00	17,772.00-	100.00%-			
22001001/12070113 Earnings from Trade Fair	100,000.00		600,000.00	63,235.00	63,235.00-	100.00%-	200,000.00	203,243.70	207,199.64
22001001/12070130 Stallage from Ubani Ibeku Market			18,500,000.00	1,949,754.00	1,949,754.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
22001001/12070131 Stallage from shoe and bags Industrial Mkt			6,300,000.00	663,970.00	663,970.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
22001001/12070142 Earnings from Industrial Market Umuahia			12,000,000.00	1,264,705.00	1,264,705.00-	100.00%-	6,000,000.00	6,097,311.29	6,215,806.36
22001001/12070146 Earnings From Terminus Hotels Aba			2,000,000.00	210,784.00	210,784.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
22001001/12070147 Earnings From Binez Hotels Aba			5,000,000.00	526,961.00	526,961.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
Total	17,686,480.00	2,849,000.00	618,600,000.00	65,213,331.00	62,364,331.00-	95.63%-	287,200,000.00	291,857,967.83	297,529,953.53
EARNINGS									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12070000									
28001001/12070055 Proceeds from ICT Maintenance Services			1,500,000.00	158,088.00	158,088.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Total			1,500,000.00	158,088.00	158,088.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
EARNINGS									
TRANSPORT CORPORATION (ABIA LINE NETWORK)									
Organization/Economic Code									
29053001/12070000									
29007001/12070036 Hire Services	658,333.32								
29001001/12070094 Earning from Abia line Network	25,499,666.66		10,000.00	1,054.00	1,054.00-	100.00%-	10,250.00	10,416.23	10,626.46
29001001/12070096 Earning from Abia State Passenger Integrated Manifest scheme	126,302.84								
29001001/12070097 Earning from Abia State Transport Corp Buses			22,600,000.00	2,381,862.00	2,381,862.00-	100.00%-	23,165,000.00	23,540,702.78	23,998,202.39
29001001/12070145 Earning from Akwa Ibom Transport Corporation	1,399,836.16		12,000,000.00	1,264,705.00	1,264,705.00-	100.00%-	12,300,000.00	12,499,488.23	12,742,406.00
Total	27,684,138.98		34,610,000.00	3,647,621.00	3,647,621.00-	100.00%-	35,475,250.00	36,050,607.13	36,751,234.86
EARNINGS									
MINISTRY OF PETROLEUM & SOLID MINERALS									
Organization/Economic Code									
32001001/12070000									
32001001/12070045 Earnings from the Ministry's Filling Station			600,000,000.00	63,235,265.00	63,235,265.00-	100.00%-	615,000,000.00	624,974,408.76	637,120,153.90
Total			600,000,000.00	63,235,265.00	63,235,265.00-	100.00%-	615,000,000.00	624,974,408.76	637,120,153.90
EARNINGS									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12070000									
34001001/12070059 Earnings from Hire of Government Vehicles Plants & Equipment		50,000.00			50,000.00+				
Total		50,000.00			50,000.00+				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12070000									
36001001/12070009 Earnings From Tourism/Culture/Art Centres		55,000.00	750,000.00	79,044.00	24,044.00-	30.42%-	768,750.00	781,218.04	796,401.44
36001001/12070056 Earning from Tourism and Cultural Resources			50,000.00	5,270.00	5,270.00-	100.00%-	51,250.00	52,081.23	53,097.09
36001001/12070089 Earnings from State Cultural Troupes			2,020,000.00	212,892.00	212,892.00-	100.00%-	2,070,500.00	2,104,080.49	2,144,973.72
Total		55,000.00	2,820,000.00	297,206.00	242,206.00-	81.49%-	2,890,500.00	2,937,379.76	2,994,472.25
EARNINGS									
ABIA STATE COUNCIL FOR ARTS & CULTURE									
Organization/Economic Code									
36004001/12070000									
36004001/12070056 Earnings from Sponsors			200,000.00	21,078.00	21,078.00-	100.00%-	205,000.00	208,324.76	212,374.43
36004001/12070101 Earning from Abia Kitchen			300,000.00	31,618.00	31,618.00-	100.00%-	307,500.00	312,487.22	318,567.60
Total			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,811.98	530,942.03
EARNINGS									
TOURISM BOARD									
Organization/Economic Code									
36052001/12070000									
36052001/12070009 Earnings from Visit to the Tourism attraction Sites			200,000.00	21,078.00	21,078.00-	100.00%-	205,000.00	208,324.76	212,374.43
36052001/12070017 Hiring of Video Camera			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28
Total			300,000.00	31,617.00	31,617.00-	100.00%-	307,500.00	312,487.22	318,567.60
EARNINGS									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38001001/12070000									
38002001/12070001 Earnings from Consultancy Services	7,500.00		460,000.00	48,480.00	48,480.00-	100.00%-	471,500.00	479,147.05	488,460.30
38002001/12070033 Earnings from NGO's Directory			151,000.00	15,914.00	15,914.00-	100.00%-	154,775.00	157,285.27	160,349.57
38002001/12070034 Earnings from State Economic Summit			250,500.00	26,401.00	26,401.00-	100.00%-	256,763.00	260,927.30	266,002.14
38002001/12070055 Earning from ICT Services to MDAs			250,000.00	26,348.00	26,348.00-	100.00%-	256,250.00	260,405.99	265,471.52
38002001/12070106 Earnings from Cyber Cafe/Internet Activities			150,000.00	15,809.00	15,809.00-	100.00%-			
Total	7,500.00		1,261,500.00	132,952.00	132,952.00-	100.00%-	1,139,288.00	1,157,765.61	1,180,283.53
EARNINGS									
ABIA SPORT COUNCIL									
Organization/Economic Code									
39051001/12070000									
39051001/12070052 Earnings from Hiring of Stadium	300,000.00		4,000,000.00	421,568.00	421,568.00-	100.00%-	4,100,000.00	4,166,496.04	4,247,476.71
39051001/12070054 Earnings from Sports Facilities			1,000,000.00	105,392.00	105,392.00-	100.00%-	1,025,000.00	1,041,624.03	1,061,871.95
Total	300,000.00		5,000,000.00	526,960.00	526,960.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,348.66
EARNINGS									
ABIA COMETS									
Organization/Economic Code									
39002003/12070000									
39002003/12070051 Gate Taking From Umuahia Township Stadium			500,000.00	52,696.00	52,696.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,743.91
39002003/12070071 Earnings form Sponsorship - NBL and Branding			2,000,000.00	210,784.00	210,784.00-	100.00%-	3,587,500.00	3,645,684.10	3,716,534.67
39002003/12070116 Sponsorship from NLL			1,000,000.00	105,392.00	105,392.00-	100.00%-	1,025,000.00	1,041,624.03	1,061,871.95
Total			3,500,000.00	368,872.00	368,872.00-	100.00%-	6,662,500.00	6,770,556.04	6,902,150.64

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
ABIA WARRIOS									
Organization/Economic Code									
39002002/12070000									
39002002/12070051 Gate Taking			300,000.00	31,618.00	31,618.00-	100.00%-	300,000.00	304,865.55	310,793.39
39002002/12070071 Corporate endorsement (Sponsorship)			3,000,000.00	316,176.00	316,176.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
39002002/12070116 Earnings from Professional Football League			10,000,000.00	1,053,921.00	1,053,921.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Total			13,300,000.00	1,401,715.00	1,401,715.00-	100.00%-	6,300,000.00	6,402,176.83	6,526,611.76
EARNINGS									
ABIA ANGEL FOOTBALL CLUB									
Organization/Economic Code									
39002003/12070000									
39002003/12070051 Gate Taking			2,000,000.00	210,784.00	210,784.00-	100.00%-			
39002003/12070071 Football Club Proceed (Transfer of Players)			3,500,000.00	368,872.00	368,872.00-	100.00%-			
39002003/12070135 Grants from NFF			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Total			6,000,000.00	632,352.00	632,352.00-	100.00%-	512,500.00	520,812.05	530,942.04
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070011									
53001001/12070011 Earnings from International Conference Center			4,000,000.00	421,568.00	421,568.00-	100.00%-			
Total			4,000,000.00	421,568.00	421,568.00-	100.00%-	4,100,000.00		
EARNINGS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12070000									
60001001/12070035 Earning from Premium on Lands	313,500.00	122,500.00	1,500,000.00	158,088.00	35,588.00-	22.51%-	1,537,500.00	1,562,435.97	1,592,802.88
60001001/12090007 Ground Rent							20,000,000.00	20,324,371.06	20,719,354.38
Total	313,500.00	122,500.00	1,500,000.00	158,088.00	35,588.00-	22.51%-	21,537,500.00	21,886,807.03	22,312,157.26
EARNINGS									
MINISTRY OF WOMEN AFFAIRS									
Organization/Economic Code									
14001001/12070000									
14001001/12070039 Hire of Skill Acquisition Hall			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Total			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
EARNINGS									
ABIA STATE EDUCATION FOR EMPLOYMENT(EforE)									
Organization/Economic Code									
17001002/12070000									
17001002/12070055 Earnings from ICT Maintenance and Services			220,000,000.00	23,186,264.00	23,186,264.00-	100.00%-	162,595,362.00	165,232,423.16	168,443,548.44
Total			220,000,000.00	23,186,264.00	23,186,264.00-	100.00%-	162,595,362.00	165,232,423.16	168,443,548.44

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12070000									
17021001/12070068 Earnings from Use of University Facilities		50,000.00			50,000.00+				
17021001/21070120 Earnings from Park	2,499,560.00	674,845.00			674,845.00+				
Total	2,499,560.00	724,845.00			724,845.00+				
EARNINGS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12070000									
17008001/12070032 Earning from Photocopy Services	244,170.00	265,240.00	700,000.00	73,774.00	191,466.00+	259.53%+	717,500.00	729,136.81	743,316.47
17008001/12070075 Earning from Bindery & Bookshop	185,700.00	165,490.00	70,000.00	7,377.00	158,113.00+	2,143.32%+	71,750.00	72,913.70	74,338.01
17008001/12070102 Earnings from Rental Services	403,000.00	108,500.00	70,000.00	7,377.00	101,123.00+	1,370.79%+	71,750.00	72,913.70	74,338.01
17008001/12070106 Earning from Internet Services		205,000.00	100,000.00	10,539.00	194,461.00+	1,845.16%+	102,500.00	104,162.36	106,193.28
Total	832,870.00	744,230.00	940,000.00	99,067.00	645,163.00+	651.24%+	963,500.00	979,126.56	998,185.77
EARNINGS									
AIBA STATE POLYTECHNIC									
Organization/Economic Code									
17018001/12070000									
17018001/12070001 Earnings from Centre for Consultancy Services (CCS)	23,873,063.00	9,550,605.00	16,500,000.00	1,738,970.00	7,811,635.00+	449.21%+	10,000,000.00	10,162,185.48	10,359,677.19
17018001/12070009 Earnings from Hospitality and Tourism	140,000.00		7,500,000.00	790,441.00	790,441.00-	100.00%-	4,000,000.00	4,064,874.19	4,143,870.83
17018001/12070106 Earnings from Internet Café/ICT	3,578,337.00		87,000,000.00	9,169,113.00	9,169,113.00-	100.00%-	30,000,000.00	30,486,556.54	31,079,031.58
17018001/12070143 Earnings from Entrepreneurship Services			24,000,000.00	2,529,411.00	2,529,411.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
17018001/12070144 Earnings from Lecturer books sold	50,087,821.00	30,756,642.00	9,000,000.00	948,529.00	29,808,113.00+	3,142.56%+	9,000,000.00	9,145,966.98	9,323,715.60
Total	77,679,221.00	40,307,247.00	144,000,000.00	15,176,464.00	25,130,783.00+	165.59%+	63,000,000.00	64,021,768.67	65,265,972.39
EARNINGS									
ABIA STATE COLLEGE OF EDUCATION(TECHNICAL)									
Organization/Economic Code									
17019001/12070000									
17019001/12070114 Earnings from Hire of School Property	255,500.00								
Total	255,500.00								
EARNINGS									
ABIA STATE UNIVERSITY TEACHING HOSPITAL									
Organization/Economic Code									
21026001/12070000									
21026001/12070081 Earnings from Canteen	1,093,560.00	1,687,340.00			1,687,340.00+				
21026001/12070115 Earnings from Hire of Ambulance			1,000,000.00	105,392.00	105,392.00-	100.00%-	1,025,000.00	1,041,624.03	1,061,871.95
Total	1,093,560.00	1,687,340.00	1,000,000.00	105,392.00	1,581,948.00+	1,501.01%+	1,025,000.00	1,041,624.03	1,061,871.95
EARNINGS									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070115 Earnings from Hire of Ambulance	183,000.00	66,000.00			66,000.00+				
Total	183,000.00	66,000.00			66,000.00+				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
ABIA STATE COLLEGE OF HEALTH SCIENCE & MGT. TECH.									
Organization/Economic Code									
21026002/12070000									
21026002/12070053 Earnings from Drug Revolving Fund	1,405,000.00	3,150,000.00	3,500,000.00	368,872.00	2,781,128.00+	753.95%+	3,587,500.00	3,645,684.10	3,716,534.67
21026002/12070077 Earnings From Hall Hire	843,500.00	12,115,200.00	420,000.00	44,265.00	12,070,935.00+	27,269.71%+	430,500.00	437,482.05	445,989.68
Total	2,248,500.00	15,265,200.00	3,920,000.00	413,137.00	14,852,063.00+	3,594.95%+	4,018,000.00	4,083,166.15	4,162,524.35
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
35001001/12070042 Earnings from Disinfection/Fumigation Services							1,100,000.00	1,117,840.45	1,139,567.47
Total							1,100,000.00	1,117,840.45	1,139,567.47
EARNINGS									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12070000									
39001001/12070051 Gate Taking from Aba Stadium							15,375,000.00	15,624,360.17	15,928,010.75
39001001/12070116 Earnings from Sponsorship/Branding of Enyimba FC							76,875,000.00	78,121,801.10	79,640,027.62
Total							92,250,000.00	93,746,161.27	95,568,038.37
EARNINGS									
NYIMBA FOOTBALL CLUB									
Organization/Economic Code									
39001001/12070000									
39001001/12070051 Gate Takings from Aba Stadium		1,905,000.00	15,000,000.00	1,580,882.00	324,118.00+	20.50%+			
39001001/12070090 Premier League Match Proceeds	10,954,610.04	3,055,000.00	10,000,000.00	1,053,921.00	2,001,079.00+	189.87%+	10,000,000.00	10,162,185.48	10,359,677.19
39001001/12070098 Earnings from CAF Championship	61,737,799.99	61,733,750.00	350,000,000.00	36,887,238.00	24,846,512.00+	67.36%+	200,000,000.00	203,243,710.20	207,193,544.05
39001001/12070116 Earnings from Sponsorship/Branding of Enyimba FC			75,000,000.00	7,904,408.00	7,904,408.00-	100.00%-	30,000,000.00	30,486,556.54	31,079,031.58
Total	72,692,410.03	66,693,750.00	450,000,000.00	47,426,449.00	19,267,301.00+	40.63%+	240,000,000.00	243,892,452.22	248,632,252.82
EARNINGS									
OPEN SPACES COMMISSION									
Organization/Economic Code									
62001001/12070000									
62001002/12070068 Use of Park Facilities& Play Equipment			5,000,000.00	526,961.00	526,961.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,336.54
62001002/12070072 Hire of Open Space	188,000.00		2,000,000.00	210,784.00	210,784.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,743.91
Total	188,000.00		7,000,000.00	737,745.00	737,745.00-	100.00%-	7,175,000.00	7,291,368.09	7,433,080.56
EARNINGS									
ABIA STATE PASSENGER INTEGRATED MINIFEST SCHEME									
Organization/Economic Code									
29007001/12070000									
29007001/12070096 Earning from Abia State Passenger Integrated Manifest scheme			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.31	21,237,347.41
Total			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.31	21,237,347.41

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
EARNINGS									
ABIA ROAD MAINTENANCE AGENCY - (ABROMA)									
Organization/Economic Code									
39004004/12070000									
34004004/17070003 Earnings from hire of Road Maintenance Equipment			1,000,000.00	105,392.00	105,392.00-	100.00%-	1,025,000.00	1,041,624.03	1,061,871.95
34004004/17070046 Earnings from hire of Grader			5,000,000.00	526,961.00	526,961.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,336.54
34004004/12070048 Earnings from hire of Bulldozer			5,000,000.00	526,961.00	526,961.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,336.54
34004004/17070050 Earnings from hire of pay Loader			3,000,000.00	316,176.00	316,176.00-	100.00%-	3,075,000.00	3,124,872.05	3,185,604.75
34004004/17070148 Earnings from hire of Excavator			2,000,000.00	210,784.00	210,784.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,743.91
34004004/17070149 Earnings from hire of Back hoe			3,000,000.00	316,176.00	316,176.00-	100.00%-	3,075,000.00	3,124,872.05	3,185,604.75
34004004/17070150 Earnings from hire of Roller			1,000,000.00	105,392.00	105,392.00-	100.00%-	1,025,000.00	1,041,624.03	1,061,871.95
Total			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.33	21,237,370.62
RENT ON GOVERNMENT BUILDING									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12080000									
53001001/12080006 Rent on Senior Staff Quarters		900,000.00		1,000,000.00	100,000.00-	10.00%-	500,000.00	508,109.25	517,992.92
53001001/12080007 Infrastructural Levy	28,000.00	10,000.00		100,000.00	90,000.00-	90.00%-	100,000.00	101,621.85	103,605.88
53001001/12080008 Rent on Junior Staff Quarters	4,900.00		20,000.00	14,473.00	14,473.00-	100.00%-	30,000.00	30,486.55	31,085.05
53001001/12080009 Abia Plaza Abuja			60,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	70,000,000.00	71,135,298.56	72,517,740.45
53001001/12080011 Abia Guest House Enugu	10,000,000.00		14,000,000.00	1,800,000.00	1,800,000.00-	100.00%-	10,000,000.00	10,162,185.48	10,359,677.19
53001001/12080012 Rent on Public Building at Arochukwu		38,000.00		100,000.00	62,000.00-	62.00%-	100,000.00	101,621.85	103,605.88
53001001/12080013 Abrigate Shop (Ground Rent)	81,573.00	60,573.00	200,000.00	100,000.00	39,427.00-	39.43%-	150,000.00	152,432.77	155,402.25
Total	10,114,473.00	1,008,573.00	74,220,000.00	5,114,473.00	4,105,900.00-	80.28%-	80,880,000.00	82,191,756.42	83,789,109.62
RENT ON GOVERNMENT BUILDING									
ABIA STATE HOUSING & PROPERTY DEV. CORPORATION									
Organization/Economic Code									
53001001/12080000									
53001001/12090001 Rent on Government land	1,000.00	698,000.00	1,500,000.00	1,500,000.00	802,000.00-	53.47%-			
53001001/12090005 Lease/Rentage	170,000.00		1,500,000.00				1,500,000.00	1,524,327.85	1,553,954.62
53001001/12090007 Ground Rent of 200 No Housing Unit at Ehimiri Estate							1,000,000.00	1,016,218.60	1,035,973.82
Total	171,000.00	698,000.00	3,000,000.00	1,500,000.00	802,000.00-	53.47%-	2,500,000.00	2,540,546.34	2,589,928.44
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12080000									
25001001/12080003 Rent on other Business Operations within Govt. Premises							50,000.00	50,810.92	51,808.49
Total							50,000.00	50,810.92	51,808.49
RENT ON GOVERNMENT BUILDING									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12080000									
17021001/12080013 Shop on Campus			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	5,868,000.00	5,963,170.43	6,079,068.74
Total			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	5,868,000.00	5,963,170.43	6,079,068.74

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
53001001/12090000									
60001001/12090007 Current (Ground Rent)	9,659,817.27	1,558,640.00	16,000,000.00	2,000,000.00	441,360.00-	22.07%-			
60001001/12090008 Arrears (Ground Rent)	20,690.00	1,088,102.00	16,000,000.00	2,000,000.00	911,898.00-	45.59%-	20,000,000.00	20,324,371.06	20,719,354.38
60001001/12090009 Penalties (Ground Rent)	1,223,004.50	228,803.02	8,000,000.00	1,074,512.00	845,708.98-	78.71%-	10,000,000.00	10,162,185.48	10,359,677.19
Total	10,903,511.77	2,875,545.02	40,000,000.00	5,074,512.00	2,198,966.98-	43.33%-	30,000,000.00	30,486,556.54	31,079,031.58
RENT ON GOVERNMENT LANDS									
ABIA STATE ESTATE DEVELOPMENT									
Organization/Economic Code									
60001002/12090000									
60001001/12090006 Rent on Properties	20,800,482.16	1,770,741.00			1,770,741.00+				
REPAYMENTS									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12100000									
20001001/12100005 House Refurbishing Loan			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Total			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
INVESTMENT									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
20001001/12110002 Dividend Recovered from Government Investments			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
20001001/12120001 Interest on Bank Deposit	1,578,540.97	491,320.57			491,320.57+		500,000.00	508,109.25	517,992.92
Total	1,578,540.97	491,320.57			491,320.57+		500,000.00	508,109.25	517,992.92
INTEREST									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12120000									
20008001/12120012 Interest on Late Remittance of PAYE Deductions	5,477,757.26	6,516,326.72			6,516,326.72+				
20008001/12120013 Interest on Late Remittance of WHT Deductions	77,211.46	3,381,032.13			3,381,032.13+				
20008001/12120014 Interest on Failure to Deduct Statutory Taxes	40,400.00								
Total	5,595,368.72	9,897,358.85			9,897,358.85+				
MISCELLANEOUS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12140000									

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Approved Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
20001001/12140002 Unspecified Revenue	64,230,858.46	1,239,929.43			1,239,929.43+				
20001001/12140004 Unclaimed Salary	3,181,084.18	32,811,730.37			32,811,730.37+				
20001001/12140005 Unclaimed Pension	10,702,719.02								
Total	78,114,661.66	34,051,659.80			34,051,659.80+				
MISCELLANEOUS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12140000									
17008001/12140002 Unspecified Revenue	810,000.00	5,000.00			5,000.00+				
Total	810,000.00	5,000.00			5,000.00+				
MISCELLANEOUS									
ABIA STATE HEALTH INSURANCE AGENCY									
Organization/Economic Code									
21002001/12140000									
21002001/12140002 Unspecified Revenue			293,769,800.00	78,708,106.00	78,708,106.00-	100.00%-			
Total			293,769,800.00	78,708,106.00	78,708,106.00-	100.00%-			
SUMMARY									
TOTAL - IGR	15,499,929,260.76	16,824,001,471.31	40,489,822,676.00	12,600,000,000.00	4,224,001,471.31+	33.52%+	31,319,782,225.00	31,802,744,729.33	32,420,801,856.50
STATUTORY ALLOCATION	59,339,361,494.87	55,883,177,678.55	67,249,300,000.00	64,908,447,448.00	9,025,269,769.45-	13.90%-	57,759,382,382.00	60,696,155,862.61	60,836,855,697.86
GRAND TOTAL	74,839,290,755.63	72,707,179,149.86	107,739,122,676.00	77,508,447,448.00	4,801,268,298.14-	6.19%-	89,079,164,607.00	92,498,900,591.94	93,257,657,554.36

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11001001/22021009 Sporting Activities			150,000.00	90,000.00	90,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11001001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11001001/22021021 Special Days/Celebrations	189,936,261.72	137,600,000.00	30,000,000.00	139,000,000.00	1,400,000.00+	1.01%+	100,000,000.00	96,130,819.09	98,581,881.40
Sub-Total: Overhead	15,039,393,314.78	11,622,427,298.52	8,383,000,000.00	12,038,712,269.00	416,284,970.48+	3.46%+	8,053,550,000.00	8,174,532,268.54	8,382,959,852.70
Total Recurrent Expenditure	16,395,705,040.01	13,127,039,039.32	9,071,066,770.00	13,746,779,039.00	619,739,999.68+	4.51%+	8,714,477,000.00	8,809,887,712.92	9,034,515,029.59
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	135,284,290.35	133,744,954.12	46,149,100.00	74,149,100.00	59,595,854.12-	80.37%-	51,732,500.00	49,731,029.82	50,999,025.16
11001002/21010102 Overtime Payment			15,234,640.00	15,234,640.00	15,234,640.00+	100.00%+	15,234,100.00	14,645,184.17	15,018,586.22
11001002/21010103 Consolidated Revenue Fund Charges - Salaries			3,113,670.00	3,113,670.00	3,113,670.00+	100.00%+	28,527,000.00	27,422,865.77	28,122,068.52
11001002/21020101 Housing/Rent Allowance			16,855,600.00	16,855,600.00	16,855,600.00+	100.00%+	16,318,100.00	15,686,923.10	16,086,887.54
11001002/21020102 Transport Allowance			4,287,320.00	4,287,320.00	4,287,320.00+	100.00%+	4,331,300.00	4,163,618.03	4,269,769.99
11001002/21020103 Meal Subsidy			1,854,000.00	1,854,000.00	1,854,000.00+	100.00%+	1,866,800.00	1,794,954.62	1,840,720.04
11001002/21020104 Utility Allowance			1,373,350.00	1,373,350.00	1,373,350.00+	100.00%+	1,084,000.00	1,041,673.53	1,068,225.11
11001002/21020105 Entertainment Allowance			325,480.00	325,480.00	325,480.00+	100.00%+	72,000.00	69,214.23	70,974.19
11001002/21020106 Leave Allowance			4,248,680.00	4,248,680.00	4,248,680.00+	100.00%+	5,875,200.00	5,647,949.00	5,791,950.39
11001002/21020107 Domestic Staff Allowance			2,324,500.00	2,324,500.00	2,324,500.00+	100.00%+	1,854,700.00	1,783,119.01	1,828,576.29
11001002/21020114 Duty Allowance			3,696,000.00	3,696,000.00	3,696,000.00+	100.00%+	3,828,300.00	3,679,887.80	3,773,711.72
11001002/21020135 Wardrobe Allowance			1,992,000.00	1,992,000.00	1,992,000.00+	100.00%+			
Total Personal Cost	135,284,290.35	133,744,954.12	101,454,340.00	129,454,340.00	4,290,614.12-	3.31%-	130,724,000.00	125,666,419.19	128,870,495.31
11001002/22020101 Local Transport & Travel-Training	6,000,000.00	3,290,000.00	10,000,000.00	5,000,000.00	1,710,000.00+	34.20%+	5,000,000.00	4,806,540.94	4,929,084.76
11001002/22020102 Local Transport & Travel-Others	16,730,000.00	2,000,000.00	30,000,000.00	30,000,000.00	28,000,000.00+	93.33%+	25,000,000.00	24,032,704.80	24,645,466.99
11001002/22020104 International Transport and Travels - Others	21,911,797.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
11001002/22020301 Office Stationeries/Computer Consumables			5,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,999,700.00	1,922,616.33	1,971,629.06
11001002/22020303 Newspapers			500,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11001002/22020307 Drugs and Medical Supplies				3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
11001002/22020402 Maintenance of Office Furniture			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,000.00	1,441,962.30	1,478,721.61
11001002/22020403 Maintenance of Office Building/Residential Qtrs.			5,000,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00	1,441,962.30	1,478,721.61
11001002/22020405 Maintenance of Plants & Generators			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
11001002/22020406 Other Maintenance Services			500,000.00	100,000.00	100,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11001002/22020601 Security Service	805,000.00								
11001002/22020604 Security Vote (Including Operations)	291,000,000.00	442,700,000.00	200,000,000.00	402,000,000.00	40,700,000.00-	10.12%-	325,500,000.00	312,905,816.21	320,884,041.78
11001002/22020605 Cleaning & Fumigation Services				200,000.00	200,000.00+	100.00%+	200,300.00	192,261.59	197,156.04
11001002/22020801 Motor Vehicle Fuel Cost			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	3,600,000.00	3,460,709.48	3,548,946.03
11001002/22020802 Other Transport Equipment Fuel Cost			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,200,000.00	1,153,569.86	1,182,981.72
11001002/22021001 Refreshments & Meals	53,500,000.00	35,000,000.00	10,000,000.00	2,000,000.00	33,000,000.00-	1,650.00%-	2,000,000.00	1,922,616.33	1,971,629.06
11001002/22021003 Publicity & Advertisements			600,000.00	360,000.00	360,000.00+	100.00%+	360,000.00	346,070.95	354,891.91
11001002/22021004 Medical Expenses-Local			1,000,000.00	4,600,000.00	4,600,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
11001002/22021007 Welfare Packages	60,050,000.00	97,500,000.00	300,000,000.00	180,000,000.00	82,500,000.00+	45.83%+	160,000,000.00	153,809,310.57	157,731,019.45
11001002/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11001002/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	90,000.00	86,517.76	88,722.23
Sub-Total: Overhead	449,996,797.00	580,490,000.00	593,000,000.00	653,800,000.00	73,310,000.00+	11.21%+	551,100,000.00	529,776,944.17	543,284,678.23
Total Recurrent Expenditure	585,281,087.35	714,234,954.12	694,454,340.00	783,254,340.00	69,019,385.88+	8.81%+	681,824,000.00	655,443,363.36	672,155,173.54

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11008001 - Abia State Emergency Management Agency(SEMA)									
11008001/22020101 Local Travel and Transport - Training			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11008001/22020102 Local Transport & Travel-Others	500,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11008001/22020301 Office Stationeries/Computer Consumables	58,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	67,200.00		400,000.00	240,000.00	240,000.00+	100.00%+	400,000.00	384,523.29	394,323.72
11008001/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11008001/22020405 Maintenance of Plants & Generators			300,000.00	180,000.00	180,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11008001/22020801 Motor Vehicle Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+	200,000.00	192,261.59	197,156.04
11008001/22020803 Plant/Generator Fuel Cost			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11008001/22021002 Honorarium & Sitting Allowance	2,800,000.00								
11008001/22021004 Medical Expenses			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11008001/22021006 Postages & courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11008001/22021007 Welfare Packages			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11008001/22021014 Annual Budget Expenses And Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11008001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,000.00	144,196.27	147,864.66
Sub-Total: Overhead	3,425,200.00		8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,458.50
Total Recurrent Expenditure	3,425,200.00		8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,458.50
11013001 - Office of The Secretary to the State Government									
11013001/21010101 Basic Salary	50,609,541.54	56,015,243.36	22,324,310.00	42,324,310.00	13,690,933.36-	32.35%-	28,568,800.00	27,463,759.87	28,164,003.07
11013001/21010102 Overtime Payment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,237,700.00	2,151,407.74	2,206,255.40
11013001/21010103 Consolidated Revenue Fund Charges - Salaries	100,400,000.00	251,700,000.00	241,000,000.00	251,600,000.00	100,000.00-	0.04%-	455,043,200.00	231,675,274.07	237,582,343.34
11013001/21020101 Housing/Rent Allowance			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
11013001/21020102 Transport Allowance			2,292,000.00	2,292,000.00	2,292,000.00+	100.00%+	2,291,700.00	2,203,318.43	2,259,492.00
11013001/21020103 Meal Subsidy			900,000.00	900,000.00	900,000.00+	100.00%+	900,300.00	865,177.43	887,231.17
11013001/21020104 Utility Allowance			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/21020105 Entertainment Allowance			36,000.00	36,000.00	36,000.00+	100.00%+	36,000.00	34,607.06	35,486.56
11013001/21020106 Leave Allowance	113,348.36		2,232,630.00	2,232,630.00	2,232,630.00+	100.00%+	2,856,000.00	2,746,375.74	2,816,399.97
11013001/21020107 Domestic Staff Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11013001/21020114 Duty Allowance			2,256,000.00	2,256,000.00	2,256,000.00+	100.00%+	2,255,700.00	2,168,711.26	2,224,004.48
Sub Total: Personnel Cost	151,122,889.90	307,715,243.36	282,540,940.00	313,140,940.00	5,425,696.64+	1.73%+	503,690,000.00	278,441,059.33	285,540,487.75
11013001/22020101 Local Travel and Transport - Training	985,000.00	970,000.00	2,500,000.00	2,500,000.00	1,530,000.00+	61.20%+	2,500,600.00	2,403,270.47	2,464,536.62
11013001/22020102 Local Transport & Travel-Others	1,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
11013001/22020104 International Transport and Travels - Others	90,000,000.00								
11013001/22020202 Telephone Charge			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11013001/22020203 Internet Access Charges	59,800.00		700,000.00	700,000.00	700,000.00+	100.00%+	500,300.00	480,654.14	492,906.60
11013001/22020204 Satellite Broadcasting Access Charges			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11013001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
11013001/22020302 Office Stationeries/Computer Consumables	257,300.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11013001/22020303 Newspapers			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/22020309 Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	145,200.00		500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/22020402 Maintenance of Office Furniture	6,500.00		500,000.00	500,000.00	500,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11013001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	500,000.00	500,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11013001/22020404 Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/22020405 Other Maintenance Services							2,000,000.00	1,922,616.33	1,971,629.06
11013001/22020501 Local Training			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/22020604 Security Vote (Including Operations)		23,000,000.00		15,510,000.00	7,490,000.00-	48.29%-	10,510,200.00	10,103,349.10	10,360,948.17

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11013001/22020605			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11013001/22020801	56,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11013001/22020802			800,000.00	800,000.00	800,000.00+	100.00%+	799,600.00	769,046.58	788,647.44
11013001/22021001	2,000,000.00								
11013001/22021002	18,000,000.00	35,600,000.00	25,000,000.00	49,500,000.00	13,900,000.00+	28.08%+	20,494,700.00	19,706,817.89	20,209,279.12
11013001/22021003	5,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
11013001/22021004	106,100.00								
11013001/22021007	53,500,000.00	49,500,000.00	30,000,000.00	45,000,000.00	4,500,000.00-	10.00%-	40,000,000.00	14,419,622.81	14,787,276.35
11013001/22021009			200,000.00	200,000.00	200,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11013001/22021014			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11013001/22021021	6,000,000.00		18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
Sub-Total: Overhead	177,115,900.00	109,070,000.00	90,000,000.00	145,010,000.00	35,940,000.00+	24.78%+	99,210,000.00	71,338,680.91	73,157,462.00
Total Recurrent Expenditure	328,238,789.90	416,785,243.36	372,540,940.00	458,150,940.00	41,365,696.64+	9.03%+	602,900,000.00	349,779,740.24	358,697,949.75
11014001 - Bureau of Political Affairs									
11014001/21010101	24,435,707.17	21,143,090.53	6,190,740.00	9,190,740.00	11,952,350.53-	130.05%-	13,884,637.00	13,347,476.82	13,687,797.67
11014001/21010102			312,000.00	312,000.00	312,000.00+	100.00%+	576,200.00	553,736.58	567,848.97
11014001/21010103			7,477,800.00	7,477,800.00	7,477,800.00+	100.00%+			
11014001/21020101			2,219,960.00	2,219,960.00	2,219,960.00+	100.00%+	2,458,600.00	2,364,449.01	2,424,734.97
11014001/21020102			588,000.00	588,000.00	588,000.00+	100.00%+	595,400.00	572,170.63	586,753.57
11014001/21020103			258,000.00	258,000.00	258,000.00+	100.00%+	259,300.00	249,171.14	255,515.61
11014001/21020104			146,770.00	146,770.00	146,770.00+	100.00%+	142,900.00	137,274.80	140,768.70
11014001/21020105			18,090.00	18,090.00	18,090.00+	100.00%+	18,000.00	17,303.54	17,737.48
11014001/21010106			619,070.00	619,070.00	619,070.00+	100.00%+	1,387,800.00	1,334,747.63	1,368,769.18
11014001/21020107							529,963.00		
11014001/21020114			552,000.00	552,000.00	552,000.00+	100.00%+	648,200.00	622,927.67	638,800.04
Sub Total: Personnel Cost	24,435,707.17	21,143,090.53	18,382,430.00	21,382,430.00	239,339.47+	1.12%+	20,501,000.00	19,199,257.81	19,688,726.41
11014001/22020101			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11014001/22020102			800,000.00	480,000.00	480,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11014001/22020301	110,000.00	139,000.00	1,500,000.00	900,000.00	761,000.00+	84.56%+	1,000,000.00	961,308.17	985,814.05
11014001/22020309			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11014001/22020401	245,000.00	76,200.00	1,000,000.00	600,000.00	523,800.00+	87.30%+	200,400.00	192,261.59	197,156.04
11014001/22020402			500,000.00	300,000.00	300,000.00+	100.00%+	101,600.00	96,130.85	98,572.21
11014001/22020403		84,500.00	500,000.00	300,000.00	215,500.00+	71.83%+	200,400.00	192,261.59	197,156.04
11014001/22020404			300,000.00	180,000.00	180,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11014001/22020405			500,000.00	300,000.00	300,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11014001/22020801		80,200.00	500,000.00	300,000.00	219,800.00+	73.27%+	200,400.00	192,261.59	197,156.04
11014001/22020803	95,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11014001/22021001		20,100.00	200,000.00	120,000.00	99,900.00+	83.25%+	2,095,600.00	2,018,747.18	2,070,212.90
11014001/22021002	500,000.00		1,500,000.00	900,000.00	900,000.00+	100.00%+	33,000,000.00	31,723,170.34	32,532,018.00
11014001/22021003			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11014001/22021004			300,000.00	5,180,000.00	4,972,258.00+	95.99%+	200,400.00	192,261.59	197,156.04
11014001/22021006			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11014001/22021007	2,500,000.00	4,500,000.00	24,000,000.00	14,400,000.00	9,900,000.00+	68.75%+	5,000,000.00	4,806,540.94	4,929,084.76
11014001/22021009			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11014001/22021011	4,000,000.00	3,000,000.00	8,000,000.00	4,800,000.00	1,800,000.00+	37.50%+	8,000,000.00		
11014001/22021014			250,000.00	150,000.00	150,000.00+	100.00%+	249,700.00	240,327.01	246,447.54

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11014001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
11014001/22021021 Special Day /Celebrations		10,000,000.00	47,000,000.00	23,200,000.00	13,200,000.00+	56.90%+	10,000,000.00	9,613,081.88	9,858,180.07
Sub-Total: Overhead	7,450,000.00	18,107,742.00	90,000,000.00	54,000,000.00	35,892,258.00+	66.47%+	63,100,000.00	52,968,081.28	54,318,464.82
Total Recurrent Expenditure	24,435,707.17	21,143,090.53	18,382,430.00	21,382,430.00	239,339.47+	1.12%+	20,501,000.00	19,199,257.81	19,688,726.41
11016001 - Bureau of Economic Affairs									
11016001/21010101 Basic Salary	11,538,831.80	22,808,466.96	15,016,780.00	15,016,780.00	7,791,686.96-	51.89%-	13,489,300.00	12,968,155.18	13,298,801.02
11016001/21010102 Overtime Payments			707,580.00	707,580.00	707,580.00+	100.00%+	500,600.00	480,654.14	492,906.60
11016001/21020101 Housing/Rent Allowance			3,409,040.00	3,409,040.00	3,409,040.00+	100.00%+	2,756,300.00	2,649,957.49	2,717,516.73
11016001/21020102 Transport Allowance			1,543,100.00	1,543,100.00	1,543,100.00+	100.00%+	631,400.00	606,777.69	622,240.24
11016001/21020103 Meal Subsidy			452,440.00	452,440.00	452,440.00+	100.00%+	274,900.00	264,167.54	270,895.77
11016001/21020104 Utility Allowance			494,960.00	494,960.00	494,960.00+	100.00%+	151,300.00	145,349.84	149,053.86
11016001/21020105 Entertainment Allowance			392,440.00	392,440.00	392,440.00+	100.00%+	18,000.00	17,303.54	17,737.48
11016001/21020106 Leave Allowance			820,910.00	820,910.00	820,910.00+	100.00%+	1,523,400.00	1,463,974.29	1,501,292.10
11016001/21020107 Domestic Staff Allowance			1,465,870.00	1,465,870.00	1,465,870.00+	100.00%+	529,500.00	509,462.56	522,446.93
11016001/21020114 Duty Allowance			612,000.00	612,000.00	612,000.00+	100.00%+	744,300.00	715,420.95	733,658.22
Sub Total: Personnel Cost	11,538,831.80	22,808,466.96	24,915,120.00	24,915,120.00	2,106,653.04+	8.46%+	20,619,000.00	19,821,223.21	20,326,548.95
11016001/22020101 Local Transport & Travel-Training			400,000.00	140,000.00	140,000.00+	100.00%+	396,500.00	384,523.29	394,323.72
11016001/22020102 Local Transport & Travel-Others			600,000.00	160,000.00	160,000.00+	100.00%+	600,200.00	576,784.88	591,490.33
11016001/22020205 Water Rates			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11016001/22020301 Office Stationeries/Computer Consumables	70,500.00	22,000.00	300,000.00	180,000.00	158,000.00+	87.78%+	200,200.00	288,392.44	295,739.88
11016001/22020305 Printing of Non Security Documents			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment	261,900.00	200,000.00	500,000.00	300,000.00	100,000.00+	33.33%+	500,600.00	480,654.14	492,906.60
11016001/22020402 Maintenance of Office Furniture	24,000.00		200,000.00	50,000.00	50,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11016001/22020405 Maintenance of Plants & Generators			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11016001/22020801 Motor Vehicle Fuel Cost		153,500.00	300,000.00	180,000.00	26,500.00+	14.72%+	300,100.00	288,392.44	295,739.88
11016001/22020803 Plant/Generator Fuel Cost	93,600.00		350,000.00	210,000.00	210,000.00+	100.00%+	350,500.00	336,457.86	345,031.27
11016001/22021001 Refreshment & Meals		24,500.00	100,000.00	60,000.00	35,500.00+	59.17%+	99,700.00	96,130.85	98,572.21
11016001/22021003 Publicity & Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11016001/22021004 Medical Expenses			200,000.00	490,000.00	490,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11016001/22021006 Postages & Courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11016001/22021007 Welfare Packages			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11016001/22021009 Sporting Activities			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11016001/22021014 Annual Budget Expenses & Administration			150,000.00	90,000.00	90,000.00+	100.00%+	250,000.00	144,196.27	147,864.66
Sub-Total: Overhead	450,000.00	400,000.00	4,000,000.00	2,400,000.00	2,000,000.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,155.15
Total Recurrent Expenditure	11,988,831.80	23,208,466.96	28,915,120.00	27,315,120.00	4,106,653.04+	15.03%+	24,619,000.00	23,666,455.98	24,269,704.10
11017001 - Executive Council Secretariat									
11017001/21010101 Basic Salary	14,495,769.48	8,992,625.62	5,607,100.00	5,607,100.00	3,385,525.62-	60.38%-	5,921,200.00	5,691,886.54	5,837,003.94
11017001/21010102 Overtime Payment			401,090.00	401,090.00	401,090.00+	100.00%+	318,100.00	305,695.98	313,488.99
11017001/21010103 Consolidated Revenue Fund Charges - Salaries			5,677,800.00	5,677,800.00	5,677,800.00+	100.00%+	5,677,100.00	5,457,442.77	5,596,587.39
11017001/21020101 Housing/Rent Allowance			1,914,730.00	1,914,730.00	1,914,730.00+	100.00%+	1,528,200.00	1,468,679.00	1,506,120.40
11017001/21020102 Transport Allowance			549,600.00	549,600.00	549,600.00+	100.00%+	451,400.00	433,742.27	444,793.75
11017001/21020103 Meal Subsidy			180,000.00	180,000.00	180,000.00+	100.00%+	296,600.00	286,373.68	293,671.45
11017001/21020104 Utility Allowance			132,000.00	132,000.00	132,000.00+	100.00%+	106,800.00	102,667.74	105,282.14
11017001/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+	18,000.00	17,303.54	17,737.48
11017001/21020106 Leave Allowance			542,670.00	542,670.00	542,670.00+	100.00%+	591,900.00	569,188.63	583,696.30

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
11017001/21020107 Domestic Staff Allowance			529,960.00	529,960.00	529,960.00+	100.00%+	529,500.00	509,454.87	522,439.23
11017001/21020114 Duty Allowance			492,000.00	492,000.00	492,000.00+	100.00%+	492,200.00	472,963.58	485,018.02
Sub Total: Personnel Cost	14,495,769.48	8,992,625.62	16,044,950.00	16,044,950.00	7,052,324.38+	43.95%+	15,931,000.00	15,315,398.70	15,705,838.98
11017001/22020101 Local Travel and Transport - Training			1,000,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11017001/22020102 Local Travel and Transport - Others			600,000.00	360,000.00	360,000.00+	100.00%+	600,000.00	576,784.88	591,490.33
11017001/22020301 Office Stationeries/Computer Consumables	126,600.00	104,950.00	1,000,000.00	500,000.00	395,050.00+	79.01%+	397,900.00	96,130.85	98,572.21
11017001/22020401 Maintenance of Motor Vehicle/Transport Equipment	173,400.00	105,000.00	200,000.00	120,000.00	15,000.00+	12.50%+	200,400.00	192,261.59	197,156.04
11017001/22020402 Maintenance of Office Furniture			150,000.00	90,000.00	90,000.00+	100.00%+	150,000.00	144,196.27	147,864.66
11017001/22020403 Maintenance of Office Building Residential Qtrs.		64,050.00	500,000.00	300,000.00	235,950.00+	78.65%+	500,600.00	480,654.14	492,906.60
11017001/22020405 Maintenance of Plants & Generators		98,000.00	1,000,000.00	600,000.00	502,000.00+	83.67%+	1,000,000.00	961,308.17	985,814.05
11017001/22020406 Other Maintenance Services			100,000.00	60,000.00	60,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11017001/22020501 Local Training			100,000.00	60,000.00	60,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11017001/22020801 Motor Vehicle Fuel Cost		20,000.00	400,000.00	240,000.00	220,000.00+	91.67%+	399,500.00	384,523.29	394,323.72
11017001/22020803 Plant/Generator Fuel Cost	150,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11017001/22021001 Refreshment & Meals		8,000.00	200,000.00	120,000.00	112,000.00+	93.33%+	200,400.00	192,261.59	197,156.04
11017001/22021003 Publicity & Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11017001/22021004 Medical Expenses			300,000.00	580,000.00	580,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11017001/22021006 Postages & courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11017001/22021007 Welfare Packages		400,000.00	500,000.00	300,000.00	100,000.00-	33.33%-	500,600.00	480,654.14	492,906.60
11017001/22021009 Sporting Activities			200,000.00	20,000.00	20,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11017001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11017001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	450,000.00	800,000.00	7,350,000.00	4,410,000.00	3,610,000.00+	81.86%+	6,750,000.00	6,200,437.82	6,358,407.95
Total Recurrent Expenditure	14,945,769.48	9,792,625.62	23,394,950.00	20,454,950.00	10,662,324.38+	52.13%+	22,681,000.00	21,515,836.52	22,064,246.93
11018001 - Bureau of Special Services									
11018001/21010101 Basic Salary	26,491,659.19	23,287,181.33	14,126,840.00	14,126,840.00	9,160,341.33-	64.84%-	11,433,000.00	11,002,279.91	11,282,799.26
11018001/21010102 Overtime Payments			972,000.00	972,000.00	972,000.00+	100.00%+	1,260,500.00	1,211,632.86	1,242,519.82
11018001/21020101 Housing/Rent Allowance			6,893,400.00	6,893,400.00	6,893,400.00+	100.00%+	5,527,000.00	5,313,847.34	5,449,325.50
11018001/21020102 Transport Allowance			1,202,400.00	1,202,400.00	1,202,400.00+	100.00%+	958,000.00	920,548.70	944,014.40
11018001/21020103 Meal Subsidy			524,400.00	524,400.00	524,400.00+	100.00%+	429,000.00	402,595.90	412,854.63
11018001/21020104 Utility Allowance			664,760.00	664,760.00	664,760.00+	100.00%+	608,600.00	584,821.41	599,726.43
11018001/21020105 Entertainment Allowance			410,510.00	410,510.00	410,510.00+	100.00%+	410,500.00	394,482.45	404,530.94
11018001/21020106 Leave Allowance			1,512,660.00	1,512,660.00	1,512,660.00+	100.00%+	1,545,000.00	1,484,751.08	1,522,601.22
11018001/21020107 Domestic Staff Allowance			1,993,530.00	1,993,530.00	1,993,530.00+	100.00%+	1,996,400.00	1,918,614.45	1,967,527.93
11018001/21020114 Duty Allowance			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	880,000.00	845,951.26	867,509.99
Sub Total: Personnel Cost	26,491,659.19	23,287,181.33	29,500,500.00	29,500,500.00	6,213,318.67+	21.06%+	25,048,000.00	24,079,525.25	24,693,410.33
11018001/22020101 Local Travel and Transport - Training			3,500,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
11018001/22020102 Local Travel and Transport - Others			2,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11018001/22020301 Office Stationeries/Computer Consumables	262,000.00	400,000.00	400,000.00	240,000.00	160,000.00-	66.67%-	270,900.00	307,618.61	315,461.07
11018001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11018001/22020402 Maintenance of Office Furniture	150,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	240,100.00	230,713.93	236,587.85
11018001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	120,000.00	120,000.00+	100.00%+	180,100.00	173,035.53	177,445.42
11018001/22020404 Maintenance of Office/IT Equipment.	8,000.00		100,000.00	60,000.00	60,000.00+	100.00%+	95,800.00	96,130.85	98,572.21
11018001/22020405 Maintenance of Plants & Generators			400,000.00	240,000.00	240,000.00+	100.00%+	320,500.00	307,618.61	315,461.07
11018001/22020601 Security Services	133,000,000.00	119,000,000.00	115,000,000.00	168,000,000.00	49,000,000.00+	29.17%+	1,500,600.00	1,441,962.30	1,478,721.61
11018001/22020604 Security Vote (Including Operations)		50,000.00			50,000.00-				

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
11018001/22020801 Motor Vehicle Fuel Cost			500,000.00	300,000.00	300,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11018001/22020803 Plant/Generator Fuel Cost	30,000.00		600,000.00	360,000.00	360,000.00+	100.00%+	380,500.00	365,297.12	374,602.54
11018001/22021003 Publicity and Advertisements			150,000.00	90,000.00	90,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11018001/22021004 Medical Expenses		160,000.00	200,000.00	1,320,000.00	1,160,000.00+	87.88%+	500,600.00	480,654.14	492,906.60
11018001/22021007 Welfare Packages			300,000.00	180,000.00	180,000.00+	100.00%+	240,100.00	230,713.93	236,587.85
11018001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	192,261.59	197,156.04
11018001/22021016 Servicom			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
Sub-Total: Overhead	133,450,000.00	119,610,000.00	125,000,000.00	174,000,000.00	54,390,000.00+	31.26%+	7,200,000.00	6,921,418.97	7,097,810.21
Total Recurrent Expenditure	159,941,659.19	142,897,181.33	154,500,500.00	203,500,500.00	60,603,318.67+	29.78%+	32,248,000.00	31,000,944.22	31,791,220.54
11021001 - Abia State Liaison Office Lagos									
11021001/21010101 Basic Salary	39,736,671.45	48,145,819.14	19,676,460.00	19,676,460.00	28,469,359.14-	144.69%-	12,690,200.00	12,197,335.96	12,508,331.72
11021001/21010102 Overtime Payments			3,827,070.00	3,827,070.00	3,827,070.00+	100.00%+	5,758,700.00	5,536,155.61	5,677,307.52
11021001/21020101 Housing/Rent Allowance			8,294,310.00	8,294,310.00	8,294,310.00+	100.00%+	8,731,100.00	8,393,822.05	8,607,835.30
11021001/21020102 Transport Allowance			1,670,400.00	1,670,400.00	1,670,400.00+	100.00%+	1,821,200.00	1,751,118.96	1,795,759.01
11021001/21020103 Meal Subsidy			739,200.00	739,200.00	739,200.00+	100.00%+	805,500.00	774,045.31	793,770.26
11021001/21020104 Utility Allowance			794,360.00	794,360.00	794,360.00+	100.00%+			
11021001/21020105 Entertainment Allowance			482,000.00	482,000.00	482,000.00+	100.00%+	500,600.00	481,001.18	493,255.09
11021001/21020106 Leave Allowance	1,674,900.00		1,963,210.00	1,963,210.00	1,963,210.00+	100.00%+	2,667,500.00	2,564,435.72	2,629,815.23
11021001/21020107 Domestic Staff Allowance			3,320,750.00	3,320,750.00	3,320,750.00+	100.00%+	3,854,800.00	3,706,154.51	3,800,648.28
11021001/21020111 Hazard Allowance			1,474,800.00	1,474,800.00	1,474,800.00+	100.00%+	1,573,900.00	1,513,483.65	1,552,064.60
11021001/21020114 Duties Allowance			1,728,000.00	1,728,000.00	1,728,000.00+	100.00%+	1,703,500.00	1,638,069.17	1,679,833.46
Sub Total: Personnel Cost	41,411,571.45	48,145,819.14	43,970,560.00	43,970,560.00	4,175,259.14-	9.50%-	40,107,000.00	38,555,622.12	39,538,620.47
11021001/22020101 Local Travel and Transport - Training	1,744,700.00	445,000.00	1,000,000.00	600,000.00	155,000.00+	25.83%+	2,000,000.00	1,922,616.33	1,971,629.06
11021001/22020102 Local Travel and Transport - Others	400,000.00	1,648,200.00	2,500,000.00	1,000,000.00	648,200.00-	64.82%-	2,000,000.00	1,922,616.33	1,971,629.06
11021001/22020201 Electricity Charges	733,750.00	148,300.00	500,000.00	300,000.00	151,700.00+	50.57%+	1,000,000.00	961,308.17	985,814.05
11021001/22020202 Telephone Charge	131,000.00	25,000.00	500,000.00	300,000.00	275,000.00+	91.67%+	500,600.00	480,654.14	492,906.60
11021001/22020203 Internet Access Charges	141,800.00	78,000.00	500,000.00	300,000.00	222,000.00+	74.00%+	500,600.00	480,654.14	492,906.60
11021001/22020204 Satellite Broadcasting Access Charges		77,500.00	500,000.00	300,000.00	222,500.00+	74.17%+	500,600.00	480,654.14	492,906.60
11021001/22020205 Water Rate	216,200.00	268,000.00	500,000.00	300,000.00	32,000.00+	10.67%+	492,400.00	480,654.14	492,906.60
11021001/22020206 Sewerage Charges	229,000.00	146,500.00	500,000.00	300,000.00	153,500.00+	51.17%+	500,600.00	480,654.14	492,906.60
11021001/22020301 Office Stationeries/Computer Consumables	181,100.00	143,200.00	500,000.00	300,000.00	156,800.00+	52.27%+	500,300.00	480,654.14	492,906.60
11021001/22020303 Newspapers			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11021001/22020309 Uniforms & Other Clothing			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11021001/22020311 Food Stuff/Catering Materials Supplies		231,000.00	1,000,000.00	600,000.00	369,000.00+	61.50%+	1,000,000.00	961,308.17	985,814.05
11021001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,717,200.00	6,863,900.00	3,000,000.00	1,000,000.00	5,863,900.00-	586.39%-	2,000,000.00	1,922,616.33	1,971,629.06
11021001/22020402 Maintenance of Office Furniture	370,300.00	226,350.00	500,000.00	300,000.00	73,650.00+	24.55%+	500,600.00	480,654.14	492,906.60
11021001/22020403 Maintenance of Office Building Residential Qtrs.	559,000.00	1,502,800.00	500,000.00	300,000.00	1,202,800.00-	400.93%-	1,500,600.00	1,441,962.30	1,478,721.61
11021001/22020404 Maintenance of Office/IT Equipment	500,000.00	142,600.00	500,000.00	300,000.00	157,400.00+	52.47%+	500,600.00	480,654.14	492,906.60
11021001/22020405 Maintenance of Plants & Generators	468,000.00	683,200.00	1,000,000.00	600,000.00	83,200.00-	13.87%-	1,500,600.00	1,441,962.30	1,478,721.61
11021001/22020406 Other Maintenance Services		38,500.00	200,000.00	120,000.00	81,500.00+	67.92%+	200,400.00	192,261.59	197,156.04
11021001/22020501 Local Training			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11021001/22020605 Cleaning & Fumigation Services				500,000.00	500,000.00+	100.00%+			
11021001/22020801 Motor Vehicle Fuel Cost	624,000.00	333,000.00	500,000.00	300,000.00	33,000.00-	11.00%-	500,600.00	480,654.14	492,906.60
11021001/22020802 Other Transport Equipment Fuel Cost		46,000.00	300,000.00	180,000.00	134,000.00+	74.44%+	300,100.00	288,392.44	295,739.88
11021001/22020803 Plant/Generator Fuel Cost	1,355,600.00	1,369,000.00	1,000,000.00	600,000.00	769,000.00-	128.17%-	1,000,000.00	961,308.17	985,814.05
11021001/22020806 Cooking Gas/Fuel Cost	71,500.00	230,000.00	1,000,000.00	600,000.00	370,000.00+	61.67%+	1,000,000.00	961,308.17	985,814.05

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
11021001/22021001 Refreshment & Meals	121,000.00	1,514,550.00	1,000,000.00	600,000.00	914,550.00-	152.43%-	1,000,000.00	961,308.17	985,814.05
11021001/22021003 Publicity & Advertisements			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11021001/22021004 Medical Expenses		2,000.00	400,000.00	1,040,000.00	1,038,000.00+	99.81%+	399,800.00	384,523.29	394,323.72
11021001/22021006 Postages & courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11021001/22021007 Welfare Packages	1,936,350.00	2,961,900.00	3,000,000.00	1,800,000.00	1,161,900.00-	64.55%-	3,000,000.00	2,883,924.61	2,957,454.74
11021001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11021001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	11,500,500.00	19,124,500.00	22,500,000.00	13,500,000.00	5,624,500.00-	41.66%-	24,000,000.00	23,071,396.63	23,659,493.07
Total Recurrent Expenditure	52,912,071.45	67,270,319.14	66,470,560.00	57,470,560.00	9,799,759.14-	17.05%-	64,107,000.00	61,627,018.75	63,198,113.54
11021002 - Abia State Liaison Office Abuja									
11021002/21000000 Basic Salary	43,978,813.29	50,445,431.00	21,000,000.00	21,000,000.00	29,445,431.00-	140.22%-	20,007,500.00	19,233,342.87	19,723,736.32
11021002/21010102 Overtime Payments			6,538,890.00	6,538,890.00	6,538,890.00+	100.00%+	9,032,400.00	8,683,317.17	8,904,714.36
11021002/21020101 Housing/Rent Allowance			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	7,983,200.00	7,674,614.51	7,870,291.61
11021002/21020102 Transport Allowance			1,658,400.00	1,658,400.00	1,658,400.00+	100.00%+	1,871,600.00	1,799,568.97	1,845,447.20
11021002/21020103 Meal Subsidy			718,800.00	718,800.00	718,800.00+	100.00%+	800,700.00	769,431.06	789,044.17
11021002/21020104 Utility Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,182,400.00	1,136,191.34	1,165,157.51
11021002/21020105 Entertainment Allowance			766,750.00	766,750.00	766,750.00+	100.00%+	749,100.00	719,752.59	738,101.21
11021002/21020106 Leave Allowance			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,600.00	2,403,987.59	2,465,278.10
11021002/21020107 Domestic Staff Allowance			2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	1,871,600.00	1,799,381.43	1,845,259.43
11021002/21020111 Hazard Allowance			2,007,600.00	2,007,600.00	2,007,600.00+	100.00%+	2,102,100.00	2,021,054.30	2,072,581.70
11021002/21020114 Duty Allowance			2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	2,519,800.00	2,422,496.64	2,484,257.80
Sub Total: Personnel Cost	43,978,813.29	50,445,431.00	50,490,440.00	50,490,440.00	45,009.00+	0.09%+	50,621,000.00	48,663,138.47	49,903,869.20
11021002/22020101 Local Travel and Transport - Training	1,001,800.00	3,733,000.00	2,000,000.00	3,000,000.00	733,000.00-	24.43%-	1,000,000.00	961,308.17	985,814.05
11021002/22020102 Local Travel and Transport - Others	1,670,800.00	580,000.00	1,500,000.00	900,000.00	320,000.00+	35.56%+	1,500,600.00	1,441,962.30	1,478,721.61
11021002/22020103 International Transport and Travels - Training			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11021002/22020201 Electricity Charges	1,608,300.00	1,570,250.00	3,000,000.00	2,300,000.00	729,750.00+	31.73%+	3,000,000.00	2,883,924.61	2,957,454.74
11021002/22020205 Water Rate			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11021002/22020206 Sewerage Charges		500,000.00	1,000,000.00	600,000.00	100,000.00+	16.67%+	1,000,000.00	961,308.17	985,814.05
11021002/22020301 Office Stationeries/Computer Consumables		296,850.00	500,000.00	300,000.00	3,150.00+	1.05%+	500,300.00	480,654.14	492,906.60
11021002/22020309 Uniforms & Other Clothing			50,000.00	30,000.00	30,000.00+	100.00%+	43,400.00	48,065.42	49,280.82
11021002/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,784,500.00	4,686,500.00	5,000,000.00	5,500,000.00	813,500.00+	14.79%+	4,500,600.00	4,325,886.91	4,436,177.20
11021002/22020402 Maintenance of Office Furniture	862,500.00		1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11021002/22020403 Maintenance of Office Building Residential Qtrs.	2,460,000.00	1,560,000.00	3,000,000.00	5,000,000.00	3,440,000.00+	68.80%+	2,500,600.00	2,403,270.47	2,464,536.62
11021002/22020404 Maintenance of Office/IT Equipment	1,369,900.00	217,000.00	1,000,000.00	600,000.00	383,000.00+	63.83%+	1,000,000.00	961,308.17	985,814.05
11021002/22020405 Maintenance of Plants & Generators	518,120.00	614,000.00	4,000,000.00	2,400,000.00	1,786,000.00+	74.42%+	3,500,600.00	3,364,578.63	3,450,362.19
11021002/22020406 Other Maintenance Services		895,200.00	1,500,000.00	900,000.00	4,800.00+	0.53%+	1,500,600.00	1,441,962.30	1,478,721.61
11021002/22020501 Local Training			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11021002/22020605 Cleaning &Fumigation Services		1,500,000.00	1,500,000.00	900,000.00	600,000.00-	66.67%-	1,500,600.00	1,441,962.30	1,478,721.61
11021002/22020801 Motor Vehicle Fuel Cost	2,661,500.00	3,833,650.00	6,000,000.00	4,900,000.00	1,066,350.00+	21.76%+	4,000,000.00	3,845,232.77	3,943,269.75
11021002/22020803 Plant/Generator Fuel Cost	1,972,300.00	586,000.00	4,500,000.00	4,100,000.00	3,514,000.00+	85.71%+	4,500,600.00	4,325,886.91	4,436,177.20
11021002/22020806 Cooking Gas/Fuel Cost		442,000.00	1,000,000.00	600,000.00	158,000.00+	26.33%+	1,000,000.00	961,308.17	985,814.05
11021002/22021001 Refreshment & Meals	3,173,200.00	5,265,550.00	5,000,000.00	4,000,000.00	1,265,550.00-	31.64%-	4,500,600.00	4,325,886.91	4,436,177.20
11021002/22021003 Publicity and Advertisements			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11021002/22021004 Medical Expenses		2,000,000.00	300,000.00	3,380,000.00	1,380,000.00+	40.83%+	300,100.00	288,392.44	295,739.88
11021002/22021006 Postages & courier Services			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
11021002/22021007 Welfare Packages	8,207,080.00	3,030,000.00	8,000,000.00	5,500,000.00	2,470,000.00+	44.91%+	7,000,000.00	6,729,157.38	6,900,725.34

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11021002/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11021002/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	30,290,000.00	31,310,000.00	53,400,000.00	47,640,000.00	16,330,000.00+	34.28%+	47,400,000.00	45,566,008.28	46,727,660.50
Total Recurrent Expenditure	74,268,813.29	81,755,431.00	103,890,440.00	98,130,440.00	16,375,009.00+	16.69%+	98,021,000.00	94,229,146.75	96,631,529.70
11033001 - Abia State Agency For The Control of HIV/Aid									
11033001/21010101 Basic Salary	5,004,056.54	6,548,216.25	5,900,090.00	5,900,090.00	648,126.25-	10.99%-	4,491,000.00	4,317,500.36	4,427,580.03
11033001/21010102 Overtime Payments							324,000.00	311,463.89	319,394.68
11033001/21020101 Housing/Rent Allowance							1,013,200.00	974,374.26	999,214.47
11033001/21020102 Transport Allowance							381,700.00	366,835.17	376,177.91
11033001/21020103 Meal Subsidy							162,100.00	155,731.88	159,696.42
11033001/21020104 Utility Allowance							84,000.00	80,749.85	82,806.83
11033001/21020106 Leave Allowance							449,000.00	431,749.44	442,751.35
Sub Total: Personnel Cost	5,004,056.54	6,548,216.25	5,900,090.00	5,900,090.00	648,126.25-	10.99%-	6,905,000.00	6,638,405.07	6,807,621.70
11033001/22020101 Local Travel and Transport - Training			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
11033001/22020102 Local Travel and Transport - Others			1,500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11033001/22020103 International Transport and Travels - Training			16,000,000.00	1,600,000.00	1,600,000.00+	100.00%+	7,000,000.00	961,308.17	985,814.05
11033001/22020301 Office Stationeries/Computer Consumables	1,000,000.00		1,000,000.00	600,000.00	600,000.00+	100.00%+	699,600.00	672,915.73	690,063.60
11033001/22020307 Drugs Medical Supplies (Test Kit Condom)				8,000,000.00	8,000,000.00+	100.00%+			
11033001/22020401 Maintenance of Motor Vehicle/Transport Equipment	500,000.00	500,000.00	500,000.00	300,000.00	200,000.00-	66.67%-			
11033001/22020402 Maintenance of Office Furniture			200,000.00	20,000.00	20,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11033001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	100,000.00	100,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11033001/22020405 Maintenance of Plants & Generators			1,000,000.00	500,000.00	500,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11033001/22020501 Local Training			300,000.00	80,000.00	80,000.00+	100.00%+	12,849,900.00	12,352,810.21	12,667,771.11
11033001/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11033001/22020803 Plant/Generator Fuel Cost	300,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11033001/22020901 Bank Charges (Other Than Interest)			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11033001/22021003 Publicity and Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11033001/22021004 Medical Expenses			300,000.00	1,080,000.00	1,080,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11033001/22021006 Postages & courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	49,300.00	48,065.42	49,280.82
11033001/22021007 Welfare Packages			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+			
11033001/22021014 Annual Budget Expenses & Administration		200,000.00	250,000.00	150,000.00	50,000.00-	33.33%-	250,000.00	240,327.01	246,447.54
11033001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11033001/22021021 Special Days Celebration(World AIDS Day)	3,000,000.00	2,150,000.00	14,000,000.00	8,400,000.00	6,250,000.00+	74.40%+	6,000,000.00	5,767,849.10	5,914,910.33
Sub-Total: Overhead	4,800,000.00	2,850,000.00	40,500,000.00	24,300,000.00	21,450,000.00+	88.27%+	32,000,000.00	24,994,012.97	25,631,177.96
Total Recurrent Expenditure	9,804,056.54	9,398,216.25	46,400,090.00	30,200,090.00	20,801,873.75+	68.88%+	38,905,000.00	31,632,418.04	32,438,799.66
11035001 - Abia State Pension Board									
11035001/21010101 Basic Salary	240,000.00	160,000.00			160,000.00-				
Sub Total: Personnel Cost	240,000.00	160,000.00			160,000.00-				
11035001/22020101 Local Travel and Transport - Training			1,200,000.00	220,000.00	220,000.00+	100.00%+	229,400.00	211,487.76	216,877.23
11035001/22020102 Local Travel and Transport - Others			2,500,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11035001/22020201 Electricity Charges			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11035001/22020301 Office Stationeries/Computer Consumables			200,000.00	120,000.00	120,000.00+	100.00%+	110,000.00	115,357.02	118,293.50
11035001/22020305 Printing of non Security Documents		105,000.00	200,000.00	120,000.00	15,000.00+	12.50%+	120,000.00	115,357.02	118,293.50
11035001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11035001/22020402 Maintenance of Office Furniture			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
11035001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11035001/22020405 Maintenance of Plants & Generators			100,000.00	60,000.00	60,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11035001/22020801 Motor Vehicle Fuel Cost	50,000.00		100,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	57,678.51	59,141.47
11035001/22020803 Plant/Generator Fuel Cost			100,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	57,678.51	59,141.47
11035001/22021003 Publicity & Advertisements			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11035001/22021006 Postages & Courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	30,500.00	28,839.25	29,570.20
11035001/22021014 Annual Budget Expenses & Administration		95,000.00	250,000.00	150,000.00	55,000.00+	36.67%+	250,000.00	240,327.01	246,447.54
11035001/22021019 Medical Expenses - International			300,000.00	1,180,000.00	1,180,000.00+	100.00%+	1,180,100.00	1,134,343.69	1,163,260.54
Sub-Total: Overhead	50,000.00	200,000.00	6,000,000.00	3,600,000.00	3,400,000.00+	94.44%+	3,760,000.00	3,614,518.84	3,706,600.05
Total Recurrent Expenditure	290,000.00	360,000.00	6,000,000.00	3,600,000.00	3,240,000.00+	90.00%+	3,760,000.00	3,614,518.84	3,706,600.05
11037001 - Muslims Pilgrims Welfare Board									
11037002/22020103 International Transport and Travels - Training	2,000,000.00	500,000.00	50,000,000.00	30,000,000.00	29,500,000.00+	98.33%+	40,000,000.00	38,452,327.61	39,432,754.86
11037002/22021007 Welfare Package	5,000,000.00								
Sub-Total: Overhead	7,000,000.00	500,000.00	50,000,000.00	30,000,000.00	29,500,000.00+	98.33%+	40,000,000.00	38,452,327.61	39,432,754.86
Total Recurrent Expenditure	7,000,000.00	500,000.00	50,000,000.00	30,000,000.00	29,500,000.00+	98.33%+	40,000,000.00	38,452,327.61	39,432,754.86
11038001 - Christian Pilgrims Welfare Board									
11037001/22020102 Local Travel and Transport - Others		1,500,000.00	5,000,000.00	3,000,000.00	1,500,000.00+	50.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11037001/22020103 International Transport and Travels - Training	20,000,000.00		115,000,000.00	69,000,000.00	69,000,000.00+	100.00%+	70,000,000.00	67,291,573.35	69,007,318.13
11037001/22020104 International Transport and Travels - Others			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
11037001/22021007 Welfare Packages	5,000,000.00								
Sub-Total: Overhead	25,000,000.00	1,500,000.00	125,000,000.00	75,000,000.00	73,500,000.00+	98.00%+	90,000,000.00	86,517,737.21	88,723,679.24
Total Recurrent Expenditure	25,000,000.00	1,500,000.00	125,000,000.00	75,000,000.00	73,500,000.00+	98.00%+	90,000,000.00	86,517,737.21	88,723,679.24
11039001 - Abia State Physical Planning & Infrastructural De									
11039001/21010101 Basic Salary			35,500,000.00	35,500,000.00	35,500,000.00+	100.00%+	28,920,000.00	27,801,032.89	28,509,875.04
Sub Total: Personnel Cost			35,500,000.00	35,500,000.00	35,500,000.00+	100.00%+	28,920,000.00	27,801,032.89	28,509,875.04
11039001/22020101 Local Travel and Transport - Training							99,700.00	96,130.85	98,572.21
11039001/22020102 Local Travel and Transport - Others							1,000,000.00	961,308.17	985,814.05
11039001/22020201 Electricity Charges			500,000.00	300,000.00	300,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11039001/22020202 Telephone Charge							25,200.00	24,032.76	24,639.97
11039001/22020203 Internet Access Charges							18,800.00	24,032.76	24,639.97
11039001/22020301 Office Stationeries/Computer Consumables			500,000.00	300,000.00	300,000.00+	100.00%+	400,600.00	432,588.71	443,615.10
11039001/22020305 Printing of non Security Documents							500,600.00	480,654.14	492,906.60
11039001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11039001/22020402 Maintenance of Office Furniture							200,400.00	192,261.59	197,156.04
11039001/22020403 Maintenance of Office Building Residential Qtrs.							500,600.00	480,654.14	492,906.60
11039001/22020405 Maintenance of Plants & Generators			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11039001/22020406 Other Maintenance Services			200,000.00	20,000.00	20,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
11039001/22020501 Local Training			200,000.00	20,000.00	20,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11039001/22020605 Cleaning & Fumigation Services				100,000.00	100,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11039001/22020703 Legal Services							1,500,600.00	1,441,962.30	1,478,721.61
11039001/22020801 Motor Vehicle Fuel Cost			200,000.00	100,000.00	100,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11039001/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11039001/22021002 Honorarium & Sitting Allowance							2,500,600.00	2,403,270.47	2,464,536.62
11039001/22021003 Publicity and Advertisements							99,700.00	96,130.85	98,572.21

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11039001/22021004 Medical Expenses			300,000.00	330,000.00	330,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11039001/22021006 Postage and Courier Services							50,400.00	48,065.42	49,280.82
11039001/22021007 Welfare Packages			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11039001/22021014 Annual Budget Expenses And Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	192,261.59	197,156.04
Sub-Total: Overhead			3,850,000.00	2,320,000.00	2,320,000.00+	100.00%+	12,200,000.00	11,727,959.89	12,026,844.88
Total Recurrent Expenditure			39,350,000.00	37,820,000.00	37,820,000.00+	100.00%+	41,120,000.00	39,528,992.78	40,536,719.92
11101001 - Abia State Oil Prod. Areas Dev. Comm. (ASOPADEC)									
11101001/21010101 Basic Salary	27,226,847.08	245,247,875.00	80,146,990.00	80,146,990.00	165,100,885.00-	206.00%-	70,145,600.00	67,432,879.90	69,152,229.44
11101001/21010102 Overtime Payment			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,900,300.00	2,787,793.76	2,858,870.90
11101001/21010103 Consolidated Revenue Fund Charges - Salaries	175,808,027.41	62,941,690.00	49,000,000.00	49,000,000.00	13,941,690.00-	28.45%-	49,000,000.00	47,104,101.32	48,305,119.93
11101001/21020101 Housing/Rent Allowance			19,279,730.00	19,279,730.00	19,279,730.00+	100.00%+	19,279,700.00	18,533,762.40	19,006,315.31
11101001/21020102 Transport Allowance			7,164,000.00	7,164,000.00	7,164,000.00+	100.00%+	7,164,400.00	6,886,811.91	7,062,405.38
11101001/21020103 Meal Subsidy			3,030,000.00	3,030,000.00	3,030,000.00+	100.00%+	3,030,000.00	2,912,763.86	2,987,025.90
11101001/21020104 Utility Allowance		3,178,000.00	1,558,800.00	1,558,800.00	1,619,200.00-	103.87%-	1,558,300.00	1,498,487.25	1,536,684.33
11101001/21020105 Entertainment Allowance		7,900,000.00	1,351,230.00	1,351,230.00	6,548,770.00-	484.65%-	1,351,700.00	1,298,948.51	1,332,065.37
11101001/21020106 Leave Allowance		3,872,921.00	6,841,260.00	6,841,260.00	2,968,339.00+	43.39%+	6,841,500.00	6,576,563.14	6,744,240.36
11101001/21020107 Domestic Staff Allowance		17,200,000.00	1,285,620.00	1,285,620.00	15,914,380.00-	1,237.88%-	1,285,700.00	1,235,877.07	1,267,383.23
11101001/21020114 Duty Allowance		90,271,217.25	2,442,360.00	2,442,360.00	87,828,857.25-	3,596.07%-	2,441,800.00	2,347,861.63	2,407,715.82
Sub Total: Personnel Cost	203,034,874.49	430,611,703.25	174,999,990.00	174,999,990.00	255,611,713.25-	146.06%-	164,999,000.00	158,615,850.54	162,660,056.08
11101001/22020101 Local Travel and Transport - Training			6,750,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11101001/22020102 Local Travel and Transport - Others	12,450,800.00	26,500,000.00	6,750,000.00	6,000,000.00	20,500,000.00-	341.67%-	4,000,000.00	3,845,232.77	3,943,269.75
11101001/22020103 International Transport and Travels - Training		1,182,000.00	6,000,000.00	6,000,000.00	4,818,000.00+	80.30%+	5,000,000.00	4,806,540.94	4,929,084.76
11101001/22020201 Electricity Charges		24,825,000.00	1,000,000.00	1,000,000.00	23,825,000.00-	2,382.50%-	2,000,000.00	1,922,616.33	1,971,629.06
11101001/22020204 Satellite Broadcasting Access Charges			600,000.00	5,800,000.00	5,800,000.00+	100.00%+			
11101001/22020301 Office Stationeries/Computer Consumables	10,550,000.00	1,900,000.00	1,800,000.00	1,800,000.00	100,000.00-	5.56%-	2,799,300.00	2,691,662.91	2,760,288.02
11101001/22020305 Printing and Non Security Documents			2,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
11101001/22020309 Uniforms & Other Clothing			400,000.00	400,000.00	400,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
11101001/22020401 Maintenance of Motor Vehicle/Transport Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,200,400.00	4,998,802.64	5,126,251.36
11101001/22020402 Maintenance of Office Furniture	24,500,000.00	5,215,000.00	2,000,000.00	2,000,000.00	3,215,000.00-	160.75%-	3,799,600.00	3,652,971.07	3,746,102.07
11101001/22020403 Maintenance of Office Building Residential Qtrs.	3,300,000.00	9,075,000.00	5,000,000.00	5,000,000.00	4,075,000.00-	81.50%-	4,000,000.00	3,845,232.77	3,943,269.75
11101001/22020404 Maintenance of Office / IT Equipment		23,010,000.00	3,000,000.00	3,000,000.00	20,010,000.00-	667.00%-	3,000,000.00	2,883,924.61	2,957,454.74
11101001/22020405 Maintenance of Plants & Generators	9,925,000.00	11,500,000.00	2,000,000.00	10,000,000.00	1,500,000.00-	15.00%-	3,600,200.00	3,460,709.48	3,548,946.03
11101001/22020406 Other Maintenance Services	12,840,000.00	6,100,000.00	500,000.00	3,500,000.00	2,600,000.00-	74.29%-	500,600.00	480,654.14	492,906.60
11101001/22020605 Cleaning &Fumigation Services				1,500,000.00	1,500,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
11101001/22020701 Financial Consulting		113,000,000.00			113,000,000.00-				
11101001/22020801 Motor Vehicle Fuel Cost	359,000.00	33,000,000.00	3,000,000.00	3,000,000.00	30,000,000.00-	1,000.00%-	4,000,000.00	3,845,232.77	3,943,269.75
11101001/22020803 Plant/Generator Fuel Cost			5,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11101001/22020901 Bank Charges (Other Than Interest)	49,901,018.48	62,724,524.54	2,000,000.00	2,000,000.00	60,724,524.54+	3,036.23%+	6,000,000.00	5,767,849.10	5,914,910.33
11101001/22020902 Insurance Premium			500,000.00	500,000.00	500,000.00+	100.00%+	600,200.00	576,784.88	591,490.33
11101001/22021001 Refreshment & Meals	75,500,000.00	125,350,000.00	2,000,000.00	2,000,000.00	123,350,000.00-	6,167.50%-	2,300,100.00	2,211,008.88	2,267,380.46
11101001/22021002 Honorarium & Sitting Allowance			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11101001/22021003 Publicity and Advertisements	73,590,000.00	43,553,150.00			43,553,150.00-				
11101001/22021004 Medical Expenses	9,490,000.00	3,200,000.00	3,000,000.00	4,200,000.00	1,000,000.00+	23.81%+	4,500,600.00	4,325,886.91	4,436,177.20
11101001/22021006 Postages & courier Services			500,000.00	500,000.00	500,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101001/22021007 Welfare Packages		18,700,000.00	8,300,000.00	28,300,000.00	9,600,000.00+	33.92%+	18,738,600.00	18,014,915.49	18,474,236.95
11101001/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	240,327.01	246,447.54

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11101001/22021016 Servicom			150,000.00	150,000.00	150,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
11101001/22021021 Special Day Celebrations			7,500,000.00	500,000.00	500,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
Sub-Total: Overhead	282,405,818.48	508,834,674.54	80,000,000.00	120,900,000.00	387,934,674.54-	320.87%-	90,040,000.00	86,556,189.55	88,762,981.93
Total Recurrent Expenditure	485,440,692.97	939,446,377.79	254,999,990.00	295,899,990.00	643,546,387.79-	217.49%-	255,039,000.00	245,172,040.09	251,423,038.01
11101002 - Abia State Market Agency & Quality Mgt Agency									
11101002/21010101 Basic Salary		2,100,000.00			2,100,000.00-		15,448,000.00	14,850,548.45	15,229,190.93
Sub Total: Personnel Cost		2,100,000.00			2,100,000.00-		15,448,000.00	14,850,548.45	15,229,190.93
11101002/22020101 Local Travel and Transport - Training		500,000.00	500,000.00	500,000.00			1,500,600.00	1,441,962.30	1,478,721.61
11101002/22020102 Local Travel and Transport - Others		1,000,000.00	1,000,000.00	1,000,000.00			1,500,600.00	1,441,962.30	1,478,721.61
11101002/22020201 Electricity Charges							200,400.00	192,261.59	197,156.04
11101002/22020203 Internet Access Charges							500,600.00	480,654.14	492,906.60
11101002/22020301 Office Stationeries/Computer Consumables	70,000.00	200,000.00	200,000.00	200,000.00			200,100.00	192,261.59	197,156.04
11101002/22020305 Printing and Non Security Documents							500,600.00	480,654.14	492,906.60
11101002/22020401 Maintenance of Motor Vehicle/Transport Equipment		200,000.00	200,000.00	200,000.00			300,100.00	288,392.44	295,739.88
11101002/22020405 Maintenance of Plants & Generators		100,000.00	200,000.00	200,000.00	100,000.00+	50.00%+	300,100.00	288,392.44	295,739.88
11101002/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101002/22020803 Plant/Generator Fuel Cost	30,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101002/22021003 Publicity and Advertisements							300,100.00	288,392.44	295,739.88
11101002/22021004 Medical Expenses			300,000.00	300,000.00	300,000.00+	100.00%+	95,200.00	96,130.85	98,572.21
11101002/22021006 Postages & courier Services			50,000.00	50,000.00	50,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11101002/22021014 Annual Budget Expenses & Administration			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	100,000.00	2,000,000.00	3,100,000.00	3,100,000.00	1,100,000.00+	35.48%+	6,700,000.00	6,440,764.83	6,604,901.68
Total Recurrent Expenditure	100,000.00	4,100,000.00	3,100,000.00	3,100,000.00	1,000,000.00-	32.26%-	22,148,000.00	21,291,313.28	21,834,092.61
11101003 - Abia State Rural Infrastructural Dev. Initiative									
11101003/22020101 Local Travel and Transport - Training			200,000.00	120,000.00	120,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
11101003/22020102 Local Travel and Transport - Others			200,000.00	120,000.00	120,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
11101003/22020201 Electricity Charges			100,000.00	60,000.00	60,000.00+	100.00%+	97,000.00	96,130.85	98,572.21
11101003/22020301 Office Stationeries/Computer Consumables			1,400,000.00	540,000.00	540,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101003/22020305 Printing and Non Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101003/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,900,000.00	1,140,000.00	1,140,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101003/22020402 Maintenance of Office Furniture			200,000.00	120,000.00	120,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11101003/22020404 Maintenance of Office / IT Equipment			500,000.00	100,000.00	100,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
11101003/22020405 Maintenance of Plants & Generators			200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101003/22020406 Other Maintenance Services			200,000.00	120,000.00	120,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
11101003/22020605 Cleaning &Fumigation Services				300,000.00	300,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11101003/22020801 Motor Vehicle Fuel Cost			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101003/22020803 Plant/Generator Fuel Cost			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101003/22021001 Refreshment & Meals			200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101003/22021003 Publicity and Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11101003/22021004 Medical Expenses			200,000.00	320,000.00	320,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
11101003/22021007 Welfare Packages			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
11101003/22021009 Sporting Activities							300,100.00	288,392.44	295,739.88
11101003/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11101003/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,168.46
Total Recurrent Expenditure			10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,168.46

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11101004 - Abia State Signage & Advertisement Agency									
11101004/21010101 Basic Salary	20,412,299.20	24,494,759.04	10,953,810.00	10,953,810.00	13,540,949.04-	123.62%-	7,192,000.00	6,914,142.87	7,090,430.18
11101004/21020101 Housing/Rent Allowance			2,089,400.00	2,089,400.00	2,089,400.00+	100.00%+	2,980,800.00	2,865,995.17	2,939,067.14
11101004/21020102 Transport Allowance			1,658,400.00	1,658,400.00	1,658,400.00+	100.00%+	1,030,000.00	989,762.93	1,014,988.48
11101004/21020103 Meal Subsidy			439,200.00	439,200.00	439,200.00+	100.00%+	440,600.00	423,360.12	434,151.30
11101004/21020104 Utility Allowance			240,000.00	240,000.00	240,000.00+	100.00%+	231,600.00	222,639.00	228,313.25
11101004/21020105 Entertainment Allowance			72,020.00	72,020.00	72,020.00+	100.00%+			
11101004/21020106 Leave Allowance			810,440.00	810,440.00	810,440.00+	100.00%+			
11101004/21020107 Domestic Staff Allowance			794,950.00	794,950.00	794,950.00+	100.00%+			
Sub Total: Personnel Cost	20,412,299.20	24,494,759.04	17,058,220.00	17,058,220.00	7,436,539.04-	43.60%-	11,875,000.00	11,415,900.09	11,706,950.34
11101004/22020101 Local Travel and Transport - Training			1,000,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101004/22020102 Local Travel and Transport - Others			900,000.00	340,000.00	340,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11101004/22020201 Electricity Charges			100,000.00	60,000.00	60,000.00+	100.00%+	97,500.00	96,130.85	98,572.21
11101004/22020203 Internet Access Charges			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11101004/22020301 Office Stationeries/Computer Consumables			400,000.00	240,000.00	240,000.00+	100.00%+	599,900.00	576,784.88	591,490.33
11101004/22020305 Printing and Non Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11101004/22020309 Uniforms & Other Clothing			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
11101004/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101004/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11101004/22020404 Maintenance of Office / IT Equipment			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11101004/22020405 Maintenance of Plants & Generators			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11101004/22020501 Local Training			250,000.00	50,000.00	50,000.00+	100.00%+	249,700.00	240,327.01	246,447.54
11101004/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11101004/22020803 Plant/Generator Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
11101004/22020901 Bank Charges (Other Than Interest)			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
11101004/22021001 Refreshment & Meals			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11101004/22021004 Medical Expenses			200,000.00	820,000.00	820,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11101004/22021006 Postages & courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
11101004/22021007 Welfare Packages			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
11101004/22021009 Sporting Activities			200,000.00	20,000.00	20,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11101004/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11101004/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	6,800,000.00	6,536,895.68	6,703,418.09
Total Recurrent Expenditure	20,412,299.20	24,494,759.04	23,058,220.00	20,658,220.00	3,836,539.04-	18.57%-	18,675,000.00	17,952,795.77	18,410,368.43
11101005 - Public Partnership & Investment Promotion									
11100105/21010101 Basic Salary			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,480,000.00	11,997,126.18	12,303,017.59
11100105/21020101 Housing/Rent Allowance			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
11100105/21020102 Transport Allowance			730,000.00	730,000.00	730,000.00+	100.00%+			
11100105/21020104 Utility Allowance			290,000.00	290,000.00	290,000.00+	100.00%+			
11100105/21020106 Leave Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11100105/21020107 Domestic Staff Allowance			480,000.00	480,000.00	480,000.00+	100.00%+			
Sub Total: Personnel Cost			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	12,480,000.00	11,997,126.18	12,303,017.59
11100105/22020101 Local Travel and Transport - Training			3,000,000.00	800,000.00	800,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
11100105/22020102 Local Travel and Transport - Others	5,000,000.00		1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11100105/22020103 International Transport and Travels - Training			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
11100105/22020301 Office Stationeries/Computer Consumables	150,000.00	200,000.00	2,000,000.00	1,200,000.00	1,000,000.00+	83.33%+	1,999,700.00	1,922,616.33	1,971,629.06
11100105/22020305 Printing of Non Security Documents			230,000.00	138,000.00	138,000.00+	100.00%+	247,600.00	240,327.01	246,447.54
11100105/22020306 Printing of Security Documents			100,000.00	60,000.00	60,000.00+	100.00%+	150,100.00	144,196.27	147,864.66

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
11100105/22020401 Maintenance of Motor Vehicle/Transport Equipment	100,000.00		600,000.00	360,000.00	360,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
11100105/22020402 Maintenance of Office Furniture			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11100105/22020405 Maintenance of Plants & Generators			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11100105/22020406 Other Maintenance Services			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
11100105/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	350,500.00	336,457.86	345,031.27
11100105/22020803 Plant/Generator Fuel Cost	150,000.00	200,000.00	300,000.00	180,000.00	20,000.00-	11.11%-	350,500.00	336,457.86	345,031.27
11100105/22021003 Publicity & Advertisements							500,600.00	480,654.14	492,906.60
11100105/22021004 Medical Expenses			300,000.00	1,180,000.00	1,180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
11100105/22021006 Postages & Courier Services			70,000.00	42,000.00	42,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
11100105/22021007 Welfare Package	128,000.00		8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
11100105/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
11100105/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	5,528,000.00	400,000.00	18,000,000.00	10,800,000.00	10,400,000.00+	96.30%+	16,800,000.00	16,149,977.67	16,561,632.84
Total Recurrent Expenditure	5,528,000.00	400,000.00	38,000,000.00	30,800,000.00	30,400,000.00+	98.70%+	29,280,000.00	28,147,103.85	28,864,650.43
11101001 - Bureau of Public Procurement Due Process Office									
11010001/21010101 Basic Salary			20,700,000.00	20,700,000.00	20,700,000.00+	100.00%+	13,700,000.00	13,169,922.21	13,505,709.83
Sub Total: Personnel Cost			20,700,000.00	20,700,000.00	20,700,000.00+	100.00%+	13,700,000.00	13,169,922.21	13,505,709.83
11010001/22020101 Local Travel and Transport - Training							4,200,400.00	4,037,494.36	4,140,437.31
11010001/22020102 Local Travel and Transport - Others			4,000,000.00	1,400,000.00	1,400,000.00+	100.00%+			
11010001/22020301 Office Stationeries/Computer Consumables			3,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,099,400.00	2,980,055.35	3,056,027.91
11010001/22020307 Drugs & Medical Supplies				1,000,000.00	1,000,000.00+	100.00%+			
11010001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,200,000.00	2,114,878.03	2,168,796.73
11010001/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
11010001/22020405 Maintenance of Plants & Generators			500,000.00	300,000.00	300,000.00+	100.00%+			
11010001/22020605 Cleaning &Fumigation Services				300,000.00	300,000.00+	100.00%+			
11010001/22021003 Publicity Advert & Briefing			300,000.00	180,000.00	180,000.00+	100.00%+	350,000.00	336,457.86	345,031.27
11010001/22021004 Medical Expenses				500,000.00	500,000.00+	100.00%+	600,200.00	576,784.88	591,490.33
11010001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead			10,150,000.00	6,090,000.00	6,090,000.00+	100.00%+	10,820,000.00	10,401,354.62	10,666,524.58
Total Recurrent Expenditure			30,850,000.00	26,790,000.00	26,790,000.00+	100.00%+	24,520,000.00	23,571,276.83	24,172,234.41
12003001 - Abia State House of Assembly									
12003001/21010101 Basic Salary	604,884,593.31	739,210,514.02	183,672,640.00	183,672,640.00	555,537,874.02-	302.46%-	126,116,100.00	121,237,499.28	124,328,716.33
12003001/21010102 Overtime Payment			26,414,690.00	26,414,690.00	26,414,690.00+	100.00%+	23,594,200.00	22,681,789.90	23,260,110.03
12003001/21010103 Consolidated Revenue Fund Charges - Salaries			318,491,760.00	318,491,760.00	318,491,760.00+	100.00%+	167,350,500.00	160,875,106.52	164,976,968.75
12003001/21020101 Housing/Rent Allowance			68,028,510.00	68,028,510.00	68,028,510.00+	100.00%+	68,727,500.00	66,068,477.85	67,753,038.80
12003001/21020102 Transport Allowance			13,209,600.00	13,209,600.00	13,209,600.00+	100.00%+	13,054,000.00	12,548,532.59	12,868,474.60
12003001/21020103 Meal Subsidy			5,858,400.00	5,858,400.00	5,858,400.00+	100.00%+	5,809,100.00	5,584,431.53	5,726,810.83
12003001/21010104 Utility Allowance			3,356,400.00	3,356,400.00	3,356,400.00+	100.00%+	3,330,100.00	3,201,156.30	3,282,765.78
12003001/21010105 Entertainment Allowance			900,000.00	900,000.00	900,000.00+	100.00%+	954,400.00	917,088.02	940,466.84
12003001/21010106 Leave Allowance			16,156,000.00	16,156,000.00	16,156,000.00+	100.00%+	20,416,600.00	19,627,032.25	20,127,461.23
12003001/21020107 Domestic Staff Allowance			18,813,850.00	18,813,850.00	18,813,850.00+	100.00%+	22,983,200.00	22,094,576.78	22,657,919.43
12003001/21020108 Shift Allowance							112,800.00	108,435.54	111,198.39
12003001/21020111 Hazard Allowance			2,100,000.00	2,100,000.00	2,100,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
12003001/21020114 Duty Allowance			58,640,850.00	58,640,850.00	58,640,850.00+	100.00%+	74,571,400.00	71,685,850.58	73,513,632.66
12003001/21020135 Robe & Outfit Allowances			52,995,470.00	52,995,470.00	52,995,470.00+	100.00%+	53,156,000.00	51,098,829.10	52,401,700.68

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

	Actual	Actual	Original	Final	Amt Varian	Variance	Budget	Proposed	Proposed
	2019	2020	Budget2020	Budget2020	2020	2020	2021	2022	2023
	₦	₦	₦	₦		%	₦	₦	₦
Sub Total: Personnel Cost	604,884,593.31	739,210,514.02	768,638,170.00	768,638,170.00	29,427,655.98+	3.83%+	580,476,000.00	558,017,198.69	572,245,004.35
12003001/22020101 Local Travel and Transport - Training			23,000,000.00	13,800,000.00	13,800,000.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
12003001/22020102 Local Travel and Transport - Others			527,000,000.00	516,200,000.00	516,200,000.00+	100.00%+	30,000,000.00	28,839,245.74	29,574,563.27
12003001/22020103 International Transport and Travels - Training	340,000,000.00		300,000,000.00	160,000,000.00	160,000,000.00+	100.00%+	200,000,000.00	192,261,638.18	197,163,774.43
12003001/22020104 International Transport and Travels - Others			20,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	100,000,000.00	96,130,819.09	98,581,881.40
12003001/22020201 Electricity Charges			20,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
12003001/22020202 Telephone Charge			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
12003001/22020206 Sewerage Charges							1,000,000.00	961,308.17	985,814.05
12003001/22020208 Software Charges Licensed Renewal			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
12003001/22020301 Office Stationeries/Computer Consumables	65,450,000.00	400,000.00	20,000,000.00	12,000,000.00	11,600,000.00+	96.67%+	19,999,700.00	19,226,163.86	19,716,371.67
12003001/22020302 Books			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020303 Newspapers			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
12003001/22020304 Magazines & Periodicals			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
12003001/22020305 Printing of non Security Documents			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
12003001/22020307 Drugs and Medical Supplies			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020309 Uniforms & Other Clothing			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
12003001/22020311 Food Stuff/Catering Materials Supplies			2,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
12003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			22,000,000.00	13,200,000.00	13,200,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
12003001/22020402 Maintenance of Office Furniture			15,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020403 Maintenance of Office Building Residential Qtrs.			18,000,000.00	10,800,000.00	10,800,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
12003001/22020404 Maintenance of Office/IT Equipment			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
12003001/22020405 Maintenance of Plants & Generators			10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020406 Other Maintenance Services			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
12003001/22020411 Maintenance of Communication Equipment		3,500,000.00	7,000,000.00	4,200,000.00	700,000.00+	16.67%+	1,000,000.00	961,308.17	985,814.05
12003001/22020501 Local Training			100,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020502 International Training			200,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020601 Security Services			15,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020604 Security Vote (Including Operations)	325,000,000.00	260,000,000.00	300,000,000.00	300,000,000.00	40,000,000.00+	13.33%+	240,000,000.00	9,613,081.88	9,858,180.07
12003001/22020605 Cleaning & Fumigation Services			3,000,000.00	11,800,000.00	11,800,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
12003001/22020702 Information Technology Consulting		1,000,000.00	3,000,000.00	1,800,000.00	800,000.00+	44.44%+	1,000,000.00	961,308.17	985,814.05
12003001/22020703 Legal Services			10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020801 Motor Vehicle Fuel Cost			100,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
12003001/22020802 Other Transport Equipment Fuel Cost			20,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22020803 Plant/Generator Fuel Cost			16,000,000.00	9,600,000.00	9,600,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
12003001/22020901 Bank Charges (Other than Interest)			8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
12003001/22020902 Insurance Premium			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
12003001/22021001 Refreshment & Meals			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22021002 Honorarium & Sitting Allowance	325,000,000.00	700,000,000.00	900,000,000.00	840,000,000.00	140,000,000.00+	16.67%+	370,000,000.00	576,784,914.65	591,491,323.17
12003001/22021003 Publicity and Advertisements			1,100,000.00	660,000.00	660,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
12003001/22021004 Medical Expenses				10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
12003001/22021006 Postages & courier Services			300,000.00	180,000.00	180,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
12003001/22021007 Welfare Packages	558,000,000.00	519,000,000.00	1,694,700,000.00	1,216,820,000.00	697,820,000.00+	57.35%+	300,000,000.00	192,261,638.18	197,163,774.43
12003001/22021008 Subscription to Professional Bodies			50,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
12003001/22021009 Sporting Activities			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
12003001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
12003001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,000.00	144,196.27	147,864.66
Sub-Total: Overhead	1,613,450,000.00	1,483,900,000.00	4,509,000,000.00	3,525,400,000.00	2,041,500,000.00+	57.91%+	1,503,500,000.00	1,349,196,046.22	1,383,596,483.32
Total Recurrent Expenditure	2,218,334,593.31	2,223,110,514.02	5,277,638,170.00	4,294,038,170.00	2,070,927,655.98+	48.23%+	2,083,976,000.00	1,907,213,244.91	1,955,841,487.67

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
12004001 - Abia State House of Assembly Service Comm.									
12004001/21010101 Basic Salary			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
Sub Total: Personnel Cost			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
12004001/22021007 Welfare Packages			150,000,000.00	89,998,560.00	89,998,560.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
Sub-Total: Overhead			150,000,000.00	89,998,560.00	89,998,560.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
Total Recurrent Expenditure			170,000,000.00	109,998,560.00	109,998,560.00+	100.00%+	34,000,000.00	32,684,478.51	33,517,832.05
23001001 - Ministry of Information & Strategy									
23001001/21010101 Basic Salary	186,591,194.63	255,286,206.54	95,016,070.00	95,016,070.00	160,270,136.54-	168.68%-	130,392,900.00	125,348,731.86	128,544,774.00
23001001/21010102 Overtime Payments			2,380,500.00	2,380,500.00	2,380,500.00+	100.00%+	13,124,800.00	12,616,518.27	12,938,195.05
23001001/21020101 Housing/Rent Allowance			49,517,300.00	49,517,300.00	49,517,300.00+	100.00%+	51,127,200.00	49,148,477.03	50,401,618.37
23001001/21020102 Transport Allowance			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,314,500.00	10,877,182.96	11,154,517.18
23001001/21020103 Meal Subsidy			4,392,120.00	4,392,120.00	4,392,120.00+	100.00%+	4,600,300.00	4,422,752.16	4,535,518.83
23001001/21020104 Utility Allowance			2,610,420.00	2,610,420.00	2,610,420.00+	100.00%+	2,794,800.00	2,687,033.30	2,755,534.93
23001001/21020105 Entertainment Allowance			568,400.00	568,400.00	568,400.00+	100.00%+	1,104,500.00	1,062,022.54	1,089,094.22
23001001/21020106 Leave Allowance			12,445,840.00	12,445,840.00	12,445,840.00+	100.00%+	15,541,400.00	14,939,791.53	15,320,712.41
23001001/21020107 Domestic Staff Allowance			13,122,300.00	13,122,300.00	13,122,300.00+	100.00%+	15,728,600.00	15,119,585.95	15,505,091.18
Sub Total: Personnel Cost	186,591,194.63	255,286,206.54	190,052,950.00	190,052,950.00	65,233,256.54-	34.32%-	245,729,000.00	236,222,095.48	242,245,056.16
23001001/22020101 Local Travel and Transport - Training			500,000.00	200,000.00	200,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
23001001/22020102 Local Travel and Transport - Others			500,000.00	200,000.00	200,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
23001001/22020201 Electricity Charges			50,000.00	30,000.00	30,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
23001001/22020202 Telephone Charge							1,500,600.00	1,441,962.30	1,478,721.61
23001001/22020203 Internet Access Charges			50,000.00	29,999.00	29,999.00+	100.00%+	1,600,200.00	1,538,093.15	1,577,305.34
23001001/22020207 Leased Communication Lines(s)			400,000.00	240,000.00	240,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
23001001/22020208 Software Charges/License Renewal			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
23001001/22020301 Office Stationeries/Computer Consumables	240,000.00	150,000.00	350,000.00	210,000.00	60,000.00+	28.57%+	2,999,700.00	2,883,924.61	2,957,454.74
23001001/22020309 Uniforms & Other Clothing			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
23001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	300,000.00	300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23001001/22020402 Maintenance of Office Furniture			200,000.00	120,000.00	120,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
23001001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
23001001/22020404 Maintenance of Office/IT Equipment	3,000,000.00		200,000.00	120,000.00	120,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
23001001/22020405 Maintenance of Plants & Generators		120,000.00	200,000.00	120,000.00			2,000,000.00	1,922,616.33	1,971,629.06
23001001/22020406 Other Maintenance Services		280,000.00	800,000.00	280,000.00			2,200,400.00	2,114,878.03	2,168,796.73
23001001/22020501 Local Training							1,500,600.00	1,441,962.30	1,478,721.61
23001001/22020801 Motor Vehicle Fuel Cost	30,000.00		200,000.00	120,000.00	120,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23001001/22020803 Plant/Generator Fuel Cost	200,000.00	100,000.00	200,000.00	120,000.00	20,000.00+	16.67%+	2,000,000.00	1,922,616.33	1,971,629.06
23001001/22021001 Refreshment & Meals			100,000.00	60,000.00	60,000.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
23001001/22021003 Publicity and Advertisements	2,000,000.00	10,500,000.00	200,000.00	120,000.00	10,380,000.00-	8,650.00%-	2,200,400.00	2,114,878.03	2,168,796.73
23001001/22021004 Medical Expenses			100,000.00	460,000.00	460,000.00+	100.00%+	900,300.00	865,177.43	887,231.17
23001001/22021006 Postages & courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	96,200.00	96,130.85	98,572.21
23001001/22021007 Welfare Packages			300,000.00	180,000.00	180,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
23001001/22021014 Annual Budget Expenses and Administration	250,000.00	150,000.00	250,000.00	150,000.00			250,000.00	240,327.01	246,447.54
23001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	5,720,000.00	11,300,000.00	6,000,000.00	3,599,999.00	7,700,001.00-	213.89%-	40,000,000.00	38,452,327.61	39,432,602.70
Total Recurrent Expenditure	192,311,194.63	266,586,206.54	196,052,950.00	193,652,949.00	72,933,257.54-	37.66%-	285,729,000.00	274,674,423.09	281,677,658.86

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
23003001 - Broadcasting Corporation of Abia State									
23003001/21010101 Basic Salary	418,247,068.66	402,858,508.19	111,845,200.00	111,845,200.00	291,013,308.19-	260.19%-	164,433,400.00	158,070,932.05	162,101,295.44
23003001/21010103 Consolidated Revenue Fund Charges - Salaries			7,954,860.00	7,954,860.00	7,954,860.00+	100.00%+	3,318,400.00	3,191,287.49	3,272,649.04
23003001/21020101 Housing/Rent Allowance			48,635,310.00	48,635,310.00	48,635,310.00+	100.00%+	65,004,800.00	62,489,780.34	64,083,093.39
23003001/21020102 Transport Allowance			14,969,500.00	14,969,500.00	14,969,500.00+	100.00%+	12,425,000.00	11,944,448.43	12,248,990.41
23003001/21020103 Meal Subsidy			8,385,700.00	8,385,700.00	8,385,700.00+	100.00%+	5,330,200.00	5,124,157.23	5,254,803.09
23003001/21020104 Utility Allowance			5,384,900.00	5,384,900.00	5,384,900.00+	100.00%+	3,512,600.00	3,376,191.28	3,462,271.97
23003001/21020105 Entertainment Allowance			3,562,400.00	3,562,400.00	3,562,400.00+	100.00%+	1,571,400.00	1,510,868.86	1,549,387.54
23003001/21020106 Leave Allowance	15,534,792.20		16,645,820.00	16,645,820.00	16,645,820.00+	100.00%+	18,943,600.00	18,210,362.95	18,674,665.16
23003001/21020107 Domestic Staff Allowance			26,374,360.00	26,374,360.00	26,374,360.00+	100.00%+	27,452,600.00	26,390,396.73	27,063,272.57
23003001/21020109 Call Duties Allowance							60,000.00	57,678.51	59,141.47
23003001/21020114 Duty Allowance			48,239,130.00	48,239,130.00	48,239,130.00+	100.00%+	66,102,000.00	63,543,947.07	65,164,133.53
Sub Total: Personnel Cost	433,781,860.86	402,858,508.19	291,997,180.00	291,997,180.00	110,861,328.19-	37.97%-	368,154,000.00	353,910,050.83	362,933,703.62
23003001/22020101 Local Travel and Transport - Training			1,500,000.00	600,000.00	600,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020102 Local Travel and Transport - Others			2,500,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,441,962.30	1,478,721.61
23003001/22020201 Electricity Charges			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
23003001/22020208 Software Charges /License Renewal			3,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
23003001/22020301 Office Stationaries /Computer Consumables			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020302 Newspapers			800,000.00	480,000.00	480,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22020305 Printing of Non Security Documents			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22020306 Printing of Security Documents			1,200,000.00	720,000.00	720,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22020309 Uniforms and other Clothing			1,000,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
23003001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	600,000.00	600,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020402 Maintenance of Office Furniture			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22020403 Maintenance of Office Building Residential Qtrs.			2,000,000.00	700,000.00	700,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020404 Maintenance of office /IT Equipment			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020405 Maintenance of Plants & Generators			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
23003001/22020406 Other Maintenance Services			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22020501 Local Training			8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020502 International Training			10,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
23003001/22020601 Security Services			4,500,000.00	2,700,000.00	2,700,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
23003001/22020602 Office Rent			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
23003001/22020605 Cleaning &Fumigation Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
23003001/22020701 Financial Consulting			500,000.00	300,000.00	300,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
23003001/22020703 Legal Services			1,000,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
23003001/22020708 Medical Consulting			1,000,000.00	2,500,000.00	2,500,000.00+	100.00%+	99,600.00	96,130.85	98,572.21
23003001/22020801 Motor Vehicle Fuel Cost	30,000.00		2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22020803 Plant/Generator Fuel Cost		400,000.00	13,000,000.00	7,800,000.00	7,400,000.00+	94.87%+	17,000,000.00	16,342,239.26	16,758,915.97
23003001/22020901 Bank Charges (Other Than Interest)							500,600.00	480,654.14	492,906.60
23003001/22021001 Refreshment & Meals			1,600,000.00	960,000.00	960,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22021002 Honourarium& Sitting Allowance			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22021003 Publicity and Advertisements							4,000,000.00	3,845,232.77	3,943,269.75
23003001/22021004 Medical Expenses			2,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
23003001/22021006 Postage and Courier Services			500,000.00	300,000.00	300,000.00+	100.00%+	396,500.00	384,523.29	394,323.72
23003001/22021007 Welfare Packages			1,500,000.00	900,000.00	900,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
23003001/22021008 Subscription to Professional Bodies			5,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
23003001/22021009 Sporting Activities							300,100.00	288,392.44	295,739.88

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
23003001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
23003001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	30,000.00	400,000.00	81,500,000.00	48,900,000.00	48,500,000.00+	99.18%+	80,000,000.00	76,904,655.34	78,865,284.46
Total Recurrent Expenditure	433,811,860.86	403,258,508.19	373,497,180.00	340,897,180.00	62,361,328.19-	18.29%-	448,154,000.00	430,814,706.17	441,798,988.08
23004001 - Broadcasting Corporation of Abia State									
23004001/21010101 Basic Salary	21,002,129.82	33,933,870.52			33,933,870.52-				
Sub Total: Personnel Cost	21,002,129.82	33,933,870.52			33,933,870.52-				
Total Recurrent Expenditure	21,002,129.82	33,933,870.52			33,933,870.52-				
23004001 - Government Printing Press									
23013001/21010101 Basic Salary	90,000.00	40,000.00			40,000.00-				
Sub Total: Personnel Cost	90,000.00	40,000.00			40,000.00-				
23013001/22020101 Local Travel and Transport - Training			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,000.00	480,654.14	492,906.60
23013001/22020102 Local Travel and Transport - Others							500,000.00	480,654.14	492,906.60
23013001/22020305 Printing of Non Security Document			500,000.00	300,000.00	300,000.00+	100.00%+	500,000.00	480,654.14	492,906.60
23013001/22020306 Printing of Security Document			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
Sub-Total: Overhead			4,500,000.00	2,700,000.00	2,700,000.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,348.74
Total Recurrent Expenditure	90,000.00	40,000.00	4,500,000.00	2,700,000.00	2,660,000.00+	98.52%+	3,500,000.00	3,364,578.63	3,450,348.74
23055001 - Abia State Printing & Publishing Corporation									
23055001/21010101 Basic Salary	80,679,023.04	92,312,567.31	43,913,110.00	43,913,110.00	48,399,457.31-	110.22%-	33,912,400.00	32,600,950.43	33,432,174.87
23055001/21010102 Overtime Payments			282,000.00	282,000.00	282,000.00+	100.00%+	282,100.00	271,088.90	277,990.77
23055001/21020101 Housing/Rent Allowance			15,946,690.00	15,946,690.00	15,946,690.00+	100.00%+	5,947,100.00	5,716,601.76	5,862,350.64
23055001/21020102 Transport Allowance			4,017,600.00	4,017,600.00	4,017,600.00+	100.00%+	4,018,000.00	3,862,151.82	3,960,622.02
23055001/21020103 Meal Subsidy			1,747,200.00	1,747,200.00	1,747,200.00+	100.00%+	1,746,700.00	1,679,597.71	1,722,415.98
23055001/21020104 Utility Allowance			770,400.00	770,400.00	770,400.00+	100.00%+	770,700.00	740,591.81	759,472.90
23055001/21020105 Entertainment Allowance			36,000.00	36,000.00	36,000.00+	100.00%+	36,000.00	34,607.06	35,486.56
23055001/21020106 Leave Allowance	19,117.20		4,561,950.00	4,561,950.00	4,561,950.00+	100.00%+	4,561,500.00	4,385,439.95	4,497,253.20
23055001/21020107 Domestic Staff Allowance			794,950.00	794,950.00	794,950.00+	100.00%+	794,500.00	764,191.98	783,668.90
Sub Total: Personnel Cost	80,698,140.24	92,312,567.31	72,069,900.00	72,069,900.00	20,242,667.31-	28.09%-	52,069,000.00	50,055,221.41	51,331,436.06
23055001/22020101 Local Travel and Transport - Training			600,000.00	360,000.00	360,000.00+	100.00%+	360,000.00	346,070.95	354,891.91
23055001/22020102 Local Travel and Transport - Others			300,000.00	180,000.00	180,000.00+	100.00%+	180,000.00	173,035.53	177,445.42
23055001/22020203 Internet Access Charges			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
23055001/22020301 Office Stationeries/Computer Consumables			600,000.00	360,000.00	360,000.00+	100.00%+	360,000.00	346,070.95	354,891.91
23055001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,000.00	360,000.00	360,000.00+	100.00%+	360,000.00	346,070.95	354,891.91
23055001/22020402 Maintenance of Office Furniture			250,000.00	50,000.00	50,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
23055001/22020404 Maintenance of Office/IT Equipment			360,000.00	116,000.00	116,000.00+	100.00%+	116,400.00	111,511.74	114,349.21
23055001/22020405 Maintenance of Plants & Generators			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
23055001/22020406 Other Maintenance Services			200,000.00	20,000.00	20,000.00+	100.00%+	20,400.00	19,226.17	19,709.66
23055001/22020501 Local Training			200,000.00	20,000.00	20,000.00+	100.00%+	20,400.00	19,226.17	19,709.66
23055001/22020701 Financial Consulting			300,000.00	80,000.00	80,000.00+	100.00%+	80,400.00	76,904.68	78,862.65
23055001/22020801 Motor Vehicle Fuel Cost			360,000.00	216,000.00	216,000.00+	100.00%+	216,000.00	207,642.59	212,933.05
23055001/22020803 Plant/Generator Fuel Cost			240,000.00	144,000.00	144,000.00+	100.00%+	142,100.00	138,428.36	141,948.30
23055001/22021001 Refreshment & Meals			200,000.00	20,000.00	20,000.00+	100.00%+	20,400.00	19,226.17	19,709.66
23055001/22021003 Publicity & Advertisements			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
23055001/22021004 Medical Expenses			200,000.00	720,000.00	720,000.00+	100.00%+	619,500.00	596,011.05	611,200.95

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
23055001/22021006 Postage and Courier Services			170,000.00	102,000.00	102,000.00+	100.00%+	102,000.00	98,053.48	100,544.39
23055001/22021007 Welfare Packages			200,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
23055001/22021009 Sporting Activities			220,000.00	132,000.00	132,000.00+	100.00%+	132,000.00	126,892.63	130,126.22
23055001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
23055001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	90,000.00	86,517.76	88,722.23
Sub-Total: Overhead			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	3,600,000.00	3,460,709.47	3,548,839.18
Total Recurrent Expenditure	80,698,140.24	92,312,567.31	78,069,900.00	75,669,900.00	16,642,667.31-	21.99%-	55,669,000.00	53,515,930.88	54,880,275.24
25001001 - Office of the Head of Civil Service									
25001001/21010101 Basic Salary	44,136,309.10	51,411,885.64	19,000,000.00	19,000,000.00	32,411,885.64-	170.59%-	10,804,700.00	10,386,604.33	10,651,426.52
25001001/21010102 Overtime Payments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,323,000.00	1,272,200.12	1,304,634.86
25001001/21010103 Consolidation Revenue Fund Charges - Salaries			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	34,399,800.00	33,069,001.80	33,912,167.29
25001001/21020101 House/Rent Allowance			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	7,187,300.00	6,909,094.97	7,085,247.53
25001001/21020102 Transport Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,265,300.00	1,215,862.62	1,246,860.80
25001001/21020103 Meal Subsidy			585,400.00	585,400.00	585,400.00+	100.00%+	548,600.00	527,181.40	540,613.01
25001001/21020104 Utility Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,200,500.00	2,115,849.91	2,169,793.35
25001001/21020105 Entertainment Allowance			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,926,800.00	1,852,066.96	1,899,282.75
25001001/21020106 Leave Allowance			2,340,000.00	2,340,000.00	2,340,000.00+	100.00%+	2,665,100.00	2,561,780.60	2,627,096.75
25001001/21020107 Domestic Staff Allowance			5,216,000.00	5,216,000.00	5,216,000.00+	100.00%+	5,276,100.00	5,072,338.80	5,201,659.94
25001001/21020114 Duty Allowance			1,164,000.00	1,164,000.00	1,164,000.00+	100.00%+	1,068,400.00	1,026,754.04	1,052,932.53
25001001/21020130 Medical Allowance			1,894,600.00	1,894,600.00	1,894,600.00+	100.00%+	1,894,400.00	1,821,305.07	1,867,740.37
Sub Total: Personnel Cost	44,136,309.10	51,411,885.64	85,000,000.00	85,000,000.00	33,588,114.36+	39.52%+	70,560,000.00	67,830,040.52	69,559,455.71
25001001/22020101 Local Travel and Transport - Training			5,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
25001001/22020102 Local Travel and Transport - Others	1,100,000.00	3,375,000.00	6,000,000.00	1,600,000.00	1,775,000.00-	110.94%-	4,000,000.00	3,845,232.77	3,943,269.75
25001001/22020103 International Transport & Travels - Training			6,000,000.00	1,600,000.00	1,600,000.00+	100.00%+	1,000,000.00	4,806,540.94	4,929,084.76
25001001/22020301 Office Stationeries/Computer Consumables	1,300,000.00	1,567,000.00	3,000,000.00	800,000.00	767,000.00-	95.88%-	3,000,000.00	2,883,924.61	2,957,454.74
25001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	800,000.00	1,130,000.00	2,500,000.00	1,500,000.00	370,000.00+	24.67%+	2,500,000.00	2,403,270.47	2,464,536.62
25001001/22020402 Maintenance of Office Furniture		500,000.00	1,000,000.00	600,000.00	100,000.00+	16.67%+	2,000,000.00	1,922,616.33	1,971,629.06
25001001/22020403 Maintenance of Office Building Residential Qtrs.		799,000.00	2,000,000.00	200,000.00	599,000.00-	299.50%-	2,000,000.00	1,922,616.33	1,971,629.06
25001001/22020405 Maintenance of Plants & Generators	2,000,000.00	169,970.00	2,000,000.00	1,200,000.00	1,030,030.00+	85.84%+	2,000,000.00	1,922,616.33	1,971,629.06
25001001/22020501 Local Training	1,000,000.00		1,000,000.00	200,000.00	200,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
25001001/22020801 Motor Vehicle Fuel Cost	300,000.00	750,000.00	2,000,000.00	1,200,000.00	450,000.00+	37.50%+	4,000,000.00	4,806,540.94	4,929,084.76
25001001/22020802 Other Transport Equipment Fuel Cost	500,000.00	250,000.00	1,000,000.00	600,000.00	350,000.00+	58.33%+	2,000,000.00	1,922,616.33	1,971,629.06
25001001/22020803 Plant/Generator Fuel Cost	2,550,000.00	1,884,030.00	3,000,000.00	1,800,000.00	84,030.00-	4.67%-	5,000,000.00	4,806,540.94	4,929,084.76
25001001/22021001 Refreshment & Meals			250,000.00	150,000.00	150,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
25001001/22021002 Honorarium & Sitting Allowance	210,000.00		2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,000,000.00	4,806,540.94	4,929,084.76
25001001/22021003 Publicity and Advertisements			250,000.00	150,000.00	150,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
25001001/22021004 Medical Expenses			300,000.00	1,580,000.00	1,580,000.00+	100.00%+	2,500,000.00	3,845,232.77	3,943,269.75
25001001/22021006 Postages & courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	80,000.00	76,904.68	78,862.65
25001001/22021007 Welfare Packages	11,600,000.00	19,810,000.00	20,000,000.00	20,000,000.00	190,000.00+	0.95%+	20,000,000.00	9,613,081.88	9,858,180.07
25001001/22021008 Subscription to Professional Bodies			400,000.00	240,000.00	240,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
25001001/22021009 Sporting Activities			300,000.00	180,000.00	180,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
25001001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
25001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,000.00	144,196.27	147,864.66
25001001/22021021 Special Day/Celebration			2,000,000.00	200,000.00	200,000.00+	100.00%+	500,000.00	1,922,616.33	1,971,629.06
Sub-Total: Overhead	21,360,000.00	30,235,000.00	60,450,000.00	36,270,000.00	6,035,000.00+	16.64%+	60,680,000.00	58,332,181.03	59,819,319.68
Total Recurrent Expenditure	65,496,309.10	81,646,885.64	145,450,000.00	121,270,000.00	39,623,114.36+	32.67%+	131,240,000.00	126,162,221.55	129,378,775.39

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
25005001 - Bureau of Training									
25005001/21010101 Basic Salary	31,965,039.73	46,997,406.22	18,807,960.00	18,807,960.00	28,189,446.22-	149.88%-	19,287,100.00	18,540,903.97	19,013,642.42
25005001/21010102 Overtime Payments			1,412,520.00	1,412,520.00	1,412,520.00+	100.00%+	1,447,700.00	1,391,813.69	1,427,297.24
25005001/21020101 Housing/Rent Allowance			8,383,700.00	8,383,700.00	8,383,700.00+	100.00%+	8,593,100.00	8,260,802.94	8,471,422.03
25005001/23020102 Transport Allowance			1,236,530.00	1,236,530.00	1,236,530.00+	100.00%+	1,267,700.00	1,218,403.38	1,249,463.73
25005001/21020103 Meal Subsidy			730,940.00	730,940.00	730,940.00+	100.00%+	749,100.00	720,225.51	738,586.60
25005001/21020104 Utility Allowance			984,910.00	984,910.00	984,910.00+	100.00%+	1,009,600.00	970,472.33	995,213.42
25005001/21020105 Entertainment Allowance			482,450.00	482,450.00	482,450.00+	100.00%+	494,600.00	475,377.49	487,493.86
25005001/21020106 Leave Allowance			1,821,740.00	1,821,740.00	1,821,740.00+	100.00%+	1,866,800.00	1,795,035.38	1,840,800.92
25005001/21020107 Domestic Staff Allowance			3,786,440.00	3,786,440.00	3,786,440.00+	100.00%+	3,881,100.00	3,730,934.15	3,826,059.60
25005001/21020126 News Paper Allowance			18,710.00	18,710.00	18,710.00+	100.00%+	19,200.00	18,435.96	18,895.93
Sub Total: Personnel Cost	31,965,039.73	46,997,406.22	37,665,900.00	37,665,900.00	9,331,506.22-	24.77%-	38,616,000.00	37,122,404.92	38,068,875.53
25005001/22020101 Local Travel and Transport - Training			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
25005001/22020102 Local Travel and Transport - Others	538,000.00		1,000,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
25005001/22020301 Office Stationeries/Computer Consumables	1,230,000.00	400,000.00	1,000,000.00	600,000.00	200,000.00+	33.33%+	1,000,000.00	961,308.17	985,814.05
25005001/22020309 Uniforms & Other Clothing			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005001/22020402 Maintenance of Office Furniture			400,000.00	240,000.00	240,000.00+	100.00%+	579,800.00	557,558.71	571,769.14
25005001/22020403 Maintenance of Office Building Residential Qtrs.			600,000.00	60,000.00	60,000.00+	100.00%+	720,000.00	692,141.90	709,784.79
25005001/22020404 Maintenance of Office/IT Equipment			500,000.00	200,000.00	200,000.00+	100.00%+	699,900.00	672,915.73	690,063.60
25005001/22020405 Maintenance of Plants & Generators			500,000.00	300,000.00	300,000.00+	100.00%+	649,500.00	624,850.30	640,772.11
25005001/22020501 Local Training (State Civil Servant Training)			500,000.00	100,000.00	100,000.00+	100.00%+	780,300.00	749,820.41	768,936.82
25005001/22020801 Motor Vehicle Fuel Cost			500,000.00	300,000.00	300,000.00+	100.00%+	669,900.00	644,076.47	660,492.33
25005001/22020803 Plant/Generator Fuel Cost			400,000.00	240,000.00	240,000.00+	100.00%+	579,800.00	557,558.71	571,769.14
25005001/22020901 Bank Charges (Other Than Interest)			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005001/22021001 Refreshment & Meals			200,000.00	20,000.00	20,000.00+	100.00%+	339,800.00	326,844.78	335,170.73
25005001/22021003 Publicity & Advertisements			200,000.00	20,000.00	20,000.00+	100.00%+	459,800.00	442,201.80	453,475.75
25005001/22021004 Medical Expenses			300,000.00	1,080,000.00	1,080,000.00+	100.00%+	360,100.00	346,070.95	354,891.91
25005001/22021007 Welfare Packages	2,000,000.00		1,800,000.00	1,080,000.00	1,080,000.00+	100.00%+	2,159,700.00	2,076,425.69	2,129,364.93
25005001/22021009 Sporting Activities			150,000.00	90,000.00	90,000.00+	100.00%+	184,900.00	177,842.01	182,375.73
25005001/22021014 Annual Budget Expenses and Administration			100,000.00	60,000.00	60,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
25005001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
Sub-Total: Overhead	3,768,000.00	400,000.00	10,000,000.00	6,000,000.00	5,600,000.00+	93.33%+	12,635,000.00	12,146,129.04	12,455,715.23
Total Recurrent Expenditure	35,733,039.73	47,397,406.22	47,665,900.00	43,665,900.00	3,731,506.22-	8.55%-	51,251,000.00	49,268,533.96	50,524,590.76
25005002 - Bureau of Common Services & Service Monitor									
25005002/21010101 Basic Salary	36,724,242.25	40,531,028.83	24,329,780.00	24,329,780.00	16,201,248.83-	66.59%-	18,257,000.00	17,552,758.87	18,000,298.64
25005002/21010102 Overtime Payments			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	798,300.00	767,123.94	786,675.26
25005002/21020101 House/Rent Allowance			7,774,270.00	7,774,270.00	7,774,270.00+	100.00%+	8,060,000.00	7,747,845.98	7,945,392.97
25005002/21020102 Transport Allowance			1,600,800.00	1,600,800.00	1,600,800.00+	100.00%+	1,060,000.00	1,018,688.71	1,044,656.97
25005002/21020103 Meal Subsidy			699,600.00	699,600.00	699,600.00+	100.00%+	660,200.00	634,463.39	650,631.80
25005002/21020104 Utility Allowance			761,960.00	761,960.00	761,960.00+	100.00%+	745,500.00	716,329.35	734,591.33
25005002/21020105 Entertainment Allowance			464,360.00	464,360.00	464,360.00+	100.00%+	446,600.00	429,090.47	440,030.09
25005002/21020106 Leave Allowance			1,841,180.00	1,841,180.00	1,841,180.00+	100.00%+	2,325,300.00	2,235,929.79	2,292,933.31
25005002/21020107 Domestic Staff Allowance			2,525,800.00	2,525,800.00	2,525,800.00+	100.00%+	2,791,100.00	2,682,809.30	2,751,210.36
Sub Total: Personnel Cost	36,724,242.25	40,531,028.83	41,197,750.00	41,197,750.00	666,721.17+	1.62%+	35,144,000.00	33,785,039.92	34,646,420.62
25005002/22020101 Local Travel and Transport - Training			1,500,000.00	400,000.00	400,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
25005002/22020102 Local Travel and Transport - Others			500,000.00	200,000.00	200,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05

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

	Actual	Actual	Original	Final	Amt Varian	Variance	Budget	Proposed	Proposed
	2019	2020	Budget2020	Budget2020	2020	2020	2021	2022	2023
	₦	₦	₦	₦		%	₦	₦	₦
25005002/22020301 Office Stationaries /Computer Consumables	130,000.00	122,000.00	500,000.00	300,000.00	178,000.00+	59.33%+	1,000,000.00	961,308.17	985,814.05
25005002/22020303 Newspapers			2,400,000.00	1,440,000.00	1,440,000.00+	100.00%+	397,100.00	384,523.29	394,323.72
25005002/22020304 Magazines and Periodicals			2,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005002/22020401 Maintenance of Motor Vehicle /Transport Equipment	120,000.00		1,000,000.00	600,000.00	600,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
25005002/22020402 Maintenance of Office Furniture			400,000.00	140,000.00	140,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005002/22020403 Maintenance of Office Building Residential Qtrs.	64,400.00	78,000.00	1,000,000.00	100,000.00	22,000.00+	22.00%+	500,600.00	480,654.14	492,906.60
25005002/22020405 Maintenance of Plants & Generators	85,600.00		200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005002/22020801 Motor Vehicle Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005002/22020803 Plant/Generator Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005002/22021001 Refreshment & Meals			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005002/22021003 Publicity and Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005002/22021004 Medical Expenses			200,000.00	1,320,000.00	1,320,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005002/22021007 Welfare Packages		200,000.00	700,000.00	420,000.00	220,000.00+	52.38%+	300,000.00	288,392.44	295,739.88
25005002/22021009 Sporting Activities							300,000.00	288,392.44	295,739.88
25005002/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
25005002/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,000.00	144,196.27	147,864.66
Sub-Total: Overhead	400,000.00	400,000.00	12,000,000.00	7,200,000.00	6,800,000.00+	94.44%+	8,300,000.00	7,978,857.98	8,182,194.53
Total Recurrent Expenditure	37,124,242.25	40,931,028.83	53,197,750.00	48,397,750.00	7,466,721.17+	15.43%+	43,444,000.00	41,763,897.90	42,828,615.15
25005003 - Bureau of Service Welfare									
25005003/21010101 Basic Salary	50,625,691.20	68,186,244.27	39,858,480.00	39,858,480.00	28,327,764.27-	71.07%-	40,920,000.00	39,338,927.81	40,341,953.87
25005003/21010102 Overtime			1,680,740.00	1,680,740.00	1,680,740.00+	100.00%+	2,961,600.00	2,847,406.42	2,919,996.93
25005003/21010103 Consolidated Revenue Fund Charges - Salaries			5,241,050.00	5,241,050.00	5,241,050.00+	100.00%+			
25005003/21020101 Housing/Rent Allowance			7,318,100.00	7,318,100.00	7,318,100.00+	100.00%+	5,965,200.00	5,734,799.40	5,881,017.48
25005003/21020102 Transport Allowance			1,353,600.00	1,353,600.00	1,353,600.00+	100.00%+	1,486,200.00	1,428,119.46	1,464,531.61
25005003/21020103 Meal Subsidy			595,200.00	595,200.00	595,200.00+	100.00%+	631,400.00	606,777.69	622,240.24
25005003/21020104 Utility Allowance			707,960.00	707,960.00	707,960.00+	100.00%+	821,100.00	789,007.14	809,115.86
25005003/21020105 Entertainment Allowance			446,650.00	446,650.00	446,650.00+	100.00%+	368,500.00	354,111.31	363,131.84
25005003/21020106 Leave Allowance			1,637,500.00	1,637,500.00	1,637,500.00+	100.00%+	4,492,200.00	4,318,415.58	4,428,518.89
25005003/21020107 Domestic Staff Allowance			3,055,760.00	3,055,760.00	3,055,760.00+	100.00%+	1,996,400.00	1,918,605.81	1,967,519.19
25005003/21020108 Shift Allowance			2,206,350.00	2,206,350.00	2,206,350.00+	100.00%+	391,300.00	375,959.96	385,537.79
25005003/21020111 Hazard Allowance			900,000.00	900,000.00	900,000.00+	100.00%+	312,100.00	299,893.59	307,537.92
Sub Total: Personnel Cost	50,625,691.20	68,186,244.27	65,001,390.00	65,001,390.00	3,184,854.27-	4.90%-	60,346,000.00	58,012,024.09	59,491,101.49
25005003/22020101 Local Travel and Transport - Training			400,000.00	100,000.00	100,000.00+	100.00%+	190,400.00	182,648.50	187,295.51
25005003/22020102 Local Travel and Transport - Others			400,000.00	100,000.00	100,000.00+	100.00%+	1,080,400.00	1,038,212.85	1,064,676.70
25005003/22020301 Office Stationaries /Computer Consumables	286,500.00	120,000.00	910,000.00	326,000.00	206,000.00+	63.19%+	149,800.00	144,196.27	147,864.66
25005003/22020307 Drugs & Medical Supplies	200,000.00		4,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
25005003/22020309 Uniforms and other Clothing			40,000.00	23,999.00	23,999.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
25005003/22020402 Maintenance of Office Furniture		100,000.00	800,000.00	80,000.00	20,000.00-	25.00%-	799,300.00	769,046.58	788,647.44
25005003/22020403 Maintenance of Office Building Residential Qtrs.	74,000.00	100,000.00	200,000.00	20,000.00	80,000.00-	400.00%-	1,000,000.00	961,308.17	985,814.05
25005003/22020405 Maintenance of Plants & Generators	50,000.00	50,000.00	600,000.00	160,000.00	110,000.00+	68.75%+	80,400.00	76,904.68	78,862.65
25005003/22020501 Local Training			600,000.00	60,000.00	60,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
25005003/22020801 Motor Vehicle Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+	60,000.00	57,678.51	59,141.47
25005003/22020803 Plant/Generator Fuel Cost	59,500.00	30,000.00	600,000.00	360,000.00	330,000.00+	91.67%+	130,000.00	124,970.10	128,154.04
25005003/22021004 Medical Expenses			1,000,000.00	1,500,000.00	1,500,000.00+	100.00%+	799,600.00	769,046.58	788,647.44
25005003/22021014 Annual Budget Expenses and Administration	80,000.00		250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	750,000.00	400,000.00	10,000,000.00	5,999,999.00	5,599,999.00+	93.33%+	8,690,000.00	8,353,768.19	8,566,674.06
Total Recurrent Expenditure	51,375,691.20	68,586,244.27	75,001,390.00	71,001,389.00	2,415,144.73+	3.40%+	69,036,000.00	66,365,792.28	68,057,775.55

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
25005004 - Bureau of Administration									
25005004/21010101 Basic Salary	97,748,772.04	111,864,901.81	50,785,365.00	50,785,365.00	61,079,536.81-	120.27%-	36,777,600.00	35,357,005.61	36,258,501.85
25005004/21010102 Overtime Payments			6,964,380.00	6,964,380.00	6,964,380.00+	100.00%+	6,465,800.00	6,215,608.22	6,374,080.92
25005004/21010103 Consolidation Revenue Fund Charges - Salaries			15,253,191.00	15,253,191.00	15,253,191.00+	100.00%+	10,678,200.00	10,264,664.35	10,526,377.03
25005004/21020101 House/Rent Allowance			18,732,816.00	18,732,816.00	18,732,816.00+	100.00%+	8,549,800.00	8,218,452.51	8,427,992.99
25005004/21020102 Transport Allowance			4,984,800.00	4,984,800.00	4,984,800.00+	100.00%+	5,356,600.00	5,149,535.69	5,280,825.85
25005004/21020103 Meal Subsidy			2,176,800.00	2,176,800.00	2,176,800.00+	100.00%+	2,344,500.00	2,253,306.39	2,310,755.60
25005004/21020104 Utility Allowance			1,184,400.00	1,184,400.00	1,184,400.00+	100.00%+	1,656,600.00	1,592,465.66	1,633,064.94
25005004/21020105 Entertainment Allowance			108,000.00	108,000.00	108,000.00+	100.00%+	5,678,300.00	5,458,316.61	5,597,485.82
25005004/21020106 Leave Allowance			5,078,533.00	5,078,533.00	5,078,533.00+	100.00%+	5,679,500.00	5,459,776.77	5,598,983.17
25005004/21020107 Domestic Staff Allowance			2,119,872.00	2,119,872.00	2,119,872.00+	100.00%+	2,440,600.00	2,346,197.61	2,406,013.40
25005004/21020109 Call Duties Allowance			4,080,000.00	4,080,000.00	4,080,000.00+	100.00%+	4,422,500.00	4,250,904.86	4,359,286.73
Sub Total: Personnel Cost	97,748,772.04	111,864,901.81	111,468,157.00	111,468,157.00	396,744.81-	0.36%-	90,050,000.00	86,566,234.27	88,773,368.29
25005004/22020101 Local Travel and Transport - Training	1,000,000.00		2,500,000.00	500,000.00	500,000.00+	100.00%+	2,600,000.00	2,499,401.32	2,563,120.46
25005004/22020102 Local Travel and Transport - Others			1,500,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
25005004/22020201 Electricity Charges			150,000.00	100,000.00	100,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
25005004/22020301 Office Stationaries /Computer Consumables	175,960.00	360,000.00	600,000.00	360,000.00			596,900.00	624,850.30	640,772.11
25005004/22020401 Maintenance of Motor Vehicle /Transport Equipment		170,000.00	550,000.00	330,000.00	160,000.00+	48.48%+	350,500.00	336,457.86	345,031.27
25005004/22020402 Maintenance of Office Furniture	117,000.00	50,000.00	550,000.00	330,000.00	280,000.00+	84.85%+	399,800.00	384,523.29	394,323.72
25005004/22020403 Maintenance of Office Building Residential Qtrs.	201,700.00		550,000.00	330,000.00	330,000.00+	100.00%+	350,500.00	336,457.86	345,031.27
25005004/22020405 Maintenance of Plants & Generators		240,000.00	750,000.00	450,000.00	210,000.00+	46.67%+	500,600.00	480,654.14	492,906.60
25005004/22020801 Motor Vehicle Fuel Cost			350,000.00	210,000.00	210,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
25005004/22020802 Other Transport Equipment Fuel Cost	150,000.00		250,000.00	150,000.00	150,000.00+	100.00%+	200,800.00	192,261.59	197,156.04
25005004/22020803 Plant/Generator Fuel Cost	7,040.00	480,000.00	550,000.00	330,000.00	150,000.00-	45.45%-	350,500.00	336,457.86	345,031.27
25005004/22021001 Refreshment & Meals		210,000.00	350,000.00	210,000.00			299,000.00	240,327.01	246,447.54
25005004/22021004 Medical Expenses			350,000.00	1,500,000.00	1,500,000.00+	100.00%+	300,500.00	336,457.86	345,031.27
25005004/22021007 Welfare Packages			450,000.00	270,000.00	270,000.00+	100.00%+	549,800.00	528,719.45	542,198.94
25005004/22021012 Promotion (Service Wide)		90,000.00	150,000.00	90,000.00			200,400.00	192,261.59	197,156.04
25005004/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	192,261.59	197,156.04
25005004/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	1,651,700.00	1,600,000.00	10,000,000.00	6,000,000.00	4,400,000.00+	73.33%+	8,850,000.00	8,507,577.55	8,724,395.40
Total Recurrent Expenditure	99,400,472.04	113,464,901.81	121,468,157.00	117,468,157.00	4,003,255.19+	3.41%+	98,900,000.00	95,073,811.82	97,497,763.69
25005007 - Bureau of Establishment									
25005007/21010101 Basic Salaries	66,264,197.54	79,692,388.48	40,729,190.00	40,729,190.00	38,963,198.48-	95.66%-	37,488,400.00	36,037,798.38	36,956,652.29
25005007/21010102 Overtime Payments			2,382,000.00	2,382,000.00	2,382,000.00+	100.00%+	2,441,800.00	2,347,082.00	2,406,922.39
25005007/21010103 Consolidation Revenue Fund Charges - Salaries			14,734,830.00	14,734,830.00	14,734,830.00+	100.00%+	1,247,300.00	1,199,587.61	1,230,165.18
25005007/21020101 House/Rent Allowance			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,827,100.00	18,098,733.86	18,560,198.46
25005007/21020102 Transport Allowance			4,127,900.00	4,127,900.00	4,127,900.00+	100.00%+	3,907,500.00	3,755,929.19	3,851,686.58
25005007/21020103 Meal Subsidy			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,737,100.00	1,670,331.66	1,712,914.61
25005007/21020104 Utility Allowance			1,187,960.00	1,187,960.00	1,187,960.00+	100.00%+	1,162,000.00	1,116,618.13	1,145,088.68
25005007/21020105 Entertainment Allowance			518,360.00	518,360.00	518,360.00+	100.00%+	518,600.00	498,303.75	511,003.24
25005007/21020106 Leave Allowance			4,431,190.00	4,431,190.00	4,431,190.00+	100.00%+	9,849,900.00	9,468,903.95	9,710,333.75
25005007/21020107 Domestic Staff Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,175,300.00	4,975,390.87	5,102,245.10
Sub Total: Personnel Cost	66,264,197.54	79,692,388.48	87,111,430.00	87,111,430.00	7,419,041.52+	8.52%+	82,355,000.00	79,168,679.29	81,187,210.17
25005007/22020101 Local Travel and Transport - Training	3,805,000.00		5,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
25005007/22020102 Local Travel and Transport - Others	2,075,000.00	1,100,000.00	3,120,000.00	1,272,000.00	172,000.00+	13.52%+	1,000,000.00	961,308.17	985,814.05
25005007/22020201 Electricity Charges			30,000.00	18,000.00	18,000.00+	100.00%+	50,000.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
25005007/22020205 Water Rates			50,000.00	30,000.00	30,000.00+	100.00%+	50,000.00	48,065.42	49,280.82
25005007/22020301 Office Stationeries/Computer Consumables	150,000.00	50,000.00	150,000.00	90,000.00	40,000.00+	44.44%+	2,900,100.00	2,883,924.61	2,957,454.74
25005007/22020305 Printing of Non Security Documents		500,000.00	300,000.00	200,000.00	300,000.00-	150.00%-	99,700.00	96,130.85	98,572.21
25005007/22020306 Printing of Security Documents			300,000.00	180,000.00	180,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22020309 Uniforms and other Clothing			100,000.00	60,000.00	60,000.00+	100.00%+			
25005007/22020401 Maintenance of Motor Vehicle /Transport Equipment			50,000.00	30,000.00	30,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
25005007/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005007/22020403 Maintenance of Office Building Residential Qtrs.			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22020404 Maintenance of office /IT Equipment		600,000.00	300,000.00	80,000.00	520,000.00-	650.00%-	249,700.00	240,327.01	246,447.54
25005007/22020405 Maintenance of Plants & Generators	150,000.00		200,000.00	120,000.00	120,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005007/22020406 Other Maintenance Services			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22020501 Local Training	400,000.00		50,000.00	30,000.00	30,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
25005007/22020701 Financial Consulting			500,000.00	300,000.00	300,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22020801 Motor Vehicle Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22020803 Plant/Generator Fuel Cost	150,000.00		100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22021001 Refreshment & Meals			200,000.00	120,000.00	120,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
25005007/22021003 Publicity and Advertisements			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
25005007/22021004 Medical Expenses			300,000.00	1,980,000.00	1,980,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
25005007/22021006 Postage and Courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	96,700.00	96,130.85	98,572.21
25005007/22021007 Welfare Packages	2,504,000.00	436,000.00	2,000,000.00	1,200,000.00	764,000.00+	63.67%+	500,600.00	480,654.14	492,906.60
25005007/22021009 Sporting Activities			200,000.00				50,400.00	48,065.42	49,280.82
25005007/22021014 Annual Budget Expenses and Administration		150,000.00	250,000.00	150,000.00			250,000.00	144,196.27	147,864.66
25005007/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	50,400.00	48,065.42	49,280.82
Sub-Total: Overhead	9,234,000.00	2,836,000.00	14,000,000.00	8,400,000.00	5,564,000.00+	66.24%+	10,200,000.00	9,805,343.58	10,055,153.13
Total Recurrent Expenditure	75,498,197.54	82,528,388.48	101,111,430.00	95,511,430.00	12,983,041.52+	13.59%+	92,555,000.00	88,974,022.87	91,242,363.30
25007001 - Local Government Staff Pension Board									
25007001/21010101 Basic Salary			2,060,830.00	2,060,830.00	2,060,830.00+	100.00%+	1,034,000.00	994,706.94	1,020,067.13
Sub Total: Personnel Cost			2,060,830.00	2,060,830.00	2,060,830.00+	100.00%+	1,034,000.00	994,706.94	1,020,067.13
25007001/22020101 Local Travel and Transport - Training			500,000.00	300,000.00	300,000.00+	100.00%+	513,000.00	492,667.59	505,218.86
25007001/22020102 Local Travel and Transport - Others			500,000.00	300,000.00	300,000.00+	100.00%+	510,200.00	492,667.59	505,218.86
25007001/22020201 Electricity Charges			100,000.00	60,000.00	60,000.00+	100.00%+	102,100.00	98,531.21	101,034.49
25007001/22020204 Satellite Broadcasting Access Charges			900,000.00	540,000.00	540,000.00+	100.00%+	922,000.00	886,803.96	909,413.67
25007001/22020205 Water Rates			100,000.00	60,000.00	60,000.00+	100.00%+	102,100.00	98,531.21	101,034.49
25007001/22020301 Office Stationeries/Computer Consumables			800,000.00	480,000.00	480,000.00+	100.00%+	825,600.00	788,272.75	808,368.63
25007001/22020305 Printing and Non Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,043.23	202,061.30
25007001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	100,000.00	100,000.00+	100.00%+	512,600.00	492,667.59	505,218.86
25007001/22020402 Maintenance of Office Furniture			500,000.00	300,000.00	300,000.00+	100.00%+	512,600.00	492,667.59	505,218.86
25007001/22020405 Maintenance of Plants & Generators			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,062.43	202,080.61
25007001/22020501 Local Training			1,000,000.00	100,000.00	100,000.00+	100.00%+	1,025,200.00	985,335.17	1,010,449.12
25007001/22020701 Financial Consulting			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,062.43	202,080.61
25007001/22020801 Motor Vehicle Fuel Cost			400,000.00	240,000.00	240,000.00+	100.00%+	410,100.00	394,136.37	404,184.26
25007001/22020803 Plant/Generator Fuel Cost			400,000.00	240,000.00	240,000.00+	100.00%+	410,500.00	394,136.37	404,184.26
25007001/22021001 Refreshment & Meals			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,062.43	202,080.61
25007001/22021003 Publicity & Advertisements			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,062.43	202,080.61
25007001/22021004 Medical Expenses				700,000.00	700,000.00+	100.00%+			
25007001/22021006 Postage & Courier Service			200,000.00	120,000.00	120,000.00+	100.00%+	205,300.00	197,062.43	202,080.61

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
25007001/22021007 Welfare Packages			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,025,200.00	985,335.17	1,010,449.12
25007001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	246,328.46	252,598.87
Sub-Total: Overhead			8,150,000.00	4,890,000.00	4,890,000.00+	100.00%+	8,353,000.00	8,030,436.05	8,235,056.55
Total Recurrent Expenditure			10,210,830.00	6,950,830.00	6,950,830.00+	100.00%+	9,387,000.00	9,025,142.99	9,255,123.68
40001001 - Office of the Auditor General(State)									
40001001/21010101 Basic Salary	95,911,637.53	104,087,673.63	83,057,560.00	83,057,560.00	21,030,113.63-	25.32%-	70,057,700.00	67,346,906.33	69,064,062.82
40001001/21010102 Overtime Payments			7,783,320.00	7,783,320.00	7,783,320.00+	100.00%+	7,783,900.00	7,482,169.30	7,672,940.06
40001001/21010103 Consolidation Revenue Fund Charges - Salaries			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,799,600.00	1,730,354.74	1,774,473.01
40001001/21020101 Housing/Rent Allowance			32,961,340.00	32,961,340.00	32,961,340.00+	100.00%+	30,961,600.00	29,763,389.75	30,522,271.50
40001001/21020102 Transport Allowance			8,120,190.00	8,120,190.00	8,120,190.00+	100.00%+	7,120,100.00	6,844,696.93	7,019,213.35
40001001/21020103 Meal Subsidy			3,537,600.00	3,537,600.00	3,537,600.00+	100.00%+	3,537,800.00	3,400,723.85	3,487,425.19
40001001/21020104 Utility Allowance			2,158,760.00	2,158,760.00	2,158,760.00+	100.00%+	2,158,500.00	2,075,233.72	2,128,137.19
40001001/21020105 Entertainment Allowance			590,360.00	590,360.00	590,360.00+	100.00%+	590,600.00	567,517.87	581,977.43
40001001/21020106 Leave Allowance			8,305,750.00	8,305,750.00	8,305,750.00+	100.00%+	8,306,100.00	7,984,385.54	8,187,954.91
40001001/21020107 Domestic Staff Allowance			7,295,520.00	7,295,520.00	7,295,520.00+	100.00%+	7,295,300.00	7,013,243.13	7,192,057.84
40001001/21020109 Call Duties Allowance			7,100,010.00	7,100,010.00	7,100,010.00+	100.00%+	7,099,700.00	6,825,297.72	6,999,317.81
40001001/21020114 Administrative Allowance			3,743,600.00	3,743,600.00	3,743,600.00+	100.00%+	3,743,100.00	3,598,753.36	3,690,508.16
Sub Total: Personnel Cost	95,911,637.53	104,087,673.63	166,454,010.00	166,454,010.00	62,366,336.37+	37.47%+	150,454,000.00	144,632,672.25	148,320,339.05
40001001/22020101 Local Travel and Transport - Training	2,500,000.00		4,000,000.00	2,400,000.00	2,400,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
40001001/22020102 Local Travel and Transport - Others	1,746,000.00	4,210,000.00	5,000,000.00	3,000,000.00	1,210,000.00-	40.33%-	2,500,600.00	2,403,270.47	2,464,536.62
40001001/22020103 International Transport & Travel Training			5,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
40001001/22020201 Electricity Charges			50,000.00	30,000.00	30,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
40001001/22020203 Internet Access Charges			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22020205 Water Rate			350,000.00	210,000.00	210,000.00+	100.00%+			
40001001/22020208 Software Charges/Licence Renewal			600,000.00	360,000.00	360,000.00+	100.00%+	598,700.00	576,784.88	591,490.33
40001001/22020301 Office Stationary/Computer Consumables	839,000.00	1,500,000.00	2,000,000.00	1,200,000.00	300,000.00-	25.00%-	1,999,700.00	1,922,616.33	1,971,629.06
40001001/22020305 Printing of Non-Security Documents			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	495,300.00	480,654.14	492,906.60
40001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22020402 Maintenance of Office Furniture			1,000,000.00	600,000.00	600,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
40001001/22020403 Maintenance of Office Building Residential Qtrs.			1,000,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22020404 Maintenance of Office/IT Equipment			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22020405 Maintenance of Plants & Generators			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
40001001/22020406 Other Maintenance Services			500,000.00	300,000.00	300,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
40001001/22020501 Local Training			1,000,000.00	600,000.00	600,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
40001001/22020601 Security Services			700,000.00	420,000.00	420,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
40001001/22020702 Information Technology Consulting			600,000.00	360,000.00	360,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
40001001/22020801 Motor Vehicle Fuel Cost	90,000.00		2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22020803 Plant/Generator Fuel Cost	121,000.00		2,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
40001001/22021001 Refreshment & Meals			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22021002 Honorarium & Sitting Allowance			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
40001001/22021003 Publicity and Advertisements			700,000.00	420,000.00	420,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
40001001/22021004 Medical Expenses	159,920.00		1,000,000.00	2,600,000.00	2,600,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
40001001/22021006 Postages & courier Services			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
40001001/22021007 Welfare Packages	1,500,000.00		1,500,000.00	900,000.00	900,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
40001001/22021009 Sporting Activities		200,000.00	300,000.00	180,000.00	20,000.00-	11.11%-	300,100.00	288,392.44	295,739.88
40001001/22021014 Annual Budget Expenses & Administration	200,000.00		250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
40001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	7,155,920.00	5,910,000.00	40,350,000.00	24,210,000.00	18,300,000.00+	75.59%+	20,350,000.00	19,562,621.73	20,061,258.55
Total Recurrent Expenditure	103,067,557.53	109,997,673.63	206,804,010.00	190,664,010.00	80,666,336.37+	42.31%+	170,804,000.00	164,195,293.98	168,381,597.60
47001001 - Civil Service Commission									
47001001/21010101 Basic Salary	92,154,493.85	92,115,105.98	50,168,590.00	50,168,590.00	41,946,515.98-	83.61%-	56,491,000.00	54,305,284.12	55,689,912.91
47001001/21010102 Overtime Payments			4,176,000.00	4,176,000.00	4,176,000.00+	100.00%+	4,176,000.00	4,014,423.02	4,116,771.95
47001001/21010103 Consolidated Revenue Fund Charges - Salaries			30,887,710.00	30,887,710.00	30,887,710.00+	100.00%+	30,887,200.00	29,692,617.32	30,449,690.25
47001001/21020101 Housing/Rent Allowance			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	14,084,100.00	13,539,305.82	13,884,509.85
47001001/21020102 Transport Allowance			4,780,800.00	4,780,800.00	4,780,800.00+	100.00%+	4,572,600.00	4,395,777.83	4,507,852.34
47001001/21020103 Meal Subsidy			1,950,000.00	1,950,000.00	1,950,000.00+	100.00%+	2,157,300.00	2,074,118.57	2,126,996.97
47001001/21020104 Utility Allowance			900,000.00	900,000.00	900,000.00+	100.00%+	1,475,400.00	1,418,856.29	1,455,032.02
47001001/21020105 Entertainment Allowance			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	429,800.00	413,474.02	424,005.63
47001001/21020106 Leave Allowance	38,341.49		5,016,860.00	5,016,860.00	5,016,860.00+	100.00%+	6,666,300.00	6,408,245.77	6,571,635.62
47001001/21020107 Domestic Staff Allowance			2,384,850.00	2,384,850.00	2,384,850.00+	100.00%+	2,791,100.00	2,682,811.22	2,751,212.28
47001001/21020109 Call Duties Allowance							13,200.00	12,112.44	12,410.52
Sub Total: Personnel Cost	92,192,835.34	92,115,105.98	118,614,810.00	118,614,810.00	26,499,704.02+	22.34%+	123,744,000.00	118,957,026.31	121,990,030.45
47001001/22020101 Local Transport & Travel-Training			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
47001001/22020102 Local Transport & Travel-Others			1,500,000.00	900,000.00	900,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
47001001/22020301 Office Stationeries/Computer Consumables			1,500,000.00	900,000.00	900,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
47001001/22020305 Printing of Non Security Documents	300,000.00	400,000.00	1,500,000.00	900,000.00	500,000.00+	55.56%+	2,000,000.00	1,922,616.33	1,971,629.06
47001001/22020309 Clothing and Other Uniforms			50,000.00	30,000.00	30,000.00+	100.00%+	50,100.00	48,065.42	49,280.82
47001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
47001001/22020402 Maintenance of Office Furniture			300,000.00	140,000.00	140,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
47001001/22020403 Maintenance of Office Building/Residential Qtrs.		2,000,000.00	3,000,000.00	1,200,000.00	800,000.00-	66.67%-	2,000,000.00	1,922,616.33	1,971,629.06
47001001/22020404 Maintenance of Office / IT Equipment			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
47001001/22020405 Maintenance of Plants/Generators			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
47001001/22020406 Other Maintenance Services			1,000,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
47001001/22020801 Motor Vehicle Fuel Cost			500,000.00	300,000.00	300,000.00+	100.00%+			
47001001/22020803 Plant/Generator Fuel Cost			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
47001001/22021001 Meals and Refreshment			200,000.00	120,000.00	120,000.00+	100.00%+	297,600.00	288,392.44	295,739.88
47001001/22021002 Honourarium& Sitting Allowance			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,050,400.00	1,009,373.59	1,035,106.39
47001001/22021003 Publicity and Advertisement			100,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	57,678.51	59,141.47
47001001/22021004 Medical Expenses			300,000.00	1,500,000.00	1,500,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
47001001/22021006 Postage and Courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
47001001/22021007 Welfare Packages			1,500,000.00	900,000.00	900,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
47001001/22021009 Sporting Activities			300,000.00				399,800.00	384,523.29	394,323.72
47001001/22021011 Recruitment and Appointment (Service Wide)			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,050,400.00	1,009,373.59	1,035,106.39
47001001/22021013 Promotion (Service Wide)	1,500,000.00								
47001001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
47001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
Sub-Total: Overhead	1,800,000.00	2,400,000.00	20,250,000.00	12,150,000.00	9,750,000.00+	80.25%+	20,660,000.00	19,860,627.25	20,366,886.94
Total Recurrent Expenditure	93,992,835.34	94,515,105.98	138,864,810.00	130,764,810.00	36,249,704.02+	27.72%+	144,404,000.00	138,817,653.56	142,356,917.39
48001001 - Abia State Independence Electoral Commission									
48001001/21010101 Basic Salary	222,179,782.92	304,949,838.22	145,005,320.00	145,005,320.00	159,944,518.22-	110.30%-	153,175,100.00	147,249,171.36	151,003,612.37
48001001/21010102 Overtime Payment			5,334,000.00	5,334,000.00	5,334,000.00+	100.00%+	4,721,500.00	4,539,297.30	4,655,026.61

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
48001001/21020101 House Rent Allowance			63,895,540.00	63,895,540.00	63,895,540.00+	100.00%+	61,123,600.00	58,758,706.74	60,256,883.64
48001001/21020102 Transport Allowance			9,596,000.00	9,596,000.00	9,596,000.00+	100.00%+	9,446,600.00	9,080,901.74	9,312,433.58
48001001/21020103 Meal Subsidy			4,312,800.00	4,312,800.00	4,312,800.00+	100.00%+	4,288,100.00	4,121,705.00	4,226,791.70
48001001/21020104 Utility Allowance			3,214,730.00	3,214,730.00	3,214,730.00+	100.00%+	3,224,500.00	3,099,575.77	3,178,595.92
48001001/21020105 Entertainment Allowance			1,146,560.00	1,146,560.00	1,146,560.00+	100.00%+	1,164,500.00	1,119,506.89	1,148,041.06
48001001/21020106 Leave Allowance	11,482,112.41		14,518,880.00	14,518,880.00	14,518,880.00+	100.00%+	17,889,600.00	17,197,737.24	17,636,221.10
48001001/21020107 Domestic Staff Allowance			16,038,420.00	16,038,420.00	16,038,420.00+	100.00%+	21,338,500.00	20,512,494.13	21,035,496.93
Sub Total: Personnel Cost	233,661,895.33	304,949,838.22	263,062,250.00	263,062,250.00	41,887,588.22-	15.92%-	276,372,000.00	265,679,096.17	272,453,103.02
48001001/22020101 Local Travel and Transport - Training			4,000,000.00	2,400,000.00	2,400,000.00+	100.00%+	3,050,000.00	2,931,990.03	3,006,747.08
48001001/22020102 Local Travel and Transport - Others	1,000,000.00		2,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,399,800.00	1,345,831.45	1,380,138.73
48001001/22020201 Electricity Charges			500,000.00	300,000.00	300,000.00+	100.00%+	600,200.00	576,784.88	591,490.33
48001001/22020205 Water Rate			100,000.00	60,000.00	60,000.00+	100.00%+	120,000.00	115,357.02	118,293.50
48001001/22020301 Office Stationeries/Computer Consumables	1,170,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	356,200.00	336,457.86	345,031.27
48001001/22020305 Printing and Non Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	211,000.00	197,062.43	202,080.61
48001001/22020306 Printing of Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	202,000.00	197,062.43	202,080.61
48001001/22020203 Maintenance of Motor Vehicle/Transport Equipment	840,000.00		600,000.00	360,000.00	360,000.00+	100.00%+	614,700.00	591,198.80	606,264.86
48001001/22020402 Maintenance of Office Furniture	400,000.00		300,000.00	100,000.00	100,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
48001001/22020403 Maintenance of Office Building Residential Qtrs.			400,000.00	200,000.00	200,000.00+	100.00%+	450,200.00	432,588.71	443,615.10
48001001/22020404 Maintenance of Office/IT Equipment			100,000.00	60,000.00	60,000.00+	100.00%+	105,600.00	101,415.17	103,992.72
48001001/22020405 Maintenance of Plants & Generators	400,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	515,000.00	495,551.54	508,176.98
48001001/22020406 Other Maintenance Services			250,000.00	50,000.00	50,000.00+	100.00%+	250,000.00	246,328.46	252,598.87
48001001/22020501 Local Training			2,000,000.00	800,000.00	800,000.00+	100.00%+	2,050,400.00	1,970,681.76	2,020,921.51
48001001/22020602 Office Rent			300,000.00	180,000.00	180,000.00+	100.00%+	1,875,100.00	1,802,452.82	1,848,405.33
48001001/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	310,900.00	298,477.60	306,084.85
48001001/22020802 Other Transport Equipment Fuel Cost			250,000.00	150,000.00	150,000.00+	100.00%+	256,900.00	246,424.58	252,705.68
48001001/22020803 Plant/Generator Fuel Cost		200,000.00	500,000.00	300,000.00	100,000.00+	33.33%+	521,000.00	500,340.75	513,089.91
48001001/22021001 Refreshment & Meals			300,000.00	180,000.00	180,000.00+	100.00%+	310,900.00	298,477.60	306,084.85
48001001/22021004 Medical Expenses			300,000.00	1,000,000.00	1,000,000.00+	100.00%+	310,900.00	298,483.36	306,090.63
48001001/22021007 Welfare Packages			200,000.00	120,000.00	120,000.00+	100.00%+	206,400.00	198,023.75	203,066.66
48001001/22021014 Annual Budget Expenses & Administration	250,000.00	200,000.00	250,000.00	150,000.00	50,000.00-	33.33%-	250,000.00	246,328.46	252,598.87
48001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	153,700.00	147,796.28	151,562.35
Sub-Total: Overhead	4,060,000.00	400,000.00	14,000,000.00	8,400,000.00	8,000,000.00+	95.24%+	14,421,000.00	13,863,507.95	14,216,861.06
Total Recurrent Expenditure	237,721,895.33	305,349,838.22	277,062,250.00	271,462,250.00	33,887,588.22-	12.48%-	290,793,000.00	279,542,604.12	286,669,964.08
63001001 - Office of the Auditor General for Local Government									
63001001/21010101 Basic Salary	65,103,484.39	78,461,674.31	36,500,000.00	36,500,000.00	41,961,674.31-	114.96%-	36,874,000.00	35,447,497.42	36,351,309.01
63001001/21010102 Overtime Payments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,663,200.00	2,561,157.68	2,626,450.67
63001001/21010103 Consolidated Revenue Fund Charges - Salaries			6,577,000.00	6,577,000.00	6,577,000.00+	100.00%+	6,577,500.00	6,323,302.64	6,484,524.48
63001001/21020101 Housing/Rent Allowance			14,780,000.00	14,780,000.00	14,780,000.00+	100.00%+	10,769,500.00	10,352,581.67	10,616,535.99
63001001/21020102 Transport Allowance			2,960,600.00	2,960,600.00	2,960,600.00+	100.00%+	2,860,700.00	2,750,110.49	2,820,221.96
63001001/21020103 Meal Subsidy			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,272,500.00	1,222,783.98	1,253,955.80
63001001/21020104 Utility Allowance			769,200.00	769,200.00	769,200.00+	100.00%+	746,700.00	717,520.47	735,807.54
63001001/21020105 Entertainment Allowance			144,000.00	144,000.00	144,000.00+	100.00%+	144,100.00	138,428.36	141,948.30
63001001/21020106 Leave Allowance			3,779,500.00	3,779,500.00	3,779,500.00+	100.00%+	4,612,200.00	4,433,754.26	4,546,795.01
63001001/21020107 Domestic Staff Allowance			3,700,000.00	3,700,000.00	3,700,000.00+	100.00%+	2,709,500.00	2,604,929.86	2,671,337.56
63001001/21020109 Call Duties Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,228,100.00	2,141,794.65	2,196,395.82
Sub Total: Personnel Cost	65,103,484.39	78,461,674.31	75,510,300.00	75,510,300.00	2,951,374.31-	3.91%-	71,458,000.00	68,693,861.48	70,445,281.94

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
63001001/22020101 Local Travel and Transport - Training	230,000.00		3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
63001001/22020102 Local Travel and Transport - Others	335,000.00		200,000.00	120,000.00	120,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
63001001/22020201 Electricity Charges	27,900.00		66,000.00	39,600.00	39,600.00+	100.00%+	50,400.00	48,065.42	49,280.82
63001001/22020202 Telephone Charges			100,000.00	60,000.00	60,000.00+	100.00%+			
63001001/22020203 Internet Access Charges	5,500.00		66,000.00	39,600.00	39,600.00+	100.00%+	50,400.00	48,065.42	49,280.82
63001001/22020205 Water Rate			250,000.00	150,000.00	150,000.00+	100.00%+			
63001001/22020208 Software Charges/License Renewal			132,000.00	79,200.00	79,200.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22020301 Office Stationeries Computer Consumables	34,585.00	139,500.00	140,000.00	84,000.00	55,500.00-	66.07%-	396,500.00	384,523.29	394,323.72
63001001/22020401 Maintenance of Motor Vehicle./Transport Equipment		71,000.00	400,000.00	240,000.00	169,000.00+	70.42%+	200,400.00	192,261.59	197,156.04
20007001/22020804 Maintenance of Office Furniture			132,000.00	79,200.00	79,200.00+	100.00%+	99,000.00	96,130.85	98,572.21
63001001/22020403 Maintenance of Office Building Residential Qtrs.	16,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
63001001/22020404 Maintenance of Office / IT Equipment			140,000.00	84,000.00	84,000.00+	100.00%+	100,000.00	96,130.85	98,572.21
63001001/22020405 Maintenance of Plants and Generator			264,110.00	158,466.00	158,466.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22020406 Other Maintenance Services			23,100.00	13,860.00	13,860.00+	100.00%+	50,400.00	48,065.42	49,280.82
63001001/22020501 Local Training			132,000.00	79,200.00	79,200.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22020604 Security Vote (Including Operations)			60,000.00	36,000.00	36,000.00+	100.00%+			
63001001/22020605 Cleaning & Fumigation Services				200,000.00	200,000.00+	100.00%+			
63001001/22020701 Financial Consulting			21,228,213.00	12,236,928.00	12,236,928.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
63001001/22020702 Information Technology Consulting			224,397.00	134,638.00	134,638.00+	100.00%+	300,100.00	288,392.44	295,739.88
63001001/22020801 Motor Vehicle Fuel Cost	366,015.00	189,500.00	396,110.00	237,666.00	48,166.00+	20.27%+	300,100.00	288,392.44	295,739.88
63001001/22020000 Plant/Generator Fuel Cost							399,300.00	384,523.29	394,323.72
63001001/22020901 Bank Charges (Other than Interest)			132,000.00	79,200.00	79,200.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22021001 Refreshment & Meals			132,000.00	79,200.00	79,200.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22021002 Honorarium & Sitting Allowance			264,110.00	158,466.00	158,466.00+	100.00%+	300,100.00	288,392.44	295,739.88
63001001/22021003 Publicity & Advertisements			66,000.00	39,600.00	39,600.00+	100.00%+	99,700.00	96,130.85	98,572.21
63001001/22021004 Medical Expenses			264,110.00	658,466.00	658,466.00+	100.00%+	300,100.00	288,392.44	295,739.88
63001001/22021006 Postages & Courier Services			66,000.00	39,600.00	39,600.00+	100.00%+	50,400.00	48,065.42	49,280.82
63001001/22021007 Welfare Packages			2,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
63001001/22021008 Subscription to Professional Bodies			84,150.00	50,490.00	50,490.00+	100.00%+	200,400.00	192,261.59	197,156.04
63001001/22021009 Sporting Activities			264,110.00	158,466.00	158,466.00+	100.00%+	300,100.00	288,392.44	295,739.88
63001001/22021014 Annual Budget Expenses and Administration			30,110.00	18,066.00	18,066.00+	100.00%+	250,000.00	240,327.01	246,447.54
63001001/22021016 Servicom			198,110.00	118,866.00	118,866.00+	100.00%+	150,100.00	144,196.27	147,864.66
63001001/22021021 Special Days/Celebrations			150,000.00	90,000.00	90,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
Sub-Total: Overhead	1,015,000.00	400,000.00	30,904,630.00	18,542,778.00	18,142,778.00+	97.84%+	20,100,000.00	19,322,294.60	19,814,750.32
Total Recurrent Expenditure	66,118,484.39	78,861,674.31	106,414,930.00	94,053,078.00	15,191,403.69+	16.15%+	91,558,000.00	88,016,156.08	90,260,032.26
64001001 - Local Government Service Commission									
64001001/21010101 Basic Salary	17,505,344.85	18,870,927.67	12,247,970.00	12,247,970.00	6,622,957.67-	54.07%-	12,162,000.00	11,691,478.32	11,989,576.83
64001001/21010102 Overtime Payments			3,246,000.00	3,246,000.00	3,246,000.00+	100.00%+	1,246,000.00	1,197,790.01	1,228,328.82
64001001/21020101 Housing/Rent Allowance			1,205,910.00	1,205,910.00	1,205,910.00+	100.00%+	990,400.00	951,598.95	975,857.14
64001001/21020102 Transport Allowance			1,305,910.00	1,305,910.00	1,305,910.00+	100.00%+	1,025,400.00	986,206.03	1,011,344.70
64001001/21020104 Utility Allowance			374,370.00	374,370.00	374,370.00+	100.00%+	373,300.00	358,923.67	368,067.92
64001001/21020105 Entertainment Allowance			374,860.00	374,860.00	374,860.00+	100.00%+	374,500.00	359,884.99	369,053.98
64001001/21020106 Leave Allowance			114,800.00	114,800.00	114,800.00+	100.00%+	124,800.00	119,971.26	123,020.55
64001001/21020107 Domestic Staff Allowance			535,910.00	535,910.00	535,910.00+	100.00%+	936,300.00	899,697.97	922,631.10
64001001/21020109 Call Duties Allowance			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	3,247,300.00	3,122,204.05	3,201,805.87
Sub Total: Personnel Cost	17,505,344.85	18,870,927.67	30,405,730.00	30,405,730.00	11,534,802.33+	37.94%+	20,480,000.00	19,687,755.15	20,189,687.02

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
64001001/22020101 Local Travel and Transport - Training			700,000.00	420,000.00	420,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
64001001/22020102 Local Travel and Transport - Others	20,000.00	100,000.00	600,000.00	360,000.00	260,000.00+	72.22%+	500,900.00	480,654.14	492,906.60
64001001/22020201 Electricity Charges			200,000.00	120,000.00	120,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
64001001/22020205 Water Rate			100,000.00	60,000.00	60,000.00+	100.00%+			
64001001/22020301 Office Stationeries/Computer Consumables	190,000.00	100,000.00	200,000.00	120,000.00	200,000.00+	16.67%+	299,800.00	288,392.44	295,739.88
64001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,000.00	80,000.00	80,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
64001001/22020402 Maintenance of Office Furniture			200,000.00	20,000.00	20,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
64001001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	20,000.00	20,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
64001001/22020404 Maintenance of Office/IT Equipment			200,000.00	120,000.00	120,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
64001001/22020405 Maintenance of Plants & Generators	125,000.00	60,000.00	200,000.00	120,000.00	60,000.00+	50.00%+	300,100.00	288,392.44	295,739.88
64001001/22020406 Other Maintenance Services			100,000.00	60,000.00	60,000.00+	100.00%+	95,500.00	96,130.85	98,572.21
64001001/22020605 Cleaning & Fumigation Services				300,000.00	300,000.00+	100.00%+			
64001001/22020801 Motor Vehicle Fuel Cost	40,000.00	40,000.00	200,000.00	120,000.00	80,000.00+	66.67%+	300,100.00	288,392.44	295,739.88
64001001/22020803 Plant/Generator Fuel Cost	75,000.00	100,000.00	200,000.00	120,000.00	20,000.00+	16.67%+	300,100.00	288,392.44	295,739.88
64001001/22020901 Bank Charges (Other Than Interest)							500,600.00	480,654.14	492,906.60
64001001/22021001 Refreshment & Meals							200,400.00	192,261.59	197,156.04
64001001/22021002 Honorarium & Sitting Allowance							500,600.00	480,654.14	492,906.60
64001001/22021004 Medical Expenses			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
64001001/22021006 Postages & courier Services							99,700.00	96,130.85	98,572.21
64001001/22021007 Welfare Packages			1,000,000.00	600,000.00	600,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
64001001/22021014 Budget Preparation Expenses			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
64001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	450,000.00	400,000.00	5,100,000.00	3,060,000.00	2,660,000.00+	86.93%+	6,500,000.00	6,248,503.24	6,407,700.40
Total Recurrent Expenditure	17,955,344.85	19,270,927.67	35,505,730.00	33,465,730.00	14,194,802.33+	42.42%+	26,980,000.00	25,936,258.39	26,597,387.42
65001001 - Ministry of Boundary Matters & Conflict Resolution									
65001001/21010101 Basic Salary	10,952,405.21	2,481,327.43	10,041,920.00	10,041,920.00	7,560,592.57+	75.29%+			
65001001/21010102 Overtime Payment			604,000.00	604,000.00	604,000.00+	100.00%+			
65001001/21020101 Housing/Rent Allowance			4,061,180.00	4,061,180.00	4,061,180.00+	100.00%+			
65001001/21020102 Transport Allowance			1,076,670.00	1,076,670.00	1,076,670.00+	100.00%+			
65001001/21020103 Meal Subsidy			429,720.00	429,720.00	429,720.00+	100.00%+			
65001001/21020104 Utility Allowance			329,220.00	329,220.00	329,220.00+	100.00%+			
65001001/21020105 Entertainment Allowance			82,410.00	82,410.00	82,410.00+	100.00%+			
65001001/21020106 Leave Allowance			924,990.00	924,990.00	924,990.00+	100.00%+			
65001001/21020107 Domestic Staff Allowance			1,013,030.00	1,013,030.00	1,013,030.00+	100.00%+			
Sub Total: Personnel Cost	10,952,405.21	2,481,327.43	18,563,140.00	18,563,140.00	16,081,812.57+	86.63%+			
65001001/22020101 Local Travel and Transport - Training			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+			
65001001/22020102 Local Travel and Transport - Others			7,000,000.00	4,200,000.00	4,200,000.00+	100.00%+			
65001001/22020201 Electricity Charges			450,000.00	270,000.00	270,000.00+	100.00%+			
65001001/22020203 Internet Access Charges			50,000.00	30,000.00	30,000.00+	100.00%+			
65001001/22020205 Water Rates			100,000.00	60,000.00	60,000.00+	100.00%+			
65001001/22020301 Office Stationeries/Computer Consumables	150,000.00		500,000.00	300,000.00	300,000.00+	100.00%+			
65001001/22020305 Printing of non Security Documents			600,000.00	360,000.00	360,000.00+	100.00%+			
65001001/22020309 Uniform and Other Clothing			50,000.00	30,000.00	30,000.00+	100.00%+			
65001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	300,000.00	300,000.00+	100.00%+			
65001001/22020403 Maintenance of Office Building			1,000,000.00	600,000.00	600,000.00+	100.00%+			
65001001/22020404 Maintenance of Office/IT Equipment			200,000.00	120,000.00	120,000.00+	100.00%+			

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
65001001/22020405 Maintenance of Plant & Generator			500,000.00	300,000.00	300,000.00+	100.00%+			
65001001/22020406 Other Maintenance Services			500,000.00	300,000.00	300,000.00+	100.00%+			
65001001/22020501 Local Training	365,000.00		500,000.00	300,000.00	300,000.00+	100.00%+			
65001001/22020801 Motor Vehicle Fuel Cost			1,400,000.00	840,000.00	840,000.00+	100.00%+			
65001001/22020803 Plant and Generator Fuel Cost			1,500,000.00	900,000.00	900,000.00+	100.00%+			
65001001/22021004 Medical Expenses			350,000.00	210,000.00	210,000.00+	100.00%+			
65001001/22021006 Postage and Courier Services			100,000.00	60,000.00	60,000.00+	100.00%+			
65001001/22021007 Welfare Package			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+			
65001001/22021009 Sporting Activities			300,000.00	180,000.00	180,000.00+	100.00%+			
65001001/22021014 Annual Budget Expenses			250,000.00	150,000.00	150,000.00+	100.00%+			
65001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+			
Sub-Total: Overhead	515,000.00		25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Total Recurrent Expenditure	11,467,405.21	2,481,327.43	43,563,140.00	33,563,140.00	31,081,812.57+	92.61%+			
66001001 - Ministry of Special Duties (Establishment & Training)									
66001001/21010101 Basic Salary	7,606,078.31		3,912,080.00	3,912,080.00	3,912,080.00+	100.00%+			
66001001/21010102 Overtime Payments			234,000.00	234,000.00	234,000.00+	100.00%+			
66001001/21020101 Hosing /Rent Allowance			1,433,160.00	1,433,160.00	1,433,160.00+	100.00%+			
66001001/21000000 Transport Allowance			362,400.00	362,400.00	362,400.00+	100.00%+			
66001001/21020103 Meal Subsidy			159,600.00	159,600.00	159,600.00+	100.00%+			
66001001/21020104 Utility			91,200.00	91,200.00	91,200.00+	100.00%+			
66001001/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+			
66001001/21020106 Leave Allowance			391,200.00	391,200.00	391,200.00+	100.00%+			
66001001/21020107 Domestic Staff Allowance			264,980.00	264,980.00	264,980.00+	100.00%+			
Sub Total: Personnel Cost	7,606,078.31		6,866,620.00	6,866,620.00	6,866,620.00+	100.00%+			
66001001/22020101 Local Transport and Travel - Training			1,500,000.00	900,000.00	900,000.00+	100.00%+			
66001001/22020102 Local Travel and Transport Others			1,000,000.00	600,000.00	600,000.00+	100.00%+			
66001001/22020301 Office Stationaries & Computer Consumables			500,000.00	300,000.00	300,000.00+	100.00%+			
66001001/22020305 Printing of non Security Documents			500,000.00	300,000.00	300,000.00+	100.00%+			
66001001/22020306 Printing of Security Documents			500,000.00	300,000.00	300,000.00+	100.00%+			
66001001/22020309 Uniform and Other Clothing			100,000.00	60,000.00	60,000.00+	100.00%+			
66001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,000.00	360,000.00	360,000.00+	100.00%+			
66001001/22020402 Maintenance of Office Furniture		1,500,000.00	150,000.00	90,000.00	1,410,000.00-	1,566.67%-			
66001001/22020403 Maintenance of Office Building			300,000.00	180,000.00	180,000.00+	100.00%+			
66001001/22020404 Maintenance of Office/IT Equipment			300,000.00	180,000.00	180,000.00+	100.00%+			
66001001/22020405 Maintenance of Plants and Generator			500,000.00	300,000.00	300,000.00+	100.00%+			
66001001/22020406 Other Maintenance Services			200,000.00	120,000.00	120,000.00+	100.00%+			
66001001/22020501 Local Training			12,000,000.00	7,200,000.00	7,200,000.00+	100.00%+			
66001001/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+			
66001001/22020803 Plant & Generator Fuel Cost			500,000.00	300,000.00	300,000.00+	100.00%+			
66001001/22021004 Medical Expenses			300,000.00	180,000.00	180,000.00+	100.00%+			
66001001/22021006 Postage & Courier Services			80,000.00	48,000.00	48,000.00+	100.00%+			
66001001/22021014 Annual Budget Expenses/Administration			250,000.00	150,000.00	150,000.00+	100.00%+			
66001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+			
Sub-Total: Overhead		1,500,000.00	19,730,000.00	11,838,000.00	10,338,000.00+	87.33%+			
Total Recurrent Expenditure	7,606,078.31	1,500,000.00	26,596,620.00	18,704,620.00	17,204,620.00+	91.98%+			

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
68001001 - Ministry of Inter State Affairs									
68001001/21010101 Basic Salary	14,535,451.41		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
68001001/21010102 Overtime Payments			500,000.00	500,000.00	500,000.00+	100.00%+			
68001001/21010103 Consolidated Revenue Fund Charges			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
68001001/21020101 Housing /Rent Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
68001001/21020102 Transport Allowance			600,000.00	600,000.00	600,000.00+	100.00%+			
68001001/21020103 Meal Subsidy			200,000.00	200,000.00	200,000.00+	100.00%+			
68001001/21020104 Utility Allowance			100,000.00	100,000.00	100,000.00+	100.00%+			
68001001/21020105 Entertainment Allowance			50,000.00	50,000.00	50,000.00+	100.00%+			
68001001/21020106 Leave Allowance			600,000.00	600,000.00	600,000.00+	100.00%+			
68001001/21020107 Domestic Staff Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Sub Total: Personnel Cost	14,535,451.41		21,050,000.00	21,050,000.00	21,050,000.00+	100.00%+			
68001001/22020101 Local Travel & Transport - Training			1,400,000.00	840,000.00	840,000.00+	100.00%+			
68001001/22020102 Local Travel & Transport - Others			1,000,000.00	600,000.00	600,000.00+	100.00%+			
68001001/22020203 Internet Access Charge			100,000.00	60,000.00	60,000.00+	100.00%+			
68001001/22020301 Office Stationeries/Computer Consumables			200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22020402 Maintenance of Office Furniture Cum Office and General	150,000.00		200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22020403 Maintenance of Office Building/ Residential Qtrs.			200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22020405 Maintenance of Plants and Generators			600,000.00	360,000.00	360,000.00+	100.00%+			
68001001/22020406 Other Maintenance Services and Minor Bills			20,000.00	12,000.00	12,000.00+	100.00%+			
68001001/22020501 Local Training			300,000.00	180,000.00	180,000.00+	100.00%+			
68001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	600,000.00	600,000.00+	100.00%+			
68001001/22020802 Other Transport Equipment Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22020803 Plant/Generator Fuel Cost			500,000.00	300,000.00	300,000.00+	100.00%+			
68001001/22021004 Medical Expenses			300,000.00	180,000.00	180,000.00+	100.00%+			
68001001/22021006 Postages and Courier Services			300,000.00	180,000.00	180,000.00+	100.00%+			
68001001/22021007 Welfare Packages			200,000.00	120,000.00	120,000.00+	100.00%+			
68001001/22021009 Sporting Activities			300,000.00	180,000.00	180,000.00+	100.00%+			
68001001/22021014 Annual Budget Expenses and Administration	150,000.00		250,000.00	150,000.00	150,000.00+	100.00%+			
68001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+			
Sub-Total: Overhead	300,000.00		7,420,000.00	4,452,000.00	4,452,000.00+	100.00%+			
Total Recurrent Expenditure	14,835,451.41		28,470,000.00	25,502,000.00	25,502,000.00+	100.00%+			
73001001 - Ministry of Home Land Security									
73001001/21010101 Basic Salary		19,394,941.89	96,000,000.00	96,000,000.00	76,605,058.11+	79.80%+	20,728,600.00	13,883,967.48	14,237,967.04
73001001/21010102 Overtime Payment							462,200.00	444,124.43	455,447.82
73001001/21020101 Housing / Rent Subsidy							5,222,100.00	5,020,457.02	5,148,462.80
73001001/21020102 Transport Allowance							2,022,800.00	1,944,128.50	1,993,697.93
73001001/21020103 Meal Subsidy							435,800.00	418,861.20	429,540.66
73001001/21020104 Utility Allowance							708,300.00	680,972.42	698,330.54
73001001/21020105 Entertainment Allowance							474,200.00	456,401.29	468,034.55
73001001/21020106 Leave Allowance							1,397,300.00	1,342,928.30	1,377,161.30
73001001/21020107 Domestic Staff Allowance							2,213,700.00	2,128,264.27	2,182,517.79
Sub Total: Personnel Cost		19,394,941.89	96,000,000.00	96,000,000.00	76,605,058.11+	79.80%+	33,665,000.00	26,320,104.91	26,991,160.31
73001001/22020101 Local Travel and Transport - Training			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
73001001/22020102 Local Travel and Transport Others			1,500,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
73001001/22020301 Office Stationary and Computer Consumables			200,000.00	120,000.00	120,000.00+	100.00%+	500,300.00	480,654.14	492,906.60
73001001/22020305 Printing of Non Security Documents			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
73001001/22020309 Uniform and Other Clothing		7,000,000.00	50,000.00	30,000.00	6,970,000.00-	23,233.33%-	485,503.00	48,065.42	49,280.82
73001001/22020401 Maintenance of Motor Vehicle / Transport Equipment			100,000.00	60,000.00	60,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
73001001/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
73001001/22020403 Maintenance of Office Building / Residential Qtrs.		1,500,000.00	2,000,000.00	200,000.00	1,300,000.00-	650.00%-	1,350,600.00	192,261.59	197,156.04
73001001/22020404 Maintenance of Office and ICT Equipment			3,000,000.00	800,000.00	800,000.00+	100.00%+	1,500,600.00	192,261.59	197,156.04
73001001/22020405 Maintenance of Plant and Generators		200,000.00	200,000.00	120,000.00	80,000.00-	66.67%-	300,100.00	288,392.44	295,739.88
73001001/22020601 Security Services							384,000,000.00	120,163,523.89	123,227,349.35
73001001/22020605 Clearing and Fumigation							150,000.00		
73001001/22020801 Motor Vehicle Fuel Cost			300,000.00	180,000.00	180,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
73001001/22020803 Plant and Generator Fuel Cost		200,000.00	200,000.00	120,000.00	80,000.00-	66.67%-	399,800.00	384,523.29	394,323.72
73001001/22021004 Medical Expenses			200,000.00	2,120,000.00	2,120,000.00+	100.00%+	1,500,600.00	192,261.59	197,156.04
73001001/22021007 Welfare Packages			500,000.00	300,000.00	300,000.00+	100.00%+	1,659,997.00	961,308.17	985,814.05
73001001/22021009 Sporting Activities			200,000.00	120,000.00	120,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
73001001/22021014 Annual Budget Expenses And Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
73001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead		8,900,000.00	10,550,000.00	6,330,000.00	2,570,000.00-	40.60%-	395,448,000.00	126,363,961.71	129,585,770.85
Total Recurrent Expenditure		28,294,941.89	106,550,000.00	102,330,000.00	74,035,058.11+	72.35%+	429,113,000.00	152,684,066.62	156,576,931.16
15001001 - Ministry of Agriculture									
15001001/21010101 Basic Salary	467,921,128.31	541,490,921.76	331,158,840.00	331,158,840.00	210,332,081.76-	63.51%-	351,960,700.00	338,342,801.96	346,969,595.96
15001001/21010102 Overtime Payments			31,358,250.00	31,358,250.00	31,358,250.00+	100.00%+	31,357,800.00	30,144,942.57	30,913,550.36
15001001/21020101 Housing/Rent Allowance			42,498,050.00	42,498,050.00	42,498,050.00+	100.00%+	45,589,400.00	43,825,367.49	44,942,783.72
15001001/21020102 Transport Allowance			8,990,050.00	8,990,050.00	8,990,050.00+	100.00%+	9,325,300.00	8,964,583.40	9,193,153.17
15001001/21020103 Meal Subsidy			7,075,700.00	7,075,700.00	7,075,700.00+	100.00%+	7,847,500.00	7,543,518.02	7,735,850.50
15001001/21020105 Entertainment Allowance			4,635,040.00	4,635,040.00	4,635,040.00+	100.00%+	4,635,100.00	4,455,701.90	4,569,300.07
15001001/21020106 Leave Allowance	12,204,693.52		8,906,120.00	8,906,120.00	8,906,120.00+	100.00%+	8,906,300.00	8,561,526.10	8,779,814.11
15001001/21020107 Domestic Staff Allowance			765,840.00	765,840.00	765,840.00+	100.00%+	765,900.00	736,208.21	754,977.94
15001001/21020109 Call Duties Allowance			3,876,680.00	3,876,680.00	3,876,680.00+	100.00%+	3,876,400.00	3,726,684.24	3,821,698.34
15001001/21020112 Rural Posting Allowance			4,117,450.00	4,117,450.00	4,117,450.00+	100.00%+	4,117,600.00	3,958,138.43	4,059,049.84
Sub Total: Personnel Cost	480,125,821.83	541,490,921.76	443,382,020.00	443,382,020.00	98,108,901.76-	22.13%-	468,382,000.00	450,259,472.44	461,739,773.89
15001001/22020101 Local Travel and Transport - Training			3,000,000.00	799,971.00	799,971.00+	100.00%+	6,500,600.00	6,248,503.24	6,407,817.89
15001001/22020102 Local Travel and Transport - Others			3,000,000.00	2,799,971.00	2,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
15001001/22020301 Office Stationeries Computer/Consumables	1,230,000.00	327,000.00	700,000.00	419,993.00	92,993.00+	22.14%+	500,300.00	480,654.14	492,906.60
15001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	10,000,000.00		500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
15001001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
15001001/22020403 Maintenance of Office Building Residential Qtrs.							200,400.00	192,261.59	197,156.04
15001001/22020404 Maintenance of Office/IT Equipment			50,000.00	29,999.00	29,999.00+	100.00%+	96,300.00	96,130.85	98,572.21
15001001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
15001001/22020501 Local Training			100,000.00	59,999.00	59,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
15001001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
15001001/22020803 Plant Generator Fuel Cost	70,000.00	73,000.00	200,000.00	119,998.00	46,998.00+	39.17%+	300,100.00	288,392.44	295,739.88
15001001/22021001 Refreshment & Meals			90,000.00	53,999.00	53,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
15001001/22021003 Publicity and Advertisements			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
15001001/22021004 Medical Expenses			500,000.00	305,995.00	305,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
15001001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
15001001/22021007 Welfare Packages	8,000,000.00		700,000.00	449,993.00	449,993.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
15001001/22021009 Sporting Activities			10,000.00				200,400.00	192,261.59	197,156.04
15001001/22021014 Annual Budget Expenses And Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
15001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
15001001/22021021 Special Days/Celebration	29,000,000.00		50,000.00				3,000,000.00	2,883,924.61	2,957,454.74
Sub-Total: Overhead	48,300,000.00	400,000.00	10,050,000.00	6,029,900.00	5,629,900.00+	93.37%+	18,000,000.00	17,303,547.42	17,744,625.13
Total Recurrent Expenditure	528,425,821.83	541,890,921.76	453,432,020.00	449,411,920.00	92,479,001.76-	20.58%-	486,382,000.00	467,563,019.86	479,484,399.02
15102001 - Abia Agricultural Dev. Program (AADP)									
15102001/21010101 Basic Salary	392,152,311.60	409,927,782.71	233,306,620.00	233,306,620.00	176,621,162.71-	75.70%-	240,389,000.00	231,087,869.55	236,979,961.07
15102001/21010102 Overtime Payment			1,255,000.00	1,255,000.00	1,255,000.00+	100.00%+	9,432,200.00	9,067,058.89	9,298,242.69
15102001/21020101 Housing/Rent Allowance			75,580,570.00	75,580,570.00	75,580,570.00+	100.00%+	100,009,600.00	96,139,696.81	98,590,982.22
15102001/21020102 Transport Allowance			15,835,200.00	15,835,200.00	15,835,200.00+	100.00%+	18,308,500.00	17,600,399.38	18,049,152.87
15102001/21020103 Meal Subsidy			7,048,800.00	7,048,800.00	7,048,800.00+	100.00%+	8,421,400.00	8,095,753.05	8,302,171.30
15102001/21020104 Utility Allowance			4,089,600.00	4,089,600.00	4,089,600.00+	100.00%+	5,099,700.00	4,902,671.79	5,027,668.60
15102001/21020105 Entertainment Allowance			1,152,000.00	1,152,000.00	1,152,000.00+	100.00%+	3,006,000.00	2,889,692.41	2,963,371.10
15102001/21020106 Leave Allowance	17,024,043.80		19,337,940.00	19,337,940.00	19,337,940.00+	100.00%+	28,584,700.00	27,478,941.79	28,179,570.08
15102001/21020107 Domestic Staff Allowance			19,078,850.00	19,078,850.00	19,078,850.00+	100.00%+	25,767,100.00	24,769,559.09	25,401,104.45
15102001/21020111 Hazard Allowance			28,200,000.00	28,200,000.00	28,200,000.00+	100.00%+	2,159,700.00	2,076,425.69	2,129,364.93
15102001/21020114 Duties Allowance			3,825,760.00	3,825,760.00	3,825,760.00+	100.00%+	5,234,100.00	5,031,561.09	5,159,840.95
Sub Total: Personnel Cost	409,176,355.40	409,927,782.71	408,710,340.00	408,710,340.00	1,217,442.71-	0.30%-	446,412,000.00	429,139,629.44	440,081,430.13
15102001/22020101 Local Travel and Transport - Training			300,000.00				1,000,000.00	961,308.17	985,814.05
15102001/22020102 Local Travel and Transport - Others			200,000.00	229,995.00	229,995.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
15102001/22020203 Internet Access Charges			100,000.00	59,999.00	59,999.00+	100.00%+	97,000.00	96,130.85	98,572.21
15102001/22020208 Software Charges /License Renewal			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
15102001/22020301 Office Stationeries/Computer Consumables			300,000.00	179,997.00	179,997.00+	100.00%+	999,700.00	961,308.17	985,814.05
15102001/22020309 Uniforms & Other Clothing			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
15102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
15102001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
15102001/22020403 Maintenance of Office Building Residential Qtrs.			50,000.00	29,999.00	29,999.00+	100.00%+	500,600.00	480,654.14	492,906.60
15102001/22020404 Maintenance of Office/IT Equipment			50,000.00	29,999.00	29,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
15102001/22020405 Maintenance of Plants & Generators	150,000.00		70,000.00	41,999.00	41,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
15102001/22020406 Other Maintenance Services			875,000.00	524,991.00	524,991.00+	100.00%+	500,600.00	480,654.14	492,906.60
15102001/22020501 Local Training			150,000.00	89,998.00	89,998.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
15102001/22020701 Financial Consulting			50,000.00	29,999.00	29,999.00+	100.00%+	500,600.00	480,654.14	492,906.60
15102001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
15102001/22020802 Other Transport Equipment Fuel Cost			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
15102001/22020803 Plant/Generator Fuel Cost							500,600.00	480,654.14	492,906.60
15102001/22020901 Bank Charges (Other Than Interest)							99,400.00	96,130.85	98,572.21
15102001/22021004 Medical Expenses			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
15102001/22021007 Welfare Packages	1,500,000.00		100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
15102001/22021009 Sporting Activities			100,000.00	59,999.00	59,999.00+	100.00%+			
15102001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
15102001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	1,650,000.00		3,845,000.00	2,236,957.00	2,236,957.00+	100.00%+	9,650,000.00	9,276,624.01	9,513,017.76
Total Recurrent Expenditure	410,826,355.40	409,927,782.71	412,555,340.00	410,947,297.00	1,019,514.29+	0.25%+	456,062,000.00	438,416,253.45	449,594,447.89

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
15111001 - Abia Golden Chicken Ogwe									
15111001/21010101 Basic Salary	3,050,000.00	3,000,000.20			3,000,000.20-				
Sub Total: Personnel Cost	3,050,000.00	3,000,000.20			3,000,000.20-				
15111001/22020101 Local Travel and Transport - Training			500,000.00						
15111001/22020102 Local Travel and Transport - Others			500,000.00	600,034.00	600,034.00+	100.00%+	500,000.00	480,654.14	492,906.60
15111001/22020301 Office Stationeries/Computer Consumables			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
15111001/22020401 Maintenance of Motor Vehicle/ Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
15111001/22020403 Maintenance of Office Building/Residential Qtrs.			100,000.00	59,999.00	59,999.00+	100.00%+	100,000.00	96,130.85	98,572.21
15111001/22020405 Maintenance of Plants and Generators			500,000.00	299,995.00	299,995.00+	100.00%+	399,000.00	384,523.29	394,323.72
15111001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
15111001/22020803 Plants/Generator Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	300,400.00	288,392.44	295,739.88
15111001/22021001 Refreshment and Meals			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
15111001/22021007 Welfare Packages			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
Sub-Total: Overhead			3,600,000.00	2,160,008.00	2,160,008.00+	100.00%+	2,800,000.00	2,691,662.91	2,760,240.86
Total Recurrent Expenditure	3,050,000.00	3,000,000.20	3,600,000.00	2,160,008.00	839,992.20-	38.89%-	2,800,000.00	2,691,662.91	2,760,240.86
15111002 - Small Holders Oil Palm									
15111002/21010101 Basic Salary	3,550,000.00	3,600,000.00			3,600,000.00-				
Sub Total: Personnel Cost	3,550,000.00	3,600,000.00			3,600,000.00-				
Total Recurrent Expenditure	3,550,000.00	3,600,000.00			3,600,000.00-				
15112005 - Abia State Agricultural Credit Loans Board (SACLB)									
20001001 - Ministry of Finance									
20001001/21010101 Basic Salary	368,721,839.68	449,112,783.38	98,524,810.00	144,339,385.00	304,773,398.38-	211.15%-	228,276,100.00	219,443,916.42	225,039,121.94
20001001/21010102 Overtime Payment							9,868,000.00	9,486,667.93	9,728,544.99
20001001/21010103 Consolidated Revenue Fund Charges - Salaries							21,597,800.00	20,761,891.11	21,291,261.04
20001001/21020101 Housing/Rent Allowance			26,760,800.00	26,760,800.00	26,760,800.00+	100.00%+	27,074,400.00	26,026,530.02	26,690,126.11
20001001/21020102 Transport Allowance							8,533,000.00	8,203,091.79	8,412,237.25
20001001/21020103 Meal Subsidy			3,987,520.00	3,987,520.00	3,987,520.00+	100.00%+	3,160,900.00	3,038,733.68	3,116,204.49
20001001/21020104 Utility Allowance			2,542,720.00	2,542,720.00	2,542,720.00+	100.00%+	2,308,500.00	2,219,083.81	2,275,654.21
20001001/21020105 Entertainment Allowance			2,410,920.00	2,410,920.00	2,410,920.00+	100.00%+	1,581,000.00	1,519,939.78	1,558,693.54
20001001/21020106 Leave Allowance			119,071,840.00	119,071,840.00	119,071,840.00+	100.00%+	20,181,300.00	19,400,158.68	19,894,802.18
20001001/21020107 Domestic Staff Allowance			3,726,700.00	3,726,700.00	3,726,700.00+	100.00%+	2,432,000.00	2,337,919.76	2,397,524.95
Sub Total: Personnel Cost	368,721,839.68	449,112,783.38	257,025,310.00	302,839,885.00	146,272,898.38-	48.30%-	325,013,000.00	312,437,933.08	320,404,170.70
20001001/22020101 Local Travel and Transport - Training	7,583,000.00	1,905,000.00	4,000,000.00	2,399,961.00	494,961.00+	20.62%+	1,000,000.00	961,308.17	985,814.05
20001001/22020102 Local Travel and Transport - Others	3,405,000.00	470,000.00	2,350,000.00	3,409,977.00	2,939,977.00+	86.22%+	5,000,000.00	4,806,540.94	4,929,084.76
20001001/22020301 Office Stationeries/Computer Consumables	4,718,420.00	4,549,000.00	2,200,000.00	3,319,978.00	1,229,022.00-	37.02%-	2,997,300.00	2,883,924.61	2,957,454.74
20001001/22020306 Printing of Security Document			500,000.00	299,995.00	299,995.00+	100.00%+	300,000.00	288,392.44	295,739.88
20001001/22020309 Uniforms & Other Clothing			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
20001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	246,000.00	2,000,000.00	1,000,000.00	2,599,990.00	599,990.00+	23.08%+	2,000,000.00	1,922,616.33	1,971,629.06
20001001/22020402 Maintenance of Office Furniture	260,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+	500,000.00	480,654.14	492,906.60
20001001/22020403 Maintenance of Office Building Residential Qtrs.	90,000.00	1,250,000.00	1,000,000.00	4,599,990.00	3,349,990.00+	72.83%+	2,000,000.00	1,922,616.33	1,971,629.06
20001001/22020404 Maintenance of Office/IT Equipment	280,000.00								
20001001/22020405 Maintenance of Plants & Generators	1,630,580.00	2,300,000.00	1,600,000.00	3,459,984.00	1,159,984.00+	33.53%+	2,500,300.00	2,403,270.47	2,464,536.62
20001001/22020501 Local Training	1,080,700.00		500,000.00	299,995.00	299,995.00+	100.00%+	300,000.00	288,392.44	295,739.88
20001001/22020601 Security Services	8,894,000.00	2,000,000.00	7,000,000.00	7,199,932.00	5,199,932.00+	72.22%+	15,000,000.00	14,419,622.81	14,787,276.35
20001001/22020801 Motor Vehicle Fuel Cost	2,500,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
20001001/22020803 Plant/Generator Fuel Cost			1,500,000.00	899,985.00	899,985.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
20001001/22021001 Refreshment & Meals	1,036,500.00	599,990.00	1,000,000.00	599,990.00			1,000,000.00	961,308.17	985,814.05
20001001/22021002 Honorarium and Sitting Allowance	2,500,000.00								
20001001/22021003 Publicity and Advertisements			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
20001001/22021004 Medical Expenses	573,955.00	413,640.00	2,000,000.00	1,699,980.00	1,286,340.00+	75.67%+	1,500,600.00	1,441,962.30	1,478,721.61
20001001/22021006 Postages & courier Services			200,000.00	119,998.00	119,998.00+	100.00%+	150,000.00	144,196.27	147,864.66
20001001/22021007 Welfare Packages	1,500,000.00	599,000.00	1,000,000.00	599,990.00	990.00+	0.17%+	11,000,000.00	10,574,390.15	10,844,005.64
20001001/22021009 Sporting Activities	290,000.00		250,000.00	149,997.00	149,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
20001001/22021014 Annual Budget Expenses and Administration	800,000.00		250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
20001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	37,388,155.00	16,086,630.00	30,000,000.00	33,999,702.00	17,913,072.00+	52.69%+	50,150,000.00	48,209,605.76	49,438,682.11
Total Recurrent Expenditure	406,109,994.68	465,199,413.38	287,025,310.00	336,839,587.00	128,359,826.38-	38.11%-	375,163,000.00	360,647,538.84	369,842,852.81
20007001 - Office of the Accountant General									
20007001/21010101 Basic Salary			104,496,040.00	104,496,040.00	104,496,040.00+	100.00%+	112,920,800.00	108,551,993.80	111,319,763.80
20007001/21010102 Overtime Payments			4,908,000.00	4,908,000.00	4,908,000.00+	100.00%+	3,402,100.00	3,270,370.42	3,353,750.53
20007001/21010103 Consolidated Revenue Fund Charges - Salaries			8,538,500.00	8,538,500.00	8,538,500.00+	100.00%+	8,539,000.00	8,208,130.95	8,417,411.16
20007001/21020101 Housing/Rent Allowance			51,216,970.00	51,216,970.00	51,216,970.00+	100.00%+	41,489,800.00	39,884,896.07	40,901,846.94
20007001/21020102 Transport Allowance			9,319,200.00	9,319,200.00	9,319,200.00+	100.00%+	7,198,000.00	6,919,111.85	7,095,523.14
20007001/21020103 Meal Subsidy			4,117,200.00	4,117,200.00	4,117,200.00+	100.00%+	3,190,000.00	3,067,342.18	3,145,543.68
20007001/21020104 Utility Allowance			2,410,800.00	2,410,800.00	2,410,800.00+	100.00%+	1,877,600.00	1,805,336.79	1,851,363.48
20007001/21020105 Entertainment Allowance			270,000.00	270,000.00	270,000.00+	100.00%+	270,100.00	259,553.18	266,168.72
20007001/21020106 Leave Allowance			12,449,610.00	12,449,610.00	12,449,610.00+	100.00%+	11,792,300.00	11,335,852.85	11,624,883.07
20007001/21020107 Domestic Staff Allowance			7,154,570.00	7,154,570.00	7,154,570.00+	100.00%+	7,684,300.00	7,387,208.34	7,575,551.20
Sub Total: Personnel Cost			204,880,890.00	204,880,890.00	204,880,890.00+	100.00%+	198,364,000.00	190,689,796.44	195,551,805.72
20007001/22020101 Local Travel and Transport - Training	9,935,000.00	1,170,000.00	4,000,000.00	2,899,961.00	1,729,961.00+	59.65%+	3,000,000.00	2,883,924.61	2,957,454.74
20007001/22020102 Local Travel and Transport - Others	9,477,500.00	6,390,000.00	8,000,000.00	6,799,923.00	409,923.00+	6.03%+	8,000,000.00	7,690,465.54	7,886,551.02
20007001/22020103 International Transport and Travels - Training	130,000.00		3,000,000.00	799,971.00	799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20007001/22020201 Electricity Charges	60,000.00								
20007001/22020203 Internet Access Charges	435,000.00	223,900.00	2,000,000.00	1,199,980.00	976,080.00+	81.34%+	1,200,100.00	1,153,569.86	1,182,981.72
20007001/22020204 Satellite Broadcasting Access Charges	928,250.00								
20007001/22020206 Sewerage Charges	825,000.00								
20007001/22020208 Software Charges/Licensed Renewal	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00			6,000,000.00	5,767,849.10	5,914,910.33
20007001/22020301 Office Stationeries/Computer Consumables	4,217,650.00	2,206,100.00	4,000,000.00	3,399,961.00	1,193,861.00+	35.11%+	3,999,700.00	3,845,232.77	3,943,269.75
20007001/22020303 Newspapers	1,841,675.00								
20007001/22020309 Uniforms & Other Clothing	100,000.00	60,000.00	100,000.00	59,999.00	1.00-	0.00%-	97,700.00	96,130.85	98,572.21
20007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	714,550.00	1,778,600.00	3,500,000.00	3,099,966.00	1,321,366.00+	42.63%+	3,000,000.00	2,883,924.61	2,957,454.74
20007001/22020402 Maintenance of Office Furniture	1,832,500.00	1,539,050.00	4,000,000.00	3,199,961.00	1,660,911.00+	51.90%+	3,000,000.00	2,883,924.61	2,957,454.74
20007001/22020403 Maintenance of Office Building Residential Qtrs.	2,476,500.00	1,214,850.00	3,000,000.00	2,299,971.00	1,085,121.00+	47.18%+	2,000,000.00	1,922,616.33	1,971,629.06
20007001/22020404 Maintenance of Office/IT Equipment	1,339,500.00	1,592,150.00	3,000,000.00	2,799,971.00	1,207,821.00+	43.14%+	2,000,000.00	1,922,616.33	1,971,629.06
20007001/22020405 Maintenance of Plants & Generators	2,457,500.00	2,071,600.00	3,000,000.00	2,299,971.00	228,371.00+	9.93%+	3,000,000.00	2,883,924.61	2,957,454.74
20007001/22020406 Other Maintenance Services	1,010,640.00	175,000.00	500,000.00	299,995.00	124,995.00+	41.67%+	300,100.00	288,392.44	295,739.88
20007001/22020501 Local Training	440,000.00	375,000.00	3,000,000.00	1,799,971.00	1,424,971.00+	79.17%+	1,099,700.00	1,057,439.02	1,084,397.89
20007001/22020601 Security Services	2,904,000.00	2,500,050.00	4,680,000.00	2,807,955.00	307,905.00+	10.97%+	5,000,000.00	4,806,540.94	4,929,084.76
20007001/22020701 Financial Consulting	18,850,000.00	4,750,000.00	30,000,000.00	15,399,649.00	10,649,649.00+	69.16%+	18,000,000.00	17,303,547.42	17,744,730.98
20007001/22020702 Information Technology Consulting			3,000,000.00	799,971.00	799,971.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
20007001/22020801 Motor Vehicle Fuel Cost	1,010,450.00	651,700.00	2,000,000.00	3,199,980.00	2,548,280.00+	79.63%+	2,500,600.00	2,403,270.47	2,464,536.62

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023	
	₦	₦	₦	₦		%	₦	₦	₦	
20007001/22020802	Other Transport Equipment Fuel Cost	43,500.00								
20007001/22020803	Plant/Generator Fuel Cost	3,368,000.00	3,141,800.00	5,000,000.00	4,499,952.00	1,358,152.00+	30.18%+	3,000,000.00	2,883,924.61	2,957,454.74
20007001/22020901	Bank Charges (Other Than Interest)	717,526,136.81	579,237,094.55	20,000,000.00	493,999,808.00	85,237,286.55-	17.25%-	135,000,000.00	129,776,605.77	133,085,540.94
20007001/22020902	Insurance Premium			15,006,000.00	1,553,455.00	1,553,455.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
20007001/22020904	Other CRF Bank Charges			5,000,000.00	1,999,952.00	1,999,952.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20007001/22021001	Refreshment & Meals		622,000.00	1,200,000.00	719,988.00	97,988.00+	13.61%+	1,000,000.00	961,308.17	985,814.05
20007001/22021003	Publicity and Advertisements	280,000.00		300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
20007001/22021004	Medical Expenses		227,160.00	500,000.00	299,995.00	72,835.00+	24.28%+	300,100.00	288,392.44	295,739.88
20007001/22021006	Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
20007001/22021007	Welfare Packages	3,495,000.00	749,000.00	1,500,000.00	1,079,983.00	330,983.00+	30.65%+	1,000,000.00	961,308.17	985,814.05
20007001/22021008	Subscription to Professional Bodies			500,000.00	299,995.00	299,995.00+	100.00%+	350,500.00	336,457.86	345,031.27
20007001/22021009	Sporting Activities			300,000.00						
20007001/22021014	Annual Budget Expenses and Administration	3,000,000.00		250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
20007001/22021016	Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
20007001/22021019	Medical Expenses - International			5,060,000.00	1,035,951.00	1,035,951.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
Sub-Total: Overhead		795,198,351.81	617,175,054.55	142,096,000.00	565,606,226.00	51,568,828.55-	9.12%-	220,000,000.00	211,487,802.04	216,879,969.81
Total Recurrent Expenditure		795,198,351.81	617,175,054.55	346,976,890.00	770,487,116.00	153,312,061.45+	19.90%+	418,364,000.00	402,177,598.48	412,431,775.53
20008001 - Board of Internal Revenue										
20008001/21010101	Basic Salary	227,917,644.24	246,580,850.92	104,909,230.00	104,909,230.00	141,671,620.92-	135.04%-	127,184,200.00	122,264,393.72	125,381,789.50
20008001/21010103	Consolidated Revenue Fund Charges - Salaries			5,677,810.00	5,677,810.00	5,677,810.00+	100.00%+	5,678,200.00	5,458,123.30	5,597,280.75
20008001/21020101	Housing/Rent Allowance			53,352,490.00	53,352,490.00	53,352,490.00+	100.00%+	61,085,200.00	58,721,736.77	60,218,971.40
20008001/21020102	Transport Allowance			12,676,800.00	12,676,800.00	12,676,800.00+	100.00%+	10,576,300.00	10,167,564.50	10,426,799.46
20008001/21020103	Meal Subsidy			5,658,600.00	5,658,600.00	5,658,600.00+	100.00%+	4,442,900.00	4,270,515.52	4,379,393.12
20008001/21020104	Utility Allowance			3,512,560.00	3,512,560.00	3,512,560.00+	100.00%+	2,445,300.00	2,350,398.55	2,410,325.45
20008001/21020105	Entertainment Allowance			522,000.00	522,000.00	522,000.00+	100.00%+	486,200.00	467,195.77	479,102.63
20008001/21020106	Leave Allowance	15,340,436.32		15,814,250.00	15,814,250.00	15,814,250.00+	100.00%+	12,138,100.00	11,668,832.76	11,966,349.51
20008001/21020107	Domestic Staff Allowance							10,069,600.00	9,679,819.79	9,926,626.48
Sub Total: Personnel Cost		243,258,080.56	246,580,850.92	202,123,740.00	202,123,740.00	44,457,110.92-	21.99%-	234,106,000.00	225,048,580.67	230,786,638.08
20008001/22020101	Local Travel and Transport - Training			9,000,000.00	399,913.00	399,913.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
20008001/22020102	Local Travel and Transport - Others			15,000,000.00	13,999,856.00	13,999,856.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
20008001/22020201	Electricity Charges			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
20008001/22020203	Internet Access Charges			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
20008001/22020205	Water Rate			200,000.00	119,998.00	119,998.00+	100.00%+			
20008001/22020301	Office Stationeries/Computer Consumables			8,000,000.00	8,799,923.00	8,799,923.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,910.33
20008001/22020305	Printing of Non Security Documents			10,000,000.00	8,999,904.00	8,999,904.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
20008001/22020306	Printing of Security Documents			3,000,000.00	10,799,971.00	10,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20008001/22020401	Maintenance of Motor Vehicle/Transport Equipment			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
20008001/22020402	Maintenance of Office Furniture			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
20008001/22020403	Maintenance of Office Building Residential Qtrs.			5,000,000.00	4,999,952.00	4,999,952.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20008001/22020404	Maintenance of Office/IT Equipment			8,000,000.00	6,799,923.00	6,799,923.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
20008001/22020405	Maintenance of Plants & Generators			2,000,000.00	2,199,980.00	2,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20008001/22020406	Other Maintenance Services			2,000,000.00	1,699,980.00	1,699,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20008001/22020501	Local Training			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
20008001/22020602	Office Rent			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+			
20008001/22020604	Security Vote (Including Operations)			20,506,000.00						
20008001/22020703	Legal Services			6,000,000.00	8,599,942.00	8,599,942.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
20008001/22020801 Motor Vehicle Fuel Cost			13,129,000.00	12,877,273.00	12,877,273.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
20008001/22020803 Plant/Generator Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
20008001/22021001 Refreshment & Meals			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
20008001/22021003 Publicity and Advertisements			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
20008001/22021004 Medical Expenses			5,000,000.00	3,179,949.00	3,179,949.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
20008001/22021006 Postages & courier Services			1,000,000.00	599,990.00	599,990.00+	100.00%+	800,000.00	769,046.58	788,647.44
20008001/22021007 Welfare Packages	200,000,000.00	20,000,000.00	162,471,000.00	157,481,040.00	137,481,040.00+	87.30%+	55,000,000.00	52,871,950.54	54,220,031.22
20008001/22021000 Sporting Activities			300,000.00						
20008001/22021010 Direct Teaching & Laboratory Cost				783.00	783.00-	100.00%-			
20008001/22021012 Promotion Service wide				784.00	784.00-	100.00%-			
20008001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
20008001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,000.00	144,196.27	147,864.66
Sub-Total: Overhead	200,000,000.00	20,000,000.00	320,506,000.00	271,495,545.00	251,495,545.00+	92.63%+	150,200,000.00	144,388,490.28	148,069,825.03
Total Recurrent Expenditure	443,258,080.56	266,580,850.92	522,629,740.00	473,619,285.00	207,038,434.08+	43.71%+	384,306,000.00	369,437,070.95	378,856,463.11
20009001 - Abia Gaming Commission									
20009001/22020101 Local Travel and Transport - Training	100,000.00		1,000,000.00				1,000,000.00	961,308.17	985,814.05
20009001/22020102 Local Travel and Transport - Others		200,000.00	1,000,000.00	1,199,980.00	999,980.00+	83.33%+	1,000,000.00	961,308.17	985,814.05
20009001/22020301 Office Stationeries/Computer Consumables			150,000.00	89,998.00	89,998.00+	100.00%+	200,100.00	192,261.59	197,156.04
20009001/22020306 Printing of Security Documents			250,000.00	149,997.00	149,997.00+	100.00%+	100,000.00	96,130.85	98,572.21
20009001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,000.00	359,994.00	359,994.00+	100.00%+	500,600.00	480,654.14	492,906.60
20009001/22020402 Maintenance of Office Furniture			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
20009001/22020801 Motor Vehicle Fuel Cost	100,000.00		200,000.00	119,998.00	119,998.00+	100.00%+	399,800.00	384,523.29	394,323.72
20009001/22021003 Publicity and Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	99,700.00	96,130.85	98,572.21
20009001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
20009001/22021006 Postages & courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	50,000.00	48,065.42	49,280.82
20009001/22021007 Welfare Packages		60,000.00	200,000.00	119,998.00	59,998.00+	50.00%+	200,400.00	192,261.59	197,156.04
20009001/22021014 Annual Budget Expenses & Administration	100,000.00	140,000.00	250,000.00	149,997.00	9,997.00+	6.66%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	300,000.00	400,000.00	4,850,000.00	2,909,950.00	2,509,950.00+	86.25%+	4,000,000.00	3,845,232.77	3,943,187.90
Total Recurrent Expenditure	300,000.00	400,000.00	4,850,000.00	2,909,950.00	2,509,950.00+	86.25%+	4,000,000.00	3,845,232.77	3,943,187.90
22001001 - Ministry of Trade and Investment									
22001001/21010101 Basic Salary	210,603,084.37	301,687,120.99	135,003,280.00	135,003,280.00	166,683,840.99-	123.47%-	145,861,900.00	140,218,070.04	143,793,237.32
22001001/21010102 Overtime Payments			10,332,000.00	10,332,000.00	10,332,000.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,910.33
22001001/21020101 Housing/Rent Allowance			56,255,580.00	56,255,580.00	56,255,580.00+	100.00%+	54,657,900.00	52,543,144.61	53,882,838.36
22001001/21020102 Transport Allowance			14,258,380.00	14,258,380.00	14,258,380.00+	100.00%+	15,208,800.00	14,619,940.24	14,992,698.37
22001001/21020103 Meal Subsidy			6,089,360.00	6,089,360.00	6,089,360.00+	100.00%+	6,457,400.00	6,207,743.78	6,366,017.16
22001001/21020104 Utility Allowance			3,660,380.00	3,660,380.00	3,660,380.00+	100.00%+	2,703,000.00	2,598,992.85	2,665,251.74
22001001/21020105 Entertainment Allowance			852,770.00	852,770.00	852,770.00+	100.00%+	1,324,100.00	1,273,125.81	1,305,585.27
22001001/21020106 Leave Allowance	19,572,105.60		13,059,130.00	13,059,130.00	13,059,130.00+	100.00%+	21,055,200.00	20,240,290.17	20,756,354.50
22001001/21020107 Domestic Staff Allowance			9,898,470.00	9,898,470.00	9,898,470.00+	100.00%+	8,231,700.00	7,912,935.34	8,114,683.17
Sub Total: Personnel Cost	230,175,189.97	301,687,120.99	249,409,350.00	249,409,350.00	52,277,770.99-	20.96%-	261,500,000.00	251,382,091.94	257,791,576.22
22001001/22020101 Local Travel and Transport - Training			1,000,000.00				1,000,000.00	961,308.17	985,814.05
22001001/22020102 Local Travel and Transport - Others			320,000.00	1,691,889.00	1,691,889.00+	100.00%+	500,600.00	480,654.14	492,906.60
22001001/22020103 International Transport and Travels - Training			1,500,000.00				1,200,400.00	1,153,569.86	1,182,981.72
22001001/22020202 Telephone Charge			10,000.00	5,999.00	5,999.00+	100.00%+			
22001001/22020203 Internet Access Charges			30,000.00	17,999.00	17,999.00+	100.00%+	50,400.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
22001001/22020205			25,000.00	14,999.00	14,999.00+	100.00%+			
22001001/22020301	300,000.00	400,000.00	400,000.00	239,996.00	160,004.00-	66.67%-	500,300.00	480,654.14	492,906.60
22001001/22020309			15,000.00	8,999.00	8,999.00+	100.00%+			
22001001/22020401			100,000.00	59,999.00	59,999.00+	100.00%+	150,100.00	144,196.27	147,864.66
22001001/22020402			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
22001001/22020404			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
22001001/22020405			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
22001001/22020406			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
22001001/22020501			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
22001001/22020801			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
22001001/22020803			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
22001001/22021001			250,000.00	149,997.00	149,997.00+	100.00%+	95,500.00	96,130.85	98,572.21
22001001/22021003			300,000.00	179,997.00	179,997.00+	100.00%+	50,400.00	48,065.42	49,280.82
22001001/22021004			300,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
22001001/22021006			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
22001001/22021007	250,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
22001001/22021009			200,000.00				300,100.00	288,392.44	295,739.88
22001001/22021014			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
22001001/22021016			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	550,000.00	400,000.00	8,000,000.00	4,799,832.00	4,399,832.00+	91.67%+	8,100,000.00	7,786,596.39	7,984,995.18
Total Recurrent Expenditure	230,725,189.97	302,087,120.99	257,409,350.00	254,209,182.00	47,877,938.99-	18.83%-	269,600,000.00	259,168,688.33	265,776,571.40
28001001 - Ministry of Science and Technology									
28001001/21010101	73,587,128.10	93,934,007.37	58,836,790.00	58,836,790.00	35,097,217.37-	59.65%-	61,207,700.00	58,839,361.43	60,339,594.21
28001001/21010102			3,447,230.00	3,447,230.00	3,447,230.00+	100.00%+	4,631,500.00	4,452,241.22	4,565,752.63
28001001/21020101			21,999,620.00	21,999,620.00	21,999,620.00+	100.00%+	20,326,500.00	19,539,913.64	20,038,124.60
28001001/21020102			3,758,400.00	3,758,400.00	3,758,400.00+	100.00%+	3,639,800.00	3,498,604.30	3,587,806.74
28001001/21020103			1,538,400.00	1,538,400.00	1,538,400.00+	100.00%+	2,012,000.00	1,935,901.66	1,985,260.60
28001001/21020104			1,580,780.00	1,580,780.00	1,580,780.00+	100.00%+	1,284,500.00	1,234,397.59	1,265,866.55
28001001/21020105			698,190.00	698,190.00	698,190.00+	100.00%+	678,300.00	651,940.92	668,556.12
28001001/21020106			3,961,250.00	3,961,250.00	3,961,250.00+	100.00%+	4,782,700.00	4,597,543.90	4,714,760.29
28001001/21020107			3,538,740.00	3,538,740.00	3,538,740.00+	100.00%+	2,180,000.00	2,095,167.31	2,148,578.63
Sub Total: Personnel Cost	73,587,128.10	93,934,007.37	99,359,400.00	99,359,400.00	5,425,392.63+	5.46%+	100,743,000.00	96,845,072.07	99,314,300.26
28001001/22020101			1,500,000.00				1,500,600.00	1,441,962.30	1,478,721.61
28001001/22020102	1,890,000.00		1,400,000.00	1,739,973.00	1,739,973.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
28001001/22020203			200,000.00	119,998.00	119,998.00+	100.00%+	200,700.00	192,261.59	197,156.04
28001001/22020205			50,000.00	29,999.00	29,999.00+	100.00%+			
28001001/22020208			100,000.00	59,999.00	59,999.00+	100.00%+	97,000.00	96,130.85	98,572.21
28001001/22020301			400,000.00	239,996.00	239,996.00+	100.00%+	999,700.00	961,308.17	985,814.05
28001001/22020309			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
28001001/22020401		200,000.00	500,000.00	299,995.00	99,995.00+	33.33%+	1,000,000.00	961,308.17	985,814.05
28001001/22020402			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
28001001/22020403			200,000.00	119,998.00	119,998.00+	100.00%+	500,600.00	480,654.14	492,906.60
28001001/22020404			200,000.00	119,998.00	119,998.00+	100.00%+	699,900.00	672,915.73	690,063.60
28001001/22020405			200,000.00	119,998.00	119,998.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
28001001/22020406			150,000.00	89,998.00	89,998.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
28001001/22020501			1,500,000.00	899,985.00	899,985.00+	100.00%+	500,600.00	480,654.14	492,906.60

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
28001001/22020702 Information Technology Consulting			200,000.00	119,998.00	119,998.00+	100.00%+	1,399,500.00	1,345,831.45	1,380,138.73
28001001/22020801 Motor Vehicle Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
28001001/22020803 Plant/Generator Fuel Cost	150,000.00		300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
28001001/22021001 Refreshment & Meals			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
28001001/22021003 Publicity and Advertisements			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
28001001/22021004 Medical Expenses			200,000.00	119,998.00	119,998.00+	100.00%+	399,800.00	384,523.29	394,323.72
28001001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
28001001/22021007 Welfare Packages			1,300,000.00	779,987.00	779,987.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
28001001/22021009 Sporting Activities			150,000.00	89,998.00	89,998.00+	100.00%+			
28001001/22021014 Annual Budget Expenses And Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
28001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	2,040,000.00	200,000.00	10,000,000.00	5,999,899.00	5,799,899.00+	96.67%+	14,150,000.00	13,602,510.92	13,949,194.96
Total Recurrent Expenditure	75,627,128.10	94,134,007.37	109,359,400.00	105,359,299.00	11,225,291.63+	10.65%+	114,893,000.00	110,447,582.99	113,263,495.22
29001001 - Ministry of Transport									
29001001/21010101 Basic Salary	87,427,126.76	75,664,938.55	37,932,340.00	37,932,340.00	37,732,598.55-	99.47%-	48,070,900.00	46,211,338.27	47,389,597.27
29001001/21010102 Overtime Payments			3,300,390.00	3,300,390.00	3,300,390.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
29001001/21010103 Consolidated Revenue Fund Charges - Salaries			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
29001001/21020101 Housing/Rent Allowance			16,378,390.00	16,378,390.00	16,378,390.00+	100.00%+	17,428,600.00	16,754,240.52	17,181,423.29
29001001/21020102 Transport Allowance			4,614,190.00	4,614,190.00	4,614,190.00+	100.00%+	4,427,300.00	4,255,703.68	4,364,209.28
29001001/21020103 Meal Subsidy			1,569,720.00	1,569,720.00	1,569,720.00+	100.00%+	1,886,000.00	1,813,492.47	1,859,729.64
29001001/21020104 Utility Allowance			1,335,980.00	1,335,980.00	1,335,980.00+	100.00%+	1,320,500.00	1,269,296.01	1,301,656.47
29001001/21020105 Entertainment Allowance			600,770.00	600,770.00	600,770.00+	100.00%+	564,500.00	542,875.73	556,714.39
29001001/21020106 Leave Allowance	147,251.67		3,828,700.00	3,828,700.00	3,828,700.00+	100.00%+	5,106,900.00	4,909,525.95	5,034,696.16
29001001/21020107 Domestic Staff Allowance			5,128,770.00	5,128,770.00	5,128,770.00+	100.00%+	4,864,300.00	4,675,594.46	4,794,804.36
Sub Total: Personnel Cost	87,574,378.43	75,664,938.55	76,489,250.00	76,489,250.00	824,311.45+	1.08%+	86,669,000.00	83,315,991.60	85,440,285.61
29001001/22020101 Local Travel and Transport - Training	455,000.00		1,500,000.00				1,500,600.00	1,441,962.30	1,478,721.61
29001001/22020102 Local Travel and Transport - Others			500,000.00	1,199,981.00	1,199,981.00+	100.00%+	500,600.00	480,654.14	492,906.60
29001001/22020301 Office Stationaries /Computer Consumables	150,000.00		900,000.00	539,991.00	539,991.00+	100.00%+	999,700.00	961,308.17	985,814.05
29001001/22020305 Printing of Non Security Documents			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	336,457.86	345,031.27
29001001/22020309 Uniforms and other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		200,000.00	400,000.00	239,996.00	239,996.00+	16.67%+	399,800.00	384,523.29	394,323.72
29001001/22020402 Maintenance of Office Furniture			250,000.00	149,997.00	149,997.00+	100.00%+	246,500.00	240,327.01	246,447.54
29001001/22020403 Maintenance of Office Building Residential Quarters			550,000.00	329,994.00	329,994.00+	100.00%+	549,800.00	528,719.45	542,198.94
29001001/22020405 Maintenance of Plants & Generators			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	336,457.86	345,031.27
29001001/22020406 Other Maintenance Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
29001001/22020501 Local Training			250,000.00	149,997.00	149,997.00+	100.00%+	249,700.00	240,327.01	246,447.54
29001001/22020703 Legal Services			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
29001001/22020801 Motor Vehicle Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
29001001/22020803 Plant/Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29001001/22021001 Refreshment & Meals			100,000.00	59,999.00	59,999.00+	100.00%+	100,000.00	96,130.85	98,572.21
29001001/22021003 Publicity and Advertisements	150,000.00		250,000.00	149,997.00	149,997.00+	100.00%+	249,700.00	240,327.01	246,447.54
29001001/22021004 Medical Expenses	68,370.00		300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29001001/22021006 Postage and Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29001001/22021007 Welfare Packages			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
29001001/22021008 Subscription to Professional Bodies			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29001001/22021009 Sporting Activities			100,000.00	59,999.00	59,999.00+	100.00%+			

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
29001001/22021014 Annual Budgeting Expenses & Administration		200,000.00	250,000.00	149,997.00	50,003.00-	33.34%-	250,000.00	240,327.01	246,447.54
29001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
29001001/22021019 Medical Expenses - International			150,000.00	89,998.00	89,998.00+	100.00%+			
Sub-Total: Overhead	823,370.00	400,000.00	8,650,000.00	5,189,909.00	4,789,909.00+	92.29%+	8,500,000.00	8,171,119.57	8,379,328.50
Total Recurrent Expenditure	88,397,748.43	76,064,938.55	85,139,250.00	81,679,159.00	5,614,220.45+	6.87%+	95,169,000.00	91,487,111.17	93,819,614.11
29007001 - Abia State Insurance Manifest Scheme									
29007001/21010101 Basic Salary	60,000,000.00		30,200,000.00	30,200,000.00	30,200,000.00+	100.00%+	17,000,000.00	16,342,239.26	16,758,915.97
Sub Total: Personnel Cost	60,000,000.00		30,200,000.00	30,200,000.00	30,200,000.00+	100.00%+	17,000,000.00	16,342,239.26	16,758,915.97
29007001/22020101 Local Travel and Transport - Training			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29007001/22020102 Local Travel and Transport - Others			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
29007001/22020301 Office Stationaries /Computer Consumables			100,000.00	59,999.00	59,999.00+	100.00%+	99,400.00	96,130.85	98,572.21
29007001/22020305 Printing of Non Security Documents			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
29007001/22020309 Uniforms and other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29007001/22020401 Maintenance of Motor Vehicle /Ambulance Services			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
29007001/22020402 Maintenance of Office Furniture			80,000.00	47,999.00	47,999.00+	100.00%+	80,200.00	76,904.68	78,862.65
29007001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29007001/22020406 Other Maintenance Services			20,000.00	11,999.00	11,999.00+	100.00%+	20,400.00	19,226.17	19,709.66
29007001/22020803 Plant/Generator Fuel Cost			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29007001/22021004 Medical Expenses			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
29007001/22021007 Welfare Packages			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29007001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
29007001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			4,000,000.00	2,399,957.00	2,399,957.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,352.63
Total Recurrent Expenditure	60,000,000.00		34,200,000.00	32,599,957.00	32,599,957.00+	100.00%+	20,000,000.00	19,226,163.87	19,716,268.60
29053001 - Abia Transport Corporation (Abia Line Network)									
29053001/21010101 Basic Salary	37,887,899.96		101,280,190.00	101,280,190.00	101,280,190.00+	100.00%+	58,279,800.00	56,025,224.05	57,453,709.73
29053001/21020101 Housing/Rent Allowance			34,451,410.00	34,451,410.00	34,451,410.00+	100.00%+	34,451,400.00	33,118,422.63	33,962,841.46
29053001/21020102 Transport Allowance			12,388,810.00	12,388,810.00	12,388,810.00+	100.00%+	12,388,400.00	11,909,464.56	12,213,114.79
29053001/21020103 Meal Subsidy			5,281,200.00	5,281,200.00	5,281,200.00+	100.00%+	5,280,900.00	5,076,860.77	5,206,304.18
29053001/21020104 Utility Allowance			2,764,800.00	2,764,800.00	2,764,800.00+	100.00%+	2,764,700.00	2,657,824.92	2,725,583.37
29053001/21020105 Entertainment Allowance			2,384,860.00	2,384,860.00	2,384,860.00+	100.00%+	2,385,300.00	2,292,585.41	2,351,037.71
29053001/21020106 Leave Allowance			10,128,020.00	10,128,020.00	10,128,020.00+	100.00%+	10,128,400.00	9,736,148.54	9,984,392.76
29053001/21020107 Domestic Staff Allowance			108,280.00	108,280.00	108,280.00+	100.00%+	108,100.00	104,090.45	106,741.92
Sub Total: Personnel Cost	37,887,899.96		168,787,570.00	168,787,570.00	168,787,570.00+	100.00%+	125,787,000.00	120,920,621.34	124,003,725.92
29053001/22020102 Local Travel and Transport - Others			1,000,000.00	599,990.00	599,990.00+	100.00%+	300,000.00	288,392.44	295,739.88
29053001/22020301 Office Stationaries /Computer Consumables			700,000.00	419,993.00	419,993.00+	100.00%+	200,000.00	192,261.59	197,156.04
29053001/22020309 Uniforms and other Clothing			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
29053001/22020401 Maintenance of Motor Vehicle /Transport Equipment			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
29053001/22020404 Maintenance of office /IT Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
29053001/22020406 Other Maintenance Services			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,000.00	1,441,962.30	1,478,721.61
29053001/22020601 Security Services			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
29053001/22020602 Office Rent			9,000,000.00	5,399,913.00	5,399,913.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
29053001/22020801 Motor Vehicle Fuel Cost							1,000,000.00	961,308.17	985,814.05
Sub-Total: Overhead			25,200,000.00	15,119,755.00	15,119,755.00+	100.00%+	11,000,000.00	10,574,390.15	10,843,957.52
Total Recurrent Expenditure	37,887,899.96		193,987,570.00	183,907,325.00	183,907,325.00+	100.00%+	136,787,000.00	131,495,011.49	134,847,683.44

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
29056001 - Abia State Transport Loan Scheme									
29056001/22020101 Local Travel and Transport - Training	100,000.00	200,000.00	1,000,000.00	99,990.00	100,010.00-	100.02%-	1,500,600.00	1,441,962.30	1,478,721.61
29056001/22020102 Local Travel and Transport - Others		175,000.00	500,000.00	799,995.00	624,995.00+	78.12%+	500,600.00	480,654.14	492,906.60
29056001/22020301 Office Stationeries/Computer Consumables	100,000.00		300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
29056001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29056001/22020401 Maintenance of Motor Vehicle/Transport Equipment	100,000.00		150,000.00	89,998.00	89,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
29056001/22020402 Maintenance of Office Furniture			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29056001/22020403 Maintenance of Office Building Residential Qtrs.			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29056001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29056001/22020701 Financial Consulting			50,000.00	29,999.00	29,999.00+	100.00%+			
29056001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
29056001/22020803 Plant/Generator Fuel Cost		52,000.00	200,000.00	119,998.00	67,998.00+	56.67%+	200,400.00	192,261.59	197,156.04
29056001/22021004 Medical Expenses			100,000.00	59,999.00	59,999.00+	100.00%+	97,200.00	96,130.85	98,572.21
29056001/22021014 Annual Budget Expenses & Administration		398,000.00	250,000.00	149,997.00	248,003.00-	165.34%-	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	300,000.00	825,000.00	3,000,000.00	1,799,967.00	974,967.00+	54.17%+	3,700,000.00	3,556,840.33	3,647,438.31
Total Recurrent Expenditure	300,000.00	825,000.00	3,000,000.00	1,799,967.00	974,967.00+	54.17%+	3,700,000.00	3,556,840.33	3,647,438.31
29057001 - Traffic & Indiscipline Management Agency of Abia									
29057001/21010101 Basis Salary	78,800,000.00	85,200,000.00	72,000,000.00	84,200,000.00	1,000,000.00-	1.19%-	90,000,000.00	64,342,279.89	65,982,822.05
Sub Total: Personnel Cost	78,800,000.00	85,200,000.00	72,000,000.00	84,200,000.00	1,000,000.00-	1.19%-	90,000,000.00	64,342,279.89	65,982,822.05
29057001/22020101 Local Travel and Transport - Training			500,000.00				500,600.00	480,654.14	492,906.60
29057001/22020102 Local Travel and Transport - Others			500,000.00	599,990.00	599,990.00+	100.00%+	399,800.00	384,523.29	394,323.72
29057001/22020301 Office Stationeries/Computer Consumables			200,000.00	119,998.00	119,998.00+	100.00%+	299,800.00	288,392.44	295,739.88
29057001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22020401 Maintenance of Motor Vehicle/Transport			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29057001/22020402 Maintenance of Office Furniture			50,000.00	29,999.00	29,999.00+	100.00%+	99,000.00	96,130.85	98,572.21
29057001/22020403 Maintenance of Office Building Residential Qtrs.			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22020404 Maintenance of Office / IT Equipment			150,000.00	89,998.00	89,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
29057001/22020411 Maintenance of Communication Equipment			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
29057001/22020501 Local Training			250,000.00	149,997.00	149,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22020601 Security Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
29057001/22020703 Legal Services			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
29057001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
29057001/22020803 Plant/Generator Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
29057001/22021003 Publicity & Advertisements			150,000.00	89,998.00	89,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22021004 Medical Expenses			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29057001/22021007 Welfare Packages			200,000.00	239,996.00	239,996.00+	100.00%+	200,400.00	192,261.59	197,156.04
29057001/22021009 Sporting Activities			200,000.00						
29057001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
29057001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			4,600,000.00	2,759,950.00	2,759,950.00+	100.00%+	4,500,000.00	4,325,886.91	4,436,038.59
Total Recurrent Expenditure	78,800,000.00	85,200,000.00	76,600,000.00	86,959,950.00	1,759,950.00+	2.02%+	94,500,000.00	68,668,166.80	70,418,860.64
29001002 - Abia State Fire Services									
29001002/21010101 Basic Salary		37,603,766.59	25,667,310.00	25,667,310.00	11,936,456.59-	46.50%-	19,312,200.00	18,566,220.98	19,039,603.49
29001002/21020101 Housing / Rent Allowance							9,786,300.00	9,407,288.85	9,647,145.92

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
29001002/21020102							2,267,700.00	2,180,246.99	2,235,826.56
29001002/21020103			735,600.00	735,600.00	735,600.00+	100.00%+	978,400.00	940,159.36	964,121.75
29001002/21020104			386,400.00	386,400.00	386,400.00+	100.00%+	539,000.00	517,952.81	531,149.09
29001002/21020105			18,000.00	18,000.00	18,000.00+	100.00%+	36,000.00	34,607.06	35,486.56
29001002/21020106			1,510,760.00	1,510,760.00	1,510,760.00+	100.00%+	3,304,900.00	3,177,199.49	3,258,201.88
29001002/21020107			529,970.00	529,970.00	529,970.00+	100.00%+	794,700.00	764,193.89	783,670.90
29001002/21020111			4,107,810.00	4,107,810.00	4,107,810.00+	100.00%+	8,262,900.00	7,943,000.28	8,145,516.85
29001002/21020114			3,107,810.00	3,107,810.00	3,107,810.00+	100.00%+	8,262,900.00	7,943,000.28	8,145,516.85
Sub Total: Personnel Cost		37,603,766.59	36,063,660.00	36,063,660.00	1,540,106.59-	4.27%-	53,545,000.00	51,473,869.99	52,786,239.85
29001002/22020101		250,000.00	500,000.00	299,995.00	49,995.00+	16.67%+	150,400.00	144,196.27	147,864.66
29001002/22020102		250,000.00	500,000.00	299,995.00	49,995.00+	16.67%+	50,400.00	48,065.42	49,280.82
29001002/22020301							50,100.00	48,065.42	49,280.82
29001002/22020305							50,400.00	48,065.42	49,280.82
29001002/22020309			500,000.00	299,995.00	299,995.00+	100.00%+	50,400.00	48,065.42	49,280.82
29001002/22020401		250,000.00	500,000.00	299,995.00	49,995.00+	16.67%+	2,500,600.00	2,403,270.47	2,464,536.62
29001002/22020402			100,000.00	59,999.00	59,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
29001002/22020404			100,000.00	59,999.00	59,999.00+	100.00%+	98,000.00	96,130.85	98,572.21
29001002/22020405			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
29001002/22020406			300,000.00	179,997.00	179,997.00+	100.00%+	750,300.00	720,981.15	739,354.99
29001002/22020501							150,100.00	144,196.27	147,864.66
29001002/22020802		250,000.00	550,000.00	329,994.00	79,994.00+	24.24%+	249,700.00	240,327.01	246,447.54
29001002/22020803			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
29001002/22021003							99,700.00	96,130.85	98,572.21
29001002/22021004			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
29001002/22021007			600,000.00	359,994.00	359,994.00+	100.00%+	99,700.00	96,130.85	98,572.21
29001002/22021014			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead		1,000,000.00	4,500,000.00	2,699,954.00	1,699,954.00+	62.96%+	5,000,000.00	4,806,540.94	4,928,937.41
Total Recurrent Expenditure		38,603,766.59	40,563,660.00	38,763,614.00	159,847.41+	0.41%+	58,545,000.00	56,280,410.93	57,715,177.26
31001001 - Ministry Of Energy & Mineral Resources									
31001001/21010101	24,300,537.73	3,741,241.47	18,036,470.00	18,036,470.00	14,295,228.53+	79.26%+			
31001001/21010102			1,270,150.00	1,270,150.00	1,270,150.00+	100.00%+			
31001001/21010103			8,238,780.00	8,238,780.00	8,238,780.00+	100.00%+			
31001001/21020101			5,326,800.00	5,326,800.00	5,326,800.00+	100.00%+			
31001001/21020102			1,364,800.00	1,364,800.00	1,364,800.00+	100.00%+			
31001001/21020103			602,400.00	602,400.00	602,400.00+	100.00%+			
31001001/21020104			342,000.00	342,000.00	342,000.00+	100.00%+			
31001001/21020105			54,000.00	54,000.00	54,000.00+	100.00%+			
31001001/21020106			1,011,940.00	1,011,940.00	1,011,940.00+	100.00%+			
31001001/21020107			1,059,930.00	1,059,930.00	1,059,930.00+	100.00%+			
Sub Total: Personnel Cost	24,300,537.73	3,741,241.47	37,307,270.00	37,307,270.00	33,566,028.53+	89.97%+			
31001001/22020101			1,500,400.00	900,225.00	900,225.00+	100.00%+			
31001001/22020102			2,000,470.00	1,200,262.00	1,200,262.00+	100.00%+			
31001001/22020301			600,140.00	360,078.00	360,078.00+	100.00%+			
31001001/22020309			100,040.00	60,023.00	60,023.00+	100.00%+			
31001001/22020401			1,390,410.00	834,232.00	834,232.00+	100.00%+			
31001001/22020402			400,507.00	240,300.00	240,300.00+	100.00%+			

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
31001001/22020404 Maintenance of Office / IT Equipment			201,613.00	120,965.00	120,965.00+	100.00%+			
31001001/22020405 Maintenance of Plants and Generator			400,460.00	240,272.00	240,272.00+	100.00%+			
31001001/22020406 Other Maintenance Service			205,170.00	123,100.00	123,100.00+	100.00%+			
31001001/22020801 Motor Vehicle Fuel Costs	150,000.00		1,000,650.00	600,380.00	600,380.00+	100.00%+			
31001001/22021004 Medical Expenses			300,060.00	180,033.00	180,033.00+	100.00%+			
31001001/22021014 Annual Budget Expenses and Administration			250,050.00	150,027.00	150,027.00+	100.00%+			
31001001/22021016 Servicom			150,030.00	90,016.00	90,016.00+	100.00%+			
Sub-Total: Overhead	150,000.00		8,500,000.00	5,099,913.00	5,099,913.00+	100.00%+			
Total Recurrent Expenditure	24,450,537.73	3,741,241.47	45,807,270.00	42,407,183.00	38,665,941.53+	91.18%+			
32001001 - Ministry of Petroleum and Minerals Resources									
32001001/21010101 Basic Salary	47,271,117.61	85,587,848.17	29,451,080.00	29,451,080.00	56,136,768.17-	190.61%-	48,713,400.00	46,827,658.96	48,021,628.69
32001001/21010102 Overtime Payments			2,304,000.00	2,304,000.00	2,304,000.00+	100.00%+	2,303,700.00	2,214,854.05	2,271,324.75
32001001/21020101 Housing /Rent Allowance			11,450,890.00	11,450,890.00	11,450,890.00+	100.00%+	20,840,300.00	20,033,803.07	20,544,602.01
32001001/21020102 Transport Allowance			3,959,780.00	3,959,780.00	3,959,780.00+	100.00%+	6,392,600.00	6,145,236.58	6,301,912.71
32001001/21020103 Meal Subsidy			1,656,080.00	1,656,080.00	1,656,080.00+	100.00%+	2,698,700.00	2,594,456.37	2,660,602.57
32001001/21020104 Utility Allowance			1,167,980.00	1,167,980.00	1,167,980.00+	100.00%+	1,732,300.00	1,665,832.74	1,708,303.01
32001001/21020105 Entertainment Allowance			510,770.00	510,770.00	510,770.00+	100.00%+	582,300.00	560,222.58	574,496.26
32001001/21020106 Leave Allowance			3,272,080.00	3,272,080.00	3,272,080.00+	100.00%+	7,183,700.00	6,905,519.92	7,081,584.52
32001001/21020107 Domestic Staff Allowance			2,743,840.00	2,743,840.00	2,743,840.00+	100.00%+	4,333,700.00	4,166,118.35	4,272,332.46
32001001/21020111 Hazard Allowance			367,315.00	367,315.00	367,315.00+	100.00%+	367,300.00	353,102.95	362,098.65
Sub Total: Personnel Cost	47,271,117.61	85,587,848.17	56,883,815.00	56,883,815.00	28,704,033.17-	50.46%-	95,148,000.00	91,466,805.58	93,798,885.64
32001001/22020101 Local Travel and Transport - Training	280,000.00	321,000.00	900,000.00	539,991.00	218,991.00+	40.55%+	3,000,000.00	2,883,924.61	2,957,454.74
32001001/22020102 Local Travel and Transport - Others	856,000.00		1,600,000.00	959,984.00	959,984.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
32001001/22020301 Office Stationaries /Computer Consumables	300,000.00	400,000.00	500,000.00	299,995.00	100,005.00-	33.34%-	1,000,000.00	961,308.17	985,814.05
32001001/22020309 Uniforms and other Clothing			300,000.00	179,997.00	179,997.00+	100.00%+	397,000.00	384,523.29	394,323.72
32001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		300,000.00	500,000.00	299,995.00	5.00-	0.00%-	1,500,600.00	1,441,962.30	1,478,721.61
32001001/22020402 Maintenance of Office Furniture			400,000.00	239,996.00	239,996.00+	100.00%+	799,600.00	769,046.58	788,647.44
32001001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
32001001/22020404 Maintenance of office /IT Equipment							270,100.00	259,553.18	266,168.72
32001001/22020406 Other Maintenance Services							300,100.00	288,392.44	295,739.88
32001001/22020501 Local Training			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
32001001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
32001001/22020803 Plant/Generator Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	600,200.00	576,784.88	591,490.33
32001001/22021001 Refreshment & Meals			200,000.00	119,998.00	119,998.00+	100.00%+	249,700.00	240,327.01	246,447.54
32001001/22021003 Publicity and Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
32001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	600,200.00	576,784.88	591,490.33
32001001/22021006 Postage and Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	80,400.00	76,904.68	78,862.65
32001001/22021007 Welfare Packages			1,000,000.00	599,990.00	599,990.00+	100.00%+	600,200.00	576,784.88	591,490.33
32001001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
32001001/22021014 Annual Budget Expenses And Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
32001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	1,436,000.00	1,021,000.00	8,150,000.00	4,889,917.00	3,868,917.00+	79.12%+	14,600,000.00	14,035,099.64	14,392,856.38
Total Recurrent Expenditure	48,707,117.61	86,608,848.17	65,033,815.00	61,773,732.00	24,835,116.17-	40.20%-	109,748,000.00	105,501,905.22	108,191,742.02

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
33005001 - Metallurgical Complex									
22005001/21010101 Basic Salary	14,964,273.93	19,491,952.57	11,112,990.00	11,112,990.00	8,378,962.57-	75.40%-	12,486,200.00	12,003,182.45	12,309,223.76
22005001/21010102 Overtime Payment			880,900.00	880,900.00	880,900.00+	100.00%+	880,000.00	846,812.50	868,395.93
22005001/21020101 Housing/Rent Allowance			3,039,970.00	3,039,970.00	3,039,970.00+	100.00%+	2,828,300.00	2,718,491.08	2,787,797.56
22005001/21020102 Transport Allowance			1,339,200.00	1,339,200.00	1,339,200.00+	100.00%+	1,188,000.00	1,142,034.15	1,171,149.00
22005001/21020103 Meal Subsidy			561,600.00	561,600.00	561,600.00+	100.00%+	498,200.00	478,731.50	490,935.38
22005001/21020104 Utility Allowance			284,400.00	284,400.00	284,400.00+	100.00%+	252,100.00	242,249.65	248,419.61
22005001/21020106 Leave Allowance			931,300.00	931,300.00	931,300.00+	100.00%+	1,330,200.00	1,279,074.34	1,311,683.69
Sub Total: Personnel Cost	14,964,273.93	19,491,952.57	18,150,360.00	18,150,360.00	1,341,592.57-	7.39%-	19,463,000.00	18,710,575.78	19,187,604.94
22005001/22020101 Local Travel and Transport - Training			1,000,000.00				200,400.00	192,261.59	197,156.04
22005001/22020102 Local Travel and Transport - Others			1,000,000.00				200,400.00	192,261.59	197,156.04
22005001/22020201 Electricity Charges			150,000.00	89,998.00	89,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020301 Office Stationeries/Computer Consumables			200,000.00	119,998.00	119,998.00+	100.00%+	200,100.00	192,261.59	197,156.04
22005001/22020309 Uniforms and other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	96,800.00	96,130.85	98,572.21
22005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020403 Maintenance of Office Building Residential Quarters			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020405 Maintenance of Plants & Generators			500,000.00	299,995.00	299,995.00+	100.00%+	300,100.00	288,392.44	295,739.88
22005001/22020406 Other Maintenance Services			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020501 Local Training			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
22005001/22020601 Security Services			500,000.00	299,995.00	299,995.00+	100.00%+	300,100.00	288,392.44	295,739.88
22005001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22020803 Plant/Generator Fuel Cost							249,700.00	240,327.01	246,447.54
22005001/22021001 Refreshment & Meals			250,000.00	149,997.00	149,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
22005001/22021003 Publicity and Advertisements			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
22005001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
22005001/22021007 Welfare Packages			500,000.00	419,993.00	419,993.00+	100.00%+	200,400.00	192,261.59	197,156.04
22005001/22021009 Sporting Activities			200,000.00						
22005001/22021014 Annual Budgeting Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
22005001/22021016 Servicom			100,000.00	59,999.00	59,999.00+	100.00%+	150,100.00	144,196.27	147,864.66
22005001/22021019 Medical Expenses - International			200,000.00	119,998.00	119,998.00+	100.00%+			
Sub-Total: Overhead			8,000,000.00	3,599,938.00	3,599,938.00+	100.00%+	3,700,000.00	3,556,840.33	3,647,370.03
Total Recurrent Expenditure	14,964,273.93	19,491,952.57	26,150,360.00	21,750,298.00	2,258,345.43+	10.38%+	23,163,000.00	22,267,416.11	22,834,974.97
34001001 - Ministry of Works									
34001001/21010101 Basic Salary	142,984,693.38	178,777,929.82	84,410,180.00	84,410,180.00	94,367,749.82-	111.80%-	65,338,500.00	62,810,410.29	64,411,899.05
34001001/21010103 Consolidated Revenue Fund Charges - Salaries							8,112,800.00	7,798,828.97	7,997,677.16
34001001/21020101 Housing /Rent Allowance			33,262,740.00	33,262,740.00	33,262,740.00+	100.00%+	33,423,700.00	32,129,969.01	32,949,187.61
34001001/21020102 Transport Allowance			9,524,930.00	9,524,930.00	9,524,930.00+	100.00%+	9,555,800.00	9,186,110.12	9,420,329.16
34001001/21020103 Meal Subsidy			3,538,800.00	3,538,800.00	3,538,800.00+	100.00%+	4,331,300.00	4,163,311.43	4,269,462.81
34001001/21020104 Utility Allowance			2,593,580.00	2,593,580.00	2,593,580.00+	100.00%+	2,602,700.00	2,502,459.17	2,566,263.50
34001001/21020105 Entertainment Allowance			672,770.00	672,770.00	672,770.00+	100.00%+	578,500.00	557,338.62	571,548.69
34001001/21020106 Leave Allowance			8,191,620.00	8,191,620.00	8,191,620.00+	100.00%+	13,523,400.00	13,000,321.55	13,331,785.92
34001001/21020107 Domestic Staff Allowance			7,167,300.00	7,167,300.00	7,167,300.00+	100.00%+	4,864,300.00	4,675,581.02	4,794,790.91
Sub Total: Personnel Cost	142,984,693.38	178,777,929.82	149,361,920.00	149,361,920.00	29,416,009.82-	19.69%-	142,331,000.00	136,824,330.08	140,312,944.81
34001001/22020101 Local Travel and Transport - Training	300,000.00		1,000,000.00	1,399,990.00	1,399,990.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
34001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,499,990.00	1,499,990.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
34001001/22020205 Water Rates			100,000.00	59,999.00	59,999.00+	100.00%+	98,800.00	96,130.85	98,572.21

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
34001001/22020301 Office Stationeries /Computer Consumables	300,000.00	400,000.00	1,500,000.00	899,985.00	499,985.00+	55.55%+	2,500,300.00	2,403,270.47	2,464,536.62
34001001/22020305 Printing of Non Security Documents			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
34001001/22020309 Uniforms and other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment							4,000,000.00	3,845,232.77	3,943,269.75
34001001/22020402 Maintenance of Office Furniture	30,000,000.00		500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
34001001/22020403 Maintenance of Office Building Residential Quarters			500,000.00	299,995.00	299,995.00+	100.00%+	2,500,000.00	2,403,270.47	2,464,536.62
34001001/22020404 Maintenance of office /IT Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
34001001/22020405 Maintenance of Plants & Generators			1,500,000.00	899,985.00	899,985.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
34001001/22020406 Other Maintenance Services	30,000,000.00		100,000.00	59,999.00	59,999.00+	100.00%+	1,099,700.00	1,057,439.02	1,084,397.89
34001001/22020413 Minor Road Maintenance	3,700,000.00								
34001001/22020501 Local Training			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
34001001/22020801 Motor Vehicle Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+	1,399,800.00	1,345,831.45	1,380,138.73
34001001/22020802 Other Transport Equipment Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	949,600.00	913,242.74	936,522.66
34001001/22020803 Plant/Generator Fuel Cost			700,000.00	419,993.00	419,993.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
34001001/22021001 Refreshment & Meals							500,600.00	480,654.14	492,906.60
34001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
34001001/22021006 Postage and Courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
34001001/22021007 Welfare Packages			1,050,000.00	629,989.00	629,989.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
34001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	64,300,000.00	400,000.00	10,600,000.00	8,059,893.00	7,659,893.00+	95.04%+	31,450,000.00	30,233,142.62	31,003,874.93
Total Recurrent Expenditure	207,284,693.38	179,177,929.82	159,961,920.00	157,421,813.00	21,756,116.82-	13.82%-	173,781,000.00	167,057,472.70	171,316,819.74
34004001 - Abia State Road Maintenance Agency (ABROMA)									
34004001/21010101 Basic Salary			11,620,470.00	11,620,470.00	11,620,470.00+	100.00%+	8,620,600.00	8,286,931.28	8,498,219.02
34004001/21010102 Overtime Payments			2,010,000.00	2,010,000.00	2,010,000.00+	100.00%+	2,009,600.00	1,932,229.42	1,981,489.70
34004001/21020101 Housing/Rent Allowance			3,759,790.00	3,759,790.00	3,759,790.00+	100.00%+	3,759,100.00	3,614,238.05	3,706,389.09
34004001/21020102 Transport Allowance			1,929,600.00	1,929,600.00	1,929,600.00+	100.00%+	1,929,200.00	1,854,940.25	1,902,230.32
34004001/21020103 Meal Subsidy			804,000.00	804,000.00	804,000.00+	100.00%+	804,300.00	772,891.75	792,591.62
34004001/21020104 Utility Allowance			454,870.00	454,870.00	454,870.00+	100.00%+	455,000.00	437,272.19	448,411.62
34004001/21020105 Entertainment Allowance			26,420.00	26,420.00	26,420.00+	100.00%+	26,400.00	25,401.62	26,045.80
34004001/21020106 Leave Allowance			1,162,030.00	1,162,030.00	1,162,030.00+	100.00%+	1,162,100.00	1,117,063.20	1,145,534.58
34004001/21020107 Domestic Staff Allowance			183,660.00	183,660.00	183,660.00+	100.00%+	183,700.00	176,553.82	181,051.66
Sub Total: Personnel Cost			21,950,840.00	21,950,840.00	21,950,840.00+	100.00%+	18,950,000.00	18,217,521.79	18,681,963.31
34004001/22020101 Local Travel and Transport - Training			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
34004001/22020102 Local Travel and Transport - Others			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
34004001/22020301 Office Stationeries/Computer Consumables			200,000.00	119,998.00	119,998.00+	100.00%+	299,800.00	288,392.44	295,739.88
34004001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+			
34004001/22020401 Maintenance of Motor Vehicle/Transport Equipment			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
34004001/22020402 Maintenance of Office Furniture			100,000.00	59,999.00	59,999.00+	100.00%+	100,000.00	96,130.85	98,572.21
34004001/22020405 Maintenance of Plants & Generators			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
34004001/22020406 Other Maintenance Services			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
34004001/22020501 Local Training			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
34004001/22020801 Motor Vehicle Fuel Cost			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
34004001/22020802 Other Transport Equipment Fuel Cost			100,000.00	59,999.00	59,999.00+	100.00%+	97,000.00	96,130.85	98,572.21
34004001/22020803 Plant/Generator Fuel Cost			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
34004001/22021001 Refreshment & Meals			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
34004001/22021003 Publicity and Advertisements			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
34004001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
34004001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
34004001/22021007 Welfare Packages			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
34004001/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+			
34004001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
34004001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			7,000,000.00	4,199,928.00	4,199,928.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,598.25
Total Recurrent Expenditure			28,950,840.00	26,150,768.00	26,150,768.00+	100.00%+	25,950,000.00	24,946,679.17	25,582,561.56
36001001 - Ministry Of Tourism Arts & Culture									
36001001/21010101 Basic Salary	27,219,838.55	45,455,640.74	31,376,600.00	31,376,600.00	14,079,040.74-	44.87%-	12,801,700.00	12,305,936.86	12,619,696.79
36001001/21010102 Overtime Payments			1,400,160.00	1,400,160.00	1,400,160.00+	100.00%+	1,253,300.00	1,204,974.79	1,235,688.69
36001001/21020101 Housing /Rent Allowance			5,914,070.00	5,914,070.00	5,914,070.00+	100.00%+	9,123,600.00	8,770,418.37	8,994,033.58
36001001/21020102 Transport Allowance			2,615,880.00	2,615,880.00	2,615,880.00+	100.00%+	2,770,700.00	2,663,765.76	2,731,683.58
36001001/21020103 Meal Subsidy			1,185,200.00	1,185,200.00	1,185,200.00+	100.00%+	708,300.00	680,606.18	697,952.07
36001001/21020104 Utility Allowance			653,800.00	653,800.00	653,800.00+	100.00%+	908,800.00	873,806.03	896,081.65
36001001/21020105 Entertainment Allowance			58,000.00	58,000.00	58,000.00+	100.00%+	528,300.00	508,314.76	521,274.04
36001001/21020106 Leave Allowance			1,325,000.00	1,325,000.00	1,325,000.00+	100.00%+	2,458,600.00	2,364,023.13	2,424,296.85
36001001/21020107 Domestic Staff Allowance			994,950.00	994,950.00	994,950.00+	100.00%+	3,273,700.00	3,147,195.16	3,227,429.88
Sub Total: Personnel Cost	27,219,838.55	45,455,640.74	45,523,660.00	45,523,660.00	68,019.26+	0.15%+	33,827,000.00	32,519,041.15	33,348,137.34
36001001/22020101 Local Travel and Transport - Training			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
36001001/22020102 Local Travel and Transport - Others			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
36001001/22020202 Telephone Charges			60,000.00	35,999.00	35,999.00+	100.00%+			
36001001/22020205 Water Rates			60,000.00	35,999.00	35,999.00+	100.00%+			
36001001/22020301 Office Stationaries /Computer Consumables			800,000.00	479,992.00	479,992.00+	100.00%+	999,700.00	961,308.17	985,814.05
36001001/22020309 Uniforms and other Clothing			1,200,000.00	719,988.00	719,988.00+	100.00%+	200,400.00	192,261.59	197,156.04
36001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			600,000.00	359,994.00	359,994.00+	100.00%+	500,600.00	480,654.14	492,906.60
36001001/22020402 Maintenance of Office Furniture			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
36001001/22020403 Maintenance of Office Building Residential Quarters			1,500,000.00	899,985.00	899,985.00+	100.00%+	600,200.00	576,784.88	591,490.33
36001001/22020404 Maintenance of office /IT Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
36001001/22020405 Maintenance of Plants & Generators			200,000.00	119,998.00	119,998.00+	100.00%+	396,000.00	384,523.29	394,323.72
36001001/22020406 Other Maintenance Services			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
36001001/22020501 Local Training			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
36001001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	300,400.00	288,392.44	295,739.88
36001001/22020802 Other Transport Equipment Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
36001001/22020803 Plant/Generator Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
36001001/22021003 Publicity and Advertisements	150,000.00		200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
36001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
36001001/22021006 Postage and Courier Services			80,000.00	47,999.00	47,999.00+	100.00%+			
36001001/22021007 Welfare Packages	150,000.00	1,800,000.00	600,000.00	359,994.00	1,440,006.00-	400.01%-	500,600.00	480,654.14	492,906.60
36001001/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+			
36001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
36001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
36001001/22021021 Special Days/Celebrations			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
Sub-Total: Overhead	300,000.00	1,800,000.00	13,000,000.00	7,799,869.00	5,999,869.00+	76.92%+	10,000,000.00	9,613,081.88	9,858,073.15
Total Recurrent Expenditure	27,519,838.55	47,255,640.74	58,523,660.00	53,323,529.00	6,067,888.26+	11.38%+	43,827,000.00	42,132,123.03	43,206,210.49

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
36004001 - Abia State Council for Arts & Culture									
36004001/21010101 Basic Salary	45,401,960.59	56,440,720.87	31,376,600.00	31,376,600.00	25,064,120.87-	79.88%-	33,306,100.00	32,017,399.83	32,833,744.46
36004001/21010102 Overtime Payments			1,400,160.00	1,400,160.00	1,400,160.00+	100.00%+	702,300.00	674,838.36	692,035.68
36004001/21020101 Housing /Rent Allowance			9,914,080.00	9,914,080.00	9,914,080.00+	100.00%+	10,500,000.00	10,095,410.62	10,352,811.21
36004001/21020102 Transport Allowance			2,668,800.00	2,668,800.00	2,668,800.00+	100.00%+	2,632,700.00	2,530,932.18	2,595,456.19
36004001/21020103 Meal Subsidy			1,185,200.00	1,185,200.00	1,185,200.00+	100.00%+	1,169,300.00	1,124,346.01	1,153,003.16
36004001/21020104 Utility Allowance			652,800.00	652,800.00	652,800.00+	100.00%+	644,600.00	619,466.97	635,251.60
36004001/21020105 Entertainment Allowance			36,030.00	36,030.00	36,030.00+	100.00%+	36,000.00	34,607.06	35,486.56
36004001/21020106 Leave Allowance			2,921,190.00	2,921,190.00	2,921,190.00+	100.00%+	4,423,700.00	4,252,091.08	4,360,498.15
36004001/21020107 Domestic Staff Allowance			794,950.00	794,950.00	794,950.00+	100.00%+	794,700.00	764,193.89	783,670.90
36004001/21020111 Hazard Allowance			9,874,140.00	9,874,140.00	9,874,140.00+	100.00%+	13,057,600.00	12,551,901.95	12,871,930.61
Sub Total: Personnel Cost	45,401,960.59	56,440,720.87	60,823,950.00	60,823,950.00	4,383,229.13+	7.21%+	67,267,000.00	64,665,188.06	66,313,888.62
36004001/22020101 Local Travel and Transport - Training			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
36004001/22020102 Local Travel and Transport - Others			1,000,000.00	599,990.00	599,990.00+	100.00%+	900,300.00	865,177.43	887,231.17
36004001/22020205 Water Rates			200,000.00	119,998.00	119,998.00+	100.00%+			
36004001/22020301 Office Stationeries /Computer Consumables			500,000.00	299,995.00	299,995.00+	100.00%+	699,600.00	672,915.73	690,063.60
36004001/22020309 Uniforms & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	799,600.00	769,046.58	788,647.44
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
36004001/22020402 Maintenance of Office Furniture			300,000.00	179,997.00	179,997.00+	100.00%+	300,500.00	288,392.44	295,739.88
36004001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
36004001/22020405 Maintenance of Plants & Generators			250,000.00	149,997.00	149,997.00+	100.00%+	249,700.00	240,327.01	246,447.54
36004001/22000501 Local Training			700,000.00	419,993.00	419,993.00+	100.00%+	649,500.00	624,850.30	640,772.11
36004001/22020605 Cleaning &Fumigation Services			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
36004001/22020701 Financial Consulting			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
36004001/22020801 Motor Vehicle Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
36004001/22020803 Plant/Generator Fuel Cost			250,000.00	149,997.00	149,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
36004001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
36004001/22021006 Postage and Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
36004001/22021007 Welfare Packages			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	336,457.86	345,031.27
36004001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
36004001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			7,500,000.00	4,499,922.00	4,499,922.00+	100.00%+	7,500,000.00	7,209,811.41	7,393,518.30
Total Recurrent Expenditure	45,401,960.59	56,440,720.87	68,323,950.00	65,323,872.00	8,883,151.13+	13.60%+	74,767,000.00	71,874,999.47	73,707,406.92
36052001 - Tourism Board									
36052001/21010101 Basic Salary	11,875,713.70	11,504,579.85	5,472,250.00	5,472,250.00	6,032,329.85-	110.23%-	5,330,100.00	5,123,480.42	5,254,112.70
36052001/21010102 Overtime Payment			486,000.00	486,000.00	486,000.00+	100.00%+	420,200.00	403,749.46	414,033.38
36052001/21020101 Housing /Rent Allowance			2,332,980.00	2,332,980.00	2,332,980.00+	100.00%+	2,308,500.00	2,219,087.65	2,275,658.07
36052001/21020102 Transport Allowance			625,380.00	625,380.00	625,380.00+	100.00%+	600,000.00	578,111.48	592,843.32
36052001/21020103 Meal Subsidy			219,600.00	219,600.00	219,600.00+	100.00%+	210,100.00	201,874.67	207,016.69
36052001/21020104 Utility Allowance			199,320.00	199,320.00	199,320.00+	100.00%+	195,700.00	188,147.27	192,942.25
36052001/21020105 Entertainment Allowance			39,660.00	39,660.00	39,660.00+	100.00%+	39,200.00	38,125.46	39,091.84
36052001/21020106 Leave Allowance	595,959.60		586,890.00	586,890.00	586,890.00+	100.00%+	733,500.00	704,609.07	722,573.70
36052001/21020107 Domestic Staff Allowance							183,700.00	176,553.82	181,051.66
Sub Total: Personnel Cost	12,471,673.30	11,504,579.85	9,962,080.00	9,962,080.00	1,542,499.85-	15.48%-	10,021,000.00	9,633,739.41	9,879,323.50
36052001/22020101 Local Travel and Transport - Training			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
36052001/22020102 Local Travel and Transport - Others			300,000.00	179,997.00	179,997.00+	100.00%+	799,400.00	769,046.58	788,647.44

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
36052001/22020301 Office Stationeries /Computer Consumables			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
36052001/22020305 Printing of Non Security Documents			150,000.00	89,998.00	89,998.00+	100.00%+			
36052001/22020309 Uniform & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+			
36052001/22020402 Maintenance of Office Furniture			150,000.00	89,998.00	89,998.00+	100.00%+			
36052001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+			
36052001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	300,000.00	288,392.44	295,739.88
36052001/22020501 Local Training			300,000.00	179,997.00	179,997.00+	100.00%+			
36052001/22020701 Financial Consulting			300,000.00	179,997.00	179,997.00+	100.00%+			
36052001/22020803 Plant/Generator Fuel Cost							300,000.00	288,392.44	295,739.88
36052001/22020901 Bank Charges (Other Than Interest)			50,000.00	29,999.00	29,999.00+	100.00%+			
36052001/22021002 'Honourarium& Sitting Allowance			500,000.00	299,995.00	299,995.00+	100.00%+			
36052001/22021003 Publicity & Advertisement			50,000.00	29,999.00	29,999.00+	100.00%+			
36052001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,000.00	288,392.44	295,739.88
36052001/22021007 Welfare Packages			400,000.00	239,996.00	239,996.00+	100.00%+			
36052001/22021009 Sporting Activities			100,000.00	59,999.00	59,999.00+	100.00%+			
36052001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+			
36052001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+			
Sub-Total: Overhead			4,200,000.00	2,519,955.00	2,519,955.00+	100.00%+	3,200,000.00	3,076,186.20	3,154,587.63
Total Recurrent Expenditure	12,471,673.30	11,504,579.85	14,162,080.00	12,482,035.00	977,455.15+	7.83%+	13,221,000.00	12,709,925.61	13,033,911.13
38001001 - Ministry of Budget									
38001001/21010101 Basic Salary		5,616,628.85			5,616,628.85-		4,037,200.00	3,880,460.83	3,979,401.42
38001001/21010102 Overtime Payments							168,100.00	161,499.81	165,613.77
38001001/21010103 Consolidated Revenue Fund Charges - Salaries							1,892,000.00	1,818,766.23	1,865,139.49
38001001/21020101 Housing /Rent Allowance							2,647,100.00	2,544,775.02	2,609,657.82
38001001/21020102 Transport Allowance							1,421,400.00	1,366,576.46	1,401,415.10
38001001/21020103 Meal Subsidy							480,600.00	463,700.42	475,519.54
38001001/21020104 Utility Allowance							564,200.00	542,546.94	556,373.49
38001001/21020105 Entertainment Allowance							457,300.00	439,106.39	450,294.18
38001001/21020106 Leave Allowance							483,800.00	464,828.05	476,673.21
38001001/21020107 Domestic Staff Allowance							1,684,200.00	1,618,585.36	1,659,854.15
38001001/21020114 Duty Allowance							240,100.00	230,713.93	236,587.85
Sub Total: Personnel Cost		5,616,628.85			5,616,628.85-		14,076,000.00	13,531,559.67	13,876,529.92
38001001/22020101 Local Travel and Transport - Training							1,000,000.00	961,308.17	985,814.05
38001001/22020102 Local Travel and Transport - Others							1,000,000.00	961,308.17	985,814.05
38001001/22020203 Internet Access Charges							300,100.00	288,392.44	295,739.88
38001001/22020301 Office Stationeries/Computer Consumables		200,000.00			200,000.00-		399,500.00	384,523.29	394,323.72
38001001/22020305 Printing of Non Security Documents							1,000,000.00	961,308.17	985,814.05
38001001/22020309 Uniforms & Other Clothing							97,800.00	96,130.85	98,572.21
38001001/22020401 Maintenance of Motor Vehicle/Transport Equipment							300,100.00	288,392.44	295,739.88
38001001/22020402 Maintenance of Office Furniture							350,500.00	336,457.86	345,031.27
38001001/22020403 Maintenance of Office Building Residential Qtrs.							300,100.00	288,392.44	295,739.88
38001001/22020404 Maintenance of Office / IT Equipment							300,100.00	288,392.44	295,739.88
38001001/22020405 Maintenance of Plants & Generators							300,100.00	288,392.44	295,739.88
38001001/22020501 Local Training							500,600.00	480,654.14	492,906.60
38001001/22020801 Motor Vehicle Fuel Cost							799,600.00	769,046.58	788,647.44
38001001/22020803 Plant/Generator Fuel Cost							500,600.00	480,654.14	492,906.60

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
38001001/22021001 Refreshment & Meals							1,000,000.00	961,308.17	985,814.05
38001001/22021002 Honorarium & Sitting Allowance							1,500,600.00	1,441,962.30	1,478,721.61
38001001/22021003 Publicity and Advertisements							1,000,000.00	961,308.17	985,814.05
38001001/22021004 Medical Expenses							1,000,000.00	961,308.17	985,814.05
38001001/22021006 Postages & courier Services							150,100.00	144,196.27	147,864.66
38001001/22021007 Welfare Packages							1,000,000.00	961,308.17	985,814.05
38001001/22021009 Sporting Activities							300,100.00	288,392.44	295,739.88
38001001/22021014 Annual Budget Expenses & Administration							250,000.00	240,327.01	246,447.54
38001001/22021016 Servicom							150,100.00	144,196.27	147,864.66
Sub-Total: Overhead		200,000.00			200,000.00-		13,500,000.00	12,977,660.62	13,308,423.81
Total Recurrent Expenditure		5,816,628.85			5,816,628.85-		27,576,000.00	26,509,220.29	27,184,953.73
38001001 - Abia State Planning Commission									
38002001/21010101 Basic Salary	173,223,406.52	212,188,345.21	100,232,870.00	138,232,870.00	73,955,475.21-	53.50%-	162,423,300.00	156,141,390.40	160,122,555.90
38002001/21010102 Overtime Payments			7,374,000.00	7,374,000.00	7,374,000.00+	100.00%+	16,986,800.00	16,329,289.45	16,745,633.14
38002001/21010103 Consolidated Revenue Fund Charges - Salaries			1,247,868.00	1,247,868.00	1,247,868.00+	100.00%+	2,495,800.00	2,399,171.50	2,460,338.16
38002001/21020101 Housing /Rent Allowance			29,927,540.00	29,927,540.00	29,927,540.00+	100.00%+	40,692,700.00	39,118,337.33	40,115,738.81
38002001/21020102 Transport Allowance			9,096,000.00	9,096,000.00	9,096,000.00+	100.00%+	10,428,500.00	10,024,521.79	10,280,113.44
38002001/21020103 Meal Subsidy			3,926,000.00	3,926,000.00	3,926,000.00+	100.00%+	4,501,800.00	4,327,040.47	4,437,366.51
38002001/21020104 Utility Allowance			2,509,160.00	2,509,160.00	2,509,160.00+	100.00%+	3,169,200.00	3,046,124.14	3,123,781.91
38002001/21020105 Entertainment Allowance			446,360.00	446,360.00	446,360.00+	100.00%+	857,100.00	823,579.65	844,568.73
38002001/21020106 Leave Allowance			8,421,280.00	8,421,280.00	8,421,280.00+	100.00%+	14,500,600.00	13,940,022.39	14,295,447.36
38002001/21020107 Domestic Staff Allowance			2,525,810.00	2,525,810.00	2,525,810.00+	100.00%+	4,522,200.00	4,346,697.21	4,457,520.07
38002001/21020109 Call Duty Allowance			7,789,600.00	7,789,600.00	7,789,600.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
Sub Total: Personnel Cost	173,223,406.52	212,188,345.21	173,496,488.00	211,496,488.00	691,857.21-	0.33%-	269,578,000.00	259,147,948.15	265,755,428.89
38002001/22020101 Local Travel and Transport - Training	2,240,000.00		12,003,600.00	7,202,044.00	7,202,044.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
38002001/22020102 Local Travel and Transport - Others	2,500,000.00	1,000,000.00	12,004,800.00	7,202,764.00	6,202,764.00+	86.12%+	8,000,000.00	7,690,465.54	7,886,551.02
38002001/22020202 Telephone Charges	500,000.00								
38002001/22020203 Internet Access Charges			25,000,000.00	14,999,760.00	14,999,760.00+	100.00%+	16,000,000.00	15,380,931.09	15,773,101.92
38002001/22020301 Office Stationeries /Computer Consumables			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,999,700.00	3,845,232.77	3,943,269.75
38002001/22020305 Printing of Non Security Documents			2,501,000.00	1,500,575.00	1,500,575.00+	100.00%+	2,500,300.00	2,403,270.47	2,464,536.62
38002001/22020309 Uniforms and other Clothing			100,040.00	60,023.00	60,023.00+	100.00%+	98,400.00	96,130.85	98,572.21
38002001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38002001/22020402 Maintenance of Office Furniture			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
38002001/22020403 Maintenance of Office Building Residential Qtrs.			1,500,600.00	900,345.00	900,345.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
38002001/22020404 Maintenance of office /IT Equipment			1,000,400.00	600,230.00	600,230.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38002001/22020405 Maintenance of Plants & Generators	150,000.00	200,000.00	2,000,800.00	1,200,460.00	1,000,460.00+	83.34%+	2,000,000.00	1,922,616.33	1,971,629.06
38002001/22020501 Local Training			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
38002001/22020701 Financial Consulting	27,000,000.00			500,000.00	500,000.00+	100.00%+			
38002001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
38002001/22020803 Plants / Generator Fuel Cost	150,000.00	200,000.00	5,000,000.00	2,999,952.00	2,799,952.00+	93.33%+	4,000,000.00	3,845,232.77	3,943,269.75
38002001/22021001 Refreshment and Meals			1,000,400.00	600,230.00	600,230.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38002001/22021002 Honourarium& Sitting Allowance			2,000,740.00	1,200,424.00	1,200,424.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38002001/22021003 Publicity and Advertisements			500,200.00	300,115.00	300,115.00+	100.00%+	300,100.00	288,392.44	295,739.88
38002001/22021004 Medical Expenses			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	1,300,100.00	1,249,700.60	1,281,554.89
38002001/22021006 Postage and Courier Services			150,060.00	90,034.00	90,034.00+	100.00%+	100,000.00	96,130.85	98,572.21
38002001/22021007 Welfare Packages		3,600,000.00	11,804,730.00	18,082,724.00	14,482,724.00+	80.09%+	6,000,000.00	5,767,849.10	5,914,910.33

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
38002001/22021009 Sporting Activities			300,060.00	180,033.00	180,033.00+	100.00%+	300,100.00	288,392.44	295,739.88
38002001/22021014 Annual Budget Expenses and Administration	11,500,000.00		250,000.00	350,264.00	350,264.00+	100.00%+	250,000.00	240,327.01	246,447.54
38002001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	44,040,000.00	5,000,000.00	101,267,430.00	72,459,743.00	67,459,743.00+	93.10%+	70,000,000.00	67,291,573.35	69,007,179.52
Total Recurrent Expenditure	217,263,406.52	217,188,345.21	274,763,918.00	283,956,231.00	66,767,885.79+	23.51%+	339,578,000.00	326,439,521.50	334,762,608.41
38004001 - Abia State Bureau of Statistics									
38004001/21010101 Basic Salary	54,725,539.05	86,419,383.95	32,086,760.00	32,086,760.00	54,332,623.95-	169.33%-	47,885,000.00	46,033,123.30	47,206,836.33
38004001/21010102 Overtime Payment			2,538,000.00	2,538,000.00	2,538,000.00+	100.00%+	3,612,200.00	3,472,245.20	3,560,768.19
38004001/21020101 Housing/Rent Allowance			12,586,900.00	12,586,900.00	12,586,900.00+	100.00%+	17,030,000.00	16,371,169.83	16,788,578.68
38004001/21020102 Transport Allowance			2,805,600.00	2,805,600.00	2,805,600.00+	100.00%+	4,260,000.00	4,095,172.87	4,199,578.78
38004001/21020103 Meal Subsidy			1,597,160.00	1,597,160.00	1,597,160.00+	100.00%+	2,223,300.00	2,137,530.32	2,192,030.68
38004001/21020104 Utility Allowance			1,048,770.00	1,048,770.00	1,048,770.00+	100.00%+	1,394,900.00	1,340,413.56	1,374,583.43
38004001/21020105 Entertainment Allowance			428,360.00	428,360.00	428,360.00+	100.00%+	428,600.00	411,789.82	422,283.87
38004001/21020106 Leave Allowance			3,192,230.00	3,192,230.00	3,192,230.00+	100.00%+	6,012,000.00	5,779,711.70	5,927,070.42
38004001/21020107 Domestic Staff Allowance			2,260,290.00	2,260,290.00	2,260,290.00+	100.00%+	2,260,500.00	2,172,829.54	2,228,223.20
38004001/21020109 Call Duties Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,517,500.00	4,343,190.45	4,453,926.31
38004001/22020101 Local Travel and Transport - Training	190,000.00		1,000,000.00	200,000.00	200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38004001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,300.00	1,441,962.30	1,478,721.61
38004001/22020203 Internet Access Charges			300,100.00	180,057.00	180,057.00+	100.00%+	300,100.00	288,392.44	295,739.88
38004001/22020208 Software Charges /License Renewal			800,000.00	479,992.00	479,992.00+	100.00%+	696,600.00	672,915.73	690,063.60
38004001/22020301 Office Stationaries /Computer Consumables	300,000.00		500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38004001/22020305 Printing of Non Security Documents			1,000,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60
38004001/22020309 Uniforms & Other Clothing			210,000.00	125,997.00	125,997.00+	100.00%+			
38004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,200.00	600,110.00	600,110.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38004001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
38004001/22020403 Maintenance of Office Building Residential Qtrs.			500,100.00	300,055.00	300,055.00+	100.00%+	500,600.00	480,654.14	492,906.60
38004001/22020404 Maintenance of office /IT Equipment	150,000.00	400,000.00	600,000.00	359,994.00	40,006.00-	11.11%-	500,600.00	480,654.14	492,906.60
38004001/22020405 Maintenance of Plants & Generators			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
38004001/22020501 Local Training	2,000,000.00		2,500,500.00	500,275.00	500,275.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38004001/22020801 Motor Vehicle Fuel Cost			600,120.00	360,066.00	360,066.00+	100.00%+	500,600.00	480,654.14	492,906.60
38004001/22020802 Other Transport Equipment Fuel Cost			500,100.00	300,055.00	300,055.00+	100.00%+	300,100.00	288,392.44	295,739.88
38004001/22020803 Plant/Generator Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
38004001/22021004 Medical Expenses			300,000.00	290,000.00	290,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
38004001/22021006 Postage and Courier Services			50,100.00	30,059.00	30,059.00+	100.00%+	99,700.00	96,130.85	98,572.21
38004001/22021007 Welfare Packages			1,800,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38004001/22021009 Sporting Activities			200,000.00	10,000.00	10,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
38004001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
38004001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	2,640,000.00	400,000.00	14,361,220.00	8,736,629.00	8,336,629.00+	95.42%+	15,100,000.00	14,515,753.66	14,885,740.78
Total Recurrent Expenditure	57,365,539.05	86,819,383.95	75,905,290.00	70,280,699.00	16,538,684.95-	23.53%-	104,724,000.00	100,672,930.13	103,239,620.67
38005001 - Abia Community & Social Dev. Agency									
38005001/21010101 Basic Salary			91,482,000.00	91,482,000.00	91,482,000.00+	100.00%+	67,026,000.00	64,432,642.83	66,075,489.41
Sub Total: Personnel Cost			91,482,000.00	91,482,000.00	91,482,000.00+	100.00%+	67,026,000.00	64,432,642.83	66,075,489.41
38005001/22020102 Local Travel and Transport - Others			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38005001/22020201 Electricity Charges			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
38005001/22020202 Telephone Charges			250,000.00	149,997.00	149,997.00+	100.00%+	249,700.00	240,327.01	246,447.54
38005001/22020301 Office Stationeries/Computer Consumables			700,000.00	419,993.00	419,993.00+	100.00%+	699,600.00	672,915.73	690,063.60
38005001/22020305 Printing and Non Security Documents			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
38005001/22020309 Uniforms & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	99,500.00	96,130.85	98,572.21
38005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
38005001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
38005001/22020403 Maintenance of Office Building Residential Qtrs.			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
38005001/22020404 Maintenance of Office/IT Equipment			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
38005001/22020405 Maintenance of Plants & Generators			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
38005001/22020501 Local Training			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
38005001/22020701 Financial Consulting			1,400,000.00	839,986.00	839,986.00+	100.00%+	1,399,800.00	1,345,831.45	1,380,138.73
38005001/22020801 Motor Vehicle Fuel Cost			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
38005001/22020803 Plant/Generator Fuel Cost			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38005001/22020901 Bank Charges (Other Than Interest)			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
38005001/22020902 Insurance Premium			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
38005001/22021001 Refreshment & Meals			400,000.00	239,996.00	239,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
38005001/22021002 Honorarium & Sitting Allowance			3,600,000.00	2,159,965.00	2,159,965.00+	100.00%+	3,399,800.00	3,268,447.90	3,351,778.35
38005001/22021003 Publicity and Advertisements			750,000.00	449,992.00	449,992.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
38005001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead			19,950,000.00	11,969,801.00	11,969,801.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,232.95
Total Recurrent Expenditure			111,432,000.00	103,451,801.00	103,451,801.00+	100.00%+	87,026,000.00	83,658,806.69	85,791,722.36
52001001 - Ministry of Public Utilities & Water Resource									
52001001/21010101 Basic Salary	131,299,137.64	167,104,156.79	66,547,840.00	66,547,840.00	100,556,316.79-	151.10%-	66,443,000.00	63,872,246.25	65,500,807.39
52001001/21010102 Overtime Payments			6,665,000.00	6,665,000.00	6,665,000.00+	100.00%+	8,719,100.00	8,381,453.88	8,595,156.09
52001001/21010103 Consolidated Revenue Fund Charges - Salaries			783,600.00	783,600.00	783,600.00+	100.00%+			
52001001/21020101 Housing/Rent Allowance			21,761,250.00	21,761,250.00	21,761,250.00+	100.00%+	36,192,000.00	34,791,469.90	35,678,544.73
52001001/21020102 Transport Allowance			7,240,800.00	7,240,800.00	7,240,800.00+	100.00%+	8,722,700.00	8,385,529.81	8,599,332.46
52001001/21020103 Meal Subsidy			3,166,800.00	3,166,800.00	3,166,800.00+	100.00%+	4,006,000.00	3,850,696.86	3,948,870.18
52001001/21020104 Utility Allowance			1,770,000.00	1,770,000.00	1,770,000.00+	100.00%+	2,482,600.00	2,387,105.14	2,447,962.33
52001001/21020105 Entertainment Allowance			198,630.00	198,630.00	198,630.00+	100.00%+	618,500.00	594,832.52	609,997.23
52001001/21020106 Leave Allowance			6,415,980.00	6,415,980.00	6,415,980.00+	100.00%+	12,044,400.00	11,578,291.98	11,873,503.93
52001001/21020107 Domestic Staff Allowance			5,034,750.00	5,034,750.00	5,034,750.00+	100.00%+	5,393,700.00	5,184,805.14	5,316,999.02
Sub Total: Personnel Cost	131,299,137.64	167,104,156.79	119,584,650.00	119,584,650.00	47,519,506.79-	39.74%-	144,622,000.00	139,026,431.47	142,571,173.47
52001001/22020101 Local Travel and Transport - Training			2,600,000.00				1,000,000.00	961,308.17	985,814.05
52001001/22020102 Local Travel and Transport - Others			1,500,000.00	2,459,961.00	2,459,961.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52001001/22020201 Electricity Charges			26,000,000.00	15,599,750.00	15,599,750.00+	100.00%+	25,248,100.00	24,273,031.81	24,891,915.49
52001001/22020205 Water Rates			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
52001001/22020301 Office Stationeries /Computer Consumables	69,600.00	100,000.00	2,000,000.00	1,199,980.00	1,099,980.00+	91.67%+	1,000,000.00	961,308.17	985,814.05
52001001/22020309 Uniforms and other Clothing			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
52001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		33,500.00	1,000,000.00	599,990.00	566,490.00+	94.42%+	1,099,700.00	1,057,439.02	1,084,397.89
52001001/22020402 Maintenance of Office Furniture			1,000,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60
52001001/22020403 Maintenance of Office Building Residential Qtrs.	45,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+	500,300.00	480,654.14	492,906.60
52001001/22020404 Maintenance of office /IT Equipment			1,300,000.00	779,987.00	779,987.00+	100.00%+	500,600.00	480,654.14	492,906.60
52001001/22020405 Maintenance of Plants & Generators			1,200,000.00	719,988.00	719,988.00+	100.00%+	600,200.00	576,784.88	591,490.33
52001001/22020406 Other Maintenance Services	25,050,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+	450,200.00	432,588.71	443,615.10
52001001/22020410 Maintenance of Street Lightings			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
52001001/22020501 Local Training			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52001001/22020801 Motor Vehicle Fuel Cost	65,400.00		1,200,000.00	719,988.00	719,988.00+	100.00%+	1,249,700.00	1,201,635.29	1,232,262.55
52001001/22020802 Other Transport Equipment Fuel Cost			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52001001/22020803 Plant/Generator Fuel Cost	70,000.00	266,500.00	2,000,000.00	1,199,980.00	933,480.00+	77.79%+	1,799,600.00	1,730,354.74	1,774,473.01
52001001/22021004 Medical Expenses			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
52001001/22021006 Postage and Courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	150,100.00	144,196.27	147,864.66
52001001/22021007 Welfare Packages			1,000,000.00	779,987.00	779,987.00+	100.00%+	799,600.00	769,046.58	788,647.44
52001001/22021009 Sporting Activities			300,000.00				300,100.00	288,392.44	295,739.88
52001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
52001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	25,300,000.00	400,000.00	53,000,000.00	31,799,482.00	31,399,482.00+	98.74%+	45,600,000.00	43,835,653.54	44,953,210.53
Total Recurrent Expenditure	156,599,137.64	167,504,156.79	172,584,650.00	151,384,132.00	16,120,024.79-	10.65%-	190,222,000.00	182,862,085.01	187,524,384.00
52102001 - Abia State Water Sewage and Corporation									
52102001/21010101 Basic Salary	81,126,898.28	107,462,057.65	27,810,350.00	65,347,933.00	42,114,124.65-	64.45%-	48,212,500.00	46,347,274.95	47,528,991.85
52102001/21010102 Overtime Payments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	9,888,400.00	9,505,712.42	9,748,072.63
52102001/21020101 Housing /Rent Allowance			19,596,880.00	19,596,880.00	19,596,880.00+	100.00%+	19,858,400.00	19,090,530.91	19,577,282.38
52102001/21020102 Transport Allowance			5,727,792.00	5,727,792.00	5,727,792.00+	100.00%+	6,147,700.00	5,909,922.82	6,060,602.62
52102001/21020103 Meal Subsidy			2,607,600.00	2,607,600.00	2,607,600.00+	100.00%+	2,584,600.00	2,484,789.39	2,548,136.88
52102001/21020104 Utility Allowance			1,474,920.00	1,474,920.00	1,474,920.00+	100.00%+	1,454,900.00	1,398,290.07	1,433,934.79
52102001/21020105 Entertainment Allowance							201,500.00	193,857.46	198,789.25
52102001/21020106 Leave Allowance	6,208,858.60		3,781,040.00	3,781,040.00	3,781,040.00+	100.00%+	7,821,100.00	7,518,651.85	7,710,351.56
52102001/21020107 Domestic Staff Allowance			569,628.00	569,628.00	569,628.00+	100.00%+	304,900.00	292,856.79	300,315.84
Sub Total: Personnel Cost	87,335,756.88	107,462,057.65	63,568,210.00	101,105,793.00	6,356,264.65-	6.29%-	96,474,000.00	92,741,886.68	95,106,477.69
52102001/22020101 Local Travel and Transport - Training			2,000,000.00				500,300.00	480,654.14	492,906.60
52102001/22020102 Local Travel and Transport - Others			1,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	500,600.00	480,654.14	492,906.60
52102001/22020201 Electricity Charges			100,000.00	59,999.00	59,999.00+	100.00%+	99,000.00	96,130.85	98,572.21
52102001/22020301 Office Stationaries /Computer Consumables			1,000,000.00	599,990.00	599,990.00+	100.00%+	199,900.00	192,261.59	197,156.04
52102001/22020305 Printing of Non Security Documents			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
52102001/22020306 Printing of Security Documents			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
52102001/22020309 Uniforms & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
52102001/22020401 Maintenance of Motor Vehicle /Transport Equipment			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	699,900.00	672,915.73	690,063.60
52102001/22020402 Maintenance of Office Furniture			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	300,100.00	288,392.44	295,739.88
52102001/22020403 Maintenance of Office Building Residential Qtrs.			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	200,900.00	192,261.59	197,156.04
52102001/22020404 Maintenance of office /IT Equipment			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	300,100.00	288,392.44	295,739.88
52102001/22020405 Maintenance of Plants & Generators			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52102001/22020406 Other Maintenance Services			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	399,800.00	384,523.29	394,323.72
52102001/22020501 Local Training			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	399,800.00	384,523.29	394,323.72
52102001/22020605 Cleaning & Fumigation Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
52102001/22020801 Motor Vehicle Fuel Cost			650,000.00	389,993.00	389,993.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52102001/22020803 Plant/Generator Fuel Cost			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
52102001/22021001 Refreshment & Meals			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	399,800.00	384,523.29	394,323.72
52102001/22021002 Honourarium& Sitting Allowance			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	799,600.00	769,046.58	788,647.44
52102001/22021003 Publicity and Advertisements							150,100.00	144,196.27	147,864.66
52102001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
52102001/22021006 Postage and Courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
52102001/22021007 Welfare Packages			1,500,000.00	1,019,984.00	1,019,984.00+	100.00%+	399,800.00	384,523.29	394,323.72

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
52102001/22021009 Sporting Activities			200,000.00						
52102001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
52102001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			30,000,000.00	17,999,703.00	17,999,703.00+	100.00%+	9,900,000.00	9,516,951.14	9,759,446.00
Total Recurrent Expenditure	87,335,756.88	107,462,057.65	93,568,210.00	119,105,496.00	11,643,438.35+	9.78%+	106,374,000.00	102,258,837.82	104,865,923.69
52103001 - AB - RUWATSA									
52103001/21010101 Basic Salary	17,503,709.57	19,254,904.82	23,239,190.00	23,239,190.00	3,984,285.18+	17.14%+	9,655,500.00	9,281,972.78	9,518,633.68
52103001/21010102 Overtime Payments			1,086,000.00	1,086,000.00	1,086,000.00+	100.00%+	1,026,400.00	986,302.25	1,011,441.03
52103001/21020101 Housing /Rent Allowance			4,508,510.00	4,508,510.00	4,508,510.00+	100.00%+	4,316,900.00	4,149,375.33	4,255,167.88
52103001/21020102 Transport Allowance			1,012,800.00	1,012,800.00	1,012,800.00+	100.00%+	955,600.00	918,241.58	941,645.48
52103001/21020103 Meal Subsidy			430,800.00	430,800.00	430,800.00+	100.00%+	413,300.00	399,135.21	409,307.19
52103001/21020104 Utility Allowance			238,800.00	238,800.00	238,800.00+	100.00%+	230,500.00	221,485.44	227,124.05
52103001/21020106 Leave Allowance			1,211,030.00	1,211,030.00	1,211,030.00+	100.00%+	1,465,800.00	1,408,851.04	1,444,768.04
Sub Total: Personnel Cost	17,503,709.57	19,254,904.82	31,727,130.00	31,727,130.00	12,472,225.18+	39.31%+	18,064,000.00	17,365,363.42	17,808,087.24
52103001/22020101 Local Travel and Transport - Training			500,000.00				500,600.00	480,654.14	492,906.60
52103001/22020102 Local Travel and Transport - Others			500,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60
52103001/22020301 Office Stationaries/Computer Consumables	132,300.00	99,020.00	183,750.00	110,248.00	11,228.00+	10.18%+	199,900.00	192,261.59	197,156.04
52103001/22020309 Uniforms & Other Clothing			78,750.00	47,249.00	47,249.00+	100.00%+			
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment	167,700.00	202,480.00	277,500.00	166,497.00	35,983.00-	21.61%-	300,100.00	288,392.44	295,739.88
52103001/22020402 Maintenance of Office Furniture			220,000.00	131,997.00	131,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
52103001/22020403 Maintenance of Office Building Residential Qtrs.		98,500.00	200,000.00	119,998.00	21,498.00+	17.92%+	200,900.00	192,261.59	197,156.04
52103001/22020501 Local Training			250,000.00	149,997.00	149,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
52103001/22020701 Financial Consulting			420,000.00	251,995.00	251,995.00+	100.00%+	396,300.00	384,523.29	394,323.72
52103001/22020801 Motor Vehicle Fuel Cost			120,000.00	71,998.00	71,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
52103001/22020802 Other Transport Equipment Fuel Cost			130,000.00	77,998.00	77,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
52103001/22020803 Plant/Generator Fuel Cost			220,000.00	131,997.00	131,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
52103001/22021004 Medical Expenses			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
52103001/22021007 Welfare Packages			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
52103001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
52103001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	300,000.00	400,000.00	4,000,000.00	2,399,954.00	1,999,954.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,177.23
Total Recurrent Expenditure	17,803,709.57	19,654,904.82	35,727,130.00	34,127,084.00	14,472,179.18+	42.41%+	22,064,000.00	21,210,596.19	21,751,264.47
53001001 - Ministry of Housing									
53001001/21010101 Basic Salary	99,123,176.79	118,168,082.43	62,153,760.00	62,153,760.00	56,014,322.43-	90.12%-	62,810,700.00	60,380,090.51	61,919,610.25
53001001/21010102 Overtime			4,942,549.00	4,942,549.00	4,942,549.00+	100.00%+	5,099,700.00	4,902,671.79	5,027,668.60
53001001/21020101 Housing/Rent Allowance			26,216,170.00	26,216,170.00	26,216,170.00+	100.00%+	27,675,900.00	26,605,391.37	27,283,743.67
53001001/21020102 Transport Allowance			5,579,080.00	5,579,080.00	5,579,080.00+	100.00%+	5,686,700.00	5,467,032.71	5,606,424.88
53001001/21020103 Meal Subsidy			2,716,760.00	2,716,760.00	2,716,760.00+	100.00%+	2,791,100.00	2,683,165.94	2,751,568.56
53001001/21020104 Utility Allowance			1,824,380.00	1,824,380.00	1,824,380.00+	100.00%+	1,861,900.00	1,789,553.05	1,835,171.48
53001001/21020105 Entertainment Allowance			618,770.00	618,770.00	618,770.00+	100.00%+	564,300.00	542,918.95	556,757.74
53001001/21020106 Leave Allowance			6,215,370.00	6,215,370.00	6,215,370.00+	100.00%+	8,631,400.00	8,297,082.68	8,508,630.35
53001001/21020107 Domestic Staff Allowance			6,453,673.00	6,453,673.00	6,453,673.00+	100.00%+	4,599,000.00	4,420,850.65	4,533,567.98
53001001/21020114 Duty Allowance			367,315.00	367,315.00	367,315.00+	100.00%+	367,300.00	353,102.95	362,098.65
Sub Total: Personnel Cost	99,123,176.79	118,168,082.43	117,087,827.00	117,087,827.00	1,080,255.43-	0.92%-	120,088,000.00	115,441,860.69	118,385,242.04
53001001/22020101 Local Travel and Transport - Training	1,500,000.00		1,000,000.00				1,000,000.00	961,308.17	985,814.05

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
53001001/22020102 Local Travel and Transport - Others			300,000.00	779,987.00	779,987.00+	100.00%+	500,600.00	480,654.14	492,906.60
53001001/22020301 Office Stationaries /Computer Consumables		200,000.00	400,000.00	239,996.00	39,996.00+	16.67%+	199,900.00	192,261.59	197,156.04
53001001/22020309 Uniform and Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			150,000.00	89,998.00	89,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53001001/22020402 Maintenance of Office Furniture	6,000,000.00		150,000.00	89,998.00	89,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53001001/22020403 Maintenance of Office Building Residential Qtrs.	15,000,000.00	2,000,000.00	7,000,000.00	4,199,932.00	2,199,932.00+	52.38%+	1,000,000.00	961,308.17	985,814.05
53001001/22020404 Maintenance of office /IT Equipment			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53001001/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	397,700.00	384,523.29	394,323.72
53001001/22020501 Local Training			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
53001001/22020602 Office Rent	17,289,000.00	10,200,000.00	89,000,000.00	53,399,145.00	43,199,145.00+	80.90%+	44,399,800.00	42,682,083.67	43,770,348.33
53001001/22020801 Motor Vehicle Fuel Cost	150,000.00		150,000.00	89,998.00	89,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
53001001/22020803 Plant/Generator Fuel Cost	150,000.00	200,000.00	200,000.00	119,998.00	80,002.00-	66.67%-	300,300.00	288,392.44	295,739.88
53001001/22021003 Publicity & Advertisements			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
53001001/22021004 Medical Expenses			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53001001/22021006 Postage and Courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
53001001/22021007 Welfare Packages			200,000.00	239,996.00	239,996.00+	100.00%+	249,700.00	240,327.01	246,447.54
53001001/22021009 Sporting Activities			200,000.00						
53001001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
53001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	40,089,000.00	12,600,000.00	100,000,000.00	59,999,034.00	47,399,034.00+	79.00%+	50,000,000.00	48,065,409.60	49,290,807.85
Total Recurrent Expenditure	139,212,176.79	130,768,082.43	217,087,827.00	177,086,861.00	46,318,778.57+	26.16%+	170,088,000.00	163,507,270.29	167,676,049.89
53001001 - Abia State Housing & Prop. Dev. Commission									
53010001/21010101 Basic Salary	58,157,378.63	72,269,726.19	29,155,010.00	45,398,093.00	26,871,633.19-	59.19%-	33,114,000.00	31,832,674.85	32,644,311.26
53010001/21010102 Overtime Payment			2,316,000.00	2,316,000.00	2,316,000.00+	100.00%+	1,805,600.00	1,736,122.55	1,780,378.81
53010001/21010103 Consolidated Revenue Fund Charges - Salaries	2,000,000.00		2,166,060.00	2,166,060.00	2,166,060.00+	100.00%+	1,175,300.00	1,129,667.89	1,158,461.13
53010001/21020101 Housing/Rent Allowance			10,233,080.00	10,233,080.00	10,233,080.00+	100.00%+	9,805,500.00	9,426,288.21	9,666,628.39
53010001/21020102 Transport Allowance			3,045,600.00	3,045,600.00	3,045,600.00+	100.00%+	2,803,200.00	2,694,854.42	2,763,564.97
53010001/21020103 Meal Subsidy			1,311,600.00	1,311,600.00	1,311,600.00+	100.00%+	1,170,400.00	1,124,730.61	1,153,399.89
53010001/21020104 Utility Allowance			711,600.00	711,600.00	711,600.00+	100.00%+	684,300.00	657,603.97	674,366.51
53010001/21020105 Entertainment Allowance			54,060.00	54,060.00	54,060.00+	100.00%+	978,400.00	940,747.72	964,733.16
53010001/21020106 Leave Allowance	16,206.00		2,915,470.00	2,915,470.00	2,915,470.00+	100.00%+	3,612,300.00	3,472,911.34	3,561,457.61
53010001/21020107 Domestic Allowance			1,059,940.00	1,059,940.00	1,059,940.00+	100.00%+			
Sub Total: Personnel Cost	60,173,584.63	72,269,726.19	52,968,420.00	69,211,503.00	3,058,223.19-	4.42%-	55,149,000.00	53,015,601.66	54,367,301.74
53010001/22020101 Local Travel and Transport - Training	425,000.00		1,500,000.00				1,500,300.00	1,441,962.30	1,478,721.61
53010001/22020102 Local Travel and Transport - Others		1,200,000.00	1,200,000.00	1,859,970.00	659,970.00+	35.48%+	1,200,400.00	1,153,569.86	1,182,981.72
53010001/22020201 Electricity Charges							100,000.00	96,130.85	98,572.21
53010001/22020202 Telephone Charges							99,700.00	96,130.85	98,572.21
53010001/22020204 Satellite Broadcasting Charges							300,100.00	288,392.44	295,739.88
53010001/22020301 Office Stationaries/Computer Consumables			500,000.00	299,995.00	299,995.00+	100.00%+	599,900.00	576,784.88	591,490.33
53010001/22020302 Books			50,000.00	29,999.00	29,999.00+	100.00%+			
53010001/22020401 Maintenance of Motor Vehicle		150,000.00	350,000.00	209,996.00	59,996.00+	28.57%+	399,800.00	384,523.29	394,323.72
53010001/22020402 Maintenance of Office Furniture			250,000.00	149,997.00	149,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
53010001/22020403 Maintenance of Office Building		890,000.00	1,500,000.00	899,985.00	9,985.00+	1.11%+	2,200,400.00	2,114,878.03	2,168,796.73
53010001/22020404 Maintenance of office/IT Equipment			300,000.00	179,997.00	179,997.00+	100.00%+	394,000.00	384,523.29	394,323.72
53010001/22020405 Maintenance of Plants & Generators			250,000.00	149,997.00	149,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
53010001/22020406 Other Maintenance Services		200,000.00	500,000.00	299,995.00	99,995.00+	33.33%+	500,600.00	480,654.14	492,906.60

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
53010001/22020501 Local Training		200,000.00	500,000.00	299,995.00	99,995.00+	33.33%+	500,600.00	480,654.14	492,906.60
53010001/22020605 Cleaning & Fumigation Services			50,000.00	29,999.00	29,999.00+	100.00%+	60,000.00	57,678.51	59,141.47
53010001/22020701 Financial Consulting			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
53010001/22020703 Legal Services			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
53010001/22020704 Engineering Services			450,000.00	269,995.00	269,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
53010001/22020705 Architectural Services		50,000.00	450,000.00	269,995.00	219,995.00+	81.48%+	500,600.00	480,654.14	492,906.60
53010001/22020706 Surveying Services			450,000.00	269,995.00	269,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
53010001/22020801 Motor Vehicle Fuel Cost		320,000.00	800,000.00	479,992.00	159,992.00+	33.33%+	1,000,000.00	961,308.17	985,814.05
53010001/22020802 Other Transport Equipment Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
53010001/22020803 Plant/Generator Fuel Cost		50,000.00	250,000.00	149,997.00	99,997.00+	66.67%+	399,800.00	384,523.29	394,323.72
53010001/22020901 Bank Charges (Other Than Interest)			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
53010001/22021001 Refreshment & Meals							600,200.00	576,784.88	591,490.33
53010001/22021002 Honourarium& Sitting Allowance	2,000,000.00	2,590,000.00	3,500,000.00	2,099,966.00	490,034.00-	23.34%-	3,500,600.00	3,364,578.63	3,450,362.19
53010001/22021004 Medical Expenses		100,000.00	300,000.00	179,997.00	79,997.00+	44.44%+	300,100.00	288,392.44	295,739.88
53010001/22021007 Welfare Packages		50,000.00	200,000.00	239,996.00	189,996.00+	79.17%+	390,100.00	374,910.20	384,463.07
53010001/22021009 Sporting Activities			200,000.00				300,100.00	288,392.44	295,739.88
53010001/22021013 Promotion (SERVICE WIDE)		200,000.00			200,000.00-				
53010001/22021014 Annual Budget Expenses and Administration	2,000,000.00	2,000,000.00	250,000.00	149,997.00	1,850,003.00-	1,233.36%-	250,000.00	240,327.01	246,447.54
53010001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	425,000.00	8,000,000.00	15,000,000.00	9,239,842.00	1,239,842.00+	13.42%+	18,000,000.00	17,303,547.42	17,744,588.52
Total Recurrent Expenditure	60,598,584.63	80,269,726.19	67,968,420.00	78,451,345.00	1,818,381.19-	2.32%-	73,149,000.00	70,319,149.08	72,111,890.26
53001001 - Umuahia Capital Dev. Authority(UCDA)									
53056001/21010101 Basic Salary	67,190,243.07	70,127,156.06	21,719,850.00	21,719,850.00	48,407,306.06-	222.87%-	25,031,500.00	24,063,066.74	24,676,598.15
53056001/21010102 Overtime Payment			1,608,000.00	1,608,000.00	1,608,000.00+	100.00%+	1,571,500.00	1,511,176.53	1,549,706.36
53056001/21020101 Housing /Rent Allowance			6,807,330.00	6,807,330.00	6,807,330.00+	100.00%+	7,054,000.00	6,780,596.97	6,953,477.65
53056001/21020102 Transport Allowance			1,965,600.00	1,965,600.00	1,965,600.00+	100.00%+	1,900,400.00	1,827,254.66	1,873,838.76
53056001/21020103 Meal Subsidy			850,800.00	850,800.00	850,800.00+	100.00%+	829,500.00	797,116.76	817,435.73
53056001/21020104 Utility Allowance			465,600.00	465,600.00	465,600.00+	100.00%+	451,400.00	433,742.27	444,793.75
53056001/21020105 Entertainment Allowance			18,040.00	18,040.00	18,040.00+	100.00%+	18,000.00	17,303.54	17,737.48
53056001/21020106 Leave Allowance			3,494,880.00	3,494,880.00	3,494,880.00+	100.00%+	2,787,500.00	2,679,990.73	2,748,317.63
53056001/21020107 Domestic Staff Allowance			545,970.00	545,970.00	545,970.00+	100.00%+	546,200.00	524,843.56	538,223.83
53056001/21020111 Hazard Allowance			60,000.00	60,000.00	60,000.00+	100.00%+	60,000.00	57,678.51	59,141.47
Sub Total: Personnel Cost	67,190,243.07	70,127,156.06	37,536,070.00	37,536,070.00	32,591,086.06-	86.83%-	40,250,000.00	38,692,770.06	39,679,270.79
53056001/22020101 Local Travel and Transport - Training			500,000.00				1,000,000.00	961,308.17	985,814.05
53056001/22020102 Local Travel and Transport - Others			200,000.00	419,993.00	419,993.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
53056001/22020203 Internet Access Charges			150,000.00	89,998.00	89,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53056001/22020301 Office Stationaries /Computer Consumables			200,000.00	119,998.00	119,998.00+	100.00%+	500,300.00	480,654.14	492,906.60
53056001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
53056001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
53056001/22020403 Maintenance of Office Building Residential Qtrs.			300,000.00	179,997.00	179,997.00+	100.00%+	600,200.00	576,784.88	591,490.33
53056001/22020405 Maintenance of Plants & Generators			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
53056001/22020406 Other Maintenance Services			100,000.00	59,999.00	59,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
53056001/22020703 Legal Services			200,000.00	119,998.00	119,998.00+	100.00%+	600,200.00	576,784.88	591,490.33
53056001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
53056001/22020802 Other Transport Equipment Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	796,100.00	769,046.58	788,647.44
53056001/22020803 Plant/Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	799,600.00	769,046.58	788,647.44

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
53056001/22020901 Bank Charges (Other Than Interest)			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
53056001/22020902 Insurance Premium			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
53056001/22021001 Refreshment & Meals							600,200.00	576,784.88	591,490.33
53056001/22021003 Publicity and Advertisements							300,100.00	288,392.44	295,739.88
53056001/22021004 Medical Expenses			300,000.00	479,992.00	479,992.00+	100.00%+	500,600.00	480,654.14	492,906.60
53056001/22021006 Postage and Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
53056001/22021007 Welfare Packages			100,000.00	59,999.00	59,999.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
53056001/22021009 Sporting Activities			300,000.00				300,100.00	288,392.44	295,739.88
53056001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
53056001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			10,000,000.00	6,119,898.00	6,119,898.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,252.26
Total Recurrent Expenditure	67,190,243.07	70,127,156.06	47,536,070.00	43,655,968.00	26,471,188.06-	60.64%-	60,250,000.00	57,918,933.92	59,395,523.05
54001001 - Ministry of Rural Dev. Corporation and Poverty Re									
54001001/21010101 Basic Salary	157,258,543.65	207,986,864.71	85,179,360.00	85,179,360.00	122,807,504.71-	144.18%-	117,703,500.00	113,149,277.19	116,034,262.14
54001001/21010102 Overtime Payments			9,762,310.00	9,762,310.00	9,762,310.00+	100.00%+	11,356,500.00	10,916,740.74	11,195,079.50
54001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,704,410.00	8,704,410.00	8,704,410.00+	100.00%+	8,704,700.00	8,368,105.08	8,581,462.04
54001001/21020101 Housing /Rent Allowance			32,935,170.00	32,935,170.00	32,935,170.00+	100.00%+	41,815,100.00	40,196,809.73	41,221,714.53
54001001/21020102 Transport Allowance			8,583,870.00	8,583,870.00	8,583,870.00+	100.00%+	10,211,300.00	9,815,991.05	10,066,267.52
54001001/21020103 Meal Subsidy			3,643,200.00	3,643,200.00	3,643,200.00+	100.00%+	4,378,100.00	4,208,222.77	4,315,514.89
54001001/21020104 Utility Allowance			2,521,580.00	2,521,580.00	2,521,580.00+	100.00%+	2,943,600.00	2,830,075.90	2,902,231.51
54001001/21020105 Entertainment Allowance			654,780.00	654,780.00	654,780.00+	100.00%+	780,000.00	750,570.17	769,700.39
54001001/21020106 Leave Allowance	112,422.29		8,089,720.00	8,089,720.00	8,089,720.00+	100.00%+	11,468,400.00	11,025,977.16	11,307,103.14
54001001/21020107 Domestic Staff Allowance			4,923,710.00	4,923,710.00	4,923,710.00+	100.00%+	7,513,800.00	7,222,904.48	7,407,060.18
Sub Total: Personnel Cost	157,370,965.94	207,986,864.71	164,998,110.00	164,998,110.00	42,988,754.71-	26.05%-	216,875,000.00	208,484,674.28	213,800,395.85
54001001/22020101 Local Travel and Transport - Training		120,000.00	1,600,000.00		120,000.00-		2,000,000.00	1,922,616.33	1,971,629.06
54001001/22020102 Local Travel and Transport - Others			1,600,000.00	1,919,970.00	1,919,970.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
54001001/22020205 Water Rates			60,000.00	35,999.00	35,999.00+	100.00%+	60,000.00	57,678.51	59,141.47
54001001/22020301 Office Stationaries /Computer Consumables	300,000.00	400,000.00	800,000.00	479,992.00	79,992.00+	16.67%+	1,200,100.00	1,153,569.86	1,182,981.72
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment							1,000,000.00	961,308.17	985,814.05
54001001/22020402 Maintenance of Office Furniture			340,000.00	203,996.00	203,996.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
54001001/22020403 Maintenance of Office Building Residential Qtrs.			400,000.00	239,996.00	239,996.00+	100.00%+	200,400.00	192,261.59	197,156.04
54001001/22020405 Maintenance of Plants & Generators			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
54001001/22020501 Local Training			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	336,457.86	345,031.27
54001001/22020801 Motor Vehicle Fuel Cost			250,000.00	149,997.00	149,997.00+	100.00%+	398,100.00	384,523.29	394,323.72
54001001/22020802 Other Transport Equipment Fuel Cost			250,000.00	149,997.00	149,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
54001001/22020803 Plant/Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	799,600.00	769,046.58	788,647.44
54001001/22021004 Medical Expenses			300,000.00	269,996.00	269,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
54001001/22021006 Postages & Courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
54001001/22021007 Welfare Packages			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
54001001/22021009 Sporting Activities			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
54001001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
54001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	300,000.00	520,000.00	7,600,000.00	4,649,921.00	4,129,921.00+	88.82%+	10,260,000.00	9,863,022.08	10,114,394.78
Total Recurrent Expenditure	157,670,965.94	208,506,864.71	172,598,110.00	169,648,031.00	38,858,833.71-	22.91%-	227,135,000.00	218,347,696.36	223,914,790.63

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
60001001 - Ministry of Lands and Survey and Urban Planning									
60001001/21010101 Basic Salary	243,140,195.45	302,898,917.40	107,044,180.00	107,044,180.00	195,854,737.40-	182.97%-	185,123,700.00	177,961,163.78	182,498,671.18
60001001/21010102 Overtime Payments							11,375,800.00	10,935,841.99	11,214,664.86
60001001/21020101 Housing/Rent Allowance			40,126,030.00	40,126,030.00	40,126,030.00+	100.00%+	58,554,600.00	56,289,051.17	57,724,264.60
60001001/21020102 Transport Allowance			14,327,900.00	14,327,900.00	14,327,900.00+	100.00%+	13,360,900.00	12,843,692.68	13,171,167.06
60001001/21020103 Meal Subsidy			6,271,160.00	6,271,160.00	6,271,160.00+	100.00%+	6,038,400.00	5,804,844.15	5,952,846.68
60001001/21020104 Utility Allowance			3,712,760.00	3,712,760.00	3,712,760.00+	100.00%+	3,632,700.00	3,492,224.98	3,581,266.39
60001001/21020105 Entertainment Allowance			1,076,360.00	1,076,360.00	1,076,360.00+	100.00%+	798,400.00	767,810.33	787,384.92
60001001/21020106 Leave Allowance			10,704,420.00	10,704,420.00	10,704,420.00+	100.00%+	18,925,500.00	18,192,934.38	18,656,801.45
60001001/21020107 Domestic Staff Allowances			13,737,190.00	13,737,190.00	13,737,190.00+	100.00%+	10,958,000.00	10,534,207.42	10,802,795.31
Sub Total: Personnel Cost	243,140,195.45	302,898,917.40	197,000,000.00	197,000,000.00	105,898,917.40-	53.76%-	308,768,000.00	296,821,770.88	304,389,862.65
60001001/22020101 Local Travel and Transport - Training		750,000.00	1,000,000.00		750,000.00-		1,500,600.00	1,441,962.30	1,478,721.61
60001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,119,980.00	1,119,980.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
60001001/22020205 Water Rates			100,000.00	59,999.00	59,999.00+	100.00%+	96,000.00	96,130.85	98,572.21
60001001/22020207 Leased Communication Lines(s)			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001001/22020208 Software Charges/License Renewal			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	1,099,700.00	1,057,439.02	1,084,397.89
60001001/22020301 Office Stationeries/Computer Consumables	150,000.00		2,600,000.00	1,559,975.00	1,559,975.00+	100.00%+	2,999,700.00	2,883,924.61	2,957,454.74
60001001/22020309 Uniforms & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
60001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001001/22020402 Maintenance of Office Furniture			1,000,000.00	599,990.00	599,990.00+	100.00%+	500,900.00	480,654.14	492,906.60
60001001/22020403 Maintenance of Office Building Residential Qtrs.		200,000.00	2,000,000.00	1,199,980.00	999,980.00+	83.33%+	1,500,600.00	1,441,962.30	1,478,721.61
60001001/22020404 Maintenance of Office/IT Equipment			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001001/22020405 Maintenance of Plants & Generators			1,500,000.00	899,985.00	899,985.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001001/22020406 Other Maintenance Services			1,000,000.00	599,990.00	599,990.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001001/22020501 Local Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
60001001/22020801 Motor Vehicle Fuel Cost	150,000.00		2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
60001001/22020803 Plant/Generator Fuel Cost		200,000.00	2,000,000.00	1,199,980.00	999,980.00+	83.33%+	2,000,000.00	1,922,616.33	1,971,629.06
60001001/22021001 Refreshment & Meals							1,000,000.00	961,308.17	985,814.05
60001001/22021004 Medical Expenses			1,000,000.00	779,987.00	779,987.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001001/22021006 Postages & courier Services			500,000.00	299,995.00	299,995.00+	100.00%+	99,700.00	96,130.85	98,572.21
60001001/22021007 Welfare Packages			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
60001001/22021009 Sporting Activities			300,000.00						
60001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
60001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	300,000.00	1,150,000.00	30,000,000.00	17,919,703.00	16,769,703.00+	93.58%+	28,800,000.00	27,685,675.87	28,391,438.12
Total Recurrent Expenditure	243,440,195.45	304,048,917.40	227,000,000.00	214,919,703.00	89,129,214.40-	41.47%-	337,568,000.00	324,507,446.75	332,781,300.77
60001002 - Abia State Estate Development Agency									
60001002/21010101 Basic Salary	115,295,681.14	129,937,860.24	34,420,010.00	44,420,010.00	85,517,850.24-	192.52%-	35,396,200.00	34,026,561.77	34,894,136.31
60001002/21020101 Housing/Rent Allowance			9,644,810.00	9,644,810.00	9,644,810.00+	100.00%+	11,641,000.00	11,190,122.37	11,475,435.25
60001002/21020102 Transport Allowance			2,291,400.00	2,291,400.00	2,291,400.00+	100.00%+	6,943,400.00	6,676,140.27	6,846,357.23
60001002/21020103 Meal Subsidy			1,566,800.00	1,566,800.00	1,566,800.00+	100.00%+	1,608,700.00	1,546,441.09	1,585,864.11
60001002/21020104 Utility Allowance			942,070.00	942,070.00	942,070.00+	100.00%+	974,800.00	936,767.90	960,643.52
60001002/21020105 Entertainment Allowance			28,000.00	28,000.00	28,000.00+	100.00%+			
60001002/21020106 Leave Allowance			3,886,090.00	3,886,090.00	3,886,090.00+	100.00%+	3,989,200.00	3,835,228.48	3,933,005.66
60001002/21020107 Domestic Staff Allowance			183,660.00	183,660.00	183,660.00+	100.00%+	183,700.00	176,553.82	181,051.66
Sub Total: Personnel Cost	115,295,681.14	129,937,860.24	52,962,840.00	62,962,840.00	66,975,020.24-	106.37%-	60,737,000.00	58,387,815.82	59,876,493.75

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
60001002/22020101 Local Travel and Transport - Training			2,000,000.00				2,000,000.00	1,922,616.33	1,971,629.06
60001002/22020102 Local Travel and Transport - Others			1,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
60001002/22020201 Electricity Charges			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
60001002/22020301 Office Stationeries/Computer Consumables			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001002/22020305 Printing and Non Security Documents			500,000.00	3,299,995.00	3,299,995.00+	100.00%+	200,100.00	192,261.59	197,156.04
60001002/22020309 Uniforms & Other Clothing			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
60001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
60001002/22020402 Maintenance of Office Furniture			500,000.00	499,995.00	499,995.00+	100.00%+	395,200.00	384,523.29	394,323.72
60001002/22020403 Maintenance of Office Building Residential Qtrs.			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
60001002/22020405 Maintenance of Plants & Generators			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
60001002/22020406 Other Maintenance Services			6,000,000.00	4,599,942.00	4,599,942.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001002/22020413 Minor Road Maintenance			8,000,000.00	8,799,923.00	8,799,923.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
60001002/22020501 Local Training			1,000,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001002/22020601 Security Services			6,000,000.00	6,599,942.00	6,599,942.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
60001002/22020605 Cleaning & Fumigation Services			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
60001002/22020701 Financial Consulting			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
60001002/22020703 Legal Services			1,000,000.00	899,990.00	899,990.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
60001002/22020801 Motor Vehicle Fuel Cost			1,000,000.00	899,990.00	899,990.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001002/22020802 Other Transport Equipment Fuel Cost			1,000,000.00	599,990.00	599,990.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
60001002/22020803 Plant/Generator Fuel Cost			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
60001002/22020901 Bank Charges (Other Than Interest)			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001002/22021001 Refreshment & Meals			500,000.00	1,699,995.00	1,699,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
60001002/22021003 Publicity and Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001002/22021004 Medical Expenses			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
60001002/22021006 Postages & courier Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
60001002/22021007 Welfare Packages			100,000.00	239,996.00	239,996.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
60001002/22021009 Sporting Activities			300,000.00				300,100.00	288,392.44	295,739.88
60001002/22021013 Promotion (SERVICE WIDE)			500,000.00	799,995.00	799,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
60001002/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
60001002/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
60001002/22021021 Special Days/Celebrations			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
Sub-Total: Overhead			46,000,000.00	41,299,548.00	41,299,548.00+	100.00%+	55,000,000.00	52,871,950.54	54,219,841.48
Total Recurrent Expenditure	115,295,681.14	129,937,860.24	98,962,840.00	104,262,388.00	25,675,472.24-	24.63%-	115,737,000.00	111,259,766.36	114,096,335.23
62001001 - Min of Physical Planning & Urban Renewal									
62001001/21020106 Leave Allowance	3,937,242.40								
Sub Total: Personnel Cost	3,937,242.40								
Total Recurrent Expenditure	3,937,242.40								
62001002 - Open Spaces Development Commission									
62001002/21010101 Basic Salary	8,985,858.91	12,653,415.02	7,774,620.00	7,774,620.00	4,878,795.02-	62.75%-	7,829,500.00	7,526,724.02	7,718,633.87
62001002/21020101 Housing/Rent Allowance			2,416,070.00	2,416,070.00	2,416,070.00+	100.00%+	2,075,700.00	1,995,779.64	2,046,662.02
62001002/21020102 Transport Allowance			864,000.00	864,000.00	864,000.00+	100.00%+	885,600.00	850,565.50	872,246.74
62001002/21020103 Meal Subsidy			360,000.00	360,000.00	360,000.00+	100.00%+	370,900.00	356,453.11	365,535.43
62001002/21020104 Utility Allowance			180,000.00	180,000.00	180,000.00+	100.00%+	193,300.00	185,724.70	190,456.89
62001002/21020106 Leave Allowance			777,470.00	777,470.00	777,470.00+	100.00%+	970,000.00	932,953.47	956,740.66
Sub Total: Personnel Cost	8,985,858.91	12,653,415.02	12,372,160.00	12,372,160.00	281,255.02-	2.27%-	12,325,000.00	11,848,200.32	12,150,275.61

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
62001002/22020101			200,000.00				99,400.00	96,130.85	98,572.21
62001002/22020102			200,000.00	239,996.00	239,996.00+	100.00%+	98,200.00	96,130.85	98,572.21
62001002/22020301		400,000.00	250,000.00	149,997.00	250,003.00-	166.67%-	200,400.00	192,261.59	197,156.04
62001002/22020401			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
62001002/22020402			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
62001002/22020403			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
62001002/22020405			450,000.00	269,995.00	269,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
62001002/22020801							200,400.00	192,261.59	197,156.04
62001002/22020802			250,000.00	149,997.00	149,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
62001002/22020803			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
62001002/22021002			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
62001002/22021004			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
62001002/22021006			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
62001002/22021007			600,000.00	359,994.00	359,994.00+	100.00%+	300,100.00	288,392.44	295,739.88
62001002/22021014			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead		400,000.00	3,750,000.00	2,249,960.00	1,849,960.00+	82.22%+	2,500,000.00	2,403,270.47	2,464,422.02
Total Recurrent Expenditure	8,985,858.91	13,053,415.02	16,122,160.00	14,622,120.00	1,568,704.98+	10.73%+	14,825,000.00	14,251,470.79	14,614,697.63
71001001 - Ministry of Industry									
71001001/21010101	41,342,890.18	67,559,840.61	2,289,780.00	2,289,780.00	65,270,060.61-	2,850.49%-	6,735,700.00	6,477,281.09	6,642,430.67
71001001/21010102			202,380.00	202,380.00	202,380.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
71001001/21020101			750,080.00	750,080.00	750,080.00+	100.00%+	3,408,000.00	3,276,044.14	3,359,572.48
71001001/21020102			251,590.00	251,590.00	251,590.00+	100.00%+	1,069,600.00	1,027,830.69	1,054,034.15
71001001/21020103			106,400.00	106,400.00	106,400.00+	100.00%+	546,300.00	525,615.41	539,008.74
71001001/21020104			720,100.00	720,100.00	720,100.00+	100.00%+	3,740,700.00	3,595,480.12	3,687,149.37
71001001/21020105			35,700.00	35,700.00	35,700.00+	100.00%+	600,200.00	576,784.88	591,490.33
71001001/21020106			21,825,330.00	21,825,330.00	21,825,330.00+	100.00%+	20,787,500.00	19,982,773.89	20,492,272.48
71001001/21020107			166,320.00	166,320.00	166,320.00+	100.00%+	1,104,400.00	1,061,650.53	1,088,709.97
71001001/21020111			25,000.00	25,000.00	25,000.00+	100.00%+	600,200.00	576,784.88	591,490.33
Sub Total: Personnel Cost	41,342,890.18	67,559,840.61	26,372,680.00	26,372,680.00	41,187,160.61-	156.17%-	39,793,000.00	38,253,815.60	39,229,140.34
71001001/22020101		2,500,000.00	1,000,100.00		2,500,000.00-		1,500,600.00	1,441,962.30	1,478,721.61
71001001/22020102			700,100.00	1,020,103.00	1,020,103.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
71001001/22020203			60,000.00	35,999.00	35,999.00+	100.00%+	249,700.00	240,327.01	246,447.54
71001001/22020208			110,000.00	65,998.00	65,998.00+	100.00%+	98,700.00	96,130.85	98,572.21
71001001/22020301		200,000.00	810,000.00	485,992.00	285,992.00+	58.85%+	999,700.00	961,308.17	985,814.05
71001001/22020401			600,180.00	360,102.00	360,102.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
71001001/22020402			410,000.00	245,996.00	245,996.00+	100.00%+	300,100.00	288,392.44	295,739.88
71001001/22020403			410,000.00	245,996.00	245,996.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
71001001/22020404			110,000.00	65,998.00	65,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
71001001/22020405			250,000.00	149,997.00	149,997.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
71001001/22020406			420,000.00	251,995.00	251,995.00+	100.00%+	699,900.00	672,915.73	690,063.60
71001001/22020501			210,000.00	125,997.00	125,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
71001001/22020702			160,000.00	95,998.00	95,998.00+	100.00%+			
71001001/22020801			320,000.00	191,996.00	191,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
71001001/22020803			410,000.00	245,996.00	245,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
71001001/22021001			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
71001001/22021003			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
58001001/22021004 Medical Expenses			310,000.00	185,997.00	185,997.00+	100.00%+	399,500.00	384,523.29	394,323.72
71001001/22021006 Postages and Courier Services			60,000.00	35,999.00	35,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
71001001/22021007 Welfare Packages			1,310,000.00	977,984.00	977,984.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
71001001/22021009 Sporting Activities			320,000.00				300,100.00	288,392.44	295,739.88
71001001/22021014 Annual Budget Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
71001001/22021016 Servicom			170,000.00	101,998.00	101,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead		2,700,000.00	8,650,380.00	5,190,136.00	2,490,136.00+	47.98%+	12,700,000.00	12,208,614.04	12,519,755.25
Total Recurrent Expenditure	41,342,890.18	70,259,840.61	35,023,060.00	31,562,816.00	38,697,024.61-	122.60%-	52,493,000.00	50,462,429.64	51,748,895.59
72001001 - Ministry of Small & Medium Enterprise Development									
72001001/21010101 Basic Salary	21,505,594.64	34,140,367.20	14,558,560.00	14,558,560.00	19,581,807.20-	134.50%-	26,825,900.00	25,787,956.44	26,445,469.69
72001001/21010102 Overtime Payment			816,000.00	816,000.00	816,000.00+	100.00%+	2,015,600.00	1,937,997.33	1,987,406.06
72001001/21020101 'Housing/Rent Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,703,500.00	24,708,633.25	25,338,629.36
72001001/21020102 'Transport Allowance			1,364,680.00	1,364,680.00	1,364,680.00+	100.00%+	3,423,800.00	3,291,305.86	3,375,218.45
72001001/21020103 'Meal Subsidy			936,080.00	936,080.00	936,080.00+	100.00%+	964,000.00	926,893.34	950,520.08
72001001/21020104 'Utility Allowance			410,820.00	410,820.00	410,820.00+	100.00%+	1,114,000.00	1,069,148.73	1,096,404.85
72001001/21020105 'Entertainment Allowance			474,820.00	474,820.00	474,820.00+	100.00%+	474,200.00	456,401.29	468,034.55
72001001/21020106 'Leave Allowance			1,457,860.00	1,457,860.00	1,457,860.00+	100.00%+	3,018,000.00	2,901,400.22	2,975,376.17
72001001/21020107 'Domestic Staff Allowance			2,213,929.00	2,213,929.00	2,213,929.00+	100.00%+	1,948,400.00	1,873,536.78	1,921,298.60
72001001/21020114 Duty Allowance			1,188,000.00	1,188,000.00	1,188,000.00+	100.00%+	2,039,600.00	1,961,068.67	2,011,060.87
Sub Total: Personnel Cost	21,505,594.64	34,140,367.20	26,420,749.00	26,420,749.00	7,719,618.20-	29.22%-	67,527,000.00	64,914,341.82	66,569,418.67
72001001/22020101 Local Travel and Transport - Training	150,000.00		1,500,000.00				3,000,000.00	2,883,924.61	2,957,454.74
72001001/22020102 Local Travel and Transport - Others			1,000,000.00	2,100,000.00	2,100,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
72001001/22020203 Internet Access Charges			100,000.00	59,999.00	59,999.00+	100.00%+	500,600.00	480,654.14	492,906.60
72001001/22020301 Office Stationeries/Computer Consumables		200,000.00	780,000.00	467,992.00	267,992.00+	57.26%+	698,000.00	672,915.73	690,063.60
72001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22020402 Maintenance of Office Furniture			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
72001001/22020403 Maintenance of Office Building/Residential Quarters			500,000.00	299,995.00	299,995.00+	100.00%+	300,100.00	288,392.44	295,739.88
72001001/22020404 Maintenance of Office / IT Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22020405 Maintenance of Plants & Generators			300,000.00	179,997.00	179,997.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22020406 Other Maintenance Services			300,000.00	150,000.00	150,000.00+	100.00%+	1,099,700.00	1,057,439.02	1,084,397.89
72001001/22020501 Local Training			500,000.00	299,995.00	299,995.00+	100.00%+	3,200,400.00	3,076,186.20	3,154,611.74
72001001/22020801 Motor Vehicle Fuel Cost			700,000.00	419,993.00	419,993.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22020803 Plant/Generator Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22021001 Refreshment and Meal			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
72001001/22021003 Publicity and Advertisements			1,000,000.00	599,990.00	599,990.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
72001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
72001001/22021006 Postages & courier Services			70,000.00	41,999.00	41,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
72001001/22021007 Welfare Packages			1,000,000.00	599,990.00	599,990.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
72001001/22021014 Annual Budget Expenses	150,000.00	200,000.00	250,000.00	149,997.00	50,003.00-	33.34%-	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	300,000.00	400,000.00	10,500,000.00	6,869,922.00	6,469,922.00+	94.18%+	28,500,000.00	27,397,283.43	28,095,712.65
Total Recurrent Expenditure	21,805,594.64	34,540,367.20	36,920,749.00	33,290,671.00	1,249,696.20-	3.75%-	96,027,000.00	92,311,625.25	94,665,131.32
18011001 - Judicial Service Commission									
18011001/21010101 Basic Salary	102,356,413.05	116,889,151.71	50,957,370.00	57,457,370.00	59,431,781.71-	103.44%-	57,560,600.00	55,333,075.44	56,743,907.56
18011001/21020101 Housing/Rent Allowance			16,981,700.00	16,981,700.00	16,981,700.00+	100.00%+	17,345,700.00	16,674,569.24	17,099,720.96
18011001/21020102 Transport Allowance			11,757,850.00	11,757,850.00	11,757,850.00+	100.00%+	12,122,400.00	11,652,843.34	11,949,951.47
18011001/21020103 Meal Subsidy			6,589,210.00	6,589,210.00	6,589,210.00+	100.00%+	6,807,900.00	6,544,178.60	6,711,026.35

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
18011001/21020104 Utility Allowance			11,673,570.00	11,673,570.00	11,673,570.00+	100.00%+	12,037,300.00	11,571,825.19	11,866,865.32
18011001/21020105 Entertainment Allowance			613,590.00	613,590.00	613,590.00+	100.00%+	688,000.00	661,927.07	678,800.98
18011001/21020106 Leave Allowance			2,321,390.00	2,321,390.00	2,321,390.00+	100.00%+	2,393,800.00	2,301,589.98	2,360,266.57
18011001/21020107 Domestic Staff Allowance			2,266,870.00	2,266,870.00	2,266,870.00+	100.00%+	2,543,900.00	2,445,854.53	2,508,210.19
18011001/21020127 Consolidated Allowance			9,200,000.00	9,200,000.00	9,200,000.00+	100.00%+	8,200,400.00	7,882,727.13	8,083,707.06
Sub Total: Personnel Cost	102,356,413.05	116,889,151.71	112,361,550.00	118,861,550.00	1,972,398.29+	1.66%+	119,700,000.00	115,068,590.53	118,002,456.34
18011001/22020101 Local Travel and Transport - Training	4,350,000.00	500,000.00	3,000,000.00	1,000,000.00	500,000.00+	50.00%+	2,000,000.00	1,922,616.33	1,971,629.06
18011001/22020102 Local Travel and Transport - Others	2,000,000.00	710,000.00	2,000,000.00	1,000,000.00	290,000.00+	29.00%+	2,000,000.00	1,922,616.33	1,971,629.06
18011001/22020103 International Travel and Transport - Training			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,600,200.00	1,538,093.15	1,577,305.34
18011001/22020104 International Travel and Transport - Others			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
18011001/22020201 Electricity Charges			500,000.00	300,000.00	300,000.00+	100.00%+	98,200.00	96,130.85	98,572.21
18011001/22020208 Software Charges/License Renewal			200,000.00	120,000.00	120,000.00+	100.00%+			
18011001/22020301 Office Stationeries/Computer Consumables		1,400,000.00	750,000.00	1,450,000.00	50,000.00+	3.45%+	1,900,100.00	1,922,616.33	1,971,629.06
18011001/22020309 Uniforms & Other Clothing			300,000.00	180,000.00	180,000.00+	100.00%+			
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment		200,000.00	500,000.00	800,000.00	600,000.00+	75.00%+	1,000,000.00	961,308.17	985,814.05
18011001/22020402 Maintenance of Office Furniture		500,000.00	500,000.00	800,000.00	300,000.00+	37.50%+	500,600.00	480,654.14	492,906.60
18011001/22020403 Maintenance of Office Building Residential Qtrs.		500,000.00	500,000.00	800,000.00	300,000.00+	37.50%+	500,600.00	480,654.14	492,906.60
18011001/22020405 Maintenance of Plants & Generators		890,800.00	1,500,000.00	1,500,000.00	609,200.00+	40.61%+	2,000,000.00	1,922,616.33	1,971,629.06
18011001/22020406 Other Maintenance Services		300,000.00	500,000.00	300,000.00			1,200,400.00	1,153,569.86	1,182,981.72
18011001/22020501 Local Training			500,000.00	300,000.00	300,000.00+	100.00%+	399,800.00	384,523.29	394,323.72
18011001/22020801 Motor Vehicle Fuel Cost		650,000.00	500,000.00	800,000.00	150,000.00+	18.75%+	2,000,000.00	1,922,616.33	1,971,629.06
18011001/22020803 Plant/Generator Fuel Cost		900,000.00	1,000,000.00	900,000.00			2,500,600.00	2,403,270.47	2,464,536.62
18011001/22021001 Refreshment & Meals		1,199,200.00	1,000,000.00	1,500,000.00	300,800.00+	20.05%+	99,700.00	96,130.85	98,572.21
18011001/22021002 Honourarium& Sitting Allowance		800,000.00	500,000.00	800,000.00			2,699,900.00	2,595,532.17	2,661,704.18
18011001/22021003 Publicity and Advertisements			500,000.00	300,000.00	300,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
18011001/22021004 Medical Expenses			500,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
18011001/22021006 Postage and Courier Services			500,000.00	300,000.00	300,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
18011001/22021007 Welfare Packages		1,200,000.00	2,000,000.00	2,200,000.00	1,000,000.00+	45.45%+	2,399,800.00	2,307,139.62	2,365,963.34
18011001/22021009 Sporting Activities			500,000.00	300,000.00	300,000.00+	100.00%+			
18011001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	144,196.27	147,864.66
18011001/22021016 Servicom			500,000.00	300,000.00	300,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	6,350,000.00	9,750,000.00	20,000,000.00	18,300,000.00	8,550,000.00+	46.72%+	25,000,000.00	24,032,704.80	24,645,326.35
Total Recurrent Expenditure	108,706,413.05	126,639,151.71	132,361,550.00	137,161,550.00	10,522,398.29+	7.67%+	144,700,000.00	139,101,295.33	142,647,782.69
26001001 - Ministry of Justice									
26001001/21010101 Basic Salary	773,840,222.77	835,362,885.11	145,046,030.00	708,653,191.00	126,709,694.11-	17.88%-	424,692,000.00	408,260,811.58	418,670,314.74
26001001/21010102 Overtime Payments			4,440,000.00	4,440,000.00	4,440,000.00+	100.00%+	4,551,000.00	4,374,911.63	4,486,452.82
26001001/21020101 Housing/Rent Allowance			64,629,380.00	64,629,380.00	64,629,380.00+	100.00%+	72,679,400.00	69,866,848.79	71,648,256.39
26001001/21020102 Transport Allowance			12,806,300.00	12,806,300.00	12,806,300.00+	100.00%+	13,756,300.00	13,224,524.53	13,561,711.14
26001001/21020103 Meal Subsidy			5,700,080.00	5,700,080.00	5,700,080.00+	100.00%+	6,464,600.00	6,214,246.09	6,372,681.83
26001001/21020104 Utility Allowance			3,143,220.00	3,143,220.00	3,143,220.00+	100.00%+	3,979,600.00	3,825,606.65	3,923,147.90
26001001/21020105 Entertainment Allowance			1,140,780.00	1,140,780.00	1,140,780.00+	100.00%+	1,117,600.00	1,074,077.38	1,101,458.42
26001001/21020106 Leave Allowance	11,661,859.80		14,485,370.00	14,485,370.00	14,485,370.00+	100.00%+	21,630,300.00	20,793,419.20	21,323,583.32
26001001/21020107 Domestic Staff Allowance			35,529,500.00	35,529,500.00	35,529,500.00+	100.00%+	19,438,200.00	18,685,800.93	19,162,232.12
Sub Total: Personnel Cost	785,502,082.57	835,362,885.11	286,920,660.00	850,527,821.00	15,164,935.89+	1.78%+	568,309,000.00	546,320,246.77	560,249,838.58
26001001/22020101 Local Travel and Transport - Training	150,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26001001/22020102 Local Travel and Transport - Others	1,150,000.00		500,000.00	300,000.00	300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
26001001/22020103 International Transport and Travels - Training			500,000.00	300,000.00	300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26001001/22020201 Electricity Charges			100,000.00	60,000.00	60,000.00+	100.00%+	97,500.00	96,130.85	98,572.21
26001001/22020205 Water Rate			50,000.00	30,000.00	30,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
26001001/22020301 Office Stationeries/Computer Consumables			200,000.00	120,000.00	120,000.00+	100.00%+	1,050,100.00	961,308.17	985,814.05
26001001/22020305 Printing of Non Security Documents			200,000.00	120,000.00	120,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
26001001/22020402 Maintenance of Office Furniture			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
26001001/22020403 Maintenance of Office Building Residential Qtrs.		3,000,000.00	200,000.00	22,000,000.00	19,000,000.00+	86.36%+	1,000,000.00	961,308.17	985,814.05
26001001/22020404 Maintenance of Office/IT Equipment			100,000.00	60,000.00	60,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
26001001/22020405 Maintenance of Plants & Generators	5,000,000.00		200,000.00	120,000.00	120,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
26001001/22020406 Other Maintenance Services		10,000,000.00	200,000.00	120,000.00	9,880,000.00-	8,233.33%-	500,600.00	480,654.14	492,906.60
26001001/22020703 Legal Services	28,000,000.00	39,000,000.00	85,000,000.00	171,100,000.00	132,100,000.00+	77.21%+	90,000,000.00	86,517,737.21	88,723,689.80
26001001/22020801 Motor Vehicle Fuel Cost			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
26001001/22020803 Plant/Generator Fuel Cost	150,000.00	200,000.00	400,000.00	240,000.00	40,000.00+	16.67%+	399,800.00	384,523.29	394,323.72
26001001/22021004 Medical Expenses			200,000.00	1,120,000.00	1,120,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26001001/22021006 Postages & courier Services			50,000.00	30,000.00	30,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
26001001/22021007 Welfare Packages		200,000.00	500,000.00	300,000.00	100,000.00+	33.33%+	5,000,000.00	4,806,540.94	4,929,084.76
26001001/22021009 Sporting Activities			200,000.00	120,000.00	120,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
26001001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	288,392.44	295,739.88
26001001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
Sub-Total: Overhead	34,450,000.00	52,400,000.00	90,000,000.00	196,980,000.00	144,580,000.00+	73.40%+	110,000,000.00	105,743,901.08	108,439,920.83
Total Recurrent Expenditure	819,952,082.57	887,762,885.11	376,920,660.00	1,047,507,821.00	159,744,935.89+	15.25%+	678,309,000.00	652,064,147.85	668,689,759.41
26002001 - Abia State Law Review & Reform Commission									
26002001/21010101 Basic Salary	16,258,780.72	20,373,857.96	3,108,360.00	3,108,360.00	17,265,497.96-	555.45%-	5,717,800.00	5,496,098.87	5,636,223.31
26002001/21010102 Overtime Payments			348,000.00	348,000.00	348,000.00+	100.00%+			
26002001/21010103 Consolidated Revenue Fund Charges - Salaries			13,909,100.00	13,909,100.00	13,909,100.00+	100.00%+	11,908,800.00	11,448,315.35	11,740,207.66
26002001/21020101 Housing/Rent Allowance			1,030,390.00	1,030,390.00	1,030,390.00+	100.00%+	1,859,600.00	1,787,802.50	1,833,382.40
26002001/21020102 Transport Allowance			403,200.00	403,200.00	403,200.00+	100.00%+	1,160,900.00	1,116,147.98	1,144,606.29
26002001/21020103 Meal Subsidy			170,400.00	170,400.00	170,400.00+	100.00%+	186,100.00	178,803.33	183,351.22
26002001/21020104 Utility Allowance			87,600.00	87,600.00	87,600.00+	100.00%+	96,000.00	92,285.57	94,628.03
26002001/21020105 Entertainment Allowance							465,800.00	448,058.05	459,480.70
26002001/21020106 Leave Allowance			310,840.00	310,840.00	310,840.00+	100.00%+	524,000.00	503,715.88	516,551.80
Sub Total: Personnel Cost	16,258,780.72	20,373,857.96	19,367,890.00	19,367,890.00	1,005,967.96-	5.19%-	21,919,000.00	21,071,227.64	21,608,431.30
26002001/22020101 Local Travel and Transport - Training			700,000.00	420,000.00	420,000.00+	100.00%+	212,500.00	204,278.03	209,481.86
26002001/22020102 Local Travel and Transport - Others			700,140.00	420,084.00	420,084.00+	100.00%+	210,400.00	203,797.31	208,988.76
26002001/22020301 Office Stationeries/Computer Consumables		200,000.00	300,000.00	180,000.00	20,000.00-	11.11%-	199,900.00	192,261.59	197,156.04
26002001/22020305 Printing and Non Security Documents			299,180.00	179,508.00	179,508.00+	100.00%+	180,100.00	173,035.53	177,445.42
26002001/22020401 Maintenance of Motor Vehicle/Transport Equipment	150,000.00		500,100.00	300,060.00	300,060.00+	100.00%+	214,900.00	206,681.26	211,947.00
26002001/22020402 Maintenance of Office Furniture		200,000.00	200,040.00	120,024.00	79,976.00-	66.63%-	150,100.00	144,196.27	147,864.66
26002001/22020404 Maintenance of Office/IT Equipment			100,200.00	60,120.00	60,120.00+	100.00%+	120,000.00	115,357.02	118,293.50
26002001/22020405 Maintenance of Plants & Generators			300,060.00	180,036.00	180,036.00+	100.00%+	102,300.00	98,534.10	101,037.38
26002001/22020501 Local Training			500,100.00	300,060.00	300,060.00+	100.00%+	200,400.00	192,261.59	197,156.04
26002001/22020801 Motor Vehicle Fuel Cost	150,000.00		300,060.00	180,036.00	180,036.00+	100.00%+	200,400.00	192,261.59	197,156.04
26002001/22020803 Plant/Generator Fuel Cost	150,000.00		300,060.00	180,036.00	180,036.00+	100.00%+	200,400.00	192,261.59	197,156.04
26002001/22021002 Honorarium & Sitting Allowance			600,000.00	360,000.00	360,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
26002001/22021004 Medical Expenses			300,060.00	180,036.00	180,036.00+	100.00%+	200,400.00	192,261.59	197,156.04

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
26002001/22021014 Annual Budget Expenses and Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
26002001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	450,000.00	400,000.00	5,500,000.00	3,300,000.00	2,900,000.00+	87.88%+	2,892,000.00	2,780,103.31	2,850,890.88
Total Recurrent Expenditure	16,708,780.72	20,773,857.96	24,867,890.00	22,667,890.00	1,894,032.04+	8.36%+	24,811,000.00	23,851,330.95	24,459,322.18
26051001 - Judiciary High Court									
26051001/21010101 Basic Salary	1,488,212,032.39	1,528,547,017.81	439,109,879.00	937,349,209.00	591,197,808.81-	63.07%-	488,533,000.00	469,631,937.75	481,606,233.71
26051001/21010102 Overtime Payments			11,260,560.00	11,260,560.00	11,260,560.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
26051001/21010103 Consolidated Revenue Fund Charges - Salaries			420,000,000.00	420,000,000.00	420,000,000.00+	100.00%+	685,322,900.00	658,806,556.73	675,604,280.08
26051001/21020101 Housing/Rent Allowance							78,549,800.00	75,510,112.39	77,435,409.41
26051001/21020102 Transport Allowance			26,966,320.00	26,966,320.00	26,966,320.00+	100.00%+	78,549,800.00	75,510,112.39	77,435,409.41
26051001/21020103 Meal Subsidy			59,992,870.00	59,992,870.00	59,992,870.00+	100.00%+	77,178,800.00	74,192,326.15	76,084,023.33
26051001/21020104 Utility Allowance			26,966,320.00	26,966,320.00	26,966,320.00+	100.00%+	78,549,800.00	75,510,112.39	77,435,409.41
26051001/21020105 Entertainment Allowance			4,517,780.00	4,517,780.00	4,517,780.00+	100.00%+	8,609,900.00	8,276,863.51	8,487,891.32
26051001/21020106 Leave Allowance			21,196,720.00	21,196,720.00	21,196,720.00+	100.00%+	53,802,000.00	51,720,783.92	53,039,513.70
26051001/21020107 Domestic Staff Allowance			25,030,010.00	25,030,010.00	25,030,010.00+	100.00%+	31,856,000.00	30,623,587.55	31,404,399.08
26051001/21020114 Duty allowance			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
Sub Total: Personnel Cost	1,488,212,032.39	1,528,547,017.81	1,036,540,459.00	1,534,779,789.00	6,232,771.19+	0.41%+	1,605,952,000.00	1,543,815,097.68	1,583,178,025.76
26051001/22020101 Local Travel and Transport - Training	5,000,000.00	15,000,000.00	15,000,000.00	8,000,000.00	7,000,000.00-	87.50%-	10,399,800.00	9,997,605.16	10,252,514.35
26051001/22020102 Local Travel and Transport - Others	11,000,000.00	10,000,000.00	15,000,000.00	8,000,000.00	2,000,000.00-	25.00%-	10,000,000.00	9,613,081.88	9,858,180.07
26051001/22020103 International Transport and Travels - Training	16,740,317.52	8,000,000.00	20,000,000.00	10,000,000.00	2,000,000.00+	20.00%+	24,000,000.00	9,613,081.88	9,858,180.07
26051001/22020201 Electricity Charges			7,000,000.00	4,200,000.00	4,200,000.00+	100.00%+	7,500,000.00	7,209,811.41	7,393,632.90
26051001/22020301 Office Stationeries/Computer Consumables	20,000,000.00		10,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	4,999,700.00	4,806,540.94	4,929,084.76
26051001/22020305 Printing and Non Security Documents			1,000,000.00	600,000.00	600,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26051001/22020309 Uniforms & Other Clothing			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
26051001/22020401 Maintenance of Motor Vehicle/Transport Equipment	10,000,000.00	10,000,000.00	2,000,000.00	1,200,000.00	8,800,000.00-	733.33%-	3,500,600.00	3,364,578.63	3,450,362.19
26051001/22020402 Maintenance of Office Furniture		1,000,000.00	2,000,000.00	1,200,000.00	200,000.00+	16.67%+	4,000,000.00	3,845,232.77	3,943,269.75
26051001/22020403 Maintenance of Office Building Residential Qtrs.	10,000,000.00		2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
26051001/22020405 Maintenance of Plants & Generators		10,000,000.00	2,500,000.00	1,500,000.00	8,500,000.00-	566.67%-	3,000,000.00	2,883,924.61	2,957,454.74
26051001/22020406 Other Maintenance Services			200,000.00	120,000.00	120,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
26051001/22020501 Local Training		1,500,000.00	3,000,000.00	1,800,000.00	300,000.00+	16.67%+	4,000,000.00	3,845,232.77	3,943,269.75
26051001/22020601 Security Services			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26051001/22020604 Security Vote (Including Operations)	27,000,000.00	38,000,000.00	30,000,000.00	46,000,000.00	8,000,000.00+	17.39%+	22,000,000.00	21,148,780.19	21,688,012.25
26051001/22020801 Motor Vehicle Fuel Cost				4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
26051001/22020802 Other Transport Equipment Fuel Cost				3,650,000.00	3,650,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26051001/22020803 Plant/Generator Fuel Cost	10,000,000.00	2,000,000.00			2,000,000.00-		8,000,000.00	7,690,465.54	7,886,551.02
26051001/22021001 Refreshment & Meals			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
26051001/22021003 Publicity and Advertisements							249,700.00	240,327.01	246,447.54
26051001/22021004 Medical Expenses			500,000.00	4,300,000.00	4,300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26051001/22021006 Postages & courier Services			100,000.00	60,000.00	60,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
26051001/22021007 Welfare Packages	12,600,000.00	1,500,000.00	2,500,000.00	1,500,000.00			3,000,000.00	2,883,924.61	2,957,454.74
26051001/22021009 Sporting Activities			200,000.00	120,000.00	120,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
26051001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
26051001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
26051001/22021021 Special Day Celebration		10,000,000.00	2,500,000.00	10,000,000.00			7,000,000.00	6,729,157.38	6,900,725.34
Sub-Total: Overhead	122,340,317.52	107,000,000.00	120,000,000.00	116,150,000.00	9,150,000.00+	7.88%+	134,900,000.00	116,222,160.27	119,185,322.48
Total Recurrent Expenditure	1,610,552,349.91	1,635,547,017.81	1,156,540,459.00	1,650,929,789.00	15,382,771.19+	0.93%+	1,740,852,000.00	1,660,037,257.95	1,702,363,348.24

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
26052001 - Judiciary Customary Court of Appeal									
26052001/21010101 Basic Salary	1,304,210,706.15	1,514,303,410.38	550,000,000.00	623,086,648.00	891,216,762.38-	143.03%-	484,983,200.00	466,218,708.22	478,105,981.12
26052001/21010102 Overtime Payments			6,344,130.00	6,344,130.00	6,344,130.00+	100.00%+	3,372,200.00	3,241,923.44	3,324,573.10
26052001/21020101 Housing/Rent Allowance			156,159,770.00	156,159,770.00	156,159,770.00+	100.00%+	164,519,800.00	158,154,207.29	162,186,689.71
26052001/21020102 Transport Allowance			133,176,420.00	133,176,420.00	133,176,420.00+	100.00%+	134,313,400.00	129,116,948.48	132,409,069.38
26052001/21020103 Meal Subsidy			79,903,960.00	79,903,960.00	79,903,960.00+	100.00%+	80,585,900.00	77,468,201.08	79,443,415.79
26052001/21020104 Utility Allowance			136,856,520.00	136,856,520.00	136,856,520.00+	100.00%+	139,076,800.00	133,695,604.50	137,104,459.98
26052001/21020105 Entertainment Allowance			10,788,650.00	10,788,650.00	10,788,650.00+	100.00%+	12,668,600.00	12,177,968.44	12,488,469.07
26052001/21020106 Leave Allowance			54,496,420.00	54,496,420.00	54,496,420.00+	100.00%+	55,312,100.00	53,172,179.54	54,527,915.82
26052001/21020107 Domestic Staff Allowance			33,425,210.00	33,425,210.00	33,425,210.00+	100.00%+	39,746,700.00	38,208,445.71	39,182,652.96
26052001/22020111 Hazard Allowance			32,147,780.00	32,147,780.00	32,147,780.00+	100.00%+	34,180,100.00	32,857,388.05	33,695,153.28
26052001/22020114 Duty Allowance			156,294,060.00	156,294,060.00	156,294,060.00+	100.00%+	154,941,200.00	148,945,913.97	152,743,618.59
Sub Total: Personnel Cost	1,304,210,706.15	1,514,303,410.38	1,349,592,920.00	1,422,679,568.00	91,623,842.38-	6.44%-	1,303,700,000.00	1,253,257,488.72	1,285,211,998.79
26052001/22020101 Local Travel and Transport - Training	1,000,000.00	5,000,000.00	4,000,000.00	1,400,000.00	3,600,000.00-	257.14%-	6,000,000.00	5,767,849.10	5,914,910.33
26052001/22020102 Local Travel and Transport - Others	3,400,000.00	5,000,000.00	5,000,000.00	2,000,000.00	3,000,000.00-	150.00%-	5,000,000.00	4,806,540.94	4,929,084.76
26052001/22020103 International Travel and Transport - Training			8,000,000.00	3,800,000.00	3,800,000.00+	100.00%+	19,000,000.00	18,264,855.59	18,730,556.66
26052001/22020205 Water Rate			500,000.00	300,000.00	300,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
26052001/22020301 Office Stationeries/Computer Consumables		3,000,000.00	3,450,000.00	4,570,000.00	1,570,000.00+	34.35%+	3,999,700.00	3,845,232.77	3,943,269.75
26052001/22020309 Uniforms & Other Clothing	10,000,000.00		300,000.00	180,000.00	180,000.00+	100.00%+	385,000.00	370,103.71	379,532.84
26052001/22020401 Maintenance of Motor Vehicle/Transport Equipment	5,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	2,000,000.00-	66.67%-	2,000,000.00	1,922,616.33	1,971,629.06
26052001/22020402 Maintenance of Office Furniture			1,000,000.00	600,000.00	600,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
26052001/22020403 Maintenance of Office Building Residential Qtrs.			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26052001/22020404 Maintenance of Office/IT Equipment		4,000,000.00	4,000,000.00	2,400,000.00	1,600,000.00-	66.67%-	2,500,600.00	2,403,270.47	2,464,536.62
26052001/22020405 Maintenance of Plants & Generators			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
26052001/22020406 Other Maintenance Services	600,000.00	1,000,000.00	1,000,000.00	600,000.00	400,000.00-	66.67%-	600,200.00	576,784.88	591,490.33
26052001/22020501 Local Training		5,000,000.00	3,000,000.00	1,800,000.00	3,200,000.00-	177.78%-	2,500,600.00	2,403,270.47	2,464,536.62
26052001/22020601 Security Services	2,400,000.00	5,400,000.00	3,000,000.00	6,000,000.00	600,000.00+	10.00%+	7,200,400.00	6,921,418.97	7,097,892.05
26052001/22020801 Motor Vehicle Fuel Cost		2,000,000.00	2,000,000.00	1,200,000.00	800,000.00-	66.67%-	1,500,600.00	1,441,962.30	1,478,721.61
26052001/22020803 Plant/Generator Fuel Cost			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
26052001/22020901 Bank Charges (Other Than Interest)			500,000.00	300,000.00	300,000.00+	100.00%+	300,100.00	288,392.44	295,739.88
26052001/22020902 Insurance Premium			1,500,000.00	900,000.00	900,000.00+	100.00%+	500,600.00	480,654.14	492,906.60
26052001/22021001 Refreshment & Meals			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
26052001/22021003 Publicity and Advertisements		5,000,000.00	3,000,000.00	1,800,000.00	3,200,000.00-	177.78%-	500,600.00	480,654.14	492,906.60
26052001/22021004 Medical Expenses			500,000.00	3,300,000.00	3,300,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26052001/22021006 Postages & courier Services			200,000.00	120,000.00	120,000.00+	100.00%+	160,000.00	158,615.84	162,654.54
26052001/22021007 Welfare Packages	5,109,196.00		3,000,000.00	10,736,290.00	10,736,290.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
26052001/22021009 Sporting Activities			250,000.00	150,000.00	150,000.00+	100.00%+	200,400.00	192,261.59	197,156.04
26052001/22021014 Annual Budget Expenses & Administration			250,000.00	150,000.00	150,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
26052001/22021016 Servicom			150,000.00	90,000.00	90,000.00+	100.00%+			
26052001/22021019 Medical Expenses - International			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+			
Sub-Total: Overhead	27,509,196.00	40,400,000.00	60,600,000.00	51,996,290.00	11,596,290.00+	22.30%+	65,600,000.00	63,061,817.39	64,669,569.69
Total Recurrent Expenditure	1,331,719,902.15	1,554,703,410.38	1,410,192,920.00	1,474,675,858.00	80,027,552.38-	5.43%-	1,369,300,000.00	1,316,319,306.11	1,349,881,568.48
13001001 - Ministry of Youth & Sports Development									
13001001/21010101 Basic Salary	87,727,214.77	165,990,104.76	48,682,170.00	48,682,170.00	117,307,934.76-	240.97%-	95,737,500.00	92,032,768.01	94,379,339.67
13001001/21020101 Housing/Rent Allowance			20,168,690.00	20,168,690.00	20,168,690.00+	100.00%+	29,135,700.00	28,008,736.93	28,722,880.23
13001001/21020102 Transport Allowance			4,539,930.00	4,539,930.00	4,539,930.00+	100.00%+	6,834,300.00	6,569,816.62	6,737,320.64
13001001/21020103 Meal Subsidy			1,882,200.00	1,882,200.00	1,882,200.00+	100.00%+	2,816,300.00	2,707,601.43	2,776,635.05

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
13001001/21020104 Utility Allowance			1,725,980.00	1,725,980.00	1,725,980.00+	100.00%+	2,092,500.00	2,011,618.10	2,062,898.30
13001001/21020105 Entertainment Allowance			582,770.00	582,770.00	582,770.00+	100.00%+	1,112,800.00	1,069,688.03	1,096,957.60
13001001/21020106 Leave Allowance			4,868,210.00	4,868,210.00	4,868,210.00+	100.00%+	9,121,300.00	8,768,834.13	8,992,411.04
13001001/21020107 Domestic Staff Allowance			5,393,730.00	5,393,730.00	5,393,730.00+	100.00%+	5,542,600.00	5,328,495.74	5,464,356.21
Sub Total: Personnel Cost	87,727,214.77	165,990,104.76	87,843,680.00	87,843,680.00	78,146,424.76-	88.96%-	152,393,000.00	146,497,559.10	150,232,798.85
13001001/22020101 Local Transport & Travel-Training			500,000.00	299,995.00	299,995.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
13001001/22020102 Local Transport & Travel-Others	1,800,000.00	165,000.00	500,000.00	299,995.00	134,995.00+	45.00%+	2,000,000.00	1,922,616.33	1,971,629.06
13001001/22020205 Water Rate							1,500,600.00	1,441,962.30	1,478,721.61
13001001/22020301 Office Stationeries/Computer Consumables			200,000.00	119,998.00	119,998.00+	100.00%+	699,900.00	672,915.73	690,063.60
13001001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
13001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	320,400.00		200,000.00	119,998.00	119,998.00+	100.00%+	600,200.00	576,784.88	591,490.33
13001001/22020402 Maintenance of Office Furniture			150,000.00	89,998.00	89,998.00+	100.00%+	500,600.00	480,654.14	492,906.60
13001001/22020403 Maintenance of Office Building Residential Qtrs.			400,000.00	239,996.00	239,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
13001001/22020405 Maintenance of Plants & Generators	150,000.00	200,000.00	400,000.00	239,996.00	39,996.00+	16.67%+	1,000,000.00	961,308.17	985,814.05
13001001/22020406 Other Maintenance Services							600,200.00	576,784.88	591,490.33
13001001/22020501 Local Training			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
13001001/22020605 Cleaning and Fumigation							500,600.00	480,654.14	492,906.60
13001001/22020801 Motor Vehicle Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
13001001/22020803 Plants and Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
13001001/22021003 Publicity and Advertisements			200,000.00	119,998.00	119,998.00+	100.00%+	500,600.00	480,654.14	492,906.60
13001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
13001001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	95,500.00	96,130.85	98,572.21
13001001/22021007 Welfare Packages	480,200.00	4,424,900.00	3,000,000.00	1,799,971.00	2,624,929.00-	145.83%-	2,000,000.00	1,922,616.33	1,971,629.06
13001001/22021009 Sporting Activities	20,000,000.00	52,300,000.00	250,000.00	149,997.00	52,150,003.00-	34,767.36%-	15,000,000.00	14,419,622.81	14,787,276.35
13001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
13001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
13001001/22021021 Special Day Celebration		200,000.00	1,000,000.00	599,990.00	399,990.00+	66.67%+	3,000,000.00	2,883,924.61	2,957,454.74
Sub-Total: Overhead	22,750,600.00	57,289,900.00	8,500,000.00	5,099,913.00	52,189,987.00-	1,023.35%-	33,900,000.00	32,588,347.66	33,419,139.36
Total Recurrent Expenditure	110,477,814.77	223,280,004.76	96,343,680.00	92,943,593.00	130,336,411.76-	140.23%-	186,293,000.00	179,085,906.76	183,651,938.21
14001001 - Ministry of Women Affairs & Social Development									
14001001/21010101 Basic Salary	89,388,796.00	144,224,372.14	52,770,730.00	52,770,730.00	91,453,642.14-	173.30%-	104,913,600.00	100,854,746.22	103,426,257.46
14001001/21010102 Overtime Payments			4,524,000.00	4,524,000.00	4,524,000.00+	100.00%+	6,588,900.00	6,333,098.37	6,494,569.01
14001001/21020101 Housing/Rent Allowance			21,850,510.00	21,850,510.00	21,850,510.00+	100.00%+	35,529,400.00	34,154,145.71	35,024,976.90
14001001/21020102 Transport Allowance			5,662,990.00	5,662,990.00	5,662,990.00+	100.00%+	8,004,900.00	7,695,625.79	7,891,835.60
14001001/21020103 Meal Subsidy			2,406,080.00	2,406,080.00	2,406,080.00+	100.00%+	3,480,200.00	3,345,421.70	3,430,710.36
14001001/21020104 Utility Allowance			1,598,780.00	1,598,780.00	1,598,780.00+	100.00%+	2,220,800.00	2,134,461.80	2,188,876.12
14001001/21020105 Entertainment Allowance			582,720.00	582,720.00	582,720.00+	100.00%+	726,300.00	698,636.53	716,440.71
14001001/21020106 Leave Allowance	59,243.09		5,277,070.00	5,277,070.00	5,277,070.00+	100.00%+	10,806,700.00	10,388,880.73	10,653,764.50
14001001/21020107 Domestic Staff Allowance			5,128,760.00	5,128,760.00	5,128,760.00+	100.00%+	8,043,200.00	7,732,344.00	7,929,494.63
14001001/21020111 Hazard Allowance			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub Total: Personnel Cost	89,448,039.09	144,224,372.14	104,801,640.00	104,801,640.00	39,422,732.14-	37.62%-	180,314,000.00	173,337,360.76	177,756,925.27
14001001/22020101 Local Traveling and Transport -Training	4,200,000.00	3,000,000.00	8,000,000.00	799,923.00	2,200,077.00-	275.04%-	5,000,000.00	4,806,540.94	4,929,084.76
14001001/22020102 Local Travel and Transport - Others			3,000,000.00	5,799,971.00	5,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
14001001/22020202 Telephone Charge			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
14001001/22020301 Office Stationeries/Computer Consumables	10,300,000.00	400,000.00	600,000.00	359,994.00	40,006.00-	11.11%-	500,600.00	480,654.14	492,906.60
14001001/22020304 Magazines & Periodicals			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
14001001/22020305 Printing and Non Security Documents			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
14001001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
14001001/22020310 Teaching aids/Instruction Materials			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
14001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	10,000,000.00		500,000.00	299,995.00	299,995.00+	100.00%+	395,500.00	384,523.29	394,323.72
14001001/22020402 Maintenance of Office Furniture			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
14001001/22020403 Maintenance of Office Building Residential Qtrs.			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
14001001/22020404 Maintenance of Office/IT Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	399,800.00	384,523.29	394,323.72
14001001/22020405 Maintenance of Plants & Generators			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
14001001/22020501 Local Training			300,000.00	179,997.00	179,997.00+	100.00%+	350,500.00	336,457.86	345,031.27
14001001/22020801 Motor Vehicle Fuel Cost			600,000.00	359,994.00	359,994.00+	100.00%+	399,800.00	384,523.29	394,323.72
14001001/22020803 Plant/Generator Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
14001001/22021001 Refreshment & Meals			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
14001001/22021003 Publicity and Advertisements			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
14001001/22021004 Medical Expenses			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
14001001/22021006 Postages & courier Services			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
14001001/22021007 Welfare Packages	27,000,000.00	15,500,000.00	30,000,000.00	17,999,712.00	2,499,712.00+	13.89%+	10,000,000.00	9,613,081.88	9,858,180.07
14001001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
14001001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
14001001/22021016 Servicom			100,000.00	59,999.00	59,999.00+	100.00%+	150,100.00	144,196.27	147,864.66
14001001/22021019 Medical Expenses - International	332,950.00								
14001001/22021021 Special Days Celebrations		10,000,000.00	30,000,000.00	17,999,712.00	7,999,712.00+	44.44%+	31,000,000.00	29,800,553.90	30,560,378.28
Sub-Total: Overhead	51,832,950.00	28,900,000.00	80,000,000.00	47,999,227.00	19,099,227.00+	39.79%+	56,200,000.00	54,025,520.29	55,402,863.67
Total Recurrent Expenditure	141,280,989.09	173,124,372.14	184,801,640.00	152,800,867.00	20,323,505.14-	13.30%-	236,514,000.00	227,362,881.05	233,159,788.94
14002001 - Skill Acquisition Centre									
14002001/22020312 Service Material			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
Sub-Total: Overhead			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
Total Recurrent Expenditure			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	775,719,851.18	823,959,971.78	393,764,810.00	393,764,810.00	430,195,161.78-	109.25%-	860,636,000.00	827,337,382.31	848,432,172.65
17001001/21010102 Overtime Payments			33,528,000.00	33,528,000.00	33,528,000.00+	100.00%+			
17001001/21020101 Housing/Rent Allowance			180,360,610.00	180,360,610.00	180,360,610.00+	100.00%+	219,241,300.00	210,757,926.85	216,131,662.24
17001001/21020102 Transport Allowance			53,862,270.00	53,862,270.00	53,862,270.00+	100.00%+	72,942,400.00	70,120,619.76	71,908,495.19
17001001/21020103 Meal Subsidy			22,136,360.00	22,136,360.00	22,136,360.00+	100.00%+	27,956,800.00	26,874,758.62	27,559,985.67
17001001/21020104 Utility Allowance			12,543,980.00	12,543,980.00	12,543,980.00+	100.00%+	15,770,800.00	15,161,022.22	15,547,581.22
17001001/21020105 Entertainment Allowance			1,536,780.00	1,536,780.00	1,536,780.00+	100.00%+	2,217,300.00	2,131,058.72	2,185,386.40
17001001/21020106 Leave Allowance	17,908,798.59		51,392,440.00	51,392,440.00	51,392,440.00+	100.00%+	149,110,400.00	143,340,798.02	146,995,580.56
17001001/21020107 Domestic Staff Allowance			30,302,280.00	30,302,280.00	30,302,280.00+	100.00%+	47,341,000.00	45,509,630.45	46,669,988.44
Sub Total: Personnel Cost	793,628,649.77	823,959,971.78	779,427,530.00	779,427,530.00	44,532,441.78-	5.71%-	1,395,216,000.00	1,341,233,196.95	1,375,430,852.48
17001001/22020101 Local Traveling and Transport -Training	1,800,000.00		7,000,000.00				7,000,000.00	6,729,157.38	6,900,725.34
17001001/22020102 Local Traveling and Transport -Others	9,700,000.00		6,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,250,900.00	7,931,273.27	8,133,491.51
17001001/22020201 Electricity Charges							500,600.00	480,654.14	492,906.60
17001001/22020202 Telephone Charge							500,600.00	480,654.14	492,906.60
17001001/22020205 Water Rate			100,000.00	100,000.00	100,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
17001001/22020301 Office Stationeries/Computer Consumables	300,000.00	200,000.00	300,000.00	300,000.00	100,000.00+	33.33%+	694,900.00	672,915.73	690,063.60
17001001/22020306 Printing of Security Documents	500,000.00		200,000.00	150,000.00	150,000.00+	100.00%+	399,800.00	384,523.29	394,323.72

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17001001/22020309							150,000.00	144,196.27	147,864.66
17001001/22020310	2,000,000.00	2,000,000.00			2,000,000.00-				
17001001/22020401			1,800,000.00	1,079,982.00	1,079,982.00+	100.00%+	2,150,000.00	2,066,812.61	2,119,504.28
17001001/22020402			700,000.00	700,000.00	700,000.00+	100.00%+	900,600.00	865,177.43	887,231.17
17001001/22020403			2,000,000.00	750,000.00	750,000.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
17001001/22020404			300,000.00	250,000.00	250,000.00+	100.00%+	820,000.00	788,753.35	808,860.62
17001001/22020405			300,000.00	550,000.00	550,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
17001001/22020406							1,000,000.00	961,308.17	985,814.05
17001001/22020501			500,000.00	400,000.00	400,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17001001/22020605	3,000,000.00						500,600.00	480,654.14	492,906.60
17001001/22020702							300,000.00	288,392.44	295,739.88
17001001/22020703							50,400.00	48,065.42	49,280.82
17001001/22020801		200,000.00	1,500,000.00	1,500,000.00	1,300,000.00+	86.67%+	2,500,600.00	2,403,270.47	2,464,536.62
17001001/22020803	150,000.00		600,000.00	600,000.00	600,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
17001001/22021001							1,500,600.00	1,441,962.30	1,478,721.61
17001001/22021003			800,000.00	500,000.00	500,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17001001/22021004	507,190.00	1,403,450.00	300,000.00	300,000.00	1,103,450.00-	367.82%-	1,128,500.00	1,085,316.95	1,112,982.99
17001001/22021006			100,000.00	80,000.00	80,000.00+	100.00%+	99,700.00	96,130.85	98,572.21
17001001/22021007	300,000.00		300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17001001/22021009			300,000.00	200,000.00	200,000.00+	100.00%+	300,000.00	288,392.44	295,739.88
17001001/22021014			250,000.00	250,000.00	250,000.00+	100.00%+	250,000.00	240,327.01	246,447.54
17001001/22021016			150,000.00	100,000.00	100,000.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001001/22021020		300,000.00	20,000,000.00	8,000,000.00	7,700,000.00+	96.25%+	20,500,600.00	19,706,817.89	20,209,279.12
Sub-Total: Overhead	15,907,190.00	4,103,450.00	43,500,000.00	26,109,982.00	22,006,532.00+	84.28%+	60,250,000.00	57,918,818.48	59,395,388.16
Total Recurrent Expenditure	809,535,839.77	828,063,421.78	822,927,530.00	805,537,512.00	22,525,909.78-	2.80%-	1,455,466,000.00	1,399,152,015.43	1,434,826,240.64
17003001 - Abia State Universal Basic Education Board									
17003001/21010101	177,274,845.54	32,738,300.00	192,675,100.00	192,675,100.00	159,936,800.00+	83.01%+	2,138,653,000.00	2,055,904,144.07	2,108,323,965.14
17003001/21010102			8,371,300.00	8,371,300.00	8,371,300.00+	100.00%+	1,070,000.00	1,029,639.92	1,055,882.02
17003001/21010103			5,797,530.00	5,797,530.00	5,797,530.00+	100.00%+	5,851,100.00	5,624,489.23	5,767,895.04
17003001/21020101			72,125,100.00	72,125,100.00	72,125,100.00+	100.00%+	75,636,200.00	72,709,402.53	74,563,287.37
17003001/21020102			8,574,940.00	8,574,940.00	8,574,940.00+	100.00%+	11,774,300.00	11,318,827.12	11,607,422.80
17003001/21020103			6,065,400.00	6,065,400.00	6,065,400.00+	100.00%+	5,347,000.00	5,140,307.19	5,271,362.01
17003001/21020104			3,560,400.00	3,560,400.00	3,560,400.00+	100.00%+	3,230,500.00	3,105,409.94	3,184,578.67
17003001/21020105			2,099,130.00	2,099,130.00	2,099,130.00+	100.00%+	1,314,500.00	1,263,158.97	1,295,359.72
17003001/21010106	15,320,786.40		20,661,390.00	20,661,390.00	20,661,390.00+	100.00%+	20,373,400.00	19,585,621.91	20,084,997.12
17003001/21000000			20,268,650.00	20,268,650.00	20,268,650.00+	100.00%+			
Sub Total: Personnel Cost	192,595,631.94	32,738,300.00	340,198,940.00	340,198,940.00	307,460,640.00+	90.38%+	2,263,250,000.00	2,175,681,000.99	2,231,154,750.01
17003001/22020101			2,000,000.00	800,000.00	800,000.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17003001/22020102			2,500,000.00	1,900,000.00	1,900,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
17003001/22020301			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
17003001/22020305			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22020309			100,000.00	59,999.00	59,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
17003001/22020310			500,000.00	299,995.00	299,995.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17003001/22020401			1,000,000.00	599,990.00	599,990.00+	100.00%+	500,600.00	480,654.14	492,906.60
17003001/22020402			500,000.00	299,995.00	299,995.00+	100.00%+	50,400.00	48,065.42	49,280.82
17003001/22020403			500,000.00	299,995.00	299,995.00+	100.00%+	50,400.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17003001/22020404 Maintenance of Office/IT Equipment			200,000.00	119,998.00	119,998.00+	100.00%+	399,800.00	384,523.29	394,323.72
17003001/22020405 Maintenance of Plants & Generators			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
17003001/22020406 Other Maintenance Services							9,600.00	9,613.09	9,849.01
17003001/22020501 Local Training			500,000.00	299,995.00	299,995.00+	100.00%+			
17003001/22020602 Office Rent			300,000.00	179,997.00	179,997.00+	100.00%+			
17003001/22020605 Cleaning & Fumigation Services			200,000.00	119,998.00	119,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22020701 Financial Consulting			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22020703 Legal Services							99,700.00	96,130.85	98,572.21
17003001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
17003001/22020803 Plant/Generator Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	500,600.00	480,654.14	492,906.60
17003001/22020901 Bank Charges (Other Than Interest)			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22021001 Refreshment & Meals			500,000.00	299,995.00	299,995.00+	100.00%+	698,600.00	769,046.58	788,647.44
17003001/22021002 Honorarium & Sitting Allowance			150,000.00	89,998.00	89,998.00+	100.00%+	2,589,500.00	2,489,788.23	2,553,259.81
17003001/22021003 Publicity and Advertisements			300,000.00	179,997.00	179,997.00+	100.00%+	600,200.00	576,784.88	591,490.33
17003001/22021004 Medical Expenses			500,000.00	299,995.00	299,995.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22021006 Postages & courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
17003001/22021007 Welfare Packages	4,000,000.00		500,000.00	299,995.00	299,995.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+	150,100.00	144,196.27	147,864.66
17003001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	144,196.27	147,864.66
17003001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	50,400.00	48,065.42	49,280.82
Sub-Total: Overhead	4,000,000.00		17,500,000.00	10,499,870.00	10,499,870.00+	100.00%+	18,650,000.00	17,928,397.72	18,385,308.69
Total Recurrent Expenditure	196,595,631.94	32,738,300.00	357,698,940.00	350,698,810.00	317,960,510.00+	90.66%+	2,281,900,000.00	2,193,609,398.71	2,249,540,058.70
17008001 - Abia State Library Board									
17008001/21010101 Basic Salary	123,522,431.38	79,848,135.82	42,107,310.00	42,107,310.00	37,740,825.82-	89.63%-	81,068,500.00	77,932,071.67	79,919,117.39
17008001/21010102 Overtime Payments			1,339,530.00	1,339,530.00	1,339,530.00+	100.00%+	1,539,000.00	1,479,453.32	1,517,167.25
17008001/21010103 Consolidated Revenue Fund Charges - Salaries			3,312,760.00	3,312,760.00	3,312,760.00+	100.00%+			
17008001/21020101 Housing/Rent Allowance			16,428,110.00	16,428,110.00	16,428,110.00+	100.00%+	16,037,300.00	15,417,078.12	15,810,165.89
17008001/21020102 Transport Allowance			3,943,200.00	3,943,200.00	3,943,200.00+	100.00%+	3,948,400.00	3,795,244.71	3,892,006.18
17008001/21020103 Meal Subsidy			1,726,000.00	1,726,000.00	1,726,000.00+	100.00%+	1,733,500.00	1,666,908.43	1,709,404.62
17008001/21020104 Utility Allowance			1,336,860.00	1,336,860.00	1,336,860.00+	100.00%+	973,000.00	935,545.10	959,394.56
17008001/21020105 Entertainment Allowance			536,300.00	536,300.00	536,300.00+	100.00%+	198,000.00	190,339.07	195,183.97
17008001/21020106 Leave Allowance			4,546,130.00	4,546,130.00	4,546,130.00+	100.00%+	5,462,100.00	5,250,276.94	5,384,142.59
17008001/21020107 Domestic Staff Allowance			3,710,710.00	3,710,710.00	3,710,710.00+	100.00%+	4,504,200.00	4,330,431.92	4,440,844.60
Sub Total: Personnel Cost	123,522,431.38	79,848,135.82	78,986,910.00	78,986,910.00	861,225.82-	1.09%-	115,464,000.00	110,997,349.39	113,827,427.05
17008001/22020101 Local Travel and Transport - Training			200,000.00	119,998.00	119,998.00+	100.00%+	270,400.00	259,553.18	266,168.72
17008001/22020102 Local Travel and Transport - Others			200,000.00	119,998.00	119,998.00+	100.00%+	330,100.00	317,231.69	325,310.08
17008001/22020201 Electricity Charges			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17008001/22020202 Telephone Charge			100,000.00	59,999.00	59,999.00+	100.00%+	970,000.00	932,468.91	956,243.85
17008001/22020203 Internet Access Charges			150,000.00	89,998.00	89,998.00+	100.00%+	50,400.00	48,065.42	49,280.82
17008001/22020206 Sewerage Charges							3,600.00	2,883.96	2,946.60
17008001/22020301 Office Stationeries/Computer Consumables		400,000.00	200,000.00	119,998.00	280,002.00-	233.34%-	699,900.00	672,915.73	690,063.60
17008001/22020302 Books			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
17008001/22020303 Newspapers			300,000.00	179,997.00	179,997.00+	100.00%+	549,800.00	528,719.45	542,198.94
17008001/22020304 Magazines & Periodicals			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
17008001/22020305 Printing of Non Security Documents							99,700.00	96,130.85	98,572.21
17008001/22020309 Uniforms & Other Clothing							50,400.00	48,065.42	49,280.82

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17008001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17008001/22020402 Maintenance of Office Furniture			100,000.00	59,999.00	59,999.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17008001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	150,000.00	144,196.27	147,864.66
17008001/22020404 Maintenance of Office/IT Equipment			100,000.00	59,999.00	59,999.00+	100.00%+	545,700.00	528,719.45	542,198.94
17008001/22020405 Maintenance of Plants & Generators							277,300.00	266,282.42	273,071.13
17008001/22020406 Other Maintenance Services							300,000.00	288,392.44	295,739.88
17008001/22020501 Local Training			250,000.00	149,997.00	149,997.00+	100.00%+	250,900.00	240,807.72	246,940.49
17008001/22020605 Cleaning & Fumigation Services			250,000.00	149,997.00	149,997.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17008001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	500,600.00	480,788.66	493,042.31
17008001/22020802 Other Transport Equipment Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+			
17008001/22020803 Plant/Generator Fuel Cost							500,600.00	480,654.14	492,906.60
17008001/22020901 Bank Charges (Other Than Interest)			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17008001/22021001 Refreshment & Meals			150,000.00	89,998.00	89,998.00+	100.00%+	50,400.00	48,065.42	49,280.82
17008001/22021002 Honorarium & Sitting Allowance			200,000.00	119,998.00	119,998.00+	100.00%+	150,000.00	144,196.27	147,864.66
17008001/22021003 Publicity and Advertisements			100,000.00	59,999.00	59,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
17008001/22021004 Medical Expenses			250,000.00	149,997.00	149,997.00+	100.00%+	219,700.00	211,487.76	216,877.23
17008001/22021006 Postages & courier Services			150,000.00	89,998.00	89,998.00+	100.00%+	50,400.00	48,065.42	49,280.82
17008001/22021007 Welfare Packages			250,000.00	149,997.00	149,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
17008001/22021008 Subscription to Professional Bodies			150,000.00	89,998.00	89,998.00+	100.00%+	50,400.00	48,065.42	49,280.82
17008001/22021009 Sporting Activities			250,000.00	149,997.00	149,997.00+	100.00%+			
17008001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17008001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	79,200.00	76,289.44	78,233.84
Sub-Total: Overhead		400,000.00	6,000,000.00	3,599,934.00	3,199,934.00+	88.89%+	10,600,000.00	10,189,866.85	10,449,474.89
Total Recurrent Expenditure	123,522,431.38	80,248,135.82	84,986,910.00	82,586,844.00	2,338,708.18+	2.83%+	126,064,000.00	121,187,216.24	124,276,901.94
17010001 - Abia State Agency For Mass Lit. Adult & Non Forma									
17010001/21010101 Basic Salary	15,030,000.00	2,050,000.00	900,250.00	900,250.00	1,149,750.00-	127.71%-	1,220,000.00	1,173,999.53	1,203,931.60
17010001/21020101 Housing/Rent Allowance			1,000.00	1,000.00	1,000.00+	100.00%+	649,400.00	624,127.43	640,035.55
17010001/21020102 Transport Allowance			1,000.00	1,000.00	1,000.00+	100.00%+	74,400.00	71,521.35	73,342.03
17010001/21020103 Meal Subsidy			1,000.00	1,000.00	1,000.00+	100.00%+	34,800.00	33,453.50	34,297.36
17010001/21020104 Utility Allowance			2,000.00	2,000.00	2,000.00+	100.00%+	21,600.00	20,764.22	21,286.00
17010001/21020105 Entertainment Allowance			3,000.00	3,000.00	3,000.00+	100.00%+	15,600.00	14,419.68	14,779.32
17010001/21020106 Leave Allowance			70,000.00	70,000.00	70,000.00+	100.00%+	122,400.00	117,401.70	120,387.87
17010001/21020107 Domestic Staff Allowance			3,000.00	3,000.00	3,000.00+	100.00%+	52,800.00	50,918.55	52,208.23
Sub Total: Personnel Cost	15,030,000.00	2,050,000.00	981,250.00	981,250.00	1,068,750.00-	108.92%-	2,191,000.00	2,106,605.95	2,160,267.85
17010001/22020101 Local Travel and Transport - Training			1,500,000.00				649,500.00	624,850.30	640,772.11
17010001/22020102 Local Travel and Transport - Others		130,000.00	1,300,000.00	1,679,974.00	1,549,974.00+	92.26%+	1,399,800.00	1,345,831.45	1,380,138.73
17010001/22020301 Office Stationeries/Computer Consumables			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17010001/22020302 Books		2,000,000.00	100,000.00	59,999.00	1,940,001.00-	3,233.39%-	500,600.00	480,654.14	492,906.60
17010001/22020305 Printing of Non Security Documents		2,000,000.00	2,000,000.00	1,199,980.00	800,020.00-	66.67%-	500,600.00	480,654.14	492,906.60
17010001/22020310 Teaching aids/ Instruction Materials	5,000,000.00	10,000,000.00	5,000,000.00	6,999,952.00	3,000,048.00-	42.86%-	7,000,000.00	6,729,157.38	6,900,725.34
17010001/22020401 Maintenance of Motor Vehicle/Transport Equipment		2,000,000.00	1,200,000.00	719,988.00	1,280,012.00-	177.78%-	1,000,000.00	961,308.17	985,814.05
17010001/22020402 Maintenance of Office Furniture							500,600.00	480,654.14	492,906.60
17010001/22020403 Maintenance of Office Building Residential Qtrs.			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
17010001/22020405 Maintenance of Plants & Generators		500,000.00	500,000.00	299,995.00	200,005.00-	66.67%-	799,600.00	769,046.58	788,647.44
17010001/22020501 Local Training		500,000.00	500,000.00	299,995.00	200,005.00-	66.67%-	500,600.00	480,654.14	492,906.60
17010001/22020801 Motor Vehicle Fuel Cost		500,000.00	500,000.00	299,995.00	200,005.00-	66.67%-	1,000,000.00	961,308.17	985,814.05

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17010001/22020803 Plant/Generator Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
17010001/22021001 Refreshment & Meals							500,600.00	480,654.14	492,906.60
17010001/22021003 Publicity and Advertisements			250,000.00	149,997.00	149,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
17010001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17010001/22021006 Postages & courier Services							50,400.00	48,065.42	49,280.82
17010001/22021007 Welfare Packages		4,000,000.00	1,000,000.00	2,599,990.00	1,400,010.00-	53.85%-	246,500.00	240,327.01	246,447.54
17010001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
17010001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17010001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
Sub-Total: Overhead	5,000,000.00	21,630,000.00	17,550,000.00	16,529,827.00	5,100,173.00-	30.85%-	20,600,000.00	19,802,948.74	20,307,742.58
Total Recurrent Expenditure	20,030,000.00	23,680,000.00	18,531,250.00	17,511,077.00	6,168,923.00-	35.23%-	22,791,000.00	21,909,554.69	22,468,010.43
17019001 - Abia State Polytechnic - Aba									
17018001/21010101 Basic Salary	2,240,283,461.06	1,250,131,202.87	800,000,000.00	800,000,000.00	450,131,202.87-	56.27%-	796,769,500.00	765,941,242.86	785,470,607.39
17018001/21010102 Overtime Allowance			15,861,410.00	15,861,410.00	15,861,410.00+	100.00%+	12,811,500.00	12,315,315.35	12,629,310.83
17018001/21010103 Consolidated Revenue Fund Charges - Salaries			71,633,740.00	71,633,740.00	71,633,740.00+	100.00%+	64,544,000.00	62,049,255.05	63,631,331.70
17018001/21020101 Housing/Rent Allowance			189,829,430.00	189,829,430.00	189,829,430.00+	100.00%+	171,049,200.00	164,430,526.05	168,623,040.73
17018001/21020102 Transport Allowance			158,614,150.00	158,614,150.00	158,614,150.00+	100.00%+	128,110,400.00	123,153,151.99	126,293,208.00
17018001/21020103 Meal Subsidy			142,752,730.00	142,752,730.00	142,752,730.00+	100.00%+	115,298,900.00	110,837,836.64	113,663,885.54
17018001/21020104 Utility Allowance			32,235,180.00	32,235,180.00	32,235,180.00+	100.00%+	29,045,700.00	27,922,164.45	28,634,091.53
17018001/21020105 Entertainment Allowance			35,816,870.00	35,816,870.00	35,816,870.00+	100.00%+	32,273,700.00	31,024,628.01	31,815,661.07
17018001/21020106 Leave Allowance			15,861,410.00	15,861,410.00	15,861,410.00+	100.00%+	12,811,500.00	12,315,315.35	12,629,310.83
17018001/21020107 Domestic Staff Allowance			17,908,430.00	17,908,430.00	17,908,430.00+	100.00%+	16,136,800.00	15,512,314.00	15,907,830.04
17018001/21020113 Teaching Allowance			142,752,730.00	142,752,730.00	142,752,730.00+	100.00%+	115,298,900.00	110,837,836.64	113,663,885.54
17018001/21020114 Duty Allowance			10,745,060.00	10,745,060.00	10,745,060.00+	100.00%+	9,681,900.00	9,307,387.82	9,544,693.00
Sub Total: Personnel Cost	2,240,283,461.06	1,250,131,202.87	1,634,011,140.00	1,634,011,140.00	383,879,937.13+	23.49%+	1,503,832,000.00	1,445,646,974.22	1,482,506,856.42
17018001/22020101 Local Travel and Transport - Training			17,000,000.00	199,836.00	199,836.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
17018001/22020102 Local Travel and Transport - Others			17,000,000.00	35,199,836.00	35,199,836.00+	100.00%+	40,000,000.00	38,452,327.61	39,432,754.86
17018001/22020103 International Transport and Travels - Training			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020201 Electricity Charges			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
17018001/22020202 Telephone Charge			400,000.00	10,239,996.00	10,239,996.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22020203 Internet Access Charges			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17018001/22020208 Software Charges/Licensed Renewal			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020301 Office Stationeries/Computer Consumables			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17018001/22020302 Books			10,300,000.00	6,179,901.00	6,179,901.00+	100.00%+	12,000,000.00	11,535,698.32	11,829,820.65
17018001/22020303 Newspapers			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17018001/22020304 Magazines & Periodicals			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17018001/22020305 Printing and Non Security Documents			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020306 Printing of Security Documents			10,000,000.00	15,999,904.00	15,999,904.00+	100.00%+	22,000,000.00	21,148,780.19	21,688,012.25
17018001/22020307 Drugs and Medical Supplies			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020308 Field & Camping Materials Supplies			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
17018001/22020309 Uniforms & Other Clothing			1,000,000.00	599,990.00	599,990.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22020310 Teaching aids/Instruction Materials			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
17018001/22020311 Food Stuff/Catering Materials Supplies			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
17018001/22020401 Maintenance of Motor Vehicle/Transport Equipment			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	18,000,000.00	17,303,547.42	17,744,730.98
17018001/22020402 Maintenance of Office Furniture			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020403 Maintenance of Office Building Residential Qtrs.			19,000,000.00	11,399,817.00	11,399,817.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17018001/22020404			8,000,000.00	4,799,923.00	4,799,923.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
17018001/22020405			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17018001/22020406			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020413			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
17018001/22020501			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020601			17,000,000.00	10,199,836.00	10,199,836.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
17018001/22020602			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020604			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020605			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22020701			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020703			10,000,000.00	20,999,904.00	20,999,904.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
17018001/22020704			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22020706			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22020708			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22020801			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020802			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,099,700.00	2,018,747.18	2,070,212.90
17018001/22020803			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
17018001/22020901			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17018001/22020902			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
17018001/22021001			5,000,000.00	7,999,952.00	7,999,952.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
17018001/22021002			5,000,000.00	32,999,952.00	32,999,952.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
17018001/22021003			3,000,000.00	4,799,971.00	4,799,971.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
17018001/22021004			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22021005			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
17018001/22021006			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17018001/22021007			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17018001/22021008			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,500,400.00	2,403,270.47	2,464,536.62
17018001/22021009			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
17018001/22021014			250,000.00	3,149,997.00	3,149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17018001/22021016			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17018001/22021020			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17018001/22021021			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
Sub-Total: Overhead			375,400,000.00	316,236,385.00	316,236,385.00+	100.00%+	520,400,000.00	500,264,782.71	513,019,802.97
Total Recurrent Expenditure	2,240,283,461.06	1,250,131,202.87	2,009,411,140.00	1,950,247,525.00	700,116,322.13+	35.90%+	2,024,232,000.00	1,945,911,756.93	1,995,526,659.39
17021001 - Abia State College Of Edu.(Technical) Arochukwu									
17019001/21010101	78,814,500.00	239,365,231.80	417,000,000.00	417,000,000.00	177,634,768.20+	42.60%+	346,000,000.00	332,613,220.53	341,093,919.93
17019001/21020107			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,140,000.00	3,018,569.25	3,095,531.96
Sub Total: Personnel Cost	78,814,500.00	239,365,231.80	419,000,000.00	419,000,000.00	179,634,768.20+	42.87%+	349,140,000.00	335,631,789.78	344,189,451.89
17019001/22020101			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
17019001/22020102			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22020103			500,000.00	299,995.00	299,995.00+	100.00%+	512,600.00	492,670.47	505,221.74
17019001/22020201			500,000.00	299,995.00	299,995.00+	100.00%+	512,600.00	492,670.47	505,221.74
17019001/22020301			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,020,100.00	985,340.93	1,010,454.98
17019001/22020302			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22020307			8,000,000.00	4,799,923.00	4,799,923.00+	100.00%+	8,200,400.00	7,882,727.13	8,083,707.06
17019001/22020310			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
17019001/22020401			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,050,400.00	1,970,681.76	2,020,921.51
17019001/22020402			200,000.00	119,998.00	119,998.00+	100.00%+	205,300.00	197,068.18	202,086.35
17019001/22020403			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,576,200.00	1,514,952.46	1,553,570.62
17019001/22020404			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
17019001/22020405			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22020601			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22020701			1,300,000.00	779,987.00	779,987.00+	100.00%+	1,332,500.00	1,280,943.22	1,313,600.93
17019001/22020801			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
17019001/22020803			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22020901			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22021001			500,000.00	299,995.00	299,995.00+	100.00%+	512,600.00	492,670.47	505,221.74
17019001/22021002			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
17019001/22021003			100,000.00	59,999.00	59,999.00+	100.00%+	102,100.00	98,534.10	101,037.38
17019001/22021004			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,050,400.00	1,970,681.76	2,020,921.51
17019001/22021007			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	7,175,200.00	6,897,386.30	7,073,240.53
17019001/22021009			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
17019001/22021014			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17019001/22021016			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17019001/22021021			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,124,900.00	4,926,704.44	5,052,319.12
Sub-Total: Overhead			48,000,000.00	28,799,528.00	28,799,528.00+	100.00%+	48,103,000.00	46,242,219.37	47,421,044.23
Total Recurrent Expenditure	78,814,500.00	239,365,231.80	467,000,000.00	447,799,528.00	208,434,296.20+	46.55%+	397,243,000.00	381,874,009.15	391,610,496.12
17021001 - Abia State University - Uturu									
17021001/21010101	3,624,945,761.00	1,999,245,349.52	1,600,000,000.00	1,600,000,000.00	399,245,349.52-	24.95%-	1,458,678,200.00	1,402,238,975.01	1,437,992,153.57
17021001/21010103			32,180,110.00	32,180,110.00	32,180,110.00+	100.00%+	42,080,200.00	40,452,831.18	41,484,264.42
17021001/21020101			734,278,570.00	734,278,570.00	734,278,570.00+	100.00%+	387,958,000.00	372,947,227.29	382,456,337.65
17021001/21020113			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+	916,237,600.00	880,786,234.01	903,243,822.24
Sub Total: Personnel Cost	3,624,945,761.00	1,999,245,349.52	3,366,458,680.00	3,366,458,680.00	1,367,213,330.48+	40.61%+	2,804,954,000.00	2,696,425,267.37	2,765,176,577.88
17023001/22020101			100,000,000.00	999,040.00	999,040.00+	100.00%+	55,000,000.00	52,871,950.54	54,220,031.22
17023001/22020102			100,000,000.00	118,999,040.00	118,999,040.00+	100.00%+	35,000,000.00	33,645,786.68	34,503,658.58
17023001/22020103			50,000,000.00	29,999,520.00	29,999,520.00+	100.00%+	32,000,000.00	30,761,862.07	31,546,203.85
17023001/22020203			16,770,000.00	10,061,839.00	10,061,839.00+	100.00%+	17,605,000.00	16,927,195.29	17,358,788.79
17023001/22020105			19,378,000.00	11,626,613.00	11,626,613.00+	100.00%+	20,346,900.00	19,559,641.64	20,058,349.41
17023001/22020301			50,000,000.00	29,999,520.00	29,999,520.00+	100.00%+	32,500,600.00	31,242,516.21	32,039,110.44
17023001/22020302			180,000,000.00	57,998,080.00	57,998,080.00+	100.00%+	70,000,000.00	67,291,573.35	69,007,318.13
17023001/22020303			9,354,640.00	5,612,694.00	5,612,694.00+	100.00%+	9,822,300.00	9,442,326.69	9,683,075.49
17023001/22020304			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,500,400.00	10,093,736.01	10,351,087.52
17023001/22020305			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,750,300.00	15,140,603.97	15,526,642.86
17023001/22020306			30,000,000.00	17,999,712.00	17,999,712.00+	100.00%+	31,500,600.00	30,281,208.04	31,053,285.84
17023001/22020309			4,800,000.00	2,879,953.00	2,879,953.00+	100.00%+	5,039,600.00	4,844,993.28	4,968,526.16
17023001/22020310			200,000,000.00	69,998,080.00	69,998,080.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
17023001/22020401			66,803,775.00	40,081,623.00	40,081,623.00+	100.00%+	50,144,000.00	48,203,803.29	49,432,859.12
17023001/22020402			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,750,300.00	15,140,603.97	15,526,642.86
17023001/22020403		6,500,000.00	30,000,000.00	17,999,712.00	11,499,712.00+	63.89%+	31,500,600.00	30,281,208.04	31,053,285.84
17023001/22020404			83,899,995.00	40,339,191.00	40,339,191.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
17023001/22020405			120,000,000.00	51,998,848.00	51,998,848.00+	100.00%+	56,000,000.00	53,833,258.70	55,205,856.79
17023001/22020406			39,450,000.00	23,669,621.00	23,669,621.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17023001/22020413 Minor Road Maintenance			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	21,000,000.00	20,187,472.03	20,702,186.68
17023001/22020501 Local Training			46,833,300.00	28,099,530.00	28,099,530.00+	100.00%+	49,175,000.00	47,272,296.65	48,477,602.36
17023001/22020502 International Training			50,000,000.00	29,999,520.00	29,999,520.00+	100.00%+	40,000,000.00	38,452,327.61	39,432,754.86
17023001/22020601 Security Services			41,800,000.00	25,079,598.00	25,079,598.00+	100.00%+	30,000,000.00	28,839,245.74	29,574,563.27
17023001/22020602 Office Rent			22,000,000.00	13,199,788.00	13,199,788.00+	100.00%+	30,000,000.00	28,839,245.74	29,574,563.27
17023001/22020604 Security Vote (Including Operations)			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17023001/22020605 Cleaning & Fumigation Services			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17023001/22020701 Financial Consulting			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17023001/22020703 Legal Services			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17023001/22020801 Motor Vehicle Fuel Cost			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
17023001/22020803 Plant/Generator Fuel Cost			200,000,000.00	69,998,080.00	69,998,080.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
17023001/22020901 Bank Charges (Other Than Interest)			52,000,000.00	31,199,500.00	31,199,500.00+	100.00%+	45,000,000.00	43,258,868.55	44,361,839.62
17023001/22020902 Insurance Premium			80,000,000.00	37,999,424.00	37,999,424.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
17023001/22021001 Refreshment & Meals			29,500,000.00	17,699,716.00	17,699,716.00+	100.00%+	30,974,800.00	29,776,521.24	30,535,737.42
17023001/22021002 Honourarium & Sitting Allowance			40,000,000.00	23,999,616.00	23,999,616.00+	100.00%+	45,000,000.00	43,258,868.55	44,361,839.62
17023001/22021003 Publicity and Advertisements			9,210,290.00	5,526,085.00	5,526,085.00+	100.00%+	9,671,000.00	9,296,624.06	9,533,656.72
17023001/22021004 Medical Expenses			12,800,000.00	7,679,877.00	7,679,877.00+	100.00%+	13,440,500.00	12,919,982.11	13,249,401.75
17023001/22021006 Postages & courier Services							1,000,000.00	961,308.17	985,814.05
17023001/22021007 Welfare Packages			60,000,000.00	25,999,424.00	25,999,424.00+	100.00%+	40,000,000.00	38,452,327.61	39,432,754.86
17023001/22021009 Sporting Activities			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17023001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17023001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17023001/22021021 Special Days/Celebrations			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
Sub-Total: Overhead		6,500,000.00	1,900,000,000.00	939,981,751.00	933,481,751.00+	99.31%+	1,138,122,000.00	1,094,086,487.49	1,121,982,404.70
Total Recurrent Expenditure	3,624,945,761.00	2,005,745,349.52	5,266,458,680.00	4,306,440,431.00	2,300,695,081.48+	53.42%+	3,943,076,000.00	3,790,511,754.86	3,887,158,982.58
17051001 - Secondary Education Management Board(SEMB)									
17051001/21010101 Basic Salary	2,979,463,520.03	1,963,300,090.23	2,000,000,000.00	2,000,000,000.00	36,699,909.77+	1.83%+	1,573,431,000.00	1,512,552,294.02	1,551,118,153.25
17051001/21020101 Housing/Rent Allowance			1,119,830,180.00	1,119,830,180.00	1,119,830,180.00+	100.00%+	597,863,200.00	574,731,095.05	589,385,133.50
17051001/21020102 Transport Allowance			148,898,300.00	148,898,300.00	148,898,300.00+	100.00%+	130,575,000.00	125,522,664.17	128,723,131.44
17051001/21020103 Meal Subsidy			69,633,570.00	69,633,570.00	69,633,570.00+	100.00%+	38,394,900.00	36,909,022.37	37,850,089.74
17051001/21020104 Utility Allowance			42,623,550.00	42,623,550.00	42,623,550.00+	100.00%+	21,163,600.00	20,344,311.39	20,863,027.06
17051001/21020105 Entertainment Allowance			22,118,350.00	22,118,350.00	22,118,350.00+	100.00%+	11,102,100.00	10,672,781.93	10,944,901.52
17051001/21020106 Leave Allowance	11,023,759.70		229,225,170.00	229,225,170.00	229,225,170.00+	100.00%+	151,086,500.00	145,240,857.33	148,944,093.04
17051001/21020107 Domestic Staff Allowance			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	415,213,700.00	399,148,696.15	409,325,873.66
Sub Total: Personnel Cost	2,990,487,279.73	1,963,300,090.23	3,932,329,120.00	3,932,329,120.00	1,969,029,029.77+	50.07%+	2,938,830,000.00	2,825,121,722.31	2,897,154,403.11
17051001/22020101 Local Travel and Transport - Training			10,000,000.00	999,904.00	999,904.00+	100.00%+	9,099,400.00	8,747,904.56	8,970,948.79
17051001/22020102 Local Travel and Transport - Others			20,000,000.00	16,999,808.00	16,999,808.00+	100.00%+	18,202,000.00	17,495,809.12	17,941,898.66
17051001/22020103 International Transport and Travels - Training			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	3,639,900.00	3,499,161.82	3,588,376.87
17051001/22020301 Office Stationeries/Computer Consumables			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,274,900.00	2,242,729.05	2,242,729.05
17051001/22020302 Books			400,000.00	239,996.00	239,996.00+	100.00%+	363,800.00	349,916.23	358,836.09
17051001/22020305 Printing of Non Security Documents			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	9,099,700.00	8,747,904.56	8,970,948.79
17051001/22020310 Teaching aids/Instruction Materials			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	4,549,800.00	4,373,952.23	4,485,468.69
17051001/22020401 Maintenance of Motor Vehicle/Transport			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,200,400.00	3,076,186.20	3,154,611.74
17051001/22020402 Maintenance of Office Furniture			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,549,800.00	4,373,952.23	4,485,468.69
17051001/22020404 Maintenance of Office/IT Equipment			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,549,800.00	4,373,952.23	4,485,468.69
17051001/22020405 Maintenance of Plants & Generators			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	5,459,800.00	5,248,742.74	5,382,560.40

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17051001/22020501 Local Training			12,000,000.00	7,199,884.00	7,199,884.00+	100.00%+	10,919,600.00	10,497,485.47	10,765,132.43
17051001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,729,900.00	2,624,371.31	2,691,274.49
17051001/22020803 Plant/Generator Fuel Cost			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	3,639,900.00	3,499,161.82	3,588,376.87
17051001/22020901 Bank Charges (Other Than Interest)			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,819,900.00	1,749,580.91	1,794,182.67
17051001/22021002 Honourarium & Sitting Allowance			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	3,639,900.00	3,499,161.82	3,588,376.87
17051001/22021003 Publicity and Advertisements			600,000.00	359,994.00	359,994.00+	100.00%+	546,500.00	524,874.28	538,254.66
17051001/22021004 Medical Expenses			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
17051001/22021006 Postages & courier Services			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,364,900.00	1,312,185.70	1,345,637.23
17051001/22021007 Welfare Packages			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17051001/22021009 Sporting Activities			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17051001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17051001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			109,400,000.00	65,638,942.00	65,638,942.00+	100.00%+	100,050,000.00	96,178,884.50	98,631,032.22
Total Recurrent Expenditure	2,990,487,279.73	1,963,300,090.23	4,041,729,120.00	3,997,968,062.00	2,034,667,971.77+	50.89%+	3,038,880,000.00	2,921,300,606.81	2,995,785,435.33
17056001 - Abia State Scholarship Board									
17056001/21010101 Basic Salary		450,000.00			450,000.00-		684,000.00	658,133.64	674,908.67
Sub Total: Personnel Cost		450,000.00			450,000.00-		684,000.00	658,133.64	674,908.67
17056001/22020101 Local Travel and Transport - Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17056001/22020102 Local Travel and Transport - Others							1,000,000.00	961,308.17	985,814.05
17056001/22020301 Office Stationeries/Computer Consumables							300,100.00	288,392.44	295,739.88
17056001/22020305 Printing of Non Security Documents							396,200.00	384,523.29	394,323.72
17056001/22020401 Maintenance of Motor Vehicle/Transport Equipment							300,100.00	288,392.44	295,739.88
17056001/22020402 Maintenance of Office Furniture							300,100.00	288,392.44	295,739.88
17056001/22020404 Maintenance of Office/IT Equipment							500,600.00	480,654.14	492,906.60
17056001/22020405 Maintenance of Plants & Generators							200,400.00	192,261.59	197,156.04
17056001/22020501 Local Training							300,100.00	288,392.44	295,739.88
17056001/22020801 Motor Vehicle Fuel Cost							300,100.00	288,392.44	295,739.88
17056001/22020801 Plant/Generator Fuel Cost							200,400.00	192,261.59	197,156.04
17056001/22021001 Refreshment & Meals							500,600.00	480,654.14	492,906.60
17056001/22021003 Publicity and Advertisements							300,100.00	288,392.44	295,739.88
17056001/22021004 Medical Expenses							300,100.00	288,392.44	295,739.88
17056001/22021006 Postages & Courier Services							200,400.00	192,261.59	197,156.04
17056001/22021007 Welfare packages			8,000,000.00	4,799,923.00	4,799,923.00+	100.00%+	3,500,600.00	3,364,578.63	3,450,362.19
17056001/22021014 Annual Budget Expenses And Administration							250,000.00	240,327.01	246,447.54
17056001/22021016 Servicom							150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			10,000,000.00	5,999,903.00	5,999,903.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,086.60
Total Recurrent Expenditure		450,000.00	10,000,000.00	5,999,903.00	5,549,903.00+	92.50%+	10,684,000.00	10,271,215.52	10,532,995.27
17064001 - Abia State Examination Development Centre									
17064001/21010101 Basic Salary	304,794,500.00	198,002,500.00	236,828,870.00	236,828,870.00	38,826,370.00+	16.39%+			
Sub Total: Personnel Cost	304,794,500.00	198,002,500.00	236,828,870.00	236,828,870.00	38,826,370.00+	16.39%+			
17064001/22020103 Local Travel and Transport - Training			5,000,000.00	999,952.00	999,952.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,910.33
17064001/22020102 Local Travel and Transport - Others			8,000,000.00	6,799,923.00	6,799,923.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
17064001/22020301 Office Stationeries/Computer Consumables			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
17064001/22020305 Printing of Non Security Documents			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17064001/22020306 Printing of Security Documents			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17064001/22020309 Uniforms & Other Clothing			300,000.00	179,997.00	179,997.00+	100.00%+	208,100.00	288,392.44	295,739.88
17064001/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17064001/22020402 Maintenance of Office Furniture			1,300,000.00	779,987.00	779,987.00+	100.00%+	1,300,100.00	1,249,700.60	1,281,554.89
17064001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	299,995.00	299,995.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17064001/22020405 Maintenance of Plants & Generators			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
17064001/22020501 Local Training			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
17064001/22020801 Motor Vehicle Fuel Cost			2,300,000.00	1,379,977.00	1,379,977.00+	100.00%+	2,300,100.00	2,211,008.88	2,267,380.46
17064001/22020803 Plant/Generator Fuel Cost			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17064001/22021001 Refreshment & Meals			500,000.00	299,995.00	299,995.00+	100.00%+	500,000.00	480,654.14	492,906.60
17064001/22021002 Honorarium & Sitting Allowance			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	17,000,000.00	16,342,239.26	16,758,915.97
17064001/22021003 Publicity & Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	590,600.00	480,654.14	492,906.60
17064001/22021004 Medical Expenses			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
17064001/22021007 Welfare Packages			14,000,000.00	8,519,864.00	8,519,864.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
17064001/22021009 Sporting Activities			200,000.00				200,400.00	192,261.59	197,156.04
17064001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17064001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			89,500,000.00	53,699,137.00	53,699,137.00+	100.00%+	80,000,000.00	76,904,655.34	78,865,371.12
Total Recurrent Expenditure	304,794,500.00	198,002,500.00	326,328,870.00	290,528,007.00	92,525,507.00+	31.85%+	80,000,000.00	76,904,655.34	78,865,371.12
17068002 - Abia E - Library									
17008002/22020101 Local Travel and Transport - Training			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17008002/22020102 Local Travel and Transport - Others			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17008002/22020203 Internet Access Charges							2,000,000.00	1,922,616.33	1,971,629.06
17008002/22020205 Water Rates							99,700.00	96,130.85	98,572.21
17008002/22020301 Office Stationaries / Computer Consumables			500,000.00	299,995.00	299,995.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17008002/22020305 Printing of Non Security Documents			40,000.00	23,999.00	23,999.00+	100.00%+	500,600.00	480,654.14	492,906.60
17008002/22020306 Printing of Security Documents							200,400.00	192,261.59	197,156.04
17008002/22020309 Uniforms And Other Clothing			10,000.00	5,999.00	5,999.00+	100.00%+			
17008002/22020401 Maintenance of Motor Vehicle / Transport Equipment			300,000.00	179,997.00	179,997.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
17008002/22020402 Maintenance of Office Furniture			50,000.00	29,999.00	29,999.00+	100.00%+	500,600.00	480,654.14	492,906.60
17008002/22020403 Maintenance of Office Building / Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
17008002/22020405 Maintenance of plants & Generators			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
17008002/22020501 Local Training			200,000.00	119,998.00	119,998.00+	100.00%+	2,799,600.00	2,691,662.91	2,760,288.02
17008002/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	500,600.00	480,654.14	492,906.60
17008002/22020803 Plants and Generator Fuel Cost			100,000.00	59,999.00	59,999.00+	100.00%+	200,400.00	192,261.59	197,156.04
17008002/22021001 Refreshment and Meals			100,000.00	59,999.00	59,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
17008002/22021003 Publicity and Advertisements			100,000.00	59,999.00	59,999.00+	100.00%+	300,100.00	288,392.44	295,739.88
17008002/22021004 Medical Expenses			200,000.00	119,998.00	119,998.00+	100.00%+	396,000.00	384,523.29	394,323.72
17008002/22021007 Welfare Packages			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
17008002/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+	300,100.00	288,392.44	295,739.88
17008002/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17008002/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17008002/22021019 Medical Expenses = International			500,000.00	299,995.00	299,995.00+	100.00%+			
Sub-Total: Overhead			5,100,000.00	3,059,946.00	3,059,946.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,157.90
Total Recurrent Expenditure			5,100,000.00	3,059,946.00	3,059,946.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,157.90

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17001002 - Abia State Education for Employment Agency									
17001002/22020101 Local Travel and Transport - Training			2,000,000.00	199,980.00	199,980.00+	100.00%+	500,600.00	480,654.14	492,906.60
17001002/22020102 Local Travel and Transport - Others			2,000,000.00	2,199,980.00	2,199,980.00+	100.00%+	500,600.00	480,654.14	492,906.60
17001002/22020104 International & Transport & Travel - Others			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
17001002/22020301 Office Stationeries/Computer Consumables			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17001002/22020305 Printing of Non Security Document			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020309 Uniforms and Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	39,600.00	38,452.34	39,430.85
17001002/22020310 Teaching aids/Instruction Materials			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	397,000.00	384,523.29	394,323.72
17001002/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020403 Maintenance of Office Buildings /Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020404 Maintenance of Office/IT Equipment			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17001002/22020405 Maintenance of Plants & Generators			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020501 Local Training			1,000,000.00	599,990.00	599,990.00+	100.00%+	600,200.00	576,784.88	591,490.33
17001002/22020602 Office Rent			500,000.00	299,995.00	299,995.00+	100.00%+			
17001002/22020605 Cleaning & Fumigation Services			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	300,100.00	288,392.44	295,739.88
17001002/22020803 Plant/Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
17001002/22021001 Refreshment & Meals			200,000.00	119,998.00	119,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
17001002/22021002 Honorarium & Sitting Allowance			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
17001002/22021003 Publicity and Advertisements			100,000.00	59,999.00	59,999.00+	100.00%+	20,400.00	19,226.17	19,709.66
17001002/22021004 Medical Expenses			300,000.00	239,996.00	239,996.00+	100.00%+	300,100.00	288,392.44	295,739.88
17001002/22021006 Postages & Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	39,600.00	38,452.34	39,430.85
17001002/22021007 Welfare Packages			500,000.00	299,995.00	299,995.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17001002/22021009 Sporting Activities			100,000.00						
17001002/22021014 Annual Budget Expenses And Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17001002/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
Sub-Total: Overhead			20,000,000.00	11,999,801.00	11,999,801.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,041.36
Total Recurrent Expenditure			20,000,000.00	11,999,801.00	11,999,801.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,041.36
17003002 - Abia State Continuing Teachers Training Board									
17003002/21010101 Basic Salary			38,385,941.00	38,385,941.00	38,385,941.00+	100.00%+	2,152,500.00	2,069,096.68	2,121,850.04
17003002/21010102 Overtime Payments							9,600.00	9,132.38	9,356.06
17003002/21020101 Housing/Rent Allowance							867,900.00	834,119.37	855,379.76
17003002/21020102 Transport Allowance							190,900.00	183,917.50	188,601.23
17003002/21020103 Meal Subsidy							49,200.00	47,391.50	48,593.32
17003002/21020104 Utility Allowance							80,000.00	77,358.41	79,328.63
17003002/21020105 Entertainment Allowance							26,400.00	25,401.62	26,045.80
17003002/21020106 Leave Allowance							166,800.00	160,123.17	164,200.16
17003002/21020107 Domestic Staff Allowance							183,700.00	176,553.82	181,051.66
Sub Total: Personnel Cost			38,385,941.00	38,385,941.00	38,385,941.00+	100.00%+	3,727,000.00	3,583,094.55	3,674,406.66
17003002/22020101 Local Travel and Transport - Training			1,000,000.00				1,000,000.00	961,308.17	985,814.05
17003002/22020102 Local Travel and Transport - Others			1,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17003002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
17003002/22020305 Printing of Non Security Document			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22020309 Uniforms and Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22020310 Teaching aids/Instruction Materials			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
17003002/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
17003002/22020402 Maintenance of Office Furniture			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22020403 Maintenance of Office Buildings /Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
17003002/22020404 Maintenance of Office/IT Equipment			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22020405 Maintenance of Plants & Generators			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22020501 Local Training			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
17003002/22020602 Office Rent			500,000.00	299,995.00	299,995.00+	100.00%+			
17003002/22020605 Cleaning & Fumigation Services			100,000.00	59,999.00	59,999.00+	100.00%+		96,130.85	98,572.21
17003002/22020801 Motor Vehicle Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	399,800.00	384,523.29	394,323.72
17003002/22020803 Plant/Generator Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	249,700.00	240,327.01	246,447.54
17003002/22021001 Refreshment & Meals			100,000.00	59,999.00	59,999.00+	100.00%+	150,100.00	144,196.27	147,864.66
17003002/22021002 Honorarium & Sitting Allowance			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
17003002/22021003 Publicity and Advertisements			50,000.00	29,999.00	29,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22021004 Medical Expenses			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
17003002/22021006 Postages & Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	51,100.00	48,065.42	49,280.82
17003002/22021007 Welfare Packages			750,000.00	449,992.00	449,992.00+	100.00%+	750,300.00	720,981.15	739,354.99
17003002/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+	300,000.00	192,261.59	197,156.04
17003002/22021014 Annual Budget Expenses And Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
17003002/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,000.00	144,196.27	147,864.66
Sub-Total: Overhead			10,000,000.00	5,999,897.00	5,999,897.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,005.72
Total Recurrent Expenditure			48,385,941.00	44,385,838.00	44,385,838.00+	100.00%+	13,727,000.00	13,196,176.43	13,532,412.38
21001001 - Ministry of Health									
21001001/21010101 Basic Salary	1,421,162,599.34	1,589,260,257.29	800,000,000.00	1,395,000,000.00	194,260,257.29-	13.93%-	1,084,672,600.00	1,042,703,453.39	1,069,289,479.33
21001001/21010102 Overtime Payments			191,170.00	191,170.00	191,170.00+	100.00%+	190,900.00	183,775.18	188,457.70
21001001/21020101 Housing/Rent Allowance			56,862,890.00	56,862,890.00	56,862,890.00+	100.00%+	30,637,500.00	29,452,333.51	30,203,274.51
21001001/21020102 Transport Allowance			6,948,000.00	6,948,000.00	6,948,000.00+	100.00%+	8,695,100.00	8,358,767.03	8,571,888.42
21001001/21020103 Meal Subsidy			3,175,200.00	3,175,200.00	3,175,200.00+	100.00%+	3,777,900.00	3,631,437.78	3,724,023.60
21001001/21020104 Utility Allowance			1,759,200.00	1,759,200.00	1,759,200.00+	100.00%+	2,034,800.00	1,956,454.43	2,006,333.71
21001001/21020105 Entertainment Allowance			183,330.00	183,330.00	183,330.00+	100.00%+	673,500.00	647,890.91	664,405.76
21001001/21020106 Leave Allowance	94,478.49		9,580,130.00	9,580,130.00	9,580,130.00+	100.00%+	11,354,100.00	10,914,757.62	11,193,046.70
21001001/21020107 Domestic Staff Allowance			2,669,840.00	2,669,840.00	2,669,840.00+	100.00%+	3,109,300.00	2,989,443.54	3,065,662.22
21001001/21020108 Shift Allowance			13,625,410.00	13,625,410.00	13,625,410.00+	100.00%+	7,205,300.00	6,926,438.93	7,103,037.06
21001001/21020109 Call Duty Allowance			65,526,700.00	65,526,700.00	65,526,700.00+	100.00%+	108,627,900.00	104,425,293.80	107,087,841.50
21001001/21020110 Clinical Allowance			1,464,430.00	1,464,430.00	1,464,430.00+	100.00%+			
21001001/21020111 Hazard Allowance			32,406,000.00	41,686,000.00	41,686,000.00+	100.00%+	54,480,200.00	52,372,070.23	53,707,402.47
21001001/21020112 Rural Posting Allowance			26,612,070.00	26,612,070.00	26,612,070.00+	100.00%+	8,396,200.00	8,071,279.14	8,277,066.17
21001001/21020113 Teaching Allowance			24,285,730.00	24,285,730.00	24,285,730.00+	100.00%+	24,763,500.00	23,805,366.95	24,412,331.29
21001001/21020119 Non Clinical Allowance			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	153,738,200.00	147,789,341.09	151,557,547.81
Sub Total: Personnel Cost	1,421,257,077.83	1,589,260,257.29	1,145,290,100.00	1,749,570,100.00	160,309,842.71+	9.16%+	1,502,357,000.00	1,444,228,103.52	1,481,051,798.35
21001001/22020101 Local Travel and Transport - Training			3,000,000.00	2,519,959.00	2,519,959.00+	100.00%+	3,074,500.00	2,956,022.68	3,031,387.05
21001001/22020102 Local Travel and Transport - Others	252,000.00		3,000,000.00	2,519,959.00	2,519,959.00+	100.00%+	3,074,500.00	2,956,022.68	3,031,387.05
21001001/22020103 International Transport and Travels - Training			3,000,000.00	2,519,959.00	2,519,959.00+	100.00%+	3,074,500.00	2,956,022.68	3,031,387.05
21001001/22020104 International Transport and Travels - Others							2,000,000.00	1,922,616.33	1,971,629.06
21001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	839,986.00	839,986.00+	100.00%+	1,025,100.00	985,340.93	1,010,454.98
21001001/22020307 Drugs & Medical Supply			1,600,000.00	1,343,978.00	1,343,978.00+	100.00%+	11,639,900.00	11,189,627.37	11,474,927.78
21001001/22020309 Uniforms & Other Clothing			200,000.00	167,997.00	167,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
21001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,000,000.00	2,000,000.00	1,679,973.00	679,973.00+	40.48%+	2,050,400.00	1,970,681.76	2,020,921.51

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
21001001/22020402			600,000.00	503,991.00	503,991.00+	100.00%+	614,700.00	591,204.55	606,270.61
21001001/22020403			1,000,000.00	839,986.00	839,986.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
21001001/22020404			500,000.00	419,993.00	419,993.00+	100.00%+	512,600.00	492,670.47	505,221.74
21001001/22020405			1,000,000.00	839,986.00	839,986.00+	100.00%+	1,025,500.00	985,340.93	1,010,454.98
21001001/22020406			500,000.00	419,993.00	419,993.00+	100.00%+	512,600.00	492,670.47	505,221.74
21001001/22020501			1,500,000.00	1,259,979.00	1,259,979.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
21001001/22020601			500,000.00	419,993.00	419,993.00+	100.00%+	512,600.00	492,670.47	505,221.74
21001001/22020605			400,000.00	335,994.00	335,994.00+	100.00%+	459,800.00	442,201.80	453,475.75
21001001/22020801		200,000.00	1,000,000.00	839,986.00	639,986.00+	76.19%+	1,025,200.00	985,340.93	1,010,454.98
21001001/22020803	300,000.00	200,000.00	1,600,320.00	1,344,247.00	1,144,247.00+	85.12%+	1,639,900.00	1,576,860.74	1,617,063.67
21001001/22021003			350,000.00	293,995.00	293,995.00+	100.00%+	358,900.00	344,869.27	353,654.47
21001001/22021004			1,000,000.00	839,986.00	839,986.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
21001001/22021006			100,000.00	83,998.00	83,998.00+	100.00%+	102,100.00	98,534.10	101,037.38
21001001/22021007	4,000,000.00		1,000,200.00	840,154.00	840,154.00+	100.00%+	1,025,200.00	985,537.97	1,010,662.94
21001001/22021009			300,060.00	252,046.00	252,046.00+	100.00%+	300,100.00	288,392.44	295,739.88
21001001/22021010			500,100.00	420,077.00	420,077.00+	100.00%+	512,600.00	492,768.50	505,330.56
21001001/22021014			250,000.00	209,996.00	209,996.00+	100.00%+	250,000.00	240,327.01	246,447.54
21001001/22021016			100,000.00	83,998.00	83,998.00+	100.00%+	99,700.00	96,130.85	98,572.21
Sub-Total: Overhead	4,552,000.00	1,400,000.00	26,000,680.00	21,840,209.00	20,440,209.00+	93.59%+	38,679,000.00	37,182,809.65	38,130,678.59
Total Recurrent Expenditure	1,425,809,077.83	1,590,660,257.29	1,171,290,780.00	1,771,410,309.00	180,750,051.71+	10.20%+	1,541,036,000.00	1,481,410,913.17	1,519,182,476.94
21003001 - Abia State Primary Health Care Mgt Agency									
21003001/22020101			5,000,000.00	999,952.00	999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21003001/22020102			5,000,000.00	4,999,952.00	4,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21003001/22020301			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,999,700.00	1,922,616.33	1,971,629.06
21003001/22020305			200,000.00	119,998.00	119,998.00+	100.00%+	200,500.00	192,261.59	197,156.04
21003001/22020309			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
21003001/22020401			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22020402			250,000.00	149,997.00	149,997.00+	100.00%+	244,400.00	240,327.01	246,447.54
21003001/22020403			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22020404			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22020405			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21003001/22020501			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22020601			800,000.00	479,992.00	479,992.00+	100.00%+	799,600.00	769,046.58	788,647.44
21003001/22020605			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21003001/22020801			600,000.00	359,994.00	359,994.00+	100.00%+	600,500.00	576,784.88	591,490.33
21003001/22020803			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22021002			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21003001/22021004			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21003001/22021006			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
21003001/22021007			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21003001/22021009			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21003001/22021014			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21003001/22021016			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			21,750,000.00	13,049,784.00	13,049,784.00+	100.00%+	21,750,000.00	20,908,453.18	21,441,422.26
Total Recurrent Expenditure			21,750,000.00	13,049,784.00	13,049,784.00+	100.00%+	21,750,000.00	20,908,453.18	21,441,422.26

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
21026001 - Abia State University Teaching Hospital - Aba									
21026001/21010101 Basic Salary	1,110,787,496.68	1,101,159,616.93	1,600,000,000.00	1,600,000,000.00	498,840,383.07+	31.18%+	1,482,265,400.00	1,424,914,889.36	1,461,246,239.39
21026001/21020108 Shift Allowance			99,305,860.00	99,305,860.00	99,305,860.00+	100.00%+	92,345,700.00	88,772,839.28	91,036,290.39
21026001/21020110 Clinical Allowance			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	5,069,600.00	4,873,580.66	4,997,834.41
21026001/21020111 Hazard Allowance			52,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	51,960,400.00	49,949,574.55	51,223,145.74
21026001/21020113 Teaching Allowance			39,500,000.00	39,500,000.00	39,500,000.00+	100.00%+	35,522,200.00	34,147,783.79	35,018,453.95
21026001/21020109 Call Duties Allowance			91,818,200.00	91,818,200.00	91,818,200.00+	100.00%+	191,818,700.00	184,396,406.82	189,097,997.43
Sub Total: Personnel Cost	1,110,787,496.68	1,101,159,616.93	2,082,624,060.00	2,082,624,060.00	981,464,443.07+	47.13%+	1,858,982,000.00	1,787,055,074.57	1,832,619,961.32
21026001/22020101 Local Travel and Transport - Training			40,000,000.00	999,616.00	999,616.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
21026001/22020102 Local Travel and Transport - Others			7,000,000.00	27,199,932.00	27,199,932.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22020103 International Transport and Travels - Training			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
21026001/22020201 Electricity Charges			1,500,000.00	899,985.00	899,985.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22020203 Internet Access Charges			101,000.00	60,599.00	60,599.00+	100.00%+	159,700.00	153,809.36	157,725.20
21026001/22020208 Software Charges/Licensed Renewal			100,000.00	59,999.00	59,999.00+	100.00%+	156,500.00	153,809.36	157,725.20
21026001/22020301 Office Stationeries/Computer Consumables			5,500,000.00	3,299,947.00	3,299,947.00+	100.00%+	4,500,300.00	4,325,886.91	4,436,177.20
21026001/22020305 Printing and Non Security Documents			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22020306 Printing of Security Documents			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
21026001/22020307 Drugs and Medical Supplies			80,000,000.00	47,999,232.00	47,999,232.00+	100.00%+	50,000,000.00	48,065,409.60	49,290,934.94
21026001/22020309 Uniforms & Other Clothing			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,910.33
21026001/22020310 Teaching aids/ Instruction Materials			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	6,600,200.00	6,344,634.09	6,506,400.65
21026001/22020311 Food Stuff/Catering Materials Supplies			15,000,000.00	8,999,856.00	8,999,856.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
21026001/22020401 Maintenance of Motor Vehicle/Transport			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22020402 Maintenance of Office Furniture			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21026001/22020403 Maintenance of Office Building Residential Qtrs.			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21026001/22020404 Maintenance of Office/IT Equipment			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	3,180,100.00	3,056,960.03	3,134,901.12
21026001/22020405 Maintenance of Plants & Generators			8,000,000.00	4,799,923.00	4,799,923.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21026001/22020406 Other Maintenance Services			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22020501 Local Training			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,910.33
21026001/22020601 Security Services			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22020605 Cleaning & Fumigation Services			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21026001/22020701 Financial Consulting			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21026001/22020703 Legal Services			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22020802 Other Transport Equipment Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21026001/22020803 Plant/Generator Fuel Cost			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	4,500,600.00	4,325,886.91	4,436,177.20
21026001/22020806 Cooking Gas/Fuel Cost			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22020901 Bank Charges (Other Than Interest)			500,000.00	299,995.00	299,995.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21026001/22021001 Refreshment & Meals			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
21026001/22021002 Honourarium & Sitting Allowance			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21026001/22021003 Publicity and Advertisements			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
21026001/22021004 Medical Expenses			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22021005 Service School Fees Payment			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21026001/22021006 Postages & courier Services			1,150,000.00	689,988.00	689,988.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21026001/22021007 Welfare Packages	1,800,000.00		10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21026001/22021009 Sporting Activities			249,000.00	149,397.00	149,397.00+	100.00%+	300,100.00	288,392.44	295,739.88
21026001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21026001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	1,800,000.00		300,000,000.00	179,997,108.00	179,997,108.00+	100.00%+	176,400,000.00	169,574,764.94	173,898,234.24
Total Recurrent Expenditure	1,112,587,496.68	1,101,159,616.93	2,382,624,060.00	2,262,621,168.00	1,161,461,551.07+	51.33%+	2,035,382,000.00	1,956,629,839.51	2,006,518,195.56

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

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Amt Varian 2020	Variance 2020	Budget 2021	Proposed 2022	Proposed 2023
	₦	₦	₦	₦		%	₦	₦	₦
21026002 - Abia State Coll. of Health Sci.& Mgt Technology									
21026002/21010101 Basic Salary	424,761,608.00	336,622,348.45	200,000,000.00	200,000,000.00	136,622,348.45-	68.31%-	312,032,400.00	299,958,833.85	307,606,946.64
21026002/21020101 Housing/Rent Allowance			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	107,285,400.00	103,135,985.38	105,765,663.67
21026002/21020114 Duty Allowance			51,673,520.00	54,673,520.00	54,673,520.00+	100.00%+	44,618,200.00	42,891,461.47	43,985,065.68
Sub Total: Personnel Cost	424,761,608.00	336,622,348.45	351,673,520.00	354,673,520.00	18,051,171.55+	5.09%+	463,936,000.00	445,986,280.58	457,357,675.88
21104001/22020101 Local Travel and Transport - Training			4,000,000.00	399,961.00	399,961.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21104001/22020102 Local Travel and Transport - Others			3,500,000.00	4,099,966.00	4,099,966.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21104001/22020201 Electricity Charges			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22020203 Internet Access Charges			2,200,000.00	1,319,978.00	1,319,978.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22020208 Software Charges			500,000.00	299,995.00	299,995.00+	100.00%+	496,000.00	480,654.14	492,906.60
21104001/22020301 Office Stationeries/Computer Consumables			2,200,000.00	1,319,978.00	1,319,978.00+	100.00%+	1,999,700.00	1,922,616.33	1,971,629.06
21104001/22020304 Magazine &Periodicals			600,000.00	359,994.00	359,994.00+	100.00%+	600,500.00	576,784.88	591,490.33
21104001/22020305 Printing of Non Security Documents			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21104001/22020306 Printing of Security Documents			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21104001/22020309 Uniforms & Other Clothing			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22020310 Teaching aids/Instruction Materials			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21104001/22020401 Maintenance of Motor Vehicle/Transport Equipment			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22020402 Maintenance of Office Furniture			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21104001/22020403 Maintenance of Office Building Residential Qtrs.			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21104001/22020404 Maintenance of Office / IT Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21104001/22020405 Maintenance of Plants & Generators			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	8,450,200.00	8,123,054.26	8,330,166.12
21104001/22020406 Other Maintenance Services			1,750,000.00	1,049,983.00	1,049,983.00+	100.00%+	1,750,300.00	1,682,289.32	1,725,180.67
21104001/22020501 Local Training			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21104001/22020701 Financial Consulting			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21104001/22020703 Legal Services			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21104001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21104001/22020803 Plant/Generator Fuel Cost			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21104001/22020901 Bank Charges (Other Than Interest)			600,000.00	359,994.00	359,994.00+	100.00%+	600,200.00	576,784.88	591,490.33
21104001/22021001 Refreshment & Meals			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22021002 Honorarium & Sitting Allowance			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21104001/22021003 Publicity and Advertisements			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21104001/22021004 Medical Expenses			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21104001/22021005 Accreditation Exercise			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
21104001/22021006 Postages & courier Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21104001/22021007 Welfare Packages			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21104001/22021009 Sporting Activities			800,000.00	479,992.00	479,992.00+	100.00%+	799,600.00	769,046.58	788,647.44
21104001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21104001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
21104001/22021021 Special Days/Celebrations			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
Sub-Total: Overhead			75,250,000.00	45,149,263.00	45,149,263.00+	100.00%+	69,800,000.00	67,099,311.76	68,809,948.34
Total Recurrent Expenditure	424,761,608.00	336,622,348.45	426,923,520.00	399,822,783.00	63,200,434.55+	15.81%+	533,736,000.00	513,085,592.34	526,167,624.22
21027010 - Abia State Spec. Hosp. & Diagnostic Centre Umuahia									
21027010/21010101 Basic Salary	230,274,275.83	237,065,949.83	100,000,000.00	100,000,000.00	137,065,949.83-	137.07%-	101,697,900.00	97,762,405.26	100,255,070.46
21027010/21020101 Housing/Rent Allowance			30,872,960.00	30,872,960.00	30,872,960.00+	100.00%+	9,565,400.00	9,195,516.56	9,429,972.14
21027010/21020102 Transport Allowance			4,494,920.00	4,494,920.00	4,494,920.00+	100.00%+	4,995,200.00	4,802,142.94	4,924,575.27
21027010/21020103 Meal Subsidy			1,264,800.00	1,264,800.00	1,264,800.00+	100.00%+	1,632,600.00	1,569,239.53	1,609,244.45
21027010/21020104 Utility Allowance			602,400.00	602,400.00	602,400.00+	100.00%+	803,100.00	772,122.77	791,808.72

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
21027010/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+	36,000.00	34,607.06	35,486.56
21027010/21020106 Leave Allowance			2,369,060.00	2,369,060.00	2,369,060.00+	100.00%+	3,887,100.00	3,736,607.87	3,831,870.03
21027010/21020107 Domestic Staff Allowance			264,980.00	264,980.00	264,980.00+	100.00%+	794,700.00	764,193.89	783,670.90
21027010/21020108 Shift Allowance			5,828,380.00	5,828,380.00	5,828,380.00+	100.00%+	7,359,000.00	7,074,447.73	7,254,823.82
21027010/21020110 Clinical Allowance			489,010.00	489,010.00	489,010.00+	100.00%+	488,600.00	470,091.25	482,072.38
21027010/21020111 Hazard Allowance			645,000.00	645,000.00	645,000.00+	100.00%+	7,260,500.00	6,979,097.48	7,157,044.08
21027010/21020113 Teaching Allowance			433,530.00	433,530.00	433,530.00+	100.00%+	433,400.00	416,763.59	427,381.71
21027010/21020114 Duty Allowance			1,813,080.00	1,813,080.00	1,813,080.00+	100.00%+	1,950,800.00	1,875,467.11	1,923,278.49
21027010/21020118 Call Duty Allowance			25,693,050.00	25,693,050.00	25,693,050.00+	100.00%+	25,692,700.00	24,698,945.16	25,328,693.57
Sub Total: Personnel Cost	230,274,275.83	237,065,949.83	174,789,170.00	174,789,170.00	62,276,779.83-	35.63%-	166,597,000.00	160,151,648.08	164,234,992.58
21027010/22020101 Local Travel and Transport - Training			600,000.00	359,994.00	359,994.00+	100.00%+	600,000.00	576,784.88	591,490.33
21027010/22020102 Local Travel and Transport - Others			1,180,000.00	707,988.00	707,988.00+	100.00%+	696,400.00	672,915.73	690,063.60
21027010/22020201 Electricity Charges			240,000.00	143,997.00	143,997.00+	100.00%+	240,300.00	230,713.93	236,587.85
21027010/22020202 Telephone Charges			1,200,000.00	719,988.00	719,988.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
21027010/22020203 Internet Access Charges			150,000.00	89,998.00	89,998.00+	100.00%+	120,000.00	115,357.02	118,293.50
21027010/22020301 Office Stationeries/Computer Consumables			1,360,000.00	815,986.00	815,986.00+	100.00%+	999,700.00	961,308.17	985,814.05
21027010/22020307 Drugs and Medical Supplies			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
21027010/22020309 Uniforms & Other Clothing			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	326,457.86	345,031.27
21027010/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,230,000.00	737,988.00	737,988.00+	100.00%+	1,230,500.00	1,182,409.12	1,212,552.89
21027010/22020402 Maintenance of Office Furniture			1,800,000.00	1,079,982.00	1,079,982.00+	100.00%+	1,799,600.00	1,730,354.74	1,774,473.01
21027010/22020405 Maintenance of Plants & Generators			1,210,000.00	725,988.00	725,988.00+	100.00%+	1,210,100.00	1,163,182.95	1,192,831.70
21027010/22020406 Other Maintenance Services			720,000.00	431,993.00	431,993.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21027010/22020601 Security Services			180,000.00	107,998.00	107,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21027010/22020605 Cleaning & Fumigation Services			2,400,000.00	1,439,976.00	1,439,976.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21027010/22020701 Financial Consulting			500,000.00	299,995.00	299,995.00+	100.00%+			
21027010/22020708 Medical Consulting			720,000.00	431,993.00	431,993.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21027010/22020801 Motor Vehicle Fuel Cost			1,800,000.00	1,079,982.00	1,079,982.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21027010/22020803 Plant/Generator Fuel Cost			3,670,000.00	2,201,964.00	2,201,964.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21027010/22020901 Bank Charges (Other than Interest)			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21027010/22021001 Refreshment & Meals			480,000.00	287,995.00	287,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21027010/22021002 Honorarium & Sitting Allowance			21,800,000.00	13,079,790.00	13,079,790.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
21027010/22021003 Publicity and Advertisements			360,000.00	215,996.00	215,996.00+	100.00%+	399,800.00	384,523.29	394,323.72
21027010/22021004 Medical Expenses			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
21027010/22021006 Postages & courier Services			70,000.00	41,999.00	41,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
21027010/22021007 Welfare Packages			1,190,000.00	713,988.00	713,988.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21027010/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21027010/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			55,110,000.00	33,065,457.00	33,065,457.00+	100.00%+	43,000,000.00	41,336,252.22	42,390,058.40
Total Recurrent Expenditure	230,274,275.83	237,065,949.83	229,899,170.00	207,854,627.00	29,211,322.83-	14.05%-	209,597,000.00	201,487,900.30	206,625,050.98
21102001 - Abia State Hospital Management Board									
21102001/21010101 Basic Salary	570,748,869.04	796,095,415.41	1,000,000,000.00	1,000,000,000.00	203,904,584.59+	20.39%+	1,013,313,000.00	974,107,628.96	998,944,656.09
21102001/21020105 Entertainment Allowance			1,037,880.00	1,037,880.00	1,037,880.00+	100.00%+	1,038,400.00	997,722.55	1,023,158.22
21102001/21020106 Leave Allowance	14,461,730.66								
21102001/21020108 Shift Allowance			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	81,467,000.00	78,314,832.87	80,311,641.32
21102001/21020110 Clinical Allowance			31,986,710.00	31,986,710.00	31,986,710.00+	100.00%+	26,956,800.00	25,913,927.23	26,574,650.20
21102001/21020111 Hazard Allowance			71,400,000.00	71,400,000.00	71,400,000.00+	100.00%+	67,380,500.00	64,772,945.86	66,424,465.93

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
21102001/21020112 Rural Posting Allowance			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	97,408,000.00	93,639,332.25	96,026,873.89
21102001/21020114 Duty Allowance			53,930,380.00	53,930,380.00	53,930,380.00+	100.00%+	52,229,300.00	50,208,530.85	51,488,704.88
Sub Total: Personnel Cost	585,210,599.70	796,095,415.41	1,288,354,970.00	1,288,354,970.00	492,259,554.59+	38.21%+	1,339,793,000.00	1,287,954,920.68	1,320,794,150.43
21102001/22020101 Local Travel and Transport - Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21102001/22020102 Local Travel and Transport - Others			2,950,000.00	1,769,971.00	1,769,971.00+	100.00%+	2,943,000.00	2,835,859.18	2,908,163.24
21102001/22020301 Office Stationeries/Computer Consumables			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	1,500,000.00	1,441,962.30	1,478,721.61
21102001/22020305 Printing and Non Security Documents			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21102001/22020306 Printing of Security Documents			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21102001/22020309 Uniforms & Other Clothing			300,000.00	179,997.00	179,997.00+	100.00%+	500,600.00	480,654.14	492,906.60
21102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	3,500,600.00	3,364,578.63	3,450,362.19
21102001/22020402 Maintenance of Office Furniture			4,400,000.00	2,639,957.00	2,639,957.00+	100.00%+	4,500,600.00	4,325,886.91	4,436,177.20
21102001/22020403 Maintenance of Office Building & Residential Qtrs.			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
21102001/22020404 Maintenance of Office/IT Equipment			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21102001/22020405 Maintenance of Plants & Generators			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
21102001/22020406 Other Maintenance Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21102001/22020501 Local Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21102001/22020601 Security Services			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
21102001/22020605 Cleaning &Fumigation Services			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
21102001/22020701 Financial Consulting			1,200,000.00	719,988.00	719,988.00+	100.00%+	200,400.00	192,261.59	197,156.04
21102001/22020801 Motor Vehicle Fuel Cost			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	3,500,600.00	3,364,578.63	3,450,362.19
21102001/22020802 Other Transport Equipment Fuel Cost			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	2,099,700.00	2,018,747.18	2,070,212.90
21102001/22020803 Plant/Generator Fuel Cost			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	3,500,600.00	3,364,578.63	3,450,362.19
21102001/22020901 Bank Charges (Other Than Interest)			800,000.00	479,992.00	479,992.00+	100.00%+	799,600.00	769,046.58	788,647.44
21102001/22021001 Refreshment & Meals			1,700,000.00	1,019,983.00	1,019,983.00+	100.00%+	1,699,900.00	1,634,223.89	1,675,889.17
21102001/22021002 Honorarium & Sitting Allowance			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
21102001/22021003 Publicity and Advertisements			750,000.00	449,992.00	449,992.00+	100.00%+	750,300.00	720,981.15	739,354.99
21102001/22021004 Medical Expenses			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
21102001/22021006 Postages & courier Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21102001/22021007 Welfare Packages			1,100,000.00	659,989.00	659,989.00+	100.00%+	1,099,700.00	1,057,439.02	1,084,397.89
21102001/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21102001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21102001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			66,500,000.00	39,899,349.00	39,899,349.00+	100.00%+	52,400,000.00	50,372,549.22	51,656,724.03
Total Recurrent Expenditure	585,210,599.70	796,095,415.41	1,354,854,970.00	1,328,254,319.00	532,158,903.59+	40.06%+	1,392,193,000.00	1,338,327,469.90	1,372,450,874.46
21104001 - Abia State Health Insurance Agency									
21002001/22020101 Local Travel and Transport - Training			1,500,000.00	899,985.00	899,985.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
21002001/22020102 Local Travel and Transport - Others			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
21002001/22020301 Office Stationeries/Computer Consumables			750,000.00	449,992.00	449,992.00+	100.00%+	849,600.00	817,112.00	837,938.83
21002001/22020305 Printing of Non Security Documents			250,000.00	149,997.00	149,997.00+	100.00%+	247,700.00	240,327.01	246,447.54
21002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			400,000.00	239,996.00	239,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
21002001/22020403 Maintenance of Office Building/Residential Quarters			100,000.00	59,999.00	59,999.00+	100.00%+	99,000.00	96,130.85	98,572.21
21002001/22020404 Maintenance of Office / IT Equipment			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21002001/22020405 Maintenance of Plants & Generators			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21002001/22020501 Local Training			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
21002001/22020710 Routine Programme Monitoring/Evaluation							1,000,000.00	961,308.17	985,814.05
21002001/22020801 Motor Vehicle Fuel Cost			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
21002001/22020803 Plant/Generator Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
21002001/22021001 Refreshment and Meals			600,000.00	359,994.00	359,994.00+	100.00%+	600,200.00	576,784.88	591,490.33
21002001/22021003 Publicity and Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
21002001/22021006 Postages & courier Services			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
21002001/22021007 Welfare Packages			1,050,000.00	629,989.00	629,989.00+	100.00%+	699,900.00	672,915.73	690,063.60
21002001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
21002001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			8,950,000.00	5,369,908.00	5,369,908.00+	100.00%+	10,500,000.00	10,093,736.01	10,350,991.27
Total Recurrent Expenditure			8,950,000.00	5,369,908.00	5,369,908.00+	100.00%+	10,500,000.00	10,093,736.01	10,350,991.27
35001001 - Ministry of Environment									
35001001/21010101 Basic Salary	143,547,876.30	172,737,435.76	114,592,410.00	114,592,410.00	58,145,025.76-	50.74%-	136,798,400.00	131,505,565.74	134,858,582.11
35001001/21010102 Overtime Payment			5,352,480.00	5,352,480.00	5,352,480.00+	100.00%+	402,100.00	386,445.92	396,295.79
35001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,283,760.00	8,283,760.00	8,283,760.00+	100.00%+	2,606,200.00	2,505,126.88	2,568,994.36
35001001/21020101 Housing/Rent Allowance			24,335,760.00	24,335,760.00	24,335,760.00+	100.00%+	22,836,700.00	21,953,079.90	22,512,816.45
35001001/21020102 Transport Allowance			6,642,140.00	6,642,140.00	6,642,140.00+	100.00%+	6,361,300.00	6,115,212.09	6,271,131.12
35001001/21020103 Meal Subsidy			2,489,080.00	2,489,080.00	2,489,080.00+	100.00%+	2,395,000.00	2,302,756.13	2,361,468.37
35001001/21020104 Utility Allowance			1,442,780.00	1,442,780.00	1,442,780.00+	100.00%+	510,300.00	491,005.47	503,519.18
35001001/21020105 Entertainment Allowance			564,760.00	564,760.00	564,760.00+	100.00%+	7,775,500.00	7,475,051.75	7,665,636.99
35001001/21020106 Leave Allowance			5,892,960.00	5,892,960.00	5,892,960.00+	100.00%+	2,744,300.00	2,637,727.80	2,704,977.21
35001001/21020107 Domestic Staff Allowance			3,273,860.00	3,273,860.00	3,273,860.00+	100.00%+	1,750,300.00	1,682,850.79	1,725,754.50
35001001/21020111 Hazard Allowance			2,400,000.00	2,400,000.00	2,400,000.00+	100.00%+	2,940,000.00	2,826,246.10	2,898,302.71
35001001/21020114 Duty Allowance							3,828,300.00	3,679,928.12	3,773,752.14
35001001/21020118 Non Clinical Allowance							3,828,300.00	3,679,928.12	3,773,752.14
35001001/21020112 Rural Posting Allowance							3,828,300.00	3,679,928.12	3,773,752.14
Sub Total: Personnel Cost	143,547,876.30	172,737,435.76	175,269,990.00	175,269,990.00	2,532,554.24+	1.44%+	198,605,000.00	190,920,852.71	195,788,735.43
35001001/22020101 Local Travel and Transport - Training			2,750,000.00	500,000.00	500,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
35001001/22020102 Local Travel and Transport - Others			2,750,000.00	2,800,000.00	2,800,000.00+	100.00%+	1,500,600.00	1,441,962.30	1,478,721.61
35001001/22020301 Office Stationeries/Computer Consumables			1,100,000.00	659,989.00	659,989.00+	100.00%+	999,700.00	961,308.17	985,814.05
35001001/22020309 Uniforms and Other Clothing			110,000.00	65,998.00	65,998.00+	100.00%+	112,800.00	108,387.54	111,150.26
35001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			330,000.00	197,996.00	197,996.00+	100.00%+	300,300.00	288,392.44	295,739.88
35001001/22020402 Maintenance of Office Furniture			440,000.00	263,995.00	263,995.00+	100.00%+	200,400.00	192,261.59	197,156.04
35001001/22020403 Maintenance of Office Building Residential Qtrs.			550,000.00	329,994.00	329,994.00+	100.00%+	200,400.00	192,261.59	197,156.04
35001001/22020405 Maintenance of Plants & Generators			330,000.00	197,996.00	197,996.00+	100.00%+	200,200.00	192,261.59	197,156.04
35001001/22020501 Local Training			2,200,000.00	1,319,978.00	1,319,978.00+	100.00%+	1,012,000.00	975,896.09	1,000,774.47
35001001/22020605 Cleaning & Fumigation Services	28,000,000.00	49,500,000.00	39,023,000.00	23,413,425.00	26,086,575.00-	111.42%-	39,998,800.00	38,450,957.81	39,431,347.99
35001001/22020801 Motor Vehicle Fuel Cost		200,000.00	1,100,000.00	659,989.00	459,989.00+	69.70%+	600,200.00	576,784.88	591,490.33
35001001/22020803 Plant/Generator Fuel Cost		200,000.00	1,100,000.00	659,989.00	459,989.00+	69.70%+	600,200.00	576,784.88	591,490.33
35001001/22021004 Medical Expenses		138,500.00	330,000.00	197,996.00	59,496.00+	30.05%+	300,100.00	288,392.44	295,739.88
35001001/22021006 Postages and Courier Services			110,000.00	65,998.00	65,998.00+	100.00%+	112,800.00	108,387.54	111,150.26
35001001/22021007 Welfare Packages		72,950.00	2,750,000.00	1,649,973.00	1,577,023.00+	95.58%+	2,818,700.00	2,709,687.51	2,778,770.92
35001001/22021009 Sporting Activities			330,000.00	197,996.00	197,996.00+	100.00%+	338,500.00	325,162.50	333,450.90
35001001/22021014 Annual Budget Expenses and Administration			275,000.00	164,997.00	164,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
35001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	153,700.00	147,801.09	151,567.16
Sub-Total: Overhead	28,000,000.00	50,111,450.00	55,728,000.00	33,436,307.00	16,675,143.00-	49.87%-	51,200,000.00	49,218,979.37	50,473,845.30
Total Recurrent Expenditure	171,547,876.30	222,848,885.76	230,997,990.00	208,706,297.00	14,142,588.76-	6.78%-	249,805,000.00	240,139,832.08	246,262,580.73

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
35055001 - Abia State Environmental Protection Agency (ASEPA)									
35055001/21010101 Basic Salary	164,206,060.43	194,053,172.20	97,419,950.00	97,419,950.00	96,633,222.20-	99.19%-	143,087,000.00	137,552,167.31	141,059,356.30
35055001/21010102 Overtime Payment			6,079,000.00	6,079,000.00	6,079,000.00+	100.00%+	5,847,600.00	5,621,730.31	5,765,063.03
35055001/21020101 Housing/Rent Allowance			27,346,750.00	27,346,750.00	27,346,750.00+	100.00%+	29,129,700.00	28,002,988.33	28,716,983.17
35055001/21020102 Transport Allowance			6,857,600.00	6,857,600.00	6,857,600.00+	100.00%+	6,931,500.00	6,663,019.35	6,832,901.97
35055001/21020103 Meal Subsidy			2,962,200.00	2,962,200.00	2,962,200.00+	100.00%+	2,986,800.00	2,871,235.33	2,944,443.38
35055001/21020104 Utility Allowance			1,623,600.00	1,623,600.00	1,623,600.00+	100.00%+	1,649,500.00	1,586,158.47	1,626,596.83
35055001/21020106 Leave Allowance	6,338,582.10		9,741,990.00	9,741,990.00	9,741,990.00+	100.00%+	9,831,900.00	9,450,954.35	9,691,926.00
35055001/21020107 Domestic Staff Allowances			1,059,930.00	1,059,930.00	1,059,930.00+	100.00%+	1,325,300.00	1,273,656.45	1,306,128.39
35055001/21020111 Hazard Allowance			13,680,000.00	13,680,000.00	13,680,000.00+	100.00%+	13,020,400.00	12,516,232.65	12,835,356.85
35055001/21020114 Duty Allowance			7,128,000.00	7,128,000.00	7,128,000.00+	100.00%+	6,780,300.00	6,517,669.51	6,683,847.15
Sub Total: Personnel Cost	170,544,642.53	194,053,172.20	173,899,020.00	173,899,020.00	20,154,152.20-	11.59%-	220,590,000.00	212,055,812.16	217,462,602.95
35016001/22020101 Local Travel and Transport - Training			1,350,000.00	809,987.00	809,987.00+	100.00%+	1,384,100.00	1,330,210.21	1,364,120.05
35016001/22020102 Local Travel and Transport - Others			600,000.00	359,994.00	359,994.00+	100.00%+	611,000.00	586,878.67	601,833.37
35016001/22020203 Internet Access Charges			250,000.00	149,997.00	149,997.00+	100.00%+	255,700.00	246,335.17	252,605.58
35016001/22020208 Software Charges/Licensed Renewal			170,000.00	101,998.00	101,998.00+	100.00%+	174,200.00	167,507.97	171,770.85
35016001/22020301 Office Stationeries/Computer Consumables			700,000.00	419,993.00	419,993.00+	100.00%+	717,600.00	689,738.65	707,319.62
35016001/22020309 Uniforms & Other Clothing			100,000.00	59,999.00	59,999.00+	100.00%+	102,100.00	98,534.10	101,037.38
35016001/22020401 Maintenance of Motor Vehicle/Transport Equipment			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,124,900.00	4,926,704.44	5,052,319.12
35016001/22020402 Maintenance of Office Furniture			300,000.00	179,997.00	179,997.00+	100.00%+	307,300.00	295,602.28	303,135.36
35016001/22020404 Maintenance of Office/IT Equipment			800,000.00	479,992.00	479,992.00+	100.00%+	819,900.00	788,272.75	808,368.63
35016001/22020406 Other Maintenance Services			1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
35016001/22020501 Local Training			250,000.00	149,997.00	149,997.00+	100.00%+	255,700.00	246,335.17	252,605.58
35016001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,050,400.00	1,970,681.76	2,020,921.51
35016001/22020802 Other Transport Equipment Fuel Cost			1,600,000.00	959,984.00	959,984.00+	100.00%+	1,639,900.00	1,576,545.38	1,616,737.14
35016001/22020803 Plant/Generator Fuel Cost	150,000.00		1,500,000.00	899,985.00	899,985.00+	100.00%+	1,537,800.00	1,478,011.40	1,515,688.25
35016001/22020901 Bank Charges (Other Than Interest)			800,000.00	479,992.00	479,992.00+	100.00%+	819,900.00	788,272.75	808,368.63
35016001/22021001 Refreshment & Meals			600,000.00	359,994.00	359,994.00+	100.00%+	614,700.00	591,204.55	606,270.61
35016001/22021003 Publicity and Advertisement			200,000.00	119,998.00	119,998.00+	100.00%+	205,300.00	197,068.18	202,086.35
35016001/22021004 Medical Expenses			500,000.00	299,995.00	299,995.00+	100.00%+	512,600.00	492,670.47	505,221.74
35016001/22021006 Postages & courier Services			150,000.00	89,998.00	89,998.00+	100.00%+	153,700.00	147,801.09	151,567.16
35016001/22021007 Welfare Packages			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,025,200.00	985,340.93	1,010,454.98
35055001/22021009 Sporting Activities			100,000.00	59,999.00	59,999.00+	100.00%+	102,100.00	98,534.10	101,037.38
35016001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
35055001/22021016 Servicom			140,000.00	83,998.00	83,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	150,000.00		19,860,000.00	11,915,801.00	11,915,801.00+	100.00%+	20,352,000.00	19,564,784.68	20,063,469.49
Total Recurrent Expenditure	170,694,642.53	194,053,172.20	193,759,020.00	185,814,821.00	8,238,351.20-	4.43%-	240,942,000.00	231,620,596.84	237,526,072.44
39002001 - Ministry of Sports									
39001001/21010101 Basic Salary	54,225,413.67		31,835,520.00	31,835,520.00	31,835,520.00+	100.00%+			
39002001/21010102 Overtime Payments			2,082,000.00	2,082,000.00	2,082,000.00+	100.00%+			
39001001/21010103 Consolidated Revenue Fund Charges - Salaries			8,888,490.00	8,888,490.00	8,888,490.00+	100.00%+			
39001001/21020101 Housing/Rent Allowance			11,277,460.00	11,277,460.00	11,277,460.00+	100.00%+			
39001001/21020102 Transport Allowance			4,110,890.00	4,110,890.00	4,110,890.00+	100.00%+			
39001001/21020103 Meal Subsidy			961,600.00	961,600.00	961,600.00+	100.00%+			
39001001/21020104 Utility Allowance			2,263,820.00	2,263,820.00	2,263,820.00+	100.00%+			
39002001/21020105 Entertainment Allowance			474,770.00	474,770.00	474,770.00+	100.00%+			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
39001001/21020106 Leave Allowance			2,068,920.00	2,068,920.00	2,068,920.00+	100.00%+			
39002001/21020107 Domestic Staff Allowance			2,478,910.00	2,478,910.00	2,478,910.00+	100.00%+			
Sub Total: Personnel Cost	54,225,413.67		66,442,380.00	66,442,380.00	66,442,380.00+	100.00%+			
39001001/22020101 Local Travel and Transport - Training			600,000.00	359,994.00	359,994.00+	100.00%+			
39001001/22020102 Local Travel and Transport - Others			1,000,000.00	599,990.00	599,990.00+	100.00%+			
39001001/22020103 International Transport and Travels - Training	10,000,000.00		1,000,000.00	599,990.00	599,990.00+	100.00%+			
39001001/22020301 Office Stationeries/Computer Consumables	450,000.00		700,000.00	419,993.00	419,993.00+	100.00%+			
39001001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+			
39001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+			
39001001/22020402 Maintenance of Office Furniture			450,000.00	269,995.00	269,995.00+	100.00%+			
39001001/22020403 Maintenance of Office Building Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+			
39001001/22020404 Maintenance of Office/IT Equipment			500,000.00	299,995.00	299,995.00+	100.00%+			
39001001/22020405 Maintenance of Plants & Generators			600,000.00	359,994.00	359,994.00+	100.00%+			
39001001/22020406 Other Maintenance Services			300,000.00	179,997.00	179,997.00+	100.00%+			
39001001/22020501 Local Training			500,000.00	299,995.00	299,995.00+	100.00%+			
39001001/22020801 Motor Vehicle Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+			
39001001/22020802 Other Transport Equipment Fuel Cost			400,000.00	239,996.00	239,996.00+	100.00%+			
39001001/22020803 Plant/Generator Fuel Cost			250,000.00	149,997.00	149,997.00+	100.00%+			
39001001/22021004 Medical Expenses	232,900.00		250,000.00	149,997.00	149,997.00+	100.00%+			
39001001/22021007 Welfare Packages			300,000.00	179,997.00	179,997.00+	100.00%+			
39001001/22021009 Sporting Activities	64,300,000.00	11,500,000.00	150,000.00	89,998.00	11,410,002.00-	12,678.06%-			
39001001/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+			
39001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+			
Sub-Total: Overhead	74,982,900.00	11,500,000.00	9,050,000.00	5,429,906.00	6,070,094.00-	111.79%-			
Total Recurrent Expenditure	129,208,313.67	11,500,000.00	75,492,380.00	71,872,286.00	60,372,286.00+	84.00%+			
39002001 - Enyimba Football Club									
39002001/21010101 Basic Salary	592,943,050.01	537,583,750.00	700,000,000.00	700,000,000.00	162,416,250.00+	23.20%+	700,000,000.00	672,915,733.74	690,073,204.56
Sub Total: Personnel Cost	592,943,050.01	537,583,750.00	700,000,000.00	700,000,000.00	162,416,250.00+	23.20%+	700,000,000.00	672,915,733.74	690,073,204.56
39002001/22020101 Local Travel and Transport - Training	10,000,000.00		10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
39002001/22020102 Local Travel and Transport - Others			9,000,000.00	5,399,913.00	5,399,913.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
39002001/22020103 International Transport and Travels - Training	45,000,000.00	75,000,000.00	60,000,000.00	65,999,424.00	9,000,576.00-	13.64%-	130,000,000.00	124,970,064.83	128,156,444.66
39002001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22020309 Uniforms & Other Clothing			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22020405 Maintenance of Plants & Generators			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22020803 Plant/Generator Fuel Cost			750,000.00	449,992.00	449,992.00+	100.00%+	750,000.00	720,981.15	739,354.99
39002001/22020901 Bank Charges (Other Than Interest)			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39002001/22021004 Medical Expenses			10,000,000.00	5,999,904.00	5,999,904.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
39002001/22021007 Welfare Packages			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
39002001/22021009 Sporting Activities	115,000,000.00	210,000,000.00	240,000,000.00	213,997,696.00	3,997,696.00+	1.87%+	531,000,000.00	222,062,192.19	227,724,152.70
39002001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead	170,000,000.00	285,000,000.00	338,000,000.00	302,796,750.00	17,796,750.00+	5.88%+	700,000,000.00	384,523,276.47	394,327,453.45
Total Recurrent Expenditure	762,943,050.01	822,583,750.00	1,038,000,000.00	1,002,796,750.00	180,213,000.00+	17.97%+	1,400,000,000.00	1,057,439,010.21	1,084,400,658.01

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
39002001 - Abia Warrior									
39002002/21010101 Basic Salary	341,000,000.00	372,110,000.00	400,000,000.00	400,000,000.00	27,890,000.00+	6.97%+	400,000,000.00	384,523,276.47	394,327,548.74
Sub Total: Personnel Cost	341,000,000.00	372,110,000.00	400,000,000.00	400,000,000.00	27,890,000.00+	6.97%+	400,000,000.00	384,523,276.47	394,327,548.74
39002002/22020101 Local Travel and Transport - Training			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,180.07
39002002/22020102 Local Travel and Transport - Others			20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	15,000,000.00	14,419,622.81	14,787,276.35
39002002/22020301 Office Stationeries and Computer Consumables			250,000.00	149,997.00	149,997.00+	100.00%+	249,700.00	240,327.01	246,447.54
39002002/22020309 Uniforms and Other Clothing			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	5,000,000.00	4,806,540.94	4,929,084.76
39002002/22020402 Maintenance of Office Furniture			540,000.00	323,994.00	323,994.00+	100.00%+	540,500.00	519,106.48	532,338.30
39002002/22020403 Maintenance of Office Building Residential Qtrs.			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
39002002/22020405 Maintenance of Plants and Generators			4,000,000.00	2,399,961.00	2,399,961.00+	100.00%+	4,000,000.00	3,845,232.77	3,943,269.75
39002002/22020502 International Travel and Transport - Training			43,849,000.00	23,289,123.00	23,289,123.00+	100.00%+	23,847,100.00	22,926,239.04	23,510,790.70
39002002/22020701 Financial Consulting			611,000.00	366,594.00	366,594.00+	100.00%+	611,000.00	587,359.29	602,326.47
39002002/22020801 Motor Vehicle Fuel Costs			750,000.00	449,992.00	449,992.00+	100.00%+	750,300.00	720,981.15	739,354.99
39002002/22020803 Plants/Generator Fuel Costs			5,200,000.00	3,119,950.00	3,119,950.00+	100.00%+	5,200,400.00	4,998,802.64	5,126,251.36
39002002/22021003 Publicity and Advertisements			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39002002/22021004 Medical Expenses			900,000.00	539,991.00	539,991.00+	100.00%+	900,300.00	865,177.43	887,231.17
39002002/22021007 Welfare Packages			40,000,000.00	23,999,616.00	23,999,616.00+	100.00%+	30,000,000.00	28,839,245.74	29,574,563.27
39002002/22021009 Sporting Activities			185,000,000.00	110,998,224.00	110,998,224.00+	100.00%+	165,000,000.00	158,615,851.50	162,660,104.21
39002002/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
39002002/22021006 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead			330,000,000.00	194,976,971.00	194,976,971.00+	100.00%+	265,000,000.00	254,746,670.59	261,241,892.24
Total Recurrent Expenditure	341,000,000.00	372,110,000.00	730,000,000.00	594,976,971.00	222,866,971.00+	37.46%+	665,000,000.00	639,269,947.06	655,569,440.98
39002003 - Abia State Comets									
39002003/21010101 Basic Salary	157,368,797.92	169,447,568.00	170,000,000.00	170,000,000.00	552,432.00+	0.32%+	170,000,000.00	163,422,392.44	167,589,199.53
Sub Total: Personnel Cost	157,368,797.92	169,447,568.00	170,000,000.00	170,000,000.00	552,432.00+	0.32%+	170,000,000.00	163,422,392.44	167,589,199.53
39002003/22020101 Local Travel and Transport - Training			8,000,000.00	4,799,923.00	4,799,923.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,551.02
39002003/22020102 Local Travel and Transport - Others			7,000,000.00	4,199,932.00	4,199,932.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,725.34
39002003/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,700,000.00	1,019,983.00	1,019,983.00+	100.00%+	1,699,900.00	1,634,223.89	1,675,889.17
39002003/22020801 Motor Vehicle Fuel Cost			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
39002003/22021007 Welfare Packages			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
39002003/22021009 Sporting Activities	17,500,000.00		20,000,000.00	11,999,808.00	11,999,808.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,371.67
Sub-Total: Overhead			330,000,000.00	194,976,971.00	194,976,971.00+	100.00%+	265,000,000.00	254,746,670.59	261,241,892.24
Total Recurrent Expenditure	174,868,797.92	169,447,568.00	210,000,000.00	193,999,614.00	24,552,046.00+	12.66%+	210,000,000.00	201,874,720.05	207,021,931.35
39051001 - Abia Sports Council									
39051001/21010101 Basic Salary	209,429,574.14	252,606,663.80	159,510,550.00	159,510,550.00	93,096,113.80-	58.36%-	176,666,200.00	169,830,265.24	174,160,461.57
39051001/21010102 Overtime Payments			11,076,000.00	11,076,000.00	11,076,000.00+	100.00%+	8,561,800.00	8,230,721.68	8,440,572.97
39051001/21020101 Housing Allowance			59,442,740.00	59,442,740.00	59,442,740.00+	100.00%+	50,726,300.00	48,763,929.74	50,007,270.64
39051001/21020102 Transport Allowance			13,826,400.00	13,826,400.00	13,826,400.00+	100.00%+	12,933,000.00	12,433,190.09	12,750,195.62
39051001/21020103 Meal Subsidy			6,054,000.00	6,054,000.00	6,054,000.00+	100.00%+	5,776,700.00	5,553,285.15	5,694,870.75
39051001/21020104 Utility Allowance			3,250,800.00	3,250,800.00	3,250,800.00+	100.00%+	3,181,300.00	3,058,113.59	3,136,079.76
39051001/21020105 Entertainment Allowance			594,000.00	594,000.00	594,000.00+	100.00%+	58,900.00	57,101.67	58,552.15
39051001/21020106 Leave Allowance	13,372,718.60		15,574,670.00	15,574,670.00	15,574,670.00+	100.00%+	41,129,700.00	39,538,264.61	40,546,370.52
39051001/21020107 Domestic Staff Allowance			9,274,440.00	9,274,440.00	9,274,440.00+	100.00%+	3,180,100.00	3,056,775.47	3,134,705.64
Sub Total: Personnel Cost	222,802,292.74	252,606,663.80	278,603,600.00	278,603,600.00	25,996,936.20+	9.33%+	302,214,000.00	290,521,647.34	297,929,079.64
39051001/22020101 Local Travel and Transport - Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
39051001/22020102 Local Travel and Transport - Others			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
39051001/22020301 Office Stationeries/Computer Consumables			500,000.00	299,995.00	299,995.00+	100.00%+	500,300.00	480,654.14	492,906.60
39051001/22020305 Printing and Non Security Documents			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
39051001/22020309 Uniforms & Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
39051001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020402 Maintenance of Office Furniture			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020405 Maintenance of Plants and Generators			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020406 Other Maintenance Services			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
39051001/22020501 Local Training			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020803 Plant/Generator Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22020901 Bank Charges (Other Than Interest)			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22021001 Refreshment & Meals			300,000.00	179,997.00	179,997.00+	100.00%+	150,100.00	144,196.27	147,864.66
39051001/22021004 Medical Expenses			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22021006 Postage and Courier Services			250,000.00	149,997.00	149,997.00+	100.00%+	242,600.00	240,327.01	246,447.54
39051001/22021007 Welfare Packages			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051001/22021009 Sporting Activities	800,000.00	2,500,000.00	2,000,000.00	1,199,980.00	1,300,020.00-	108.34%+	2,000,000.00	1,922,616.33	1,971,629.06
39051001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
39051001/22020000 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	800,000.00	2,500,000.00	13,000,000.00	7,799,868.00	5,299,868.00+	67.95%+	12,850,000.00	12,352,810.21	12,667,660.33
Total Recurrent Expenditure	223,602,292.74	255,106,663.80	291,603,600.00	286,403,468.00	31,296,804.20+	10.93%+	315,064,000.00	302,874,457.55	310,596,739.97
39051002 - Youth Sports Federation of Nigeria(YSFON)									
39051002/21010101 Basic Salary	12,000,000.00	19,000,000.00	18,000,000.00	18,000,000.00	1,000,000.00-	5.56%+	18,000,000.00	17,303,547.42	17,744,730.98
Sub Total: Personnel Cost	12,000,000.00	19,000,000.00	18,000,000.00	18,000,000.00	1,000,000.00-	5.56%+	18,000,000.00	17,303,547.42	17,744,730.98
39051002/22020101 Local Travel & Transport - Training			700,000.00	419,993.00	419,993.00+	100.00%+	699,900.00	672,915.73	690,063.60
39051002/22021005 Local Travel and Transport - Others			700,000.00	2,919,993.00	2,919,993.00+	100.00%+	699,900.00	672,915.73	690,063.60
39051002/22020301 Office Stationary/ Computer Consumables			800,000.00	479,992.00	479,992.00+	100.00%+	799,600.00	769,046.58	788,647.44
39051002/22020401 Maintenance of Motor Vehicle/Transport Equipment			800,000.00	479,992.00	479,992.00+	100.00%+	799,600.00	769,046.58	788,647.44
39051002/22020405 Maintenance of Plants and Generators			1,200,000.00	719,988.00	719,988.00+	100.00%+	1,200,400.00	1,153,569.86	1,182,981.72
39051002/22020801 Motor Vehicle Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	500,500.00	480,654.14	492,906.60
39051002/22020803 Plants/Generator Fuel Cost			600,000.00	359,994.00	359,994.00+	100.00%+	600,500.00	576,784.88	591,490.33
39051002/22021007 Welfare Packages			700,000.00	3,419,993.00	3,419,993.00+	100.00%+	699,600.00	672,915.73	690,063.60
39051002/22021009 Sporting Activities				1,500,000.00	1,500,000.00+	100.00%+			
Sub-Total: Overhead			6,000,000.00	10,599,940.00	10,599,940.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,864.12
Total Recurrent Expenditure	12,000,000.00	19,000,000.00	24,000,000.00	28,599,940.00	9,599,940.00+	33.57%+	24,000,000.00	23,071,396.52	23,659,595.10
39051003 - Abia Angels F. C.									
39051003/21010101 Basic Salary	84,000,000.00	49,000,000.00	120,000,000.00	120,000,000.00	71,000,000.00+	59.17%+	120,000,000.00	115,356,982.95	118,298,264.59
Sub Total: Personnel Cost	84,000,000.00	49,000,000.00	120,000,000.00	120,000,000.00	71,000,000.00+	59.17%+	120,000,000.00	115,356,982.95	118,298,264.59
39051003/22020101 Local Travel and Transport - Training			3,500,000.00	2,099,966.00	2,099,966.00+	100.00%+	3,500,600.00	3,364,578.63	3,450,362.19
39051003/22020102 Local Travel and Transport - Others			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
39051003/22020103 International Transport and Travels - Training			2,000,000.00	1,199,980.00	1,199,980.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39051003/22020301 Office Stationeries/Computer Consumables			300,000.00	179,997.00	179,997.00+	100.00%+	299,800.00	288,392.44	295,739.88
39051003/22020309 Uniforms & Other Clothing			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
39051003/22020401 Maintenance of Motor Vehicle/Transport			250,000.00	149,997.00	149,997.00+	100.00%+	247,000.00	240,327.01	246,447.54

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
39051003/22020406 Other Maintenance Services			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	2,500,600.00	2,403,270.47	2,464,536.62
39051003/22020802 Other Transport Equipment Fuel Cost			1,000,000.00	599,990.00	599,990.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
39051003/22020803 Plant/Generator Fuel Cost			350,000.00	209,996.00	209,996.00+	100.00%+	350,500.00	336,457.86	345,031.27
39051003/22021001 Refreshment and Meals			300,000.00	179,997.00	179,997.00+	100.00%+	300,400.00	288,392.44	295,739.88
39051003/22021004 Medical Expenses			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
39051003/22021007 Welfare Packages			3,000,000.00	1,799,971.00	1,799,971.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
39051003/22021009 Sporting Activities			200,000.00	119,998.00	119,998.00+	100.00%+	1,350,500.00	1,297,766.03	1,330,846.28
39051003/22021014 Annual Budget Expenses & Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
Sub-Total: Overhead			20,150,000.00	12,089,802.00	12,089,802.00+	100.00%+	20,300,000.00	19,514,556.30	20,012,049.87
Total Recurrent Expenditure	84,000,000.00	49,000,000.00	140,150,000.00	132,089,802.00	83,089,802.00+	62.90%+	140,300,000.00	134,871,539.25	138,310,314.46
51001001 - Ministry of Local Govt & Chieftaincy Affairs									
51001001/21010101 Basic Salary	95,398,897.48	121,797,583.74	49,940,450.00	49,940,450.00	71,857,133.74-	143.89%-	47,672,200.00	45,827,282.26	46,995,742.53
51001001/21010102 Overtime Payments			3,186,000.00	3,186,000.00	3,186,000.00+	100.00%+	10,571,200.00	10,163,719.22	10,422,855.18
51001001/21010103 Consolidated Revenue Fund Charges - Salaries			15,940,840.00	15,940,840.00	15,940,840.00+	100.00%+	22,804,300.00	21,921,463.38	22,480,394.94
51001001/21020101 Housing/Rent Allowance			19,890,710.00	19,890,710.00	19,890,710.00+	100.00%+	17,553,400.00	16,874,485.74	17,304,729.90
51001001/21020102 Transport Allowance			4,346,400.00	4,346,400.00	4,346,400.00+	100.00%+	5,061,300.00	4,865,757.50	4,989,812.16
51001001/21020103 Meal Subsidy			1,899,600.00	1,899,600.00	1,899,600.00+	100.00%+	2,175,200.00	2,090,845.37	2,144,145.21
51001001/21020104 Utility Allowance			1,065,600.00	1,065,600.00	1,065,600.00+	100.00%+	1,177,600.00	1,131,651.97	1,160,495.86
51001001/21020105 Entertainment Allowance			108,000.00	108,000.00	108,000.00+	100.00%+	108,000.00	103,821.30	106,460.78
51001001/21020106 Leave Allowance			5,081,990.00	5,081,990.00	5,081,990.00+	100.00%+	6,685,500.00	6,426,811.46	6,590,672.19
51001001/21020107 Domestic Staff Allowance			2,649,840.00	2,649,840.00	2,649,840.00+	100.00%+	265,300.00	254,615.90	261,096.81
Sub Total: Personnel Cost	95,398,897.48	121,797,583.74	104,109,430.00	104,109,430.00	17,688,153.74-	16.99%-	114,074,000.00	109,660,454.21	112,456,405.56
51001001/22020101 Local Transport & Travel-Training	830,000.00		2,000,000.00	100,000.00	100,000.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
51001001/22020102 Local Transport & Travel-Others	385,000.00		1,000,000.00	1,399,980.00	1,399,980.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
51001001/22020301 Office Stationeries/Computer Consumables			100,000.00	59,999.00	59,999.00+	100.00%+	149,800.00	144,196.27	147,864.66
51001001/22020305 Printing of Non Security Documents			100,000.00	59,999.00	59,999.00+	100.00%+	128,000.00	124,970.10	128,154.04
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			150,000.00	89,998.00	89,998.00+	100.00%+	180,400.00	173,035.53	177,445.42
51001001/22020402 Maintenance of Office Furniture			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
51001001/22020403 Maintenance of Office Building/ Residential Quarters			200,000.00	119,998.00	119,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
51001001/22020404 Maintenance of Office IT Equipment			100,000.00	59,999.00	59,999.00+	100.00%+	99,700.00	96,130.85	98,572.21
51001001/22020405 Maintenance of Plants and Generators			300,000.00	179,997.00	179,997.00+	100.00%+	300,100.00	288,392.44	295,739.88
51001001/22020501 Local Training			200,000.00	119,998.00	119,998.00+	100.00%+	399,800.00	384,523.29	394,323.72
51001001/22020605 Cleaning & Fumigation Services							150,100.00	144,196.27	147,864.66
51001001/22020801 Motor Vehicle Fuel Cost			600,000.00	359,994.00	359,994.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
51001001/22020803 Plants/Generator Fuel Cost	300,000.00	400,000.00	500,000.00	299,995.00	100,005.00-	33.34%-	2,000,000.00	1,922,616.33	1,971,629.06
51001001/22021001 Refreshments & Meals							1,350,500.00	1,297,766.03	1,330,846.28
51001001/22021002 Honorarium & Sitting Allowance	3,046,570.30	3,683,750.00	6,000,000.00	3,599,942.00	83,808.00-	2.33%-	3,000,000.00	2,883,924.61	2,957,454.74
51001001/22021004 Medical Expenses			200,000.00	420,132.00	420,132.00+	100.00%+	649,500.00	624,850.30	640,772.11
51001001/22021006 Postages and Courier Services			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
51001001/22021007 Welfare Packages	4,361,274.00		2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	5,140,400.00	4,941,124.13	5,067,099.33
51001001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
51001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
51001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	150,100.00	144,196.27	147,864.66
Sub-Total: Overhead	8,922,844.30	4,083,750.00	14,900,000.00	8,939,996.00	4,856,246.00+	54.32%+	20,600,000.00	19,802,948.74	20,307,725.32
Total Recurrent Expenditure	8,922,844.30	4,083,750.00	14,900,000.00	8,939,996.00	4,856,246.00+	54.32%+	20,600,000.00	19,802,948.74	20,307,725.32

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
69001001 - Ministry of Strategy & Social Development									
69001001/21010101 Basic Salary	36,241,614.07		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
69001001/21010102 Overtime Payments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
69001001/21010103 Consolidated Revenue Fund Charges	1,000,000.00								
69001001/21020101 housing / Rent Allowances			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
69001001/21020102 Transport Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
69001001/21020103 Meal Subsidy			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
69001001/21020104 Utility Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
69001001/21020105 Entertainment Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
69001001/21020106 Leave Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
69001001/21020107 Domestic Staff Allowance			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
Sub Total: Personnel Cost	37,241,614.07		75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+			
69001001/22020101 Local Travels and Transport - Training			1,000,000.00	599,990.00	599,990.00+	100.00%+			
69001001/22020102 Local Travels and Transport - Other			1,500,000.00	899,985.00	899,985.00+	100.00%+			
69001001/22020301 Office Stationary and Computer Consumables			250,000.00	149,997.00	149,997.00+	100.00%+			
69001001/22020301 Uniform and Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+			
69001001/22020401 Maintenance of Motor Vehicle			200,000.00	119,998.00	119,998.00+	100.00%+			
69001001/22020402 Maintenance of Office Furniture			300,000.00	179,997.00	179,997.00+	100.00%+			
69001001/22020404 Maintenance of Office and ICT Equipment			200,000.00	119,998.00	119,998.00+	100.00%+			
69001001/22020405 Maintenance of Plant and Generator			200,000.00	119,998.00	119,998.00+	100.00%+			
69001001/22020406 Other Maintenance Services			200,000.00	119,998.00	119,998.00+	100.00%+			
69001001/22020501 Local Training			200,000.00	119,998.00	119,998.00+	100.00%+			
69001001/22020801 Motor Vehicle Fuel Costs			300,000.00	179,997.00	179,997.00+	100.00%+			
69001001/22020802 Other Transport Equipment Fuel Costs			300,000.00	179,997.00	179,997.00+	100.00%+			
69001001/22020803 Plant / Generator Fuel Cost			50,000.00	29,999.00	29,999.00+	100.00%+			
69001001/22021004 Medical Expenses			300,000.00	179,997.00	179,997.00+	100.00%+			
69001001/22021007 Welfare Package	2,000,000.00		4,400,000.00	2,639,957.00	2,639,957.00+	100.00%+			
69001001/22021009 Sporting Activities			300,000.00	179,997.00	179,997.00+	100.00%+			
69001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+			
69001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+			
Sub-Total: Overhead	2,000,000.00		10,150,000.00	6,089,897.00	6,089,897.00+	100.00%+			
Total Recurrent Expenditure	39,241,614.07		85,150,000.00	81,089,897.00	81,089,897.00+	100.00%+			
70001001 - Ministry of Joint Projects									
70001001/21010101 Basic Salary	25,413,197.28	20,422,190.28	8,083,890.00	8,083,890.00	12,338,300.28-	152.63%-	20,937,000.00	20,127,691.12	20,640,881.48
70001001/21010102 Overtime Payment			848,970.00	848,970.00	848,970.00+	100.00%+	1,044,400.00	1,003,605.79	1,029,190.14
70001001/21020101 Housing / Rent Subsidy			2,135,700.00	2,135,700.00	2,135,700.00+	100.00%+	5,907,500.00	5,678,678.25	5,823,460.02
70001001/21020102 Transport Allowance			804,800.00	804,800.00	804,800.00+	100.00%+	2,720,300.00	2,615,315.87	2,681,995.49
70001001/21020103 Meal subsidy			333,300.00	333,300.00	333,300.00+	100.00%+	1,270,100.00	1,220,707.62	1,251,829.64
70001001/21020104 Utility Allowance			695,180.00	695,180.00	695,180.00+	100.00%+	857,200.00	824,018.01	845,019.34
70001001/21020105 Entertainment Allowance			456,770.00	456,770.00	456,770.00+	100.00%+	474,200.00	456,404.16	468,037.40
70001001/21020106 Leave Allowance			1,683,960.00	1,683,960.00	1,683,960.00+	100.00%+	1,009,600.00	970,344.53	995,074.70
70001001/21020107 Domestic Staff Allowance			472,980.00	472,980.00	472,980.00+	100.00%+	1,213,700.00	1,166,961.77	1,196,709.52
Sub Total: Personnel Cost	25,413,197.28	20,422,190.28	15,515,550.00	15,515,550.00	4,906,640.28-	31.62%-	35,434,000.00	34,063,726.99	34,932,197.74
70001001/22020101 Local Travel and Transport - Training			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	820,000.00	790,195.38	810,339.74
70001001/22020102 Local Travel and Transport Others			3,000,000.00	1,800,000.00	1,800,000.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
70001001/22020202 Telephone Charges			150,000.00	89,998.00	89,998.00+	100.00%+			

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

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Amt Varian 2020	Variance 2020 %	Budget 2021 ₦	Proposed 2022 ₦	Proposed 2023 ₦
70001001/22020205 Water Rates			80,000.00	47,999.00	47,999.00+	100.00%+	48,000.00	46,142.79	47,308.75
70001001/22020301 Office Stationary and Computer Consumables	150,000.00	200,000.00	800,000.00	479,992.00	279,992.00+	58.33%+	479,900.00	461,427.97	473,186.27
70001001/22020305 Printing of Non Security Documents			400,000.00	239,996.00	239,996.00+	100.00%+	200,400.00	192,261.59	197,156.04
70001001/22020309 Uniform and Other Clothing			50,000.00	29,999.00	29,999.00+	100.00%+	50,400.00	48,065.42	49,280.82
70001001/22020401 Maintenance of Motor Vehicle / Transport Equipment			600,000.00	359,994.00	359,994.00+	100.00%+	300,000.00	288,392.44	295,739.88
70001001/22020402 Maintenance of Office Furniture			500,000.00	299,995.00	299,995.00+	100.00%+	500,600.00	480,654.14	492,906.60
70001001/22020403 Maintenance of Office Building / Residential Qtrs.			200,000.00	119,998.00	119,998.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
70001001/22020405 Maintenance of Plant and Generators			300,000.00	179,997.00	179,997.00+	100.00%+	200,400.00	192,261.59	197,156.04
70001001/22020406 Other Maintenance Services			400,000.00	239,996.00	239,996.00+	100.00%+	300,400.00	288,392.44	295,739.88
70001001/22020501 Local Training			11,300,000.00	6,779,891.00	6,779,891.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
70001001/22020801 Motor Vehicle Fuel Cost			600,000.00	359,994.00	359,994.00+	100.00%+	249,700.00	240,327.01	246,447.54
70001001/22020803 Plant and Generator Fuel Cost			500,000.00	299,995.00	299,995.00+	100.00%+	300,100.00	288,392.44	295,739.88
70001001/22020901 Bank Charges			300,000.00	179,997.00	179,997.00+	100.00%+	99,700.00	96,130.85	98,572.21
70001001/22021001 Refreshment and Meals			200,000.00	119,998.00	119,998.00+	100.00%+	249,700.00	240,327.01	246,447.54
70001001/22021003 Publicity and Advertisement			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	1,000,000.00	961,308.17	985,814.05
70001001/22021004 Medical Expenses			350,000.00	209,996.00	209,996.00+	100.00%+	500,600.00	480,654.14	492,906.60
70001001/22021006 Postage And Courier Services			300,000.00	179,997.00	179,997.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,454.74
70001001/22021007 Welfare Packages			6,000,000.00	3,599,942.00	3,599,942.00+	100.00%+	2,000,000.00	1,922,616.33	1,971,629.06
70001001/22021009 Sporting Activities			700,000.00	419,993.00	419,993.00+	100.00%+	699,900.00	672,915.73	690,063.60
70001001/22021014 Annual Budget Expenses and Administration			250,000.00	149,997.00	149,997.00+	100.00%+	250,000.00	240,327.01	246,447.54
70001001/22021016 Servicom			150,000.00	89,998.00	89,998.00+	100.00%+	200,400.00	192,261.59	197,156.04
70001001/22021021 Special Day Celebration			5,000,000.00	2,999,952.00	2,999,952.00+	100.00%+	4,549,800.00	4,373,952.23	4,485,468.69
Sub-Total: Overhead	150,000.00	200,000.00	39,130,000.00	23,477,666.00	23,277,666.00+	99.15%+	20,000,000.00	19,226,163.86	19,716,218.54
Total Recurrent Expenditure	25,563,197.28	20,622,190.28	54,645,550.00	38,993,216.00	18,371,025.72+	47.11%+	55,434,000.00	53,289,890.85	54,648,416.28

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
CONSOLIDATED REVENUE FUND CHARGES									
20007001/22060203 Recurrent Debts	606,062,870.95	1,652,490,913.75	3,000,000,000.00	1,500,000,000.00	152,490,913.75-	10.17%-	1,800,000,000.00	1,922,616,382.23	1,971,637,743.81
20007001/22060204 Contractors/Other Miscellaneous Debts	130,458,387.30	97,317,830.22	160,000,000.00	75,998,464.00	21,319,366.22-	28.05%-	80,000,000.00	96,130,819.09	98,581,881.40
20007001/22060205 Cost of IGR / FAAC Collection	1,564,050,325.88	144,722,592.42	20,000,000.00	11,999,808.00	132,722,784.42-	1,106.04%-	20,000,000.00	19,226,163.86	19,716,371.67
20007001/22060300 Contribution to LG JAAC	1,544,000,000.00	207,000,000.00			207,000,000.00-				
Total	3,844,571,584.13	2,101,531,336.39	3,180,000,000.00	1,587,998,272.00	513,533,064.39-	32.34%-	1,900,000,000.00	2,037,973,365.18	2,089,935,996.88
CRFC - PUBLIC DEBT CHARGES									
20007001/22060101 Foreign Loans Repayment	530,268,589.86	631,541,880.72	410,927,110.00	700,000,000.00	68,458,119.28+	9.78%+	400,000,000.00	480,654,095.56	492,909,430.14
20007001/22060201 Domestic Loans Repayment	12,433,205,724.65	15,308,149,882.20	6,012,096,000.00	9,013,725,681.00	6,294,424,201.20-	69.83%-	4,000,000,000.00	4,018,268,238.78	4,120,722,878.64
20007001/22060211 Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00			12,000,000.00-				
20007001/22060212 Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00			12,000,000.00-				
20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project	864,198,662.64	3,017,007,174.24			3,017,007,174.24-				
20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project	182,832,677.52	182,832,677.52			182,832,677.52-				
20007001/22060215 Repayment of Domestic Arrears			1,000,000,000.00	329,985,856.00	329,985,856.00+	100.00%+	688,824,000.00	672,915,733.74	690,073,204.56
20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans		267,242,640.78			267,242,640.78-				
Total	14,034,505,654.67	19,430,774,255.46	7,423,023,110.00	10,043,711,537.00	9,387,062,718.46-	93.46%-	5,088,824,000.00	5,171,838,068.08	5,303,705,513.34
CRFC - SOCIAL BENEFITS									
21010101 - Gratuity	53,835,571.68	42,524,933.10	2,415,000,000.00	2,415,000,000.00	2,372,475,066.90+	98.24%+	1,515,000,000.00	1,456,381,909.60	1,493,515,565.81
21010102 - Pension	1,670,289,506.63	6,038,176,227.05	4,410,000,000.00	4,410,000,000.00	1,628,176,227.05-	36.92%-	5,981,900,000.00	5,750,449,468.42	5,897,069,882.80
21010103 - Death Benefits			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+	195,986,000.00	188,403,226.98	193,206,956.91
Total	1,724,125,078.31	6,080,701,160.15	6,940,000,000.00	6,940,000,000.00	859,298,839.85+	12.38%+	7,692,886,000.00	7,395,234,605.00	7,583,792,405.52

SCHEDULE OF CAPITAL RECEIPT BY ORGANIZATION

	Actual	Actual	Budget	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001	97,734,715.00		800,000,000.00						
15001001/13000002			78,000,000.00	78,000,000.00	78,000,000.00-	100.00%-	78,000,000.00	81,900,000.00	85,995,000.00
15001001/13000004			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	100,000,000.00	105,000,000.00	110,250,000.00
15001001/13000005			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	52,500,000.00	55,125,000.00
TOTAL	97,734,715.00		1,028,000,000.00	228,000,000.00	228,000,000.00-	100.00%-	228,000,000.00	239,400,000.00	251,370,000.00
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001			3,677,000,000.00	3,677,000,000.00	3,677,000,000.00-	100.00%-	3,677,000,000.00	3,860,850,000.00	4,053,892,500.00
17001001/13000002			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	52,500,000.00	55,125,000.00
17001001/13000003			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	21,000,000.00	22,050,000.00
17001001/13000004			4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	100.00%-	4,000,000,000.00	3,150,000,000.00	3,307,500,000.00
TOTAL			7,747,000,000.00	7,747,000,000.00	7,747,000,000.00-	100.00%-	7,747,000,000.00	7,084,350,000.00	7,438,567,500.00
DOMESTIC CAPITAL GRANTS									
54001001 - MINISTRY OF RURAL DEV. COOPERATIVE AND POVERTY RE									
54001001/13000001			150,000,000.00						
54001001/13000002		591,040,534.12		612,769,250.00	21,728,715.88-	3.55%-	612,769,250.00	643,407,712.50	675,578,099.70
TOTAL		591,040,534.12	150,000,000.00	612,769,250.00	21,728,715.88-	3.55%-	612,769,250.00	643,407,712.50	675,578,099.70
DOMESTIC CAPITAL GRANTS									
54001001 - MINISTRY OF PHYSICAL PLANING AND URBAN DEVELOPMEN									
DOMESTIC CAPITAL GRANTS									
54001001 - ABIA PLANNING COMMISSION									
38002001/13000001			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
38002001/13000002			700,000,000.00	700,000,000.00	700,000,000.00-	100.00%-	500,000,000.00	525,000,000.00	551,250,000.00
TOTAL			1,700,000,000.00	1,700,000,000.00	1,700,000,000.00-	100.00%-	1,500,000,000.00	1,575,000,000.00	1,653,750,000.00
DOMESTIC CAPITAL GRANTS									
35001001 - MINISTRY OF ENVIRONMENT									
35001001/13000010	11,488,000,000.00	9,775,689,961.70	10,000,000,000.00	10,000,000,000.00	224,310,038.30-	2.24%-	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00
TOTAL	11,488,000,000.00	9,775,689,961.70	10,000,000,000.00	10,000,000,000.00	224,310,038.30-	2.24%-	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00
DOMESTIC CAPITAL GRANTS									
52001001 - MINISTRY OF PUBLIC UTILITIES AND WATER RESOURCES									
52001001/13000010			300,500,000.00	300,500,000.00	300,500,000.00-	100.00%-	300,500,000.00	315,525,000.00	331,301,256.30
TOTAL			300,500,000.00	300,500,000.00	300,500,000.00-	100.00%-	300,500,000.00	315,525,000.00	331,301,256.30
DOMESTIC CAPITAL GRANTS									
20001001 - MINISTRY OF FINANCE									
20001001/13000001		6,706,000,000.00	4,500,000,000.00	11,124,640,299.00	4,418,640,299.00-	39.72%-	5,796,000,000.00	6,085,800,000.00	6,390,090,000.00
TOTAL		6,706,000,000.00	4,500,000,000.00	11,124,640,299.00	4,418,640,299.00-	39.72%-	5,796,000,000.00	6,085,800,000.00	6,390,090,000.00

SCHEDULE OF CAPITAL RECEIPT BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Budget Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
14001001 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
14001001/13000001 World Bank/Nigeria For Women Project			1,200,000,000.00						
TOTAL			1,200,000,000.00						
DOMESTIC CAPITAL GRANTS									
14001001 - MINISTRY OF ABIA HEALTH INSURANCE AGENCY									
21002001/13020301 5% Premium Contribution from Formal Sector			400,000,000.00	400,000,000.00	400,000,000.00-	100.00%-	400,000,000.00	420,000,000.00	441,000,000.00
TOTAL			400,000,000.00	400,000,000.00	400,000,000.00-	100.00%-	400,000,000.00	420,000,000.00	441,000,000.00
DOMESTIC CAPITAL GRANTS									
14001001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/13010100 COVID-19 Donations		129,960,000.00		119,001,000.00	10,959,000.00-	9.21%-			
20007001/13010102 FGN Covid 19 Response		1,000,000,000.00			1,000,000,000.00-		1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
TOTAL		1,129,960,000.00		119,001,000.00	1,010,959,000.00-	849.54%-	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
TOTAL - DOMESTIC GRANTS	11,585,734,715.00	18,202,690,495.82	27,025,500,000.00	32,231,910,549.00	14,029,220,053.18-	43.53%-	27,584,269,250.00	27,913,482,712.50	29,309,156,856.00
FORIEGN GRANTS									
38001001 - ABIA STATE PLANNING COMMISSION									
38002001/13000010 Grants from Development Partner	703,016,801.52	106,355,200.00	500,000,000.00	500,000,000.00	393,644,800.00-	78.73%-	500,000,000.00	525,000,000.00	551,250,000.00
38002001/13000020 Agency for Community & Social Dev. World Bank Proj IDA			500,000,000.00	1,879,000,000.00	1,879,000,000.00-	100.00%-			
38002001/13000030 World bank Grants to Abia State Operation Coordinating Units(64,000,000.00	44,500,000.00	44,500,000.00-	100.00%-	45,000,000.00	47,250,000.00	49,612,500.00
38002001/13000040 World Bank Grants to YESSO	510,191,089.50	103,933,224.94	400,000,000.00	400,000,000.00	296,066,775.06-	74.02%-			
38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog. (NCARES)							2,600,000,000.00		
TOTAL	1,213,207,891.02	210,288,424.94	1,464,000,000.00	2,823,500,000.00	2,613,211,575.06-	92.55%-	3,145,000,000.00	572,250,000.00	600,862,500.00
FORIEGN GRANTS									
52103001 - OFFICE OF THE EXECUTIVE GOVERNOR									
11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank	3,300,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,600,000.00	1,680,000.00	1,764,000.00
TOTAL	3,300,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,600,000.00	1,680,000.00	1,764,000.00
FORIEGN GRANTS									
21003001 - ABIA PRIMARY HEALTH CARE DEV AGENCY									
21003001/13000001 UNICEF Programme			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			2,200,000.00	15,000,000.00	15,000,000.00-	100.00%-	3,300,000.00	3,465,000.00	3,638,256.30
21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			3,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
21003001/13000007 Multilateral Aids /Grants From Development Partner TCI			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	204,991,050.00	215,240,602.50	226,002,636.30
21003001/13000008 Basic Health Care Provision Fund			463,000,000.00	463,000,000.00	463,000,000.00-	100.00%-	1,056,000,000.00	1,108,800,000.00	1,164,240,000.00
FORIEGN GRANTS									
52100001 - ABIA STATE WATER BOARD									
52102001/13000010 3rd National Urban Water Reform Project (World Bank)			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00		
TOTAL			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00		

SCHEDULE OF CAPITAL RECEIPT BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Budget Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
FORIEGN GRANTS									
52100001 - ABIA STATE RURAL WATER SANITATION AGENCY									
52103001/13000001 Nigerian Sustainable Rural Wash Project(WADA) III Project			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
TOTAL			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
TOTAL FOREIGN GRANTS	1,216,507,891.02	210,288,424.94	2,453,800,000.00	3,829,100,000.00	3,618,811,575.06-	94.51%-	5,142,891,050.00	2,355,035,602.50	2,472,787,392.60
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund	9,180,257,276.09	156,253,622.35	30,000,000,000.00	5,662,226,907.00	5,505,973,284.65-	97.24%-	26,000,000,000.00	26,000,000,000.00	26,000,000,000.00
TOTAL	9,180,257,276.09	156,253,622.35	30,000,000,000.00	5,662,226,907.00	5,505,973,284.65-	97.24%-	26,000,000,000.00	26,000,000,000.00	26,000,000,000.00
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Commercial Banks	2,400,000,000.00	1,000,000,000.00	2,000,000,000.00	3,757,711,785.00	2,757,711,785.00-	73.39%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
20007001/14030102 Overdraft/Other Loans	3,504,690,186.44	10,894,950,430.62			10,894,950,430.62-				
20007001/14030125 ISPO - Contract Financing Facility	19,095,339,875.00	8,965,384,078.68			8,965,384,078.68-				
20007001/14030170 Loan from The Infrastructural Bank(TIB			10,000,000,000.00						
TOTAL	25,000,030,061.44	20,860,334,509.30	12,000,000,000.00	3,757,711,785.00	17,102,622,724.30-	455.13%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
DOMESTIC LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/1403100 CBN-Agric. Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
TOTAL				1,500,000,000.00	1,500,000,000.00-	100.00%-			
DOMESTIC LOANS									
15001001 - MINISTRY OF HEALTH									
21001001/14030101 CBN-Health Stimulus Loan				2,500,000,000.00	2,500,000,000.00-	100.00%-			
TOTAL				2,500,000,000.00	2,500,000,000.00-	100.00%-			
DOMESTIC LOANS									
71001001 - MINISTRY OF INDUSTRY									
71001001/14030101 CBN-Textile Revival Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
TOTAL				1,500,000,000.00	1,500,000,000.00-	100.00%-			
FOREIGN LOANS									
52102001 - MINISTRY OF ABIA STATE WATER SEVERAGE									
52102001/14030201 Belgium Gov't - Umuahia/Aba Regional Water Scheme			3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
TOTAL			3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
FOREIGN LOANS									
54001001 - MINISTRY OF RURAL DEV . COOP & POVERTY REDUCTION									
54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
TOTAL				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
FOREIGN LOANS									
17001001 - MINISTRY OF EDUCATION									
17001001/14030201 World Bank - Education for Employment and Skill Acquisition			730,000,000.00	730,000,000.00	730,000,000.00-	100.00%-	730,000,000.00	766,500,000.00	804,825,000.00
17001001/13020402 Innovation Dev. & Effectiveness in the Acquisition of Skills				762,500,000.00	762,500,000.00-	100.00%-	762,500,000.00		
TOTAL			730,000,000.00	1,492,500,000.00	1,492,500,000.00-	100.00%-	1,492,500,000.00	766,500,000.00	804,825,000.00

SCHEDULE OF CAPITAL RECEIPT BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Budget Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
FOREIGN LOANS									
21001001 - MINISTRY OF HEALTH									
21001001/14030201 Save a Million Lives World Bank/Federal Min. of Health				305,000,000.00	305,000,000.00-	100.00%-	305,000,000.00	320,250,000.00	336,262,500.00
21001001/14030203 Acelerating Nutrition Results in Nigeria (ARIN)		18,949,182.00		84,600,000.00	65,650,818.00-	77.60%-	90,000,000.00	94,500,000.00	99,225,000.00
TOTAL		18,949,182.00		389,600,000.00	370,650,818.00-	95.14%-	395,000,000.00	414,750,000.00	435,487,500.00
FOREIGN LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/14030201 Abia State Livelihood Improvement Family Ent. for Niger Delta				366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	384,300,000.00	403,515,000.00
TOTAL				366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	384,300,000.00	403,515,000.00
FOREIGN LOANS									
14001001 - MINISTRY OF WOMEN AFFAIRS									
14001001/14030201 World Bank Nigeria Women Project				1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	1,260,000,000.00	1,323,000,000.00
TOTAL				1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	1,260,000,000.00	1,323,000,000.00
FOREIGN LOANS									
54001001 - MINISTRY OF RURAL DEV. COOP & POVERTY REDUCTION									
54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
TOTAL				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
TOTAL FOREIGN LOANS		18,949,182.00	3,730,000,000.00	7,028,628,813.00	7,009,679,631.00-	99.73%-	4,334,028,813.00	3,750,105,253.65	3,937,610,523.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
11001001 - Office of the Executive Governor									
11001001/23010122/04000003 Purchase of Health/Medical Equipment for Govt House Clinic		255,200,000.00	40,000,000.00	119,150,000.00	136,050,000.00-	114.18%-	41,000,000.00	43,050,000.00	45,202,500.00
11001001/23030110/05000002 Abia State E-Library	2,000,000.00								
11001001/23010124/05000003 Procurement of Equipment for Education of Employment (EforE)	6,000,000.00								
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,756,243.70
11001001/23020127/11000001 Purchase of Camera & Video Recording Machines for the Press			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,125,000.00	5,381,250.00	5,650,304.10
11001001/23020118/12000001 Establishment of Export Processing Zone at Ukwa East		35,000,000.00	230,000,000.00	121,500,000.00	86,500,000.00+	71.19%+			
11001001/23050101/12000002 Abia State Quality Management and Standard Programme			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+			
11001001/23050101/12000003 Abia State Small and Medium Enterprises Development Trade an	4,000,000.00		5,000,000.00	7,750,000.00	7,750,000.00+	100.00%+			
11001001/23010105/13000001 Acquisition of Capital Assets (Purch of Veh & Other Cap Asset)	105,022,968.25	34,250,000.00	18,000,000.00	9,900,000.00	24,350,000.00-	245.96%-	268,450,000.00	281,872,500.00	295,966,121.85
11001001/23010124/13000002 Government Publicity	4,455,000.00								
11001001/23010105/13000003 Purchase of Motor Vehicles for Government House/MDAs	267,926,159.28	1,209,000,000.00	900,000,000.00	230,850,000.00	978,150,000.00-	423.72%-	922,500,000.00	968,625,000.00	1,017,056,243.70
11001001/23010106/13000004 Purchase of Motor Vans for Government House			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	205,000,000.00	215,250,000.00	226,012,500.00
11001001/23010107/13000005 Purchase of Trucks for Government House	46,500,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	401,250,000.00	421,312,500.00	442,378,121.85
11001001/23010108/13000006 Purchase of Buses for Government House/MDAs	39,500,000.00	205,600,000.00	546,000,000.00	153,500,200.00	52,099,800.00-	33.94%-	559,650,000.00	587,632,500.00	617,014,121.85
11001001/23010112/13000007 Purchase of Office Furniture	20,000,000.00	500,000.00	50,000,000.00	25,590,000.00	25,090,000.00+	98.05%+	51,250,000.00	53,812,500.00	56,503,121.85
11001001/23010119/13000008 Purchase of Power Generating Set for Govt House/Liaison Office		640,000,000.00	100,000,000.00	55,000,000.00	585,000,000.00-	1,063.64%-	102,500,000.00	107,625,000.00	113,006,243.70
11001001/23010128/13000009 Purchase of Security Equipment	23,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	51,250,000.00	53,812,500.00	56,503,121.85
11001001/23050103/13000010 Monitoring and Evaluation of Projects in MDAs			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,260,121.85
11001001/23010119/13000011 Provision of Sporting Facilities at new Governors Lodge		25,000,000.00	5,000,000.00	2,750,000.00	22,250,000.00-	809.09%-	51,250,000.00	53,812,500.00	56,503,121.85
11001001/23010123/13000012 Purchase of Fire Fighting Equipment	7,000,000.00		40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	41,000,000.00	43,050,000.00	45,202,500.00
11001001/23030123/13000014 Rehabilitation of Street Light in Government House		4,000,000.00	20,000,000.00	11,000,000.00	7,000,000.00+	63.64%+	20,500,000.00	21,525,000.00	22,601,243.70
11001001/23010120/13000015 Purchase of Canteen/Kitchen Equipment			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,260,121.85
11001001/23010112/13000018 Purchase of Office Furniture (Office of the SA on Econ. Matt			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
11001001/23020115/19000001 Construction of Seaport Project at Obeaku -in - Ukwa East LG		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	27.32%+			
Sub total	525,404,127.53	2,528,466,825.80	2,600,000,000.00	1,114,290,200.00	1,414,176,625.80-	126.91%-	2,747,325,000.00	2,884,691,250.00	3,028,925,753.70
11001002 - Office of the Deputy Governor									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA		3,000,000.00	100,000,000.00	100,000,000.00	97,000,000.00+	97.00%+	100,000,000.00	105,000,000.00	110,250,000.00
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
11001002/23030121/13000001 Renovation of Office Complex	20,000,000.00		22,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
11001002/23010100/13000004 Acquisition of Capital Assets	1,500,000.00	2,000,000.00	21,000,000.00	6,000,000.00	4,000,000.00+	66.67%+	9,000,000.00	9,450,000.00	9,922,500.00
11001001/23030121/13000008 Rehabilitation/Repair of Office Buildings	2,500,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,500,000.00	13,125,000.00	13,781,243.70
11001002/23050103/13000009 Provision of Relief Materials		10,600,000.00		14,900,000.00	4,300,000.00+	28.86%+	10,500,000.00	11,025,000.00	11,576,243.70
Sub total	24,000,000.00	15,600,000.00	254,000,000.00	241,900,000.00	226,300,000.00+	93.55%+	247,000,000.00	259,350,000.00	272,317,487.40
11008001 - Abia State Emergency Mgt Agency									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
11008001/23050101/09000001 Sema Rapid Response Activities							20,000,000.00		
11008001/23050101/09000002 Sema Monitory and Evaluation Activities							4,000,000.00		
11008001/23010112/13000003 Office Equipment			2,000,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
Sub total			22,000,000.00	12,100,000.00	12,100,000.00+	100.00%+	46,000,000.00	23,100,000.00	24,255,000.00
11013001 - Office of the SSG									
11013001/23010105/13000001 Purchase of Road Motor Vehicles	8,000,000.00								
11013001/23010112/13000002 Purchase of Office Furniture (Purchase of 10 Nos. Modern Of			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
11013001/23010112/13000003 Purchase of Office Equipment (4 Nos. Photocopying Machines			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
11013001/23030121/13000006 Rehabilitation of Offices	17,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,512,500.00
11013001/23010112/13000009 Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
11013001/23030111/13000014 Renovation of Michael Okpara Auditorium(Procurement of 2 No.		29,500,000.00	5,000,000.00	42,750,000.00	13,250,000.00+	30.99%+	15,000,000.00	15,750,000.00	16,537,500.00
11013001/23050103/13000015 Purchase of Food (Palliatives)		39,160,000.00		118,000,000.00	78,840,000.00+	66.81%+	27,000,000.00	21,000,000.00	22,050,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11013001/23050101/13000016 Establishment of ICT Hub in the office of the SSG							5,000,000.00	5,250,000.00	5,512,500.00
11013001/23050101/13000017 Printing of Honourary Awards							1,000,000.00	1,050,000.00	1,102,500.00
Sub total	25,000,000.00	73,660,000.00	27,000,000.00	172,850,000.00	99,190,000.00+	57.39%+	58,500,000.00	54,075,000.00	56,778,743.70
11016001 - Bureau of Economic Affairs									
11016001/23010112/13000001 Purchase of Office Equipment			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,900,000.00	1,575,000.00	1,653,743.70
11016001/23010112/13000003 Purchase of 4 No. 32" Flat Screen TVs							300,000.00	315,000.00	330,743.70
11016001/23010112/13000004 Purchase of 4 Nos. Air conditioners and 4 Nos. Ceiling Fans							500,000.00	525,000.00	551,243.70
11016001/23010112/13000005 Purchase of 4 Nos. Fridges							1,000,000.00	630,000.00	661,500.00
11016001/23010119/13000006 Procurement of 1 No. 5KVA Gen-Set							500,000.00	525,000.00	551,243.70
Sub total			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,200,000.00	3,570,000.00	3,748,474.80
110171001 - Executive Council Secretariat									
11017001/23020101/13000001 Construction of Exco Secretariat			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
11017001/23010112/13000003 Purchase of Furniture and Equipment			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs							300,000.00	315,000.00	330,743.70
11017001/23010112/13000005 Purchase of 4 Nos. Air conditioners and 4 Nos. Ceiling Fans							500,000.00	525,000.00	551,243.70
11017001/23010112/13000006 Purchase of 4 Nos. Fridges							600,000.00	630,000.00	661,500.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set							3,500,000.00	3,675,000.00	3,858,743.70
Sub total			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	6,400,000.00	6,720,000.00	7,055,974.80
11018001 - Bureau of Special Services									
11018001/23020118/13000007 Procurement /Installation of CCTV Camera in selected flashpoints			4,800,000.00	2,640,000.00	2,640,000.00+	100.00%+	7,200,000.00	7,560,000.00	7,938,000.00
Sub total			4,800,000.00	2,640,000.00	2,640,000.00+	100.00%+	7,200,000.00	7,560,000.00	7,938,000.00
11014001 - Bureau of Political Affairs									
11014001/23010101/13000001 Acquisition of Fixed Assets			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
11014001/23000000/13000002 Purchase of Office Furniture			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			500,000.00	275,000.00	275,000.00+	100.00%+	300,000.00	315,000.00	330,743.70
11014001/23010112/13000004 Purchase of Air conditioners and Ceiling			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	551,243.70
11014001/23010112/13000005 Purchase of 4 Nos. Fridges							600,000.00	630,000.00	661,500.00
11014001/23010119/13000006 Procurement of 1 No. 25KVA Gen-Set							1,100,000.00	1,155,000.00	1,212,743.70
11014001/23020118/13000007 Workshop and Orientation of Political Appointees							5,800,000.00		
Sub total			9,000,000.00	4,950,000.00	4,950,000.00+	100.00%+	9,800,000.00	4,200,000.00	4,409,974.80
11021002 - Abia State Liaison Office Abuja									
11021002/23040104/09000001 Industrial Pollution Preservation & control office complex/Gov. lodge			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	14,000,000.00	14,700,000.00	15,435,000.00
11033001 - Abia state Agency for The control of HIV/Aids									
11033001/23050103/04000004 Monitoring and Evaluation			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11033001/23030105/04000005 Abia State Aids Control Programme	3,300,000.00		140,000,000.00	83,000,000.00	83,000,000.00+	100.00%+			
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable							48,000,000.00	50,400,000.00	52,920,000.00
11033001/23050101/13000003 Supports to Stakeholders Line Mins. Laca NGOs.							50,000,000.00	52,500,000.00	55,125,000.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critical HIV Intervention							17,000,000.00	17,850,000.00	18,742,500.00
11033001/23050101/13000005 Annual Journal and M and E Provision							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23050101/13000006 Provision for Quarterly SACALACA forum							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr							12,000,000.00	12,600,000.00	13,230,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11033001/23050101/13000008 Advocacy/Sensitization Council of Chiefs and Religious leaders							6,000,000.00	6,300,000.00	6,615,000.00
11033001/23050101/13000009 Purchase of Office Furniture 10 Chairs 10 Tables and 10 St							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine							3,000,000.00	3,150,000.00	3,307,500.00
Sub total	3,300,000.00		160,000,000.00	88,000,000.00	88,000,000.00+	100.00%+	148,000,000.00	155,400,000.00	163,170,000.00
11035001 - Abia State Pension Board									
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	551,243.70
11035001/23010101/13000002 Acquisition of Capital Assets			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
Sub total			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,756,243.70
11021001 - Abia State Liaison office Lagos									
11021001/23040105/09000001 Industrial Pollution Preservation & control office complex/Gov. lodge			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	14,000,000.00	14,700,000.00	15,435,000.00
11038001 - Christian Pilgrims Welfare Board									
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
73001001 - Ministry Of Home Land Security									
73001001/23010122/04000001 Purchase of COVID 19 Rapid Response Uniform for 700 Personnel				17,500,000.00	17,500,000.00+	100.00%+	24,500,000.00	25,725,000.00	27,011,243.70
73001001/23050101/04000002 Technical Training for 700 COVID 19 Response Newly Employed P				25,000,000.00	25,000,000.00+	100.00%+	22,600,000.00	23,730,000.00	24,916,500.00
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-ukoUkwa West			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
73001001/23010105/13000002 Purchase of Office Vehicles			30,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	44,000,000.00	46,200,000.00	48,510,000.00
73001001/23010104/13000003 Purchase of Motor Cycles			50,000,000.00	17,500,000.00	17,500,000.00+	100.00%+	17,500,000.00	18,375,000.00	19,293,743.70
73001001/23010128/13000004 Purchase of Security Equipment		28,000,000.00	500,000,000.00	242,000,000.00	214,000,000.00+	88.43%+	448,600,000.00	471,030,000.00	494,581,500.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II							20,000,000.00	21,000,000.00	22,050,000.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments							5,000,000.00	5,250,000.00	5,512,500.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant							7,500,000.00	7,875,000.00	8,268,743.70
73001001/23030121/13000008 Fumigation of offices and premises							300,000.00	315,000.00	330,743.70
73001001/23050101/13000009 Insurance Policy for security personnel							10,000,000.00	10,500,000.00	11,025,000.00
Sub total		28,000,000.00	600,000,000.00	330,000,000.00	302,000,000.00+	91.52%+	620,000,000.00	651,000,000.00	683,549,974.80
11101001 - Abia State oil Producing Area Dev. Commission - AS									
11101001/23020105/03000001 Construction/Provision of Water Facilities	111,200,000.00	13,500,000.00	100,000,000.00	50,000,000.00	36,500,000.00+	73.00%+			
11101001/23020107/03000002 Rehabilitation of Ogwe Golden Chicken Farm in Ukwa West LGA	164,225,000.00		100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
11101001/23020106/03000003 Construction/Provision of Hospitals/Health Centres	177,434,000.00	150,100,000.00			150,100,000.00-				
11101001/23020118/03000004 Construction/Provision of Skill Acquisition Center	415,100,000.00	30,000,000.00	20,000,000.00	100,000,000.00	70,000,000.00+	70.00%+			
11101001/23020118/03000005 Intervention on Construction/Provision of Environmental Main	933,400,000.00	898,189,433.40		700,000,000.00	198,189,433.40-	28.31%-			
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	148,247,181.59		10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
11101001/23050104/03000008 Donations to Charity Homes in the State both financial & Mat		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+			
11101001/23010127/04000001 Purchase and Distribution of Food items to indigents Citizen				60,000,000.00	60,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE				20,000,000.00	20,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
11101001/23010122/04000003 Purchase of Drugs and Disinfectants				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020102/04000005 Construction of 1No Nurses Quarters building at Owaza Cottage							3,303,960.00	3,469,158.00	3,642,615.90
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwa							5,550,833.00	5,828,374.65	6,119,790.60
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A							2,303,668.00	2,418,851.40	2,539,784.10
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako							2,489,230.00	2,613,691.50	2,744,368.20
11101001/23020106/04000009 Construction of staff quarters at Obehie Health Centre in Uk							2,108,876.00	2,214,319.80	2,325,029.70

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11101001/23020106/04000010							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020106/04000011							2,123,465.00	2,229,638.25	2,341,116.75
11101001/23020107/05000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23030106/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101001/23020107/05000004			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
11101001/23020111/05000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,010,000.00	2,110,500.00	2,216,016.60
11101001/23020111/05000006			5,000,000.00						
11101001/23020107/04000007							5,020,000.00	5,271,000.00	5,534,545.80
11101001/23020107/04000008							5,565,266.00	5,843,529.30	6,135,701.25
11101001/23030106/05000009							8,000,000.00	8,400,000.00	8,820,000.00
11101001/23030106/05000010							1,428,109.00	1,499,514.45	1,574,488.65
11101001/23030106/05000011							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23030106/05000012							3,210,401.00	3,370,921.05	3,539,462.85
11101001/23030106/06000013							2,475,454.00	2,599,226.70	2,729,184.15
11101001/23030106/05000014							3,089,900.00	3,244,395.00	3,406,609.50
11101001/23020107/05000015							5,526,617.00	5,802,947.85	6,093,091.20
11101001/23030106/05000016							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23030106/05000017							2,655,897.00	2,788,691.85	2,928,117.15
11101001/23030106/05000018							1,620,104.00	1,701,109.20	1,786,155.00
11101001/23030106/06000019							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23030106/05000020							2,600,000.00	2,730,000.00	2,866,500.00
11101001/23020107/05000021							4,239,101.00	4,451,056.05	4,673,598.30
11101001/23020107/05000022							3,066,029.00	3,219,330.45	3,380,296.50
11101001/23020107/05000023							2,524,800.00	2,651,040.00	2,783,582.55
11101001/23020107/05000024							2,946,559.00	3,093,886.95	3,248,576.10
11101001/23020107/05000025							1,428,378.00	1,499,796.90	1,574,783.70
11101001/23020107/05000026							3,000,000.00	3,150,000.00	3,307,500.00
11101001/23020107/05000027							3,732,696.00	3,919,330.80	4,115,289.15
11101001/23020107/05000028							3,894,257.00	4,088,969.85	4,293,411.15
11101001/23030106/05000029							2,032,404.00	2,134,024.20	2,240,713.65
11101001/23030106/05000030							1,968,828.00	2,067,269.40	2,170,630.35
11101001/23020107/05000031							1,500,000.00	1,575,000.00	1,653,743.70
11101001/23020107/05000032							3,688,842.00	3,873,284.10	4,066,947.15
11101001/23030106/05000033							2,415,168.00	2,535,926.40	2,662,720.20
11101001/23030106/05000034							1,701,536.00	1,786,612.80	1,875,932.10
11101001/23020107/05000035							12,150,000.00	12,757,500.00	13,395,365.55
11101001/23030106/05000036							15,954,592.00	16,752,321.60	17,589,926.55
11101001/23030106/05000037							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030106/05000038							2,000,000.00	2,100,000.00	2,205,000.00
11101001/23030106/05000039							9,000,000.00	9,450,000.00	9,922,500.00
11101001/23030106/05000040							6,000,000.00	6,300,000.00	6,615,000.00
11101001/23030106/05000041							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020107/05000042							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020107/05000043							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030106/05000044							9,000,000.00	9,450,000.00	9,922,500.00
11101001/23020107/17000045							9,500,000.00	9,975,000.00	10,473,743.70
11101001/23030106/05000046							5,000,000.00	5,250,000.00	5,512,500.00
11101001/23030106/05000047							2,010,000.00	2,110,500.00	2,216,016.60
11101001/23030103/06000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020123/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11101001/23020104/06000003							3,575,000.00	3,754,695.00	3,942,422.40
11101001/23020104/06000004							3,360,660.00	3,528,693.00	3,705,125.55
11101001/23020104/06000005							4,333,516.00	4,550,191.80	4,777,699.50
11101001/23020104/06000006							2,777,008.00	2,915,858.40	3,061,647.75
11101001/23030103/06000007							3,640,976.00	3,823,024.80	4,014,167.85
11101001/23020104/06000008							1,815,176.00	1,905,934.80	2,001,228.60
11101001/23020104/06000009							4,273,433.00	4,487,104.65	4,711,449.75
11101001/23020104/06000010							1,907,335.00	2,002,701.75	2,102,836.05
11101001/23020104/06000011							3,512,072.00	3,687,675.60	3,872,049.30
11101001/23020104/06000012							3,336,444.00	3,503,266.20	3,678,425.10
11101001/23020104/06000013							3,198,107.00	3,358,012.35	3,525,911.55
11101001/23020104/06000014							7,486,298.00	7,860,612.90	8,253,637.35
11101001/23020104/06000015							2,209,864.00	2,320,357.20	2,436,373.80
11101001/23020104/06000016							2,491,600.00	2,616,257.70	2,747,060.40
11101001/23030103/06000017							1,909,487.00	2,004,961.35	2,105,209.05
11101001/23020104/06000018							2,672,322.00	2,805,938.10	2,946,231.75
11101001/23030103/06000019							1,409,487.00	1,479,961.35	1,553,952.75
11101001/23020104/06000020							1,291,265.00	1,355,828.25	1,423,618.35
11101001/23030103/06000021							1,411,145.00	1,481,702.25	1,555,781.85
11101001/23020102/06000022							3,640,976.00	3,823,024.80	4,014,167.85
11101001/23030103/06000023							5,000,000.00	5,250,000.00	5,512,500.00
11101001/23020104/07000001							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020118/08000001							30,000,000.00	31,500,000.00	33,075,000.00
11101001/23050101/08000002							31,080,641.00	32,634,673.05	34,266,396.15
11101001/23020112/08000003							2,382,093.00	2,501,197.65	2,626,252.65
11101001/23020116/09000001							5,500,000.00	5,775,000.00	6,063,743.70
11101001/23020116/09000002							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020116/09000003							5,445,530.00	5,717,806.50	6,003,688.95
11101001/23050101/09000004							315,400,000.00	331,170,000.00	347,728,500.00
11101001/23020116/09000005							981,843.00	1,030,935.15	1,082,476.50
11101001/23020105/10000001							1,121,939.00	1,178,035.95	1,236,927.30
11101001/23020105/10000002							1,570,906.00	1,649,451.30	1,731,914.10
11101001/23020105/10000003							1,570,906.00	1,649,451.30	1,731,914.10
11101001/23020105/10000004							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020116/10000005			5,000,000.00						
11101001/23020105/10000006							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000007							1,919,000.00	2,014,950.00	2,115,689.10
11101001/23020105/10000008							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000009							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000010							1,254,902.00	1,317,647.10	1,383,520.95
11101001/23020105/10000011							2,134,080.00	2,240,784.00	2,352,817.95
11101001/23020105/10000012							2,376,842.00	2,495,684.10	2,620,461.90
11101001/23020105/10000013							1,500,000.00	1,575,000.00	1,653,743.70
11101001/23020105/10000014							1,933,333.00	2,029,999.65	2,131,494.75
11101001/23020105/10000015							1,460,234.00	1,533,245.70	1,609,897.80
11101001/23020105/10000016							2,481,666.00	2,605,749.30	2,736,034.35
11101001/23020105/10000017							1,460,234.00	1,533,245.70	1,609,897.80
11101001/23020105/10000018							5,500,000.00	5,775,000.00	6,063,743.70
11101001/23020105/10000019							1,202,930.00	1,263,076.50	1,326,227.70
11101001/23020105/10000020							2,115,160.00	2,220,918.00	2,331,955.50

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11101001/23030104/10000021							1,566,666.00	1,644,999.30	1,727,246.85
11101001/23020105/10000022							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23030104/10000023							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020105/10000024							1,500,000.00	1,575,000.00	1,653,743.70
11101001/23010113/11000001							6,000,000.00	6,300,000.00	6,615,000.00
11101001/23020124/12000002							1,222,659.00	1,283,791.95	1,347,977.40
11101001/23020124/12000003							3,088,873.00	3,243,316.65	3,405,480.75
11101001/23020124/12000004							3,255,539.00	3,418,315.95	3,589,227.60
11101001/23020124/12000005							9,666,666.00	10,149,999.30	10,657,491.60
11101001/23020124/12000006							5,993,723.00	6,293,409.15	6,608,068.95
11101001/23020124/12000007							7,191,100.00	7,550,655.00	7,928,176.20
11101001/23020124/12000008							4,088,873.00	4,293,316.65	4,507,980.75
11101001/23020124/12000009							13,033,333.00	13,684,999.65	14,369,239.50
11101001/23020124/12000010							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020124/12000011							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000012							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000013							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000014							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000015							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000016							3,409,233.00	3,579,694.65	3,758,673.45
11101001/23010112/13000001							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030121/13000002							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23010101/13000003							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23010113/13000004							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23050101/13000005							30,000,000.00	31,500,000.00	33,075,000.00
11101001/23030121/13000006							2,585,426.00	2,714,697.30	2,850,428.70
11101001/23010101/13000007							1,442,119.00	1,514,224.95	1,589,931.00
11101001/23050103/13000008							30,000,000.00	31,500,000.00	33,075,000.00
11101001/23020103/14000001							11,000,000.00	11,550,000.00	12,127,500.00
11101001/23020103/14000002							17,000,000.00	17,850,000.00	18,742,500.00
11101001/23010119/14000003							21,000,000.00	22,050,000.00	23,152,500.00
11101001/23020103/14000004							3,909,341.00	4,104,808.05	4,310,043.15
11101001/23020103/14000005							36,747,600.00	38,584,980.00	40,514,219.55
11101001/23020103/14000006							3,277,322.00	3,441,188.10	3,613,246.35
11101001/23020103/14000007							3,573,283.00	3,751,947.15	3,939,535.95
11101001/23020103/14000008							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020103/14000009							10,328,740.00	10,845,177.00	11,387,432.70
11101001/23020103/14000010							7,980,871.00	8,379,914.55	8,798,905.50
11101001/23020103/14000011							4,133,232.00	4,339,893.60	4,556,877.15
11101001/23020103/14000012							173,593.00	182,272.65	191,385.60
11101001/23020103/14000013							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000014							2,965,025.00	3,113,276.25	3,268,935.60
11101001/23050101/14000015							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23020103/14000016							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020103/14000017							6,000,000.00	6,300,000.00	6,615,000.00
11101001/23020103/14000018							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000019							17,300,000.00	18,165,000.00	19,073,243.70
11101001/23020103/14000020							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000021							7,500,000.00	7,875,000.00	8,268,743.70
11101001/23020103/14000022							7,500,000.00	7,875,000.00	8,268,743.70

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
11101001/23030113/17000001 Remedial Works on some failed roads in Aba		116,634,297.02	700,000,000.00	20,000,000.00	96,634,297.02-	483.17%-	50,000,000.00	52,500,000.00	55,125,000.00
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwu west LGA		39,981,335.15	600,000,000.00	400,000,000.00	360,018,664.85+	90.00%+			
11101001/23020114/17000003 Intervention on Rehabilitation / Asphalt overlay of failed							80,000,000.00	84,000,000.00	88,200,000.00
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw							50,000,000.00	52,500,000.00	55,125,000.00
11101001/23020114/17000005 Grading of roads in Amaku Umuotu Ezianya Umuobasi and Obeaw							3,499,000.00	3,673,950.00	3,857,643.30
11101001/23020114/17000006 Construction of Prof. Ikonne Avenue IBB Housing Ikot Ekpene							11,333,333.00	11,899,999.65	12,494,994.75
Sub total	1,949,606,181.59	1,253,405,065.57	1,600,000,000.00	1,500,000,000.00	246,594,934.43+	16.44%+	1,732,499,000.00	1,819,124,972.70	1,910,080,583.25
11101002 - Abia State MKT Agency & Quality MGT Agency									
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i							20,000,000.00	21,000,000.00	22,050,000.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods							5,000,000.00	5,250,000.00	5,512,500.00
11101002/23010122/04000001 Support to 2000 Abia Tailors to Produce Face Mask and Other		35,000,000.00		70,000,000.00	35,000,000.00+	50.00%+	40,000,000.00	42,000,000.00	44,100,000.00
11101002/23010122/04000002 Support for Manufacturing of Alcohol-based Hand Sanitizers				30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
11101002/23010119/13000001 Procurement of 350 KVA Generator Set			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
11101002/23010112/13000002 Purchase of Office Furniture/Fittings			200,000.00	110,000.00	110,000.00+	100.00%+	200,000.00	210,000.00	220,500.00
11101002/23010113/13000003 Purchase of Computer Printers for Internet Transaction			300,000.00	165,000.00	165,000.00+	100.00%+	300,000.00	315,000.00	330,743.70
11101002/23010112/13000004 Purchase of (8No) Fridges			1,000,000.00	550,000.00	550,000.00+	100.00%+			
11101002/23050101/13000007 Production of ABM&QMA Magazine showcasing goods services an							6,000,000.00	6,300,000.00	6,615,000.00
11101002/23050101/13000008 Revitalizing of the Akwete producing clusters							10,000,000.00	10,500,000.00	11,025,000.00
11101002/23050101/13000009 Setting up of quality control Mini-laboratory							10,000,000.00	10,500,000.00	11,025,000.00
11101002/23050101/13000010 Support to other small business for post Covid survival fund							40,000,000.00	42,000,000.00	44,100,000.00
Sub total		35,000,000.00	3,500,000.00	101,925,000.00	66,925,000.00+	65.66%+	173,500,000.00	182,175,000.00	191,283,743.70
11101003 - Abia Infrastructural Development Initiative (ASTR)									
11101003/23020105/10000001 Construction of 20 Boreholes in 3 Senatorial Zones	30,000,000.00		20,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
11101003/23020107/13000001 Construction of 6 Classroom Block	2,000,000.00	10,600,000.00	55,000,000.00	15,450,000.00	4,850,000.00+	31.39%+	70,000,000.00	73,500,000.00	77,175,000.00
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe	30,000,000.00	27,400,000.00	75,000,000.00	20,000,000.00	7,400,000.00-	37.00%-	20,000,000.00	21,000,000.00	22,050,000.00
11101003/23020118/13000003 Construction of Town hall Block	51,003,000.00	27,000,000.00	50,000,000.00	27,250,000.00	250,000.00+	0.92%+	75,000,000.00	78,750,000.00	82,687,500.00
11101003/23020124/13000004 Construction of Market Stores @ Umuogele				19,000,000.00	19,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
Sub total	113,003,000.00	65,000,000.00	200,000,000.00	102,700,000.00	37,700,000.00+	36.71%+	265,000,000.00	278,250,000.00	292,162,500.00
11101004 - Abia State Signage & Advertisement Agency									
11101004/23010115/13000001 Purchase of Photocopier Machine			200,000.00	110,000.00	110,000.00+	100.00%+	200,000.00	210,000.00	220,500.00
11101004/23050101/13000003 Installation of Internet Services Umuahia			50,000.00	27,500.00	27,500.00+	100.00%+	50,000.00	52,500.00	55,121.85
11101004/23020118/13000004 Construction of Bill Board of ABSAA			300,000.00	165,000.00	165,000.00+	100.00%+	300,000.00	315,000.00	330,743.70
11101004/23020118/13000005 Construction & Beautification of Umuahia & Aba 17 LGA			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
11101004/23010119/13000006 Purchase of Generator Set			500,000.00	275,000.00	275,000.00+	100.00%+			
11101004/23030121/13000007 Rehabilitation of Area Office at Aba			3,950,000.00	2,172,500.00	2,172,500.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
11101004/23010129/13000008 Purchase of welding Machine and Accessories							200,000.00	210,000.00	220,500.00
11101004/23010113/13000009 Purchase of Still Cameras 2 Nos at M50 000 each							50,000.00	52,500.00	55,121.85
11101004/23010113/13000010 Purchase of TV sets 2 Nos at N60 each							60,000.00	63,000.00	66,139.50
11101004/23010113/13000011 Purchase of Radio 3 Nos at N10 000 each							10,000.00	10,500.00	11,016.60
Sub total			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	7,870,000.00	8,263,500.00	8,676,630.90
11101001 - Bureau of Public Procurement (DUE PROCESS)									
11010001/23010105/13000003 Purchase of Vehicles			12,000,000.00	2,600,000.00	2,600,000.00+	100.00%+			
11010001/23010101/13000004 Acquisition of Capital Assets			6,000,000.00	300,000.00	300,000.00+	100.00%+			
11010001/23010101/13000005 Establishment of Abia State Due Process Website/Portal			32,000,000.00	7,600,000.00	7,600,000.00+	100.00%+			
11010001/23010119/13000006 Purchase of Power Generating set							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23050101/13000007 Development of Website							20,000,000.00	21,000,000.00	22,050,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
11010001/23010113/13000008 Purchase of Lap Top Computers							3,000,000.00	3,150,000.00	3,307,500.00
11010001/23010113/13000009 Purchase of Computer Printers							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23010115/13000010 Purchase of Photocopying Machines							4,000,000.00	4,200,000.00	4,410,000.00
11010001/23010133/13000011 Purchase of Surveying Equipment							7,000,000.00	7,350,000.00	7,717,500.00
11010001/23050101/13000012 Research and Developments							5,000,000.00	5,250,000.00	5,512,500.00
11010001/23010129/13000013 Purchase of E-procurement Tools							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23050101/13000014 Monitoring and Evaluation							8,000,000.00	8,400,000.00	8,820,000.00
Sub total			50,000,000.00	10,500,000.00	10,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
11101005 - Public Private Partnership and Invest. Promotion									
11101005/23010113/13000001 Purchase of Office Equipment			3,000,000.00	350,000.00	350,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
11101005/23010115/13000002 Purchase of Photocopier Machine							1,000,000.00	1,050,000.00	1,102,500.00
11101005/23010119/13000003 Procurement of Gen Set			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	551,243.70
11101005/23010101/13000004 Procurement of Capital Asset			1,500,000.00	325,000.00	325,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
Sub total			5,000,000.00	950,000.00	950,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,487.40
65001001 - Ministry Of Boundary Matters & Conflict Resolution									
65001001/23050101/13000001 Provision of Relief Materials			17,000,000.00						
65001001/23050101/13000003 Acquisition Of Capital Assets			2,000,000.00						
65001001/23010119/13000004 Purchase of Generating Set			1,000,000.00						
Sub total			20,000,000.00						
66001001 - Ministry Of Special Duties									
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
Sub total			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+			
68001001 - Ministry Of Inter-State Affairs									
68001001/23010119/13000001 Purchase Of Generating Set			1,000,000.00						
68001001/23010115/13000002 Purchase Of Photocopying Machine			500,000.00						
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			2,000,000.00						
68001001/23010112/13000004 Purchase of Office Equipment			500,000.00						
Sub total			4,000,000.00						
12003001 - Abia State House of Assembly									
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic				100,000,000.00	100,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010122/04000002 Purchase of [1in no) Hummer Ambulance Bus			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
12003001/23020127/11000001 Digitalization of the Office							40,000,000.00	42,000,000.00	44,100,000.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	205,000,000.00	400,000,000.00	800,000,000.00	415,000,000.00	15,000,000.00+	3.61%+	800,000,000.00	840,000,000.00	882,000,000.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	57,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	500,000,000.00	525,000,000.00	551,250,000.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block							20,000,000.00	21,000,000.00	22,050,000.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	110,000,000.00	5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23020127/13000005 Installation of solar light to beef up security in ABHA	3,000,000.00	10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	81.82%-	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.	50,000,000.00								
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc.	10,000,000.00						30,000,000.00	31,500,000.00	33,075,000.00
12003001/23040102/13000008 Flood control and Landscaping in ABHA complex		30,000,000.00	30,000,000.00	16,500,000.00	13,500,000.00-	81.82%-			
12003001/23020101/13000009 Library Development and ICT for ABHA			1,000,000.00	550,000.00	550,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	80,000,000.00		400,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence		30,000,000.00	31,000,000.00	17,050,000.00	12,950,000.00-	75.95%-			
12003001/23010122/13000013 Equipment for Medical Unit			1,000,000.00	550,000.00	550,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
12003001/23010119/13000014							15,000,000.00	15,750,000.00	16,537,500.00
12003001/23020118/13000015			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	317,000,000.00	332,850,000.00	349,492,500.00
12003001/23040102/13000016		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	81.82%-			
12003001/23020104/13000018		1,000,000.00	1,000,000.00	550,000.00	450,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23020110/13000019	10,000,000.00	2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	81.82%-			
12003001/23030118/13000020			14,000,000.00	7,700,000.00	7,700,000.00+	100.00%+	250,000,000.00	262,500,000.00	275,625,000.00
12003001/23010112/13000023	110,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
12003001/23020102/13000024	100,000,000.00	100,000,000.00	100,000,000.00	55,000,000.00	45,000,000.00-	81.82%-	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23030105/13000025		11,000,000.00	20,000,000.00	11,000,000.00			5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010129/13000026			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
12003001/23010129/13000027							9,000,000.00	9,450,000.00	9,922,500.00
12003001/23020106/13000028		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	6,000,000.00	6,300,000.00	6,615,000.00
12003001/23020127/13000029	10,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
12003001/23010125/13000030		11,000,000.00	20,000,000.00	11,000,000.00					
12003001/23050103/13000031			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
Sub total	745,000,000.00	625,000,000.00	2,060,000,000.00	1,108,000,000.00	483,000,000.00+	43.59%+	2,122,000,000.00	2,228,100,000.00	2,339,505,000.00
12004001 - Abia State House of Assembly Commission									
12004001/23050101/11000001			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
12004001/23020101/13000001			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+	95,000,000.00	99,750,000.00	104,737,500.00
12004001/23010112/13000002			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
Sub total			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	165,375,000.00
23001001 - Ministry of Information And Strategy									
23001001/23020118/02000001		5,000,000.00	30,000,000.00	5,000,000.00			5,000,000.00	5,250,000.00	5,512,500.00
23001001/23010129/02000002			5,000,000.00				2,000,000.00	2,100,000.00	2,205,000.00
23001001/23010129/02000003			2,000,000.00				2,000,000.00	2,100,000.00	2,205,000.00
23001001/23020107/02000004	6,500,000.00		1,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
23001001/23050103/02000005	12,000,000.00	46,500,000.00	15,000,000.00	58,000,000.00	11,500,000.00+	19.83%+	200,000,000.00	210,000,000.00	220,500,000.00
23001001/23010129/02000006							5,000,000.00	5,250,000.00	5,512,500.00
23001001/23020118/02000007							500,000.00	525,000.00	551,243.70
23001001/23010129/02000009							50,000,000.00	52,500,000.00	55,125,000.00
23001001/23010101/02000010	5,500,000.00						5,000,000.00	5,250,000.00	5,512,500.00
23001001/23010129/02000011	4,000,000.00						1,000,000.00	1,050,000.00	1,102,500.00
23001001/23020102/02000012							5,000,000.00	5,250,000.00	5,512,500.00
23001001/23050101/02000013	43,020,000.00	56,850,000.00	17,000,000.00	62,000,000.00	5,150,000.00+	8.31%+	80,000,000.00	84,000,000.00	88,200,000.00
23001001/23050101/02000014	154,970,000.00	74,430,000.00	30,000,000.00	93,000,000.00	18,570,000.00+	19.97%+	50,000,000.00	52,500,000.00	55,125,000.00
23001001/23050101/02000015							50,000,000.00	52,500,000.00	55,125,000.00
Sub total	225,990,000.00	182,780,000.00	100,000,000.00	218,000,000.00	35,220,000.00+	16.16%+	456,500,000.00	479,325,000.00	503,291,243.70
23004001 - Broadcasting Corporation of Abia State									
23003001/23010129/11000001	3,400,000.00	23,444,000.00	100,000,000.00	55,000,000.00	31,556,000.00+	57.37%+	50,000,000.00	52,500,000.00	55,125,000.00
23003001/23010119/11000002		1,000,000.00	50,000,000.00	27,500,000.00	26,500,000.00+	96.36%+	30,000,000.00	31,500,000.00	33,075,000.00
Sub total	3,400,000.00	24,444,000.00	150,000,000.00	82,500,000.00	58,056,000.00+	70.37%+	80,000,000.00	84,000,000.00	88,200,000.00
23055001 - Abia state printing And Publishing Company									
23055001/23020105/02000001			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,100,000.00	1,155,000.00	1,212,743.70
23055001/23020101/02000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	3,031,865.55
23055001/23010114/02000003			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
23055001/23010119/02000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	3,031,865.55
Sub total			22,000,000.00	12,100,000.00	12,100,000.00+	100.00%+	12,100,000.00	12,705,000.00	13,340,218.50

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
36052001 - Abia state Tourism Board									
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
36052001/23050101/02000002 Setting of Tourism Cuisine			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			26,000,000.00	14,300,000.00	14,300,000.00+	100.00%+	17,000,000.00	17,850,000.00	18,742,500.00
36052001/23050101/02000004 EnyiAbia Development of Tourism Carnivals			17,000,000.00	9,350,000.00	9,350,000.00+	100.00%+	14,000,000.00	14,700,000.00	15,435,000.00
36052001/23050101/02000005 Development of made in Abia Tourism Materials			8,400,000.00	4,620,000.00	4,620,000.00+	100.00%+	14,000,000.00	14,700,000.00	15,435,000.00
36052001/23010108/13000001 Purchase of Operational Office Buses (Hiace)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			300,000.00	165,000.00	165,000.00+	100.00%+	350,000.00	367,500.00	385,865.55
36052001/23010113/13000003 Purchase of 1 in no desk-top Laser jet Computer			100,000.00	55,000.00	55,000.00+	100.00%+	200,000.00	210,000.00	220,500.00
36052001/23010115/13000004 Purchase of brand new photocopying machine			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
36052001/23010129/13000005 Purchase of 2 in no digital cameras and digital video			200,000.00	110,000.00	110,000.00+	100.00%+	400,000.00	420,000.00	441,000.00
Sub total			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	62,950,000.00	66,097,500.00	69,402,365.55
25001001 - Office of The Head of service									
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	9,750,000.00	9,750,000.00+	100.00%+	28,000,000.00	29,400,000.00	30,870,000.00
25001001/23020101/06000002 Renovation/Re-Roofing of Office of HOS			28,000,000.00	10,400,000.00	10,400,000.00+	100.00%+			
25001001/23050102/11000001 Computerization of Database Management Information System			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,400,000.00	37,170,000.00	39,028,500.00
25001001/23010101/13000001 Acquisition of Capital Assets			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
25001001/23010102/13000005 Procurement of (1in No. coaster Bus and 1 in NO. Double Cabin			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
25001001/23010112/13000006 Purchase of Office Furniture							3,000,000.00	3,150,000.00	3,307,500.00
25001001/23010112/13000007 Rehabilitation of the HOS and Bureau of Administration in H							26,000,000.00	27,300,000.00	28,665,000.00
25001001/23020101/13000008 Landscaping of HOS Complex							11,000,000.00	11,550,000.00	12,127,500.00
25001001/23010121/13000009 Rehabilitation/Repairs of Toilet Infrastructure in the HOS							5,000,000.00	5,250,000.00	5,512,500.00
Sub total			90,000,000.00	49,500,000.00	49,500,000.00+	100.00%+	113,400,000.00	119,070,000.00	125,023,500.00
25005001 - Bureau of Training									
25005001/23010101/13000001 Acquisition of Capital Assets			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	1,650,000.00	1,732,500.00	1,819,121.85
25005001/23010124/13000006 Purchase of white board (Korea) Teaching Aid			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			500,000.00	275,000.00	275,000.00+	100.00%+	4,110,000.00	4,315,500.00	4,531,272.90
25005001/23050101/13000008 Capacity Building			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
Sub total			17,500,000.00	9,625,000.00	9,625,000.00+	100.00%+	17,760,000.00	18,648,000.00	19,580,394.75
25005002 - Bureau of Common Services & Services Monitoring									
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,075,000.00	3,228,750.00	3,390,182.25
Sub total			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,075,000.00	3,228,750.00	3,390,182.25
25005003 - Bureau of Service Welfare									
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			2,000,000.00	5,100,000.00	5,100,000.00+	100.00%+	6,100,000.00	6,405,000.00	6,725,243.70
25005003/23010122/04000002 Purchase of X-ray Machine for Civil Service Clinic			1,000,000.00	2,050,000.00	2,050,000.00+	100.00%+	2,100,000.00	2,205,000.00	2,315,243.70
25005003/23010101/13000002 Acquisition of Capital Assets			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,150,000.00	1,207,500.00	1,267,865.55
Sub total			5,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	9,350,000.00	9,817,500.00	10,308,352.95
25001001 - Bureau of Administration									
25005004/23010112/13000002 Purchase of Office furniture/Equipment			4,500,000.00	2,475,000.00	2,475,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,961,243.70
Sub total			4,500,000.00	2,475,000.00	2,475,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,961,243.70
25005007 - Bureau of Establishment& Pension									
25005007/23050102/11000003 Computerization of Central Records			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
25005007/23020101/13000002 Construction of Office Building			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
25005007/23050101/13000005 Production of Staff List							2,000,000.00	2,100,000.00	2,205,000.00
Sub total			27,000,000.00	14,850,000.00	14,850,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
25007001 - Local Government Pension Board									
25007001/23010129/13000001 Acquisition of Capital Assets							15,800,000.00	16,590,000.00	17,419,500.00
Sub total							15,800,000.00	16,590,000.00	17,419,500.00
38001001 - Office of The Auditor General (State)									
40001001/23020105/10000001 Water Borehole							5,000,000.00	5,250,000.00	5,512,500.00
40001001/23050102/13000001 Computerization of Audit System			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
40001001/23040102/13000002 Water Drainage/Flood Control		1,570,300.00	3,000,000.00	2,650,000.00	1,079,700.00+	40.74%+	2,968,000.00	3,116,400.00	3,272,211.60
40001001/23010101/13000003 Acquisition of Capital Assets			6,000,000.00	2,300,000.00	2,300,000.00+	100.00%+	3,300,000.00	3,465,000.00	3,638,243.70
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia	115,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,300,000.00	3,465,000.00	3,638,243.70
40001001/23010102/13000005 Automation of Office of the State Auditor General			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total	115,000,000.00	1,570,300.00	30,000,000.00	16,500,000.00	14,929,700.00+	90.48%+	24,568,000.00	25,796,400.00	27,086,199.00
47001001 - Civil Service commission									
47001001/23010122/04000001 Purchase of Chemical for Fumigation				300,000.00	300,000.00+	100.00%+			
47001001/23010112/13000001 Furnishing of the Offices			1,500,000.00	525,000.00	525,000.00+	100.00%+	1,530,500.00	1,607,025.00	1,687,368.90
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			1,000,000.00	1,550,000.00	1,550,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
47001001/23050102/13000003 Installation of Website and Internal Accessories			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
39002001/23010101/13000004 Acquisition of Capital Assets			1,800,000.00	990,000.00	990,000.00+	100.00%+			
47001001/23020127/13000006 Construction of ICT Infrastructure							1,600,000.00	1,680,000.00	1,764,000.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			500,000.00	275,000.00	275,000.00+	100.00%+	510,500.00	536,025.00	562,823.10
47001001/23010118/13000011 Purchase of Scanning 5nos			200,000.00	110,000.00	110,000.00+	100.00%+	400,000.00	420,000.00	441,000.00
47001001/23040102/13000015 Erosion and Flood Control			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,260,121.85
Sub total			10,000,000.00	6,500,000.00	6,500,000.00+	100.00%+	8,091,000.00	8,495,550.00	8,920,313.85
40001001 - Abia State Independent Electoral Commission									
48001001/23050101/130000001 Conduct of Local Government Elections		8,000,000.00	450,000,000.00	1,547,500,000.00	1,539,500,000.00+	99.48%+			
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,200,000.00	4,410,000.00	4,630,500.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings	2,060,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,250,000.00	5,512,500.00	5,788,121.85
48001001/23010115/13000007 Purchase of Photocopying Machine			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,050,000.00	1,102,500.00	1,157,621.85
Sub total	2,060,000.00	8,000,000.00	460,000,000.00	1,553,000,000.00	1,545,000,000.00+	99.48%+	10,500,000.00	11,025,000.00	11,576,243.70
63001001 - Office of The Auditor General (LG)									
63001001/23010101/13000001 Acquisition of Capital Assets			2,000,000.00	1,300,000.00	1,300,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
63001001/23010108/13000003 Purchase Of Buses							15,000,000.00	15,750,000.00	16,537,500.00
63001001/23010113/13000004 Purchase of Computers							10,000,000.00	10,500,000.00	11,025,000.00
63001001/23010119/13000005 Purchase of Powers Generating Set			2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total			4,000,000.00	2,500,000.00	2,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
64001001 - Office of The Local government Service Commission									
64001001/23010108/13000003 Purchase of 18 Seater Bus							42,000,000.00	44,100,000.00	46,305,000.00
64001001/23010112/13000006 Purchase of Office Furniture & Fittings			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
64001001/23010119/13000008 Purchase of Generating Set			1,000,000.00	550,000.00	550,000.00+	100.00%+			
64001001/23050101/13000009 Capacity Building for Local Govt Staff			90,000,000.00	30,500,000.00	30,500,000.00+	100.00%+	146,725,000.00	154,061,250.00	161,764,304.10
64001001/23020101/13000010 Re-roofing of Commissioner's Building							11,800,000.00	12,390,000.00	13,009,500.00
64001001/23020101/13000011 Painting of Commissioners Office							2,000,000.00	2,100,000.00	2,205,000.00
64001001/23020121/13000012 Refurbishing of Commissioner's Hall							1,800,000.00	1,890,000.00	1,984,500.00
64001001/23020101/13000013 Asphaltting the Commissioner's Premises							12,000,000.00	12,600,000.00	13,230,000.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillux Van							8,000,000.00	8,400,000.00	8,820,000.00
64001001/23050101/13000015 Publication of LGSC Gazette							1,500,000.00	1,575,000.00	1,653,743.70
Sub total			95,000,000.00	33,250,000.00	33,250,000.00+	100.00%+	231,825,000.00	243,416,250.00	255,587,047.80

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original	Final	Variance	Variance	Budget	Proposed	Proposed	
	2019	2020	Budget2020	Budget2020	2020	2020	2021	Budget2022	Budget2023	
15001001 - Ministry of Agriculture	₦	₦	₦	₦		%	₦	₦	₦	
15001001/23050101/01000001	Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	2,030,000.00								
15102001/23020113/01000002	Expansion of POULTRY Houses (Layers & Broiler)						5,000,000.00	5,250,000.00	5,512,500.00	
15001001/23050105/01000003	Raising of 2M genetically Improved Tenera specie Oil Palm Seed	6,000,000.00		50,000,000.00	104,220,000.00	104,220,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
15001001/23050105/01000004	Revolving Agric Loan Scheme to Farmers in the Civil Service						8,000,000.00	8,400,000.00	8,820,000.00	
15001001/23010127/01000007	Procurement of 2 No Agric Tractors			40,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
15001001/23050105/01000009	S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedling			10,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
15001001/23050103/01000010	Farmers Census Analysis & Production			8,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
15001001/23040101/01000014	Raising of 40 000 Indigenous Fruit Trees				3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050105/01000016	Liberation Farm for 17 LGAs/Agric Transformation						8,000,000.00	8,400,000.00	8,820,000.00	
15001001/23030112/01000020	Renovation and Stocking Three Concrete Fish Pond			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	1,357,000.00	1,424,850.00	1,496,082.00
15001001/23010127/01000021	Procurement of Agrochemicals for Cocoa and other Seedlings				50,000,000.00	50,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
15001001/23050105/01000022	Procurement of Fertilizer for the State			24,000,000.00	46,000,000.00	46,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
15001001/23030112/01000026	Renovation of Agric Department				50,000,000.00	50,000,000.00+	100.00%+	16,000,000.00	16,800,000.00	17,640,000.00
15001001/23010127/01000030	Procurement of Engineering Workshop Equipment & Tools			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	3,031,865.55
15001001/23050105/01000031	Raising of 10 000 Budded Citrus			500,000.00	6,275,000.00	6,275,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050105/01000033	Community Based Rice Prod Project/Establish of Rice Milling Machine	45,000,000.00		26,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	727,000,000.00	763,350,000.00	801,517,500.00
15001001/23050105/01000037	Pig Breed Improvement and Production at Okoko Item			3,000,000.00	5,650,000.00	5,650,000.00+	100.00%+	5,650,000.00	5,932,500.00	6,229,121.85
15001001/23020113/01000048	Provision of Requisite Meat Inspection Equipment						1,500,000.00	1,575,000.00	1,653,743.70	
15001001/23010127/01000052	Purchase of Agric Equipment (Chemicals and Fumigants)			4,000,000.00	31,200,000.00	31,200,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
15001001/23020113/01000063	Stocking of Snailary Farm Okoko Item and Min Headquarter Umuahia			500,000.00	1,275,000.00	1,275,000.00+	100.00%+	1,275,000.00	1,338,750.00	1,405,682.25
15001001/23020113/01000065	Construction of Abattoir at OmumauzoUkwa west			5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050101/01000069	Avian Influenza Control Check Point			5,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	19,000,000.00	19,950,000.00	20,947,500.00
15001001/23020113/01000075	Poultry Cluster in the Three Senatorial Zone			70,000,000.00	229,500,000.00	229,500,000.00+	100.00%+	45,000,000.00	47,250,000.00	49,612,500.00
15001001/23020113/01000076	Renovation of Vet Clinic in the State			10,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
15001001/23050101/01000079	Emergency Response Deposit Fund against Outbreak of Disease			3,000,000.00	16,650,000.00	16,650,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
15001001/23020113/01000080	Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Chicken			5,000,000.00	12,750,000.00	12,750,000.00+	100.00%+	9,000,000.00	9,450,000.00	9,922,500.00
15001001/23020113/01000083	Constr of Cattle Control Post Lokpanta			5,000,000.00	2,650,000.00	2,650,000.00+	100.00%+	2,650,000.00	2,782,500.00	2,921,621.85
15001001/23020113/01000085	Rehabilitation and Stocking of Poultry Farm and battery Cage			5,000,000.00	6,750,000.00	6,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
15001001/23050101/01000086	Revolving Agro - input Intervention Loan to Rural Farmers			40,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23050101/01000088	Cassava stem and root multiplication				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15001001/23010127/01000089	Procurement of tractor Lowbed and D6 Dozer			50,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
15001001/23020114/01000090	Grading of farm Roads at Ulonna North and South				5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
15001001/23010127/01000091	Establishment of Fish processing plant				5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
15001001/23050101/01000092	Establishment of Abia farm Market				10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050101/01000095	Establishment of Native Goat Ranch at Abia Farm Okoko Item			10,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
15001001/23010127/01000096	Provision of Infrastructure for Accelerated Agriculture Dev.						25,000,000.00	26,250,000.00	27,562,500.00	
15001001/23050101/01000097	Abia Community Based Oil Palm Project	1,375,339,875.00			20,000,000.00	20,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
15001001/23001001/01000098	Expansion of Oyst Mushroom Farm			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15001001/23001001/01000099	National Egg Production Programme				50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
15001001/23001001/01001101	Production of Policy Document and Agric Journal						1,000,000.00	1,050,000.00	1,102,500.00	
15001001/23050101/01001102	Installation of Abia Green House in Aba South			7,000,000.00	18,850,000.00	18,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
15001001/23020113/01000104	Establishment of oil Palm Belts at Ohamble Ukwa East			20,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
15001001/23020113/01000105	Processing and Utilization of Indigenous Food crops			1,000,000.00	550,000.00	550,000.00+	100.00%+	550,000.00	577,500.00	606,365.55
15001001/23050103/01000106	Monitoring and Evaluation			500,000.00	275,000.00	275,000.00+	100.00%+	300,000.00	315,000.00	330,743.70
15001001/23020113/01000107	Establishment of livestock Poultry cluster in Ukwa west LGA			20,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
15001001/23020113/01000108	Special Intervention Projects			2,000,000.00	250,000,000.00	48,000,000.00+	96.00%+	80,000,000.00	84,000,000.00	88,200,000.00
15001001/23020113/01000109	Establishment of Commercial Palm Oil Processing Mill @ Umuak			20,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
15001001/23020113/01000110	Establishment of Commercial Palm Oil Processing Mill @ Lohum			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
15001001/23050105/01000111	Acquisition and Preparation of Land for FG initiatives for food				300,000,000.00	300,000,000.00+	100.00%+	135,000,000.00	141,750,000.00	148,837,500.00
15001001/23050101/01000112	Capacity Building for commercial farmers at Community bases				40,000,000.00	40,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
15001001/23020113/01000113 Procurement of Decontamination Equipment							5,000,000.00	5,250,000.00	5,512,500.00
15001001/23020113/01000114 Agro Processing Enhancement and Livelihood Support(World Ba							20,000,000.00	21,000,000.00	22,050,000.00
15001001/23050101/01000115 Grants for Empowerment of 1000 Youth Engaged in the Liberat							90,000,000.00	94,500,000.00	99,225,000.00
15001001/23050101/01000116 IFAD Livelihood Improvement Family Enterprise Project							13,000,000.00	13,650,000.00	14,332,500.00
15001001/23020113/01001117 Establishment of Agricultural Poultry Farm @Amalato in Umunn							20,000,000.00	21,000,000.00	22,050,000.00
15001001/23010127/01001118 Procurement of Agric Farm Input at Umuogele Ntigha in Isiala							20,000,000.00	21,000,000.00	22,050,000.00
Sub total	1,428,369,875.00	2,000,000.00	730,000,000.00	1,464,220,000.00	1,462,220,000.00+	99.86%+	1,471,032,000.00	1,544,583,600.00	1,621,812,726.45
15102001 - Abia State Agricultural Dev. Prog. (ADP)									
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
15102001/23050101/01000003 PIG production Project			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
15026001/23010104/03000001 Purchase of Motor Cycles and Tricycle (KEKE NAPEP type)							3,000,000.00	3,150,000.00	3,307,500.00
15102001/23010127/01000002 Abia State Cassava and other Tubers Crop Production Programme				212,555,346.00	212,555,346.00+	100.00%+			
15026001/23020127/13000002 Provision of Computers and Communication equipment							1,500,000.00	1,575,000.00	1,653,743.70
15102001/23010105/01000007 Acquisition OF Vehicles			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
15102001/23010127/13000008 Purchase of Plants & Office Equipment			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+			
15102001/23010127/13000009 Purchase of Tractor(2 in NO)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
15102001/23050101/13000011 Multiplication of 3Ha of Improved Cassava Stems							1,500,000.00	1,575,000.00	1,653,743.70
15102001/23050101/13000012 Establishment of Nursery for Seedlings Production							500,000.00	525,000.00	551,243.70
15102001/23050101/13000013 Establishment of Fish Hatchery							500,000.00	525,000.00	551,243.70
15102001/23050101/13000014 Renovation of Warehouse							8,000,000.00	8,400,000.00	8,820,000.00
15102001/23050101/13000015 Establishment of Green House for exotic crops							5,500,000.00	5,775,000.00	6,063,743.70
15102001/23050101/13000016 Village Listing Survey and Enumeration of Farmers							500,000.00	525,000.00	551,243.70
Sub total			35,000,000.00	231,805,346.00	231,805,346.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,462.20
20001001 - Ministry of Finance									
20001001/23010113/11000002 SIF-MIS			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20001001/23050101/13000001 Micro-Finance Loans Scheme		800,000.00	3,000,000.00	1,650,000.00	850,000.00+	51.52%+	3,000,000.00	3,150,000.00	3,307,500.00
20001001/23020118/13000002 Abia State Pools Betting & Control Board			250,000.00	137,500.00	137,500.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
20001001/23020101/13000003 Debt Management Offices	971,000.00		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000004 Project Insurance Brokers	45,985,000.00	20,000,000.00	3,000,000.00	1,650,000.00	18,350,000.00-	1,112.12%-	3,000,000.00	3,150,000.00	3,307,500.00
20001001/23010101/13000006 Acquisition of Capital Assets: (1 No Hummer Bus 4 No Comput			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	13,230,000.00
20001001/23050103/13000007 Revenue Mobilization Expenses	53,044,000.00	277,032,112.00	80,000,000.00	144,000,000.00	133,032,112.00-	92.38%-	80,000,000.00	84,000,000.00	88,200,000.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce	2,000,000.00						2,000,000.00	2,100,000.00	2,205,000.00
20001001/23050102/13000009 Centralized Payroll System			4,250,000.00	2,337,500.00	2,337,500.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000013 Regulatory Assurance Service			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20001001/23050101/13000014 Production of Quarterly Journals			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
20001001/23020118/13000015 Procurement of Public Address System			500,000.00	275,000.00	275,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
20001001/23050101/13000016 OGP/SFTAS Expenses		30,104,000.00	3,000,000.00	16,650,000.00	13,454,000.00-	80.80%-	13,000,000.00	13,650,000.00	14,332,500.00
Sub total	102,000,000.00	327,936,112.00	130,000,000.00	186,500,000.00	141,436,112.00-	75.84%-	140,000,000.00	147,000,000.00	154,350,000.00
20007001 - Office of The Accountant General									
20007001/23010101/13000001 Acquisition of Capital Assets			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
20007001/23020127/13000002 Computerization and System Development			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20007001/23020104/13000003 Furnishing of the Computer Rooms		1,650,000.00	2,000,000.00	1,100,000.00	550,000.00-	50.00%-	1,000,000.00	1,050,000.00	1,102,500.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office	360,000.00		8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20007001/23050107/13000005 Dev. of the New International Chart of Account & Budget Module			40,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
20007001/23020101/13000006 Construction of Abia State Treasury House			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
20007001/23050101/13000007 Capacity Building for IPSAS New Modules For Accounts And Bud			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
20007001/23050103/13000008				280,000,000.00	280,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
20007001/23050103/13000009				75,000,000.00	75,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20007001/23050103/13000010				75,000,000.00	75,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
20007001/23010122/13000011				5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
Sub total	360,000.00	1,650,000.00	90,000,000.00	582,500,000.00	580,850,000.00+	99.72%+	110,000,000.00	115,500,000.00	121,275,000.00
20008001 - Board of Internal Revenue									
20008001/23010108/13000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
20008001/23010113/13000004			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
20008001/23020127/13000005			4,000,000.00						
20008001/23010105/13000006			36,000,000.00	19,800,000.00	19,800,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
20008001/23010112/13000008			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
20008001/23030121/13000011			16,000,000.00	8,800,000.00	8,800,000.00+	100.00%+	37,000,000.00	38,850,000.00	40,792,500.00
20008001/23010104/13000014			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
20008001/23010104/13000015							1,000,000.00	1,050,000.00	1,102,500.00
Sub total			100,000,000.00	52,800,000.00	52,800,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
22001001 - Ministry of Trade and Investment									
22001001/23020101/12000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
22001001/23020118/12000009			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
22001001/23020124/12000013	50,000,000.00								
22001001/23030124/12000017			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
22001001/23020101/12000018	5,000,000.00								
22001001/23030124/12000022	27,000,000.00	15,000,000.00	60,000,000.00	33,000,000.00	18,000,000.00+	54.55%+	50,000,000.00	52,500,000.00	55,125,000.00
22001001/23050101/12000023	3,000,000.00						8,000,000.00	8,400,000.00	8,820,000.00
22001001/23020104/12000028			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
22001001/23050101/12000029	4,000,000.00								
22001001/23050101/12000030	4,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
22001001/23030121/12000034			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	12,000,000.00	12,600,000.00	13,230,000.00
22001001/23010129/12000037							5,000,000.00	5,250,000.00	5,512,500.00
22001001/23010129/12000038			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
22001001/23050103/12000039			100,000.00	55,000.00	55,000.00+	100.00%+	100,000.00	105,000.00	110,243.70
22001001/23010129/12000040			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
22001001/23050101/12000041			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
22001001/23050101/12000042			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
22001001/23010119/12000043			500,000.00	275,000.00	275,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
22001001/23010129/12000044			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000045			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000046			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000047			337,000,000.00	185,350,000.00	185,350,000.00+	100.00%+	320,000,000.00	336,000,000.00	352,800,000.00
22001001/23010129/12000049			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
22001001/23010129/12000050			450,000,000.00	147,500,000.00	147,500,000.00+	100.00%+	400,000,000.00	420,000,000.00	441,000,000.00
22001001/23050101/13000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
22001001/23050101/13000003			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
22001001/23050101/13000004		5,000,000.00	10,000,000.00	5,500,000.00	5,000,000.00+	9.09%+	12,000,000.00	12,600,000.00	13,230,000.00
22001001/23020118/13000005							100,000,000.00	105,000,000.00	110,250,000.00
22001001/23020118/13000006							10,000,000.00	10,500,000.00	11,025,000.00
Sub total	93,000,000.00	20,000,000.00	1,200,600,000.00	560,330,000.00	540,330,000.00+	96.43%+	1,200,100,000.00	1,260,105,000.00	1,323,110,243.70

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
28001001 - Ministry of Science And Technology									
28001001/23050101/05000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
28001001/23050102/05000002			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+			
28001001/23050102/05000003			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+			
58001001/23050101/13000001			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
58001001/23020103/13000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
58001001/23020103/13000003			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
28001001/23020118/13000004	2,500,000.00						2,000,000.00	2,100,000.00	2,205,000.00
28001001/23050101/13000008							20,000,000.00	21,000,000.00	22,050,000.00
28001001/23050101/13000010							5,000,000.00	5,250,000.00	5,512,500.00
28001001/23050101/13000011							2,000,000.00	2,100,000.00	2,205,000.00
28001001/23050101/13000012							2,000,000.00	2,100,000.00	2,205,000.00
28001001/23020118/13000014							5,000,000.00	5,250,000.00	5,512,500.00
28001001/23020118/13000014							250,000,000.00	262,500,000.00	275,625,000.00
Sub total	2,500,000.00		60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	302,000,000.00	317,100,000.00	332,955,000.00
29001001 - Ministry of Transport									
29001001/23030121/02000005			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
29001001/23050101/13000001							4,000,000.00	4,200,000.00	4,410,000.00
29001001/23050101/13000002							4,000,000.00	4,200,000.00	4,410,000.00
29001001/23050101/13000003							10,000,000.00	10,500,000.00	11,025,000.00
29001001/23050101/13000004							5,000,000.00	5,250,000.00	5,512,500.00
29001001/23050101/13000005							10,000,000.00	10,500,000.00	11,025,000.00
29001001/23050101/17000001	3,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29001001/23020114/17000002		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	9.09%-	5,000,000.00	5,250,000.00	5,512,500.00
29001001/23010122/17000007			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29001001/23010112/17000010	3,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29001001/23050101/17000011	6,000,000.00								
29001001/23010105/17000014	2,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29001001/23050101/17000016			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total	14,000,000.00	3,000,000.00	40,000,000.00	22,000,000.00	19,000,000.00+	86.36%+	60,000,000.00	63,000,000.00	66,150,000.00
29056003 - Abia State Traffic & Indiscipline Mgt Agency (TIM)									
29056003/23010129/13000001		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	81.82%+	10,000,000.00	10,500,000.00	11,025,000.00
29056003/23010127/13000002	5,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	400,000.00+	4.76%+	38,000,000.00	8,400,000.00	8,820,000.00
29056003/23020118/13000007			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29056003/23010127/17000013			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
29056003/23010105/17000018							10,000,000.00	10,500,000.00	11,025,000.00
Sub total	5,000,000.00	9,000,000.00	30,000,000.00	20,500,000.00	11,500,000.00+	56.10%+	60,000,000.00	31,500,000.00	33,075,000.00
29001002 - Abia State Fire Service									
29001002/23010123/02000001			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
29001002/23030121/02000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29001002/23020110/02000003			30,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
29001002/23010115/02000006			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
29001002/23030118/02000007				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29001002/23010123/13000001			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	32,000,000.00	33,600,000.00	35,280,000.00
29001002/23010112/13000003			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29001002/23010123/13000004			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
29001002/23010123/13000005			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
Sub total			140,000,000.00	77,500,000.00	77,500,000.00+	100.00%+	77,000,000.00	80,850,000.00	84,892,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
29007001 - Abia State Passenger Integrated Manifest Scheme									
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			12,000,000.00	6,600,000.00	6,600,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
29007001/23010108/13000003 Purchase of Mitsubishi Buses			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29007001/23020114/13000005 Constr of Rd Mapping/Right Ways in the Capital City & Other			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
29007001/23020118/13000008 Construction of Truma Centre		5,000,000.00	20,000,000.00	11,000,000.00	6,000,000.00+	54.55%+	10,000,000.00	10,500,000.00	11,025,000.00
29007001/23050101/13000009 RE -Roofing of Aspims Head office and Landscaping	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
29007001/23050101/13000010 Purchase of Hilux Toyota Buses			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total	4,000,000.00	5,000,000.00	100,000,000.00	55,000,000.00	50,000,000.00+	90.91%+	54,000,000.00	56,700,000.00	59,535,000.00
29053001 - Abia Transport Corporation (Abia Line Net)									
29053001/23010108/13000001 Purchase of Buses			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
29053001/23010105/13000002 Purchase of Motor Spare Parts			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
29053001/23010101/13000003 Acquisition Of Loading Bays/Offices			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
Sub total			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	170,000,000.00	178,500,000.00	187,425,000.00
31001001 - Ministry of Energy & Mineral Resources									
31001001/23050101/13000001 Acquisition of Capital Assets(Mining Lease)			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
31001001/23050101/13000002 Conduct Of Geological and Sismic Survey and Mapping of the S			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+			
31001001/23050101/13000003 Generating Alternative Power Sources for Abia State			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+			
Sub total			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+			
32001001 - Ministry of Petroleum									
32001001/23010129/13000002 Acquisition of Capital Assets(Mining Lease)							40,000,000.00	42,000,000.00	44,100,000.00
32001001/23050101/13000003 Conduct Of Geological and Sismic Survey and Mapping of the S							122,000,000.00	128,100,000.00	134,505,000.00
32001001/23010119/13000004 Generating Alternative Power Sources for Abia State							120,000,000.00	126,000,000.00	132,300,000.00
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	9,000,000.00	9,450,000.00	9,922,500.00
32001001/23020118/14000007 Establishment of a Modular Refinery			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
32001001/23020111/14000009 Establishment of the Ministry's Reference Library	1,500,000.00								
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipment)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total	1,500,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	319,000,000.00	334,950,000.00	351,697,500.00
33005001 - Metallurgical Complex									
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001 - Ministry of Works									
34001001/23020114/17000001 Construction of Greater Aba Drainage System	15,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	96.36%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road	600,000,000.00		150,000,000.00	882,500,000.00	882,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000005 Reconstruction of Omeba Road Ehre-Ukaegbu Ogbo Hill Aba	20,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
34001001/23030113/17000006 Rehabilitation of A-& F Lines Ariaria Market Road Aba			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000009 Construction of Internal Rds of Timber & Allied Products Market			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
34001001/23020114/17000010 Reconstruction of Uratha Road Aba	5,000,000.00	8,000,000.00	10,000,000.00	5,500,000.00	2,500,000.00-	45.45%-	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			150,000,000.00				50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000016			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000017			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000020	200,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000022			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00		
34001001/23020114/17000023			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000030			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000031			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000032			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000033			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000035			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
34001001/23020114/17000036			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000037			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000038			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000039			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000040			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000045			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000046			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000049	20,000,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000053			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000054			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000055			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000057			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000058			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000060			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000064	20,000,000.00	5,000,000.00	80,000,000.00	44,000,000.00	39,000,000.00+	88.64%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000065							80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000069	40,000,000.00								
34001001/23020114/17000071			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000072	200,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000073		202,409,831.41	100,000,000.00	55,000,000.00	147,409,831.41-	268.02%-	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000078			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000079			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000080			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000081			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000084			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000085			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000086							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000090	200,000,000.00						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000093			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000095			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000097			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000103			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000105							30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000110							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000114			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000117			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000118			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000120			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000121			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000124			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	80,000,000.00	105,000,000.00	110,250,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed	
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
34001001/23020114/17000125	Dualizatr/Expansion of Aba Rd frm Comfort Hotel to Old Umuah	420,000,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000126	Construction of 7up-House of Assembly Qtrs. Rd Amuba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000139	Construction of Amaekpu amangwu-Erei Road							70,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000145	Construction of Obohia Road Aba							80,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000146	Construction of Azuka Road to Akpu Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000147	Construction of Ohanku Road Aba							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000148	Construction of Umuikaa-Umune-Omoba Road							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000149	Construction of Ukaebgu Road Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000151	Construction of Umuuala-Umueme-Umuebi Umunta Road							30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000153	Construction of Ama Ogbonna Osusu Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	80,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000155	Construction of Ahiaba Umueze Road Aba			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000157	Construction of Okpu-Umuobo Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000163	Constructn of Mbawsi-Umuezekwe-Umudeche Ururuka Junction Rd							70,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000164	Ogwumabiri - obinolu - Umudim - Ori Ngodo Ring Road	6,160,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	70,000,000.00		
34001001/23020114/17000165	Construction of Uzuakoli Nkpa-Umuhu Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000170	Construction of Uzuakoli - Ozuitem Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000173	Dualization of Entrance Road/Single Road into Industrial Mrk	10,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000174	Rehabilitation of World Bank Housing-Estate Roads			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
34001001/23020114/17000178	Construction of Ebelebe Ubahu-Akawu Umuawa Ibu Road			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000180	Reconstruction of Ekeakpara Road from Osisioma Junction							300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000181	Reconstruction of John Udeagbala Bypass (Ayaba Umueze Road)							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000183	Rehabilitation of M.C.C. Road	1,930,000,000.00								
34001001/23030113/17000184	Rehabilitation of Immaculate Road							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000187	Dualization of Ubakala Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000188	Construction of Aba-Obikaobia Road	800,000,000.00								
34001001/23030113/17000189	Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road			30,000,000.00	100,000,000.00	55,000,000.00	25,000,000.00+	45.45%+	50,000,000.00	52,500,000.00
34001001/23030113/17000190	Rehabilitation of Ururuka Road	400,000,000.00	125,000,000.00	150,000,000.00	2,082,500,000.00	1,957,500,000.00+	94.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000192	Construction of Port-Harcourt Road	1,300,000,000.00						150,000,000.00	210,000,000.00	220,500,000.00
34001001/23030113/17000194	Rehabilitation of Cementry Road			300,000,000.00	11,000,000.00	289,000,000.00-	2,627.27%-	150,000,000.00	157,500,000.00	165,375,000.00
34001001/23030113/17000196	Rehabilitation of Milverton Road							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000199	Rehabilitation of Hospital Road			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
34001001/23030113/17000200	Rehabilitation of Kent Road Aba			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	165,375,000.00
34001001/23030113/17000207	Rehabilitation of Ikot-Ekpena Road to Opobo Junction	6,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000209	Reconstruction/Rehabilitatn of Various Completely Failed Rd	7,974,972,339.98	4,621,170,683.46	1,030,000,000.00	500,000,000.00	4,121,170,683.46-	824.23%-	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000210	Mbutu- Umuimo - afule Road Osisioma L.G.A (50Km)							200,000,000.00		
34001001/23020114/17000221	Construction of Ahieke -Umuzuoro-Umuhute Road (2.0km)			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000222	Construction of Okwoyi -Ozuitem Road (6.4km)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000223	Construction of Internal Roads of Luxry Bus Terminal Umuahia			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000224	Construction of Road 4 & 6 in Federal Low -Cost Housing			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000225	Construction of Okwulaga Afara Road & Access Road Trinity T							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000226	Construction of Road Landscaping of new Abia State Secretariat							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000227	Construction of Ndagbo Afara Ukwu Road	7,217,129.16								
34001001/23020114/17000228	Construction of Ohokobe Afara - Umuobia Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000230	Construction of Ndi-oji Abam-Atan- Eziafor -Ndi Okarie			1,200,000,000.00	400,000,000.00	400,000,000.00+	100.00%+	100,000,000.00	210,000,000.00	220,500,000.00
34001001/23020114/17000232	Construction of Amokwe By pass from Opp. Okigwe PK CBN behin			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000234	Construction of Owerrinta-Umuojima-Mbutu Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000235	Construction of Umuim-arongwa Junction Road			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000236	Construction of Access Road to St. Bridget College			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000237	Construction of Osisioma Modern Park			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000238	Construction of Item Road Aba (3.2km)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000239			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000240			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000241			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000242			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000243	50,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000246			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000252			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000253	50,000,000.00	40,202,148.02	150,000,000.00	82,500,000.00	42,297,851.98+	51.27%+			
34001001/23020114/17000255			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000256							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000258	2,400,000,000.00		300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
34001001/23020114/17000259			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000260		20,015,708.70	100,000,000.00	55,000,000.00	34,984,291.30+	63.61%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000262			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	110,000,000.00	115,500,000.00	121,275,000.00
34001001/23020114/17000263			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
34001001/23020114/17000266			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000268	1,270,000,000.00	820,000,000.00	50,000,000.00	50,000,000.00	770,000,000.00-	1,540.00%-	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000269	1,000,000,000.00	1,210,000,000.00	50,000,000.00	50,000,000.00	1,160,000,000.00-	2,320.00%-	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000270			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000271			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000273							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000274			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000275			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000276			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000277	700,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000278			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000279	10,000,000.00						30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000280			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000281			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000200							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000283			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000284			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000285			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000286			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000287			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
34001001/23020114/17000289			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000290			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000291			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000292			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000293			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000294			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000295			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000296			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000297							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000298			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000300			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000301			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000302		100,000,000.00	50,000,000.00	27,500,000.00	72,500,000.00-	263.64%-	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000303		300,000,000.00	300,000,000.00	165,000,000.00	135,000,000.00-	81.82%-	800,000,000.00	840,000,000.00	882,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000304			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000308			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	300,000,000.00		
34001001/23020114/17000309			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000310			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000311			1,000,000,000.00	350,000,000.00	350,000,000.00+	100.00%+	350,000,000.00	367,500,000.00	385,875,000.00
34001001/23020114/17000313							150,000,000.00	157,500,000.00	165,375,000.00
34001001/23020114/17017315			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23050101/17000316	20,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000317			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000318			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000319			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000320			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000321			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000322			700,000,000.00				300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000323			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000324			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000325			50,000,000.00	650,000,000.00	650,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000326			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
34001001/23030113/17000327			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000328			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000329			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000330			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000331			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000332			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020112/17000333			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000334			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000335			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000336			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000337			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
34001001/23030113/17000338			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000339			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	210,000,000.00	220,500,000.00
34001001/23030113/17000340			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000341			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000342			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000343			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000344							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000345							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000346							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000347							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000348							55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000349							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000350							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000351							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000352							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000353							300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000354							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000355							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000356							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000357							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000358							10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed	
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
34001001/23020114/17000359	Reconstruction of Faulks road:						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000360	Rehab. Of Eket street Umuahia						10,000,000.00	10,500,000.00	11,025,000.00	
34001001/23020114/17000361	Reconstruction of Ozumba/Ohazu road.						10,000,000.00	10,500,000.00	11,025,000.00	
34001001/23020114/17000362	Construction of Orie Agalaba Ohanze Amaise Ndiakata-Nlago ro						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000363	Construction of Ajiwe street/immaculate through Ahunnaya fro						20,000,000.00	21,000,000.00	22,050,000.00	
34001001/23020114/17000364	Construction of Ntakalakwu Oloko road Ikwano LGA (6.0km)						80,000,000.00	84,000,000.00	88,200,000.00	
34001001/23020114/17000365	Construction of interenal access roads parking lots eroiso						20,000,000.00	21,000,000.00	22,050,000.00	
34001001/23020114/17000366	Construction Ogbuebule-Oloko road in Ikwano LGA (4km)						80,000,000.00	84,000,000.00	88,200,000.00	
34001001/23020114/17000367	Reconstruction of Sacred Heart-Chibuike-Uzomka-Omuma link						50,000,000.00	52,500,000.00	55,125,000.00	
34001001/23020114/17000368	Construction of Abonta junction-Umuokogbuo-Eluama village bo						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000369	Construction of Amorji -Osusu Okpuala Ngwa Ovungwu road-Ntog						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000370	Construction of Umuchichi road (phase 1) Aba						20,000,000.00	21,000,000.00	22,050,000.00	
34001001/23020114/17000371	Reha. Of Umuenyere Alayi-Item-Nporo Road Bende						10,000,000.00	10,500,000.00	11,025,000.00	
34001001/23020114/17000372	Construction of Ukwunwagwu Ndudu (2.95km) road uturu Isuikw						150,000,000.00	157,500,000.00	165,375,000.00	
34001001/23020114/17000373	Construction of Obiagu-Umuanyi (1.95km) road Uturu Isuikwuat						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000374	Construction of Achara-Lokpanta - Uturu Isuikwuato Road						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000375	Rehabilitation of obilgbo-Aba sports club road GRA						50,000,000.00	52,500,000.00	55,125,000.00	
34001001/23020114/17000376	Rehabilitation of Abak-Pzroad Aba						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000377	Rehabilitation of Egbelu Railway line Aba Owerri road GRA						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000378	Construction of Umuwocha-Ikem Osusu Amaorji Rd						55,000,000.00	57,750,000.00	60,637,500.00	
34001001/23020114/17000379	Construction of Ubakala Ntigha Ngwa Old road						260,000,000.00	273,000,000.00	286,650,000.00	
34001001/23020114/17000380	Construction of Ajirijamgbadabo - Ukwunwangwu Road						50,000,000.00	52,500,000.00	55,125,000.00	
34001001/23020114/17000381	Construction of Isuikwuato ring roads						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000382	Construction of Ajata isieke Road						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000383	Construction of Compost Road Aba						50,000,000.00	52,500,000.00	55,125,000.00	
34001001/23020114/17000384	Construction of Umuezezo Ntigha Okpuala road						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000385	Construction of Umuobiakwa Umola road						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000386	Construction of Mbawsi Junction to Okpuala (St. Judges/Umunk						300,000,000.00	420,000,000.00	441,000,000.00	
34001001/23020114/17000387	Reconstruction of Mbawsi Eluama Umueze Road						100,000,000.00	105,000,000.00	110,250,000.00	
34001001/23020114/17000388	Procurement of 1 Number Pay-Lloader						140,000,000.00	147,000,000.00	154,350,000.00	
34001001/23020114/17000389	Procurement of 1 No. 80 Tone Lowbed						97,000,000.00	101,850,000.00	106,942,500.00	
34001001/23020114/17000390	Procurement of 1 No. Grader						140,000,000.00	147,000,000.00	154,350,000.00	
34001001/23020114/17000391	Procurement of 2 Nos. Euro Mader 24 Tones						150,000,000.00	157,500,000.00	165,375,000.00	
34001001/23020114/17000392	Reconstruction of Awoja-Akoli-Ngodo-Imenyi Rd Bende LGA						80,000,000.00	84,000,000.00	88,200,000.00	
34001001/23020114/17000393	Reconstruction of Akalanna Str. off Okigwe Road Aba.						200,000,000.00	210,000,000.00	220,500,000.00	
34001001/23020114/17000394	Reconstruction/Rehabilitation of Ofeme-Empire Road Umuahia						200,000,000.00	315,000,000.00	330,750,000.00	
34001001/23020114/17000395	Construction of Umuokpo-Owo-Ahiafor Link Rd. Obingwa LGA						90,000,000.00	94,500,000.00	99,225,000.00	
34001001/23020114/17000396	Construction of Feeder Road with Culverts@Aghara Ihechiowa E						20,000,000.00	21,000,000.00	22,050,000.00	
34001001/23020114/17000397	Construction of Drainage/Culvert@Ife Stream Okpuala Umugwor						20,000,000.00	21,000,000.00	22,050,000.00	
34001001/23020114/17000398	Construction of Old Road Aba Owerri Road from Ekeakpara by		790,600,000.00		1,780,000,000.00	989,400,000.00+	55.58%+			
34001001/23020114/17000399	Reconstruction of Chief Ubani Road		130,000,000.00		177,911,500.00	47,911,500.00+	26.93%+			
34001001/23020114/17000400	Construction of Itukpa - Ossa - Ukwu - Mgboko Ogbete -Iheorj		600,000,000.00		914,677,000.00	314,677,000.00+	34.40%+			
34001001/23020114/17000401	Construction of 600m Rigid Pavernment Ahunanya Street		100,000,000.00		129,310,064.00	29,310,064.00+	22.67%+			
34001001/23020114/17000402	Rehabilitation of Amaeke Ajata Ibeke Erosion Site		110,000,000.00		182,071,640.00	72,071,640.00+	39.58%+			
34001001/23020114/17000403	Overlay of Okigwe Road Aba		120,000,000.00		172,622,200.00	52,622,200.00+	30.48%+			
34001001/23020114/17000404	Reconstruction of Erosion Control/Road Project at Amibo-Ezia		475,224,708.60		887,256,986.00	412,032,277.40+	46.44%+			
34001001/23020114/17000405	Reconstruction of 700m Afor - Ibeji/Old Umuahia Road		250,000,000.00		394,900,000.00	144,900,000.00+	36.69%+			
34001001/23020114/17000406	Reconstruction of Omuma Road off Ama Ogbonna		400,000,000.00		800,000,000.00	400,000,000.00+	50.00%+			
34001001/23020114/17000407	Rehabilitation of Mbawsi Road from King Jerry Morturary to		100,000,000.00		165,390,909.00	65,390,909.00+	39.54%+			
Sub total		20,474,349,469.14	10,984,309,440.94	16,500,000,000.00	18,034,140,299.00	7,049,830,858.06+	39.09%+	16,260,000,000.00	17,073,000,000.00	17,926,650,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
34004001 - Abia State Road Maint. Agency – ABROMA									
34004001/23030113/17000001 Roads Rehabilitation and Maintenance	13,000,000.00	2,000,000.00	250,000,000.00	137,500,000.00	135,500,000.00+	98.55%+	50,000,000.00	52,500,000.00	55,125,000.00
Sub total	13,000,000.00	2,000,000.00	250,000,000.00	137,500,000.00	135,500,000.00+	98.55%+	50,000,000.00	52,500,000.00	55,125,000.00
36001001 - Ministry of Culture And Tourism									
36001001/23030124/02000006 Abia State Tourism Board							1,000,000.00	1,050,000.00	1,102,500.00
36001001/23020119/12000001 Development of Long Juju – Arochukuwu							10,000,000.00		
36001001/23020119/12000002 Constructn./Development of Azumini Blue River							10,000,000.00		
36001001/23020119/12000003 Ejirimara Cultural Festival	5,000,000.00	11,000,000.00	20,000,000.00	10,000,000.00	1,000,000.00-	10.00%-	20,000,000.00	21,000,000.00	22,050,000.00
36001001/23020119/12000010 Development of 4no. Abia Tourist sites		10,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00-	66.67%-	10,000,000.00	10,500,000.00	11,025,000.00
36001001/23020119/12000011 Enumeration of Abia tourist Sites			10,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
36001001/23010112/12000012 Procurement Of Brass Band				21,000,000.00	21,000,000.00+	100.00%+			
Sub total	5,000,000.00	21,000,000.00	40,000,000.00	40,000,000.00	19,000,000.00+	47.50%+	61,000,000.00	43,050,000.00	45,202,500.00
36004001 - Abia State Council for Arts & Culture									
36004001/23010129/02000001 Purchase of Modern Band			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
36004001/23050104/02000004 State Cultural Festivals		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	81.82%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total		1,000,000.00	15,000,000.00	8,250,000.00	7,250,000.00+	87.88%+	15,000,000.00	15,750,000.00	16,537,500.00
38001001 - Ministry of Budget									
38001001/23050101/13000002 State Budget Preperation Expenses								7,875,000.00	8,268,743.70
38001001/23050101/13000003 Acquisition of Capital Assets (Purchase of office Fumiture&							12,000,000.00	17,850,000.00	18,742,500.00
38001001/23050101/13000004 Purchase of Generating Set							8,000,000.00	2,100,000.00	2,205,000.00
38001001/23050101/13000005 State Budget Monitoring and Control								6,300,000.00	6,615,000.00
38001001/23050101/13000006 Citizens Budget Preparation/Engagement								1,050,000.00	1,102,500.00
38001001/23050101/13000007 Capacity Building on IPSAS based Budgeting								1,575,000.00	1,653,743.70
Sub total							20,000,000.00	36,750,000.00	38,587,487.40
38001001 - Abia State Planning Commission									
38002001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050105/03000073 Nigeria CARES							500,000,000.00	630,000,000.00	661,500,000.00
38002001/23050105/03000074 State Cash Transfer Unit		591,040,534.12			591,040,534.12-		20,000,000.00	21,000,000.00	22,050,000.00
38002001/23010129/13000001 Acquisition of Capital Assets			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000002 UNFPA Government Counterpart Cash Contribution			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
38002001/23050101/13000003 UNICEF Assisted Programme GCCC Funding			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
38002001/23050101/13000004 Poverty Reduction Counterpart Fund		4,000,000.00	30,000,000.00	32,000,000.00	28,000,000.00+	87.50%+			
38002001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State	3,900,000.00	390,304,382.00	800,000,000.00	340,000,000.00	50,304,382.00-	14.80%-	400,000,000.00	630,000,000.00	661,500,000.00
38002001/23050101/13000007 IFAD FGN Community Based National Resource Mangt. Programme			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23050101/13000008 Counterpart Fund for NDCC /FGN /IFAD			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
38002001/23050101/13000009 Counterpart Fund for FADAMA 111 /IDA Projects	231,383,465.00		200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+			
38002001/23050101/13000013 Tuberculosis & Leprosy Control Programme			500,000.00	275,000.00	275,000.00+	100.00%+			
38002001/23020118/13000015 Government Counterpart Cash Contribution for CSDP/ CARES			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
38002001/23050101/13000016 Computerisation of Budget & Accounts Dept. Planning Comm.			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050101/13000018 Design & Construction of Office Building			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
38002001/23050101/13000020 UNDP Counterpart Cash Contribution			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
38002001/23050101/13000021 Consultancy Services	328,111,714.19	1,205,440,657.37	1,000,000,000.00	1,000,000,000.00	205,440,657.37-	20.54%-	800,000,000.00	525,000,000.00	551,250,000.00
38002001/23050101/13000022 Establishment of Abia State Data Bank			70,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
38002001/23050102/13000023 Installation of Internet Infrastructure (Hotspot)			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+			
38002001/23010113/13000024 Purchase of Computers for MDA's			600,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	200,000,000.00	630,000,000.00	661,500,000.00
38002001/23050103/13000025 Survey of Infrastructure Facilities in Abia State			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000026 Community Economic Empowerment	4,000,000.00	6,000,000.00	10,000,000.00	30,500,000.00	24,500,000.00+	80.33%+	10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050105/13000027 CN/BNRMP/RTEP/HSDP III/FADAMA			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
38002001/23050101/13000028 Abia State GCCC to Policy Reform			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
38002001/23050103/13000030			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+		52,500,000.00	55,125,000.00
38002001/23050101/13000031			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
38002001/23050101/13000034			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
38002001/23050101/13000035			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050105/13000036			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
38002001/23010132/13000039			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	18,000,000.00	3,150,000.00	3,307,500.00
38002001/23050101/13000040			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
38002001/23040105/13000042			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
38002001/23050101/13000044			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050103/13000045	7,000,000.00	40,300,000.00	45,000,000.00	54,750,000.00	14,450,000.00+	26.39%+	15,000,000.00	15,750,000.00	16,537,500.00
38002001/23050103/13000046	2,600,000.00	25,000,000.00	30,000,000.00	25,500,000.00	500,000.00+	1.96%+	20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050103/13000047			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
38002001/23050101/13000048			540,000,000.00	247,000,000.00	247,000,000.00+	100.00%+	300,000,000.00	577,500,000.00	606,375,000.00
38002001/23050101/13000053			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	38,500,000.00	40,425,000.00	42,446,243.70
38002001/23050103/13000054			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
38002001/23050102/13000055			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
38002001/23050101/13000056			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050105/13000057			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
38002001/23020111/13000058							5,000,000.00	5,250,000.00	5,512,500.00
38002001/23050101/13000062			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	70,000,000.00	157,500,000.00	165,375,000.00
38002001/23020127/13000065			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
38002001/23050103/13000075			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23020118/13000076	330,000,000.00		200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	165,375,000.00
38002001/23030121/13000077			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23020127/13000082			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
38002001/23010114/13000083			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000084			700,000,000.00	385,000,000.00	385,000,000.00+	100.00%+	385,000,000.00	404,250,000.00	424,462,500.00
38002001/23050101/13000085			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
38002001/23050101/13000086			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+			
38002001/23050101/13000087	2,348,277,699.01	1,519,884,078.68	1,500,000,000.00	275,000,000.00	1,244,884,078.68-	452.69%-	500,000,000.00	1,050,000,000.00	1,102,500,000.00
38002001/23010119/13000089							3,000,000.00	3,150,000.00	3,307,500.00
38002001/23050101/13000091							4,000,000.00	4,200,000.00	4,410,000.00
38002001/23050101/13000092	218,337,945.72								
38002001/23050101/13000093			500,000,000.00	62,500,000.00	62,500,000.00+	100.00%+	107,000,000.00	112,350,000.00	117,967,500.00
38002001/23050101/13000094			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
38002001/23050101/13000095			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	300,000,000.00	525,000,000.00	551,250,000.00
38002001/23050101/13000096			1,000,000.00	550,000.00	550,000.00+	100.00%+			
38002001/23050101/13000099			500,000,000.00	196,500,000.00	196,500,000.00+	100.00%+	300,000,000.00	525,000,000.00	551,250,000.00
38002001/23050100/13000100			1,954,000,000.00	271,500,000.00	271,500,000.00+	100.00%+	400,000,000.00	840,000,000.00	882,000,000.00
38002001/23050101/13000102			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000103			220,000,000.00	121,000,000.00	121,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
38002001/23050101/13000104	500,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050101/13000105			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	35,000,000.00		
38002001/23050101/13000106			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
38002001/23050101/13000107			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23050103/13000108		6,000,000.00		152,780,000.00	146,780,000.00+	96.07%+			
38002001/23020125/13000109							1,945,000,000.00		
Sub total	3,474,110,823.92	3,787,969,652.17	10,500,500,000.00	4,387,855,000.00	599,885,347.83+	13.67%+	7,144,500,000.00	7,590,975,000.00	7,970,523,743.70
38004001 - Abia State Bureau of Statistics									
38004001/23050101/13000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
38004001/23010106/13000002							5,000,000.00	5,250,000.00	5,512,500.00
38004001/23010114/13000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
38004001/23050101/13000005 Purchase of Data Collection Tools and Iron Security Box			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
38004001/23050103/1300000006 Abia State Poverty mapping Survey				50,000,000.00	50,000,000.00+	100.00%+			
Sub total			20,000,000.00	65,500,000.00	65,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
38005001 - Abia State Community & Social Dev. Agency									
38005001/23050101/03000001 Government Counterpart Contribution			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
Sub total			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
38006001 - YESO/SOCU									
38006001/23010108/13000004 YESO	510,191,089.50	103,933,224.94	5,000,000.00	5,000,000.00	98,933,224.94-	1,978.66%-			
38006001/23050101/13000005 SOCU			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
38006001/23010108/08000007 GOVT CCT	57,016,801.52		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
38006001/23010113/13000008 SOCU - Procurement of Tablets for PVHH Targeting and Enumer				100,000,000.00	100,000,000.00+	100.00%+			
38006001/23010113/13000009 Public Workfare Scheme (YESSO) as HUPs				10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050107/130000010 GOVT. Conditional Cash Transfer Additional financing HUPs				50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
38006001/23050103/130000011 Household Uplifting Programmes - Food Palliatives				50,000,000.00	50,000,000.00+	100.00%+			
38006001/23050103/130000012 N-power/GEEP/N-Agro				100,000,000.00	100,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total	567,207,891.02	103,933,224.94	30,000,000.00	340,000,000.00	236,066,775.06+	69.43%+	30,000,000.00	31,500,000.00	33,075,000.00
52001001 -Min. of Public & Water Resources									
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates			125,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020105/10000006 Prov. of Water Scheme to various Housing Estate in the State		25,000,000.00			25,000,000.00-				
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories				40,780,000.00	40,780,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development			200,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
52001001/23030104/10000013 Rehabilitation & Maint. of Rural Water Scheme in Abia		15,000,000.00	100,000,000.00	49,000,000.00	34,000,000.00+	69.39%+	70,000,000.00	73,500,000.00	77,175,000.00
52001001/23020105/10000014 Provision of Water Scheme in the State			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe		9,625,000.00	30,000,000.00	15,000,000.00	5,375,000.00+	35.83%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000016 PRO./installation of 500KVA Transformer at ObuzorOtuobi Com			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000017 Provision of 500 units street Lights in Aba and Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
52001001/23030104/10000018 Enumeration of Private & Commercial boreholes in the State				5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in							200,000,000.00	210,000,000.00	220,500,000.00
52001001/23020104/10000020 Construction of Toilet Facilities in Public Places across the							55,000,000.00	57,750,000.00	60,637,500.00
52001001/23020105/10000022 Provision of Borehole Water @ Osusu in Aba North							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000023 Provision of Solar water Bore Hole @ Umuaka in Ukwa West							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000024 Provision of industrial Water Borehole @ Umuaku II in Umunneoc							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000025 Provision of Solar Water System @ Umuosu in Umuahia South							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030103/14000001 Construction /Provision of Electricity in rural Communities	3,000,000.00	15,000,000.00	100,000,000.00	55,000,000.00	40,000,000.00+	72.73%+	55,000,000.00	57,750,000.00	60,637,500.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	186,000,000.00	5,600,000.00	570,000,000.00	100,000,000.00	94,400,000.00+	94.40%+	250,000,000.00	262,500,000.00	275,625,000.00
52001001/23020103/14000003 Extension & improv. of Elect to Institution & State Secretariat	25,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020123/14000004 Construction of Traffic/Street Light	120,000,000.00	591,585,000.00	600,000,000.00	700,112,845.00	108,527,845.00+	15.50%+	500,000,000.00	525,000,000.00	551,250,000.00
52001001/23020103/14000005 Purch. Of Hiab Crane Veh/Electricity Equip & Testing Instrument			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light	245,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020103/14000007 Energizing of Electric Transformers at Umuahia			100,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
52001001/23010119/14000011 Installation of 1.6km Street light along Milvaron Road Aba	340,000,000.00								
52001001/23010119/14000013 Provision of Transformers at Ipu East in Isi-ObehieAsu			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys				208,000,000.00	208,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
52001001/23010119/14000015 Installation of three in one unique Solar Street light in Um							100,000,000.00	105,000,000.00	110,250,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
52001001/23010119/14000016							150,000,000.00	157,500,000.00	165,375,000.00
52001001/23010119/14000017							50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020123/14000018							60,000,000.00	63,000,000.00	66,150,000.00
52001001/23020103/14000019							30,000,000.00	31,500,000.00	33,075,000.00
52001001/23020103/14000020							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000021							30,000,000.00	31,500,000.00	33,075,000.00
52001001/23020103/14000022							10,000,000.00	10,500,000.00	11,025,000.00
52001001/23020103/14000023							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000024							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000025							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000026							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000027							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000028							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000029							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000030							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000031							20,000,000.00	21,000,000.00	22,050,000.00
Sub total	919,000,000.00	661,810,000.00	2,100,000,000.00	1,518,642,845.00	856,832,845.00+	56.42%+	2,371,000,000.00	2,489,550,000.00	2,614,027,500.00
52102001 - Abia State Water Board									
52102001/23020104/06000001							3,000,000.00	3,150,000.00	3,307,500.00
52102001/23020105/10000001			100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	90,000,000.00	94,500,000.00	99,225,000.00
52102001/23020105/10000002			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52102001/23010119/10000003			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
52102001/23020105/10000004		2,000,000.00	150,000,000.00	62,500,000.00	60,500,000.00+	96.80%+	140,000,000.00	147,000,000.00	154,350,000.00
52102001/23030104/10000005			100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
52102001/23020105/10000006			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52102001/23020118/10000007			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52102001/23030104/10000008	40,000,000.00		100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	95,000,000.00	99,750,000.00	104,737,500.00
52102001/23030104/10000009			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	70,000,000.00	73,500,000.00	77,175,000.00
52102001/23020105/10000010	10,000,000.00	1,000,000.00	700,000,000.00	385,000,000.00	384,000,000.00+	99.74%+	600,000,000.00	630,000,000.00	661,500,000.00
52102001/23020105/10000011			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
52102001/23010129/10000012			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
52102001/23020105/10000013			800,000,000.00	440,000,000.00	440,000,000.00+	100.00%+	790,000,000.00	829,500,000.00	870,975,000.00
52102001/23020105/10000014							12,000,000.00	12,600,000.00	13,230,000.00
52102001/23020118/10000015							20,000,000.00	21,000,000.00	22,050,000.00
Sub total	50,000,000.00	3,000,000.00	2,220,000,000.00	1,171,000,000.00	1,168,000,000.00+	99.74%+	2,120,000,000.00	2,226,000,000.00	2,337,300,000.00
52103001 - Abia State Rural Water Sanitation AGENCY									
52103001/23020118/09000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52103001/23020105/10000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52103001/23010133/10000002			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
52103001/23030104/10000003			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
52103001/23050103/10000006			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
52103001/23050101/14000007			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
52103001/23000000/10000008			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
52103001/23050101/10000009			3,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
52103001/23050103/10000010	10,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
52103001/23020105/10000011			18,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
52103001/23020105/10000012			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
52103001/23020105/10000013			19,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
Sub total	10,000,000.00		90,000,000.00	257,500,000.00	257,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
53001001 - Ministry of Housing									
53001001/23020106/04000001	2,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
53001001/23020106/04000004		28,466,662.12	100,000,000.00	55,000,000.00	26,533,337.88+	48.24%+	100,000,000.00	105,000,000.00	110,250,000.00
53001001/23020101/06000001	10,000,000.00	95,000,000.00	500,000,000.00	10,000,000.00	85,000,000.00-	850.00%-	500,000,000.00	525,000,000.00	551,250,000.00
53001001/23020104/06000004	153,299,641.30	198,076,251.50	1,000,000,000.00	1,000,000,000.00	801,923,748.50+	80.19%+	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
53001001/23020101/06000005			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	39,500,000.00	41,475,000.00	43,548,743.70
53001001/23020102/06000018	25,000,000.00	95,500,000.00	900,000,000.00	20,000,000.00	75,500,000.00-	377.50%-	900,000,000.00	945,000,000.00	992,250,000.00
53001001/23020106/06000019			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
53001001/23020106/06000021			300,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	246,000,000.00	258,300,000.00	271,215,000.00
53001001/23020107/06000028			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	49,500,000.00	51,975,000.00	54,573,743.70
53001001/23020104/06000041							500,000,000.00	525,000,000.00	551,250,000.00
53001001/23020119/06000049		8,000,000.00	100,000,000.00	55,000,000.00	47,000,000.00+	85.45%+	100,000,000.00	105,000,000.00	110,250,000.00
53001001/23030103/06000050	15,000,000.00								
53001001/23020104/06000051	13,000,000.00								
53001001/23020104/06000054	20,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
53001001/23030105/06000057							59,000,000.00	61,950,000.00	65,047,500.00
53001001/23020101/06000059			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
53001001/23020101/06000068			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	43,000,000.00	45,150,000.00	47,407,500.00
53001001/23020101/13000069			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
53001001/23030109/13000002		5,499,500.00	10,000,000.00	5,500,000.00	500.00+	0.01%+	35,000,000.00	36,750,000.00	38,587,500.00
53001001/23020101/13000005			100,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
53001001/23020101/13000006			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
53001001/23020101/13000007		13,000,000.00	100,000,000.00	55,000,000.00	42,000,000.00+	76.36%+	50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000008			250,000,000.00	37,500,000.00	37,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000009			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
53001001/23020101/13000010							150,000,000.00	157,500,000.00	165,375,000.00
53001001/23020101/13000011							50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000012							150,000,000.00	157,500,000.00	165,375,000.00
53001001/23020101/13000013							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020101/13000014							70,000,000.00	73,500,000.00	77,175,000.00
53001001/23020101/13000015							293,000,000.00	307,650,000.00	323,032,500.00
53001001/23020101/13000016							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020101/13000017							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020103/14000001							10,000,000.00	10,500,000.00	11,025,000.00
Sub total	238,299,641.30	443,542,413.62	3,730,000,000.00	1,549,500,000.00	1,105,957,586.38+	71.38%+	4,730,000,000.00	4,966,500,000.00	5,214,824,987.40
53056001 - Umuahia Capital Dev. Authority (UCDA)									
53056001/23010107/06000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
53056001/23010107/06000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
53056001/23010108/06000003			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total			45,000,000.00	24,750,000.00	24,750,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
54001001 - Min. of Economic Planning & Poverty Reduction									
54001001/23020113/01000001							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/03000001		500,000.00		44,000,000.00	43,500,000.00+	98.86%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/03000004			10,000,000.00	15,898,110.00	15,898,110.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23030104/03000014		8,500,000.00	10,000,000.00	8,500,000.00			10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000018			290,000,000.00	174,500,000.00	174,500,000.00+	100.00%+	227,000,000.00	238,350,000.00	250,267,500.00
54001001/23050101/03000019			5,000,000.00	6,750,000.00	6,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
54001001/23050101/03000021				1,500,000.00	1,500,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
54001001/23050101/03000022			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
54001001/23050101/03000023				55,000,000.00	55,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000024			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
54001001/23050101/03000025			2,000,000.00	17,300,000.00	17,300,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
54001001/23050103/03000027							10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000028							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/03000029							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/03000002							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/03000032							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000004							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020113/06000007							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23030103/06000008							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000011							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000012							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000013							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000014							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000015							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000016							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/12000001				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020124/12000002							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000003							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000004							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000006							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000007							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000008							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000009							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000010							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000011							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000012							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000013							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/14000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/14000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/14000005			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020103/14000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020103/14000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000009			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000010			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000011			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000013			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050103/14000013				720,000,000.00	720,000,000.00+	100.00%+			
54001001/23020114/17000003							10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020114/17000004							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020114/17000005							20,000,000.00	21,000,000.00	22,050,000.00
Sub total		9,000,000.00	570,000,000.00	1,290,598,110.00	1,281,598,110.00+	99.30%+	1,150,000,000.00	1,207,500,000.00	1,267,875,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
5301001 - Abia Housing and Property Dev. Corporation									
5301001/23050101/00006006 Compensation to UmuajataOlokoro Land Donors			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
5301001/23050101/00006007 Compensation of Industrial Market Housing Estate Land Donors			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
5301001/23010101/00006008 Compensation of Land Donors for Housing Estate in 17 LGAs	5,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
5301001/23050101/06000009 Housing Estate at Olokoro	6,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	96.36%+	100,000,000.00	105,000,000.00	110,250,000.00
5301001/23010101/13000003 Acquisition of Capital Assets (1Hydration brick Molding Mach	12,000,000.00	10,000,000.00	20,000,000.00	11,000,000.00	1,000,000.00+	9.09%+	20,000,000.00	21,000,000.00	22,050,000.00
5301001/23050101/23000004 UNITY Garden Etates Osisoma			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
5301001/23050101/13000005 Industrial Market at Housing Estate Ahiaeke			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
5301001/23020104/13000006 Housing Estate in 17 LGA in the State			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	88,200,000.00
Sub total	23,000,000.00	12,000,000.00	400,000,000.00	220,000,000.00	208,000,000.00+	94.55%+	370,000,000.00	388,500,000.00	407,925,000.00
60001001 - Ministry of Lands And Survey									
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees			50,000,000.00	26,890,149.00	26,890,149.00+	100.00%+	45,000,000.00	47,250,000.00	49,612,500.00
60001001/23020104/06000006 Abia State Estate Development Agency	4,926,000.00								
60001001/23020104/06000007 Digital Mapping of the State Master Plan	5,000,000.00								
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba	79,456,023.46		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
60001001/23030103/06000009 Development of Layouts	4,550,000.00								
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
60001001/23010101/06000021 Surveying of Lands UmuobeOvomObingwa			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,756,243.70
60001001/23010101/06000023 Surveying of Land for Abia State Airport							3,000,000.00	3,150,000.00	3,307,500.00
60001001/23010101/06000030 Acquisition of Land at Mbaisii Obingwa			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
60001001/23010101/06000033 Acquisition of Land at Okpu Umuobo Osisoma			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South							100,000,000.00	105,000,000.00	110,250,000.00
60001001/23050101/06000036 Survey of Satellite - Town and Golf Course Ohafia			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,756,243.70
60001001/23020127/06000041 Procurement of Internet Connectivity Design for Town Plan			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,961,243.70
60001001/23020127/06000047 Hosting of Ministry's Website			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
60001001/23050101/06006048 Urban Renewal Program	2,500,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	90,000,000.00	94,500,000.00	99,225,000.00
60001001/23050101/00006049 Master Plan for Aba Umuahia and Ohafia	4,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	300,000,000.00	315,000,000.00	330,750,000.00
60001001/23020118/06000050 Development Control			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	41,000,000.00	43,050,000.00	45,202,500.00
60001001/23050101/06000051 Research and Development (Master Plan for Development)	1,800,000.00								
60001001/23050101/06006052 Provision of Orderly Development at Aba North			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
60001001/23050101/06000053 Provision of Orderly Development (Umuahia North)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020104/06000057 Earth Moving Equipment			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
60001001/23020104/06000060 Isiama Ohafia			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	13,230,000.00
60001001/23020112/06000061 Enyimba Economic City Project			500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	500,000,000.00	525,000,000.00	551,250,000.00
60001001/23020118/06000062 Acquisition of Land @ OkpuSingwu Umuahia North			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000063 Acquisition of Lands at Erote Umuahia North			33,000,000.00	18,150,000.00	18,150,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
60001001/23020118/06000064 Reclamation of New Industrial Layout @ Ogor Hill Aba			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000065 Acquisition of Land @ UmuonyeUratta(Fmr Anambra/Imo River			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000066 Development of Abia Heritage City @ Isiala Ngwa North LGA			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
60001001/23020118/06000067 Compensation on Land for Public Building Layout			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	12,000,000.00	12,600,000.00	13,230,000.00
60001001/23020118/06000068 Acquisition of Land@ Ubakala and Ntigha Axis for Diaspora			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
60001001/23020118/06000069 Acquisition of @ Ovom to accommodate overflow @ Mbaisii			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
60001001/23020118/06000070 Valley View Layout Phase III			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
Sub total	97,232,023.46	5,000,000.00	1,615,000,000.00	887,640,149.00	892,640,149.00+	100.56%+	1,500,000,000.00	1,575,000,000.00	1,653,749,974.80
60001002 - Abia State Development Agency									
60001002/23010101/06000001 Land Acquisition and Allocation for Housing			15,000,000.00	11,250,000.00	11,250,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
60001002/23020101/06000002 Development of Office permanent Site			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
60001002/23050103/06000003 Survey and Mapping			10,000,000.00	7,500,000.00	7,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
60001002/23030113/06000004 Minor Roads Maintenance and Clearing of Site			15,000,000.00	12,250,000.00	12,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
60001002/23020114/06000005 Construction of Culverts in the Estate			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
60001002/23010105/06000006 Purchase of Project Vehicle (Hillux-3)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total			70,000,000.00	47,500,000.00	47,500,000.00+	100.00%+	70,000,000.00	73,500,000.00	77,175,000.00
62001002 - Open Spaces Development Commission									
62001002/23040101/09000001 Tree Planting/Establishment of Horticultural Garden			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
62001002/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
62001002/23040101/09000003 Development of Empty Spaces for Recreational Activities			177,000,000.00	97,350,000.00	97,350,000.00+	100.00%+	177,000,000.00	185,850,000.00	195,142,500.00
62001002/23020118/13000001 Construction of Nursery Structure			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
Sub total			180,000,000.00	99,000,000.00	99,000,000.00+	100.00%+	180,000,000.00	189,000,000.00	198,450,000.00
71001001 - Ministry of Industry									
71001001/23020106/04000001 Procurement of Personal Protective Equipment				7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,717,500.00
71001001/23020106/04000002 Establishment of Quality laboratory				6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23020106/04000003 Procurement/Installation of Quality Control tools				7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries				60,000,000.00	60,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
71001001/23050101/13000008 Ohafia Industrial Cluster			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	13,230,000.00
71001001/23050101/13000010 Development of Umukalika Industrial cluster			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
71001001/23020101/13000011 Development of Ovom Industrial Cluster			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
71001001/23050101/13000013 Tarpaulin /Metal wood cluster Umuikaa junction			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
71001001/23020101/13000014 Production 1st Abia Industry			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23010129/13000016 Refurbishing/Purchase of Equipment for Demonstration Workshop		2,500,000.00	5,000,000.00	2,750,000.00	250,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000017 Revamping of Aba Textile mill and Golden Guinean Plc Umuahia	15,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
71001001/23020118/13000021 Construction of Waste to Wealth Plant at Owuala in Obingwa							5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000023 Ohiya Luxury Park	2,100,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000024 International Glass Industry Aba			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
71001001/23050101/13000025 Modern Ceramics Umuahia			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
71001001/23050101/13000026 Personal Protective Equipment	4,000,000.00	4,000,000.00	5,000,000.00	2,750,000.00	1,250,000.00-	45.45%-			
71001001/23050101/23000027 Quality Control Laboratory			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000028 Quality Control Tools	15,000,000.00		7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Sub total	36,100,000.00	6,500,000.00	140,000,000.00	157,000,000.00	150,500,000.00+	95.86%+	135,000,000.00	141,750,000.00	148,837,500.00
72001001 - Ministry of Small & Medium Enterprise Development									
72001001/23010119/12000001 Procurement of Power Gen Set 350KVA			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
72001001/23010112/12000002 Purchase of Office Furniture/Fittings		1,800,000.00	5,000,000.00	2,750,000.00	950,000.00+	34.55%+	1,500,000.00	1,575,000.00	1,653,743.70
72001001/23010114/12000003 Purchase of Scanner			500,000.00	275,000.00	275,000.00+	100.00%+			
72001001/23050101/12000004 Acquisition of Capital Assets	3,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
72001001/23050103/12000005 Abia State SME investment promotion scheme		2,000,000.00	10,000,000.00	5,500,000.00	3,500,000.00+	63.64%+	10,000,000.00	10,500,000.00	11,025,000.00
72001001/23050101/12000006 Research & Development			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23010119/12000007 Purchase of 13 Computer/Printers for Int'l Transaction	1,000,000.00								
72001001/23050101/12000010 Establishment Internet Hotspots			400,000.00	220,000.00	220,000.00+	100.00%+	500,000.00	525,000.00	551,243.70
72001001/23050101/12000011 Construction of Entrepreneurship Development Center			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
72001001/23050101/12000012 International/Local Trade Fair Exhibition			142,000,000.00				70,000,000.00	73,500,000.00	77,175,000.00
72001001/23050101/12000013 SME's /Informal Sector /QMS Summits Stakeholders meets	2,000,000.00	2,000,000.00	2,000,000.00	6,100,000.00	4,100,000.00+	67.21%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000014 Renting of Warehouse and Zonal Office	7,500,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000016 Quality Mgt System & Standard Training Capacity Building		2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	81.82%-	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000017 Quality & Standard Certification			1,000,000.00	650,000.00	650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
72001001/23050101/12000018 Quality Awards			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	551,243.70

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
72001001/23050101/12000019 Monitoring Review & Evaluation			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
72001001/23010115/12000021 Photocopying Machines 3No			1,000,000.00	550,000.00	550,000.00+	100.00%+			
72001001/23010112/12000022 Purchase of 7 Nos of Air Condition			1,000,000.00	550,000.00	550,000.00+	100.00%+			
72001001/23050101/12000024 SME's Financial Instrument Trading on Commodities/Produce			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000025 One- STOP -SHOP			10,600,000.00	75,830,000.00	75,830,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
72001001/23020106/12000027 Investment Clinics		2,000,000.00		100,000,000.00	98,000,000.00+	98.00%+	50,000,000.00	52,500,000.00	55,125,000.00
72001001/23020106/12000028 Supports For MSMEs				150,000,000.00	150,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
72001001/23050101/12000029 MSME Policy Document Preparation							3,000,000.00	3,150,000.00	3,307,500.00
Sub total	13,500,000.00	9,800,000.00	250,000,000.00	384,500,000.00	374,700,000.00+	97.45%+	246,500,000.00	258,825,000.00	271,766,231.10
18011001 - Judicial Service Commission									
18011001/23020101/06000001 Construction & Provision of Office Building			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
18011001/23010119/06000003 Purchase of Generating Set	1,000,000.00						2,000,000.00	2,100,000.00	2,205,000.00
18011001/23010101/13000000 Acquisition of Capital Assets			1,000,000.00	550,000.00	550,000.00+	100.00%+			
Sub total	1,000,000.00		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
26001001 - Ministry of Justice									
26001001/23010125/13000002 Purchase of Law Books & Library Equipment							10,000,000.00	10,500,000.00	11,025,000.00
26001001/23010125/13000003 Acquisition of Capital Assets			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
26001001/23010112/13000008 Furnishing of New Office Buildings			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
26001001/23010113/13000010 Procurement of IT Equipment for Mobile Courts		8,000,000.00		40,000,000.00	32,000,000.00+	80.00%+			
26001001/23020127/13000011 Establishment of ICT work Station							10,000,000.00	10,500,000.00	11,025,000.00
Sub total		8,000,000.00	20,000,000.00	51,000,000.00	43,000,000.00+	84.31%+	50,000,000.00	52,500,000.00	55,125,000.00
26002001 - Abia State Law Review & Reform Comm.									
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,260,121.85
26002001/23050101/13000002 Research into the customary practices of our people and publ			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,025,000.00	1,076,250.00	1,130,060.40
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	565,023.90
26002001/23010115/13000005 Purchase of Photocopier			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	565,023.90
26002001/23010119/13000006 Purchase of a Generating Set			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	565,023.90
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	565,023.90
Sub total			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,125,000.00	5,381,250.00	5,650,277.85
26051001 - High Court									
26051001/23010122/13000029 Purchase of Digital Thermometers and Hand Sanitizers							5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010101/05000001 Purchase of Library Books and Equipment at Aba South			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23010125/05000002 Purchase of Library Books and Equipment at Umuahia North			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23010125/05000003 Purchase of Library Books and Equipment at Osisioma			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23020101/06000001 Construction/Provision of Office Buildings at Aba North	5,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
26051001/23020101/06000002 Constructn/Provision of Office Buildings at Osisioma			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
26051001/23010101/06000003 Constructn/Provision of Office Buildings at Bende (Uzuakoli)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000004 Construction/Provision of Office Buildings at Isiala Ngwa South			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,500,000.00	3,675,000.00	3,858,743.70
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-	3,500,000.00	3,675,000.00	3,858,743.70
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwu East			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwu West			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000008 Construction/Provision of Office Buildings at Ohafia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South	5,000,000.00	5,000,000.00	7,000,000.00	3,850,000.00	1,150,000.00-	29.87%-	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23030121/06000011 Rehabilitation/Repairs of Office Building at Osisioma							5,000,000.00	5,250,000.00	5,512,500.00
26051001/23020101/06000013 Construction of Office Building for Ugwunnagbo			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
26051001/23020101/06000015 Construction of Office Building for Ikwuano			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,500,000.00	3,675,000.00	3,858,743.70
26051001/23010129/11000003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)							2,000,000.00	2,100,000.00	2,205,000.00
26051001/23010129/11000005 Purchase of Industrial Equipment (Digital Photo Camera)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,756,243.70
26051001/23020127/11000010 Provision of ICT Equipment at Judiciary Hqtrs& High Courts							10,000,000.00	10,500,000.00	11,025,000.00
26051001/23010119/13000001 Purchase of Gen Set/KVA and Office Equipment		15,000,000.00	15,000,000.00	8,250,000.00	6,750,000.00-	81.82%-	10,000,000.00	10,500,000.00	11,025,000.00
26051001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende	5,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	6,000,000.00	6,300,000.00	6,615,000.00
26051001/23010118/13000004 Purchase of (1 in NO) Digital Video Camera			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
26051001/23020104/13000005 Construction of Court Hall at Aba High Court		10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,512,500.00
26051001/23050103/13000007 Landscaping of High Court Premises Umuahia & Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23010113/13000009 Purchase of Units of (2 No) PA Unit System			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
26051001/23010125/13000012 Purchase of Law Books/Law Reports at Library Complex	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	13,000,000.00	13,650,000.00	14,332,500.00
26005001/23010112/13000016 Purchase of Office Furniture and Fittings at Umuahia North							5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South							2,000,000.00	2,100,000.00	2,205,000.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa							3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/13000020 Construction/ Furnishing of New Probate Registry	5,000,000.00						5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010121/13000021 Purchase of Furniture /fittings at the Chief Judge Official	10,000,000.00								
26051001/23020101/13000022 Construction of Office Building at Chief Magistrate court Ig		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-	2,000,000.00	2,100,000.00	2,205,000.00
26051001/23020101/13000023 Construction /Furnishing of National Industrial Court Build			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,410,000.00
26051001/23030121/13000027 Rehabilitation /Repair of Damaged Office Building At Judiciary	11,000,000.00						5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010112/13000028 Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,512,500.00
26051001/23050101/13000029 Reconstruction of(2) Burnt down Courts at Aba							10,000,000.00		
Sub total	45,000,000.00	50,000,000.00	160,000,000.00	88,000,000.00	38,000,000.00+	43.18%+	141,000,000.00	137,550,000.00	144,427,474.80
26052001 - Customary Court of Appeal									
26052001/23010122/04000001 Purchase of Hand Sanitizers				365,000.00	365,000.00+	100.00%+			
26052001/23010122/04000002 Purchase of Buckets with tap				216,000.00	216,000.00+	100.00%+			
26052001/23020101/11000002 Construction of New Customary Court Building		5,000,000.00	28,000,000.00	14,819,000.00	9,819,000.00+	66.26%+	28,000,000.00	29,400,000.00	30,870,000.00
26052001/23010101/13000003 Renovation of Customary Court/Office Building							18,000,000.00	18,900,000.00	19,845,000.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
26052001/23010101/13000003 Acquisition of Capital Assets			5,000,000.00	5,750,000.00	5,750,000.00+	100.00%+			
26052001/23010119/13000005 Purchase of 102 KV Lister Plant			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
26052001/23010105/13000008 Provision of (56in No) Vehicles for chairmen and Senior Insp			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
26052001/23020105/13000009 Provision of Vehicles for 5 Judges and the Chief Registrar			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	25,000,000.00	26,250,000.00	27,562,500.00
26052001/23020101/13000013 Construction of New Customary Courts			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
26052001/23010125/13000014 Purchase of Law Books /Law Reports At The Library Of Custom		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	9,000,000.00	9,450,000.00	9,922,500.00
26052001/23010105/13000015 Purchase of official vehicles for chief Judge DCR and Chie			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
26052001/23020118/13000016 Landscaping /drainage of Customary court of Appeal			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
26052001/23010129/13000017 Purchase of Equipment- Public Address Systems for Customary							5,000,000.00	5,250,000.00	5,512,500.00
26052001/23020104/13000018 Construction of New Canteen & Shops for CCA				6,572,092.00	6,572,092.00+	100.00%+			
Sub total		15,000,000.00	145,000,000.00	89,322,092.00	74,322,092.00+	83.21%+	200,000,000.00	210,000,000.00	220,500,000.00
13001001 - Ministry of Youth Development									
13001001/23050101/08000001 Abia Youth Job Creation Project		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-			
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant	32,500,000.00	7,000,000.00	5,000,000.00	2,750,000.00	4,250,000.00-	154.55%-			
13001001/23010105/08000003 Furnishing of New NYSC Building	5,000,000.00	2,000,000.00	4,000,000.00	2,200,000.00	200,000.00+	9.09%+			
13001001/23020118/08000004 Purchase of Furniture	3,000,000.00								

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
13001001/23020118/08000005 Construction/Provision of Infrastructure	5,000,000.00								
13001001/23050101/08000006 Research and Development		11,000,000.00	2,000,000.00	1,100,000.00	9,900,000.00-	900.00%-			
13001001/23050101/08000007 Special project activities for the Youth (National Youth Par		16,000,000.00	11,000,000.00	6,050,000.00	9,950,000.00-	164.46%-	10,000,000.00	10,500,000.00	11,025,000.00
13001001/23050101/08000008 Construction of RAMPS in Public Offices to assist the Physic			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+			
13001001/23050101/08000009 International Youth week			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
13001001/23050101/08000010 Abia Youth Portal			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23050104/08000012 National Sports Festival							30,000,000.00	31,500,000.00	33,075,000.00
13001001/23050104/08000013 National Youth Games							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23050104/08000014 International Competitions -CAF CAP AAF							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23020112/08000015 Provision of Sport Equipment for Sports Council							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23020112/08000018 Construction/Rehabilitation of Nsulu Games Village							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23020112/08000019 Construction of Youth Development Complex							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23020112/08000020 Abia Youth Farm Project							30,000,000.00	31,500,000.00	33,075,000.00
13001001/23020112/08000021 Enumeration of Sporting Activities							2,000,000.00	2,100,000.00	2,205,000.00
13001001/23020112/08000022 Abia State Ministry of Youth & Sports Development Database and							3,000,000.00	3,150,000.00	3,307,500.00
13001001/23020112/08000023 Rehabilitation of Umuahia Township Stadium- Indoor Hall A&B							20,000,000.00	21,000,000.00	22,050,000.00
13001001/23020112/08000024 Abia Youth Sports Festival							20,000,000.00	21,000,000.00	22,050,000.00
13001001/23020112/08000025 Programme Support/Empowerment of Youth Organisations-NYSC NY							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23020112/08000026 International Youth week							5,000,000.00	5,250,000.00	5,512,500.00
Sub total	45,500,000.00	66,000,000.00	40,000,000.00	22,000,000.00	44,000,000.00-	200.00%-	210,000,000.00	220,500,000.00	231,525,000.00
14001001 - Ministry of Women Affairs & Social Dev.									
14001001/23020118/02000001 Construction/Provision of State Social/Children Home	20,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba	10,000,000.00						10,000,000.00	10,500,000.00	11,025,000.00
14001001/23020114/07000007 Construction of a half way hone	5,000,000.00								
14001001/23020119/07000009 Nigeria For Women Project (NFW)	660,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	22,000,000.00	23,100,000.00	24,255,000.00
14001001/23020119/07000010 Hosting of 20th Session of National Council on WOMEN Affairs			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
14001001/23020119/07000011 Establishment of Skill Acquisition Centre @ Uratta Osisioma			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	22,000,000.00	23,100,000.00	24,255,000.00
14001001/23050101/07000012 COVID-19 Sensitization/Advocacy on Gender-Based violence and				220,000,000.00	220,000,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
14001001/23050101/08000005 Special Project Activities	20,000,000.00	13,000,000.00	45,000,000.00	24,750,000.00	11,750,000.00+	47.47%+	61,500,000.00	64,575,000.00	67,803,743.70
14001001/23020104/08000006 Equipping of the Half Way Home for Children			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
14001001/23020104/08000007 Perimeter Fencing of Half Way Home for Children			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
14001001/23020119/08000011 Children Recreation Centre	10,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
14001001/23020118/08000012 Construction/Provision of Skill Acquisition Centre at Egbuel			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
Sub total	725,000,000.00	13,000,000.00	130,000,000.00	291,500,000.00	278,500,000.00+	95.54%+	160,000,000.00	168,000,000.00	176,399,974.80
17001001 - Ministry of Education									
17001001/23050101/05000001 Renovation of 51 Schools (3 Per LG in the State)			100,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	400,000,000.00	420,000,000.00	441,000,000.00
17001001/23030106/05000002 Establish of Education Resource Center	16,000,000.00		10,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material							20,000,000.00	21,000,000.00	22,050,000.00
17001001/23030106/05000005 Construction of 1 no.3 C/rm Blocks in 6 Model Schools	51,450,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17001001/23050101/05000011 Constr./Provision of Boreholes in Public Schools			10,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State	4,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation	40,000,000.00						20,000,000.00	21,000,000.00	22,050,000.00
17001001/23010124/05000017 EMIS database Equipment		13,000,000.00	50,000,000.00	48,800,000.00	35,800,000.00+	73.36%+	50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030106/05000018 Scholarship Aid and Bursary Award	152,300,000.00	1,200,000.00		1,200,000.00			50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	165,375,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
17001001/23050101/05000024				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17001001/23050101/05000025			200,000,000.00	187,900,000.00	187,900,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
17001001/23050101/05000026	3,000,000.00	10,000,000.00		30,000,000.00	20,000,000.00+	66.67%+	200,000,000.00	210,000,000.00	220,500,000.00
17001001/23050104/05000029	380,000,000.00	480,000,000.00	2,482,000,000.00	2,482,000,000.00	2,002,000,000.00+	80.66%+	2,458,500,000.00	2,581,425,000.00	2,710,496,243.70
17001001/23010124/05000030	4,000,000.00		30,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
17001001/23050101/05000031		4,500,000.00	50,000,000.00	40,000,000.00	35,500,000.00+	88.75%+	60,000,000.00	63,000,000.00	66,150,000.00
17001001/23010124/05000032		2,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00+	75.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17001001/23020111/05000033			10,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
17001001/23010124/05000034			30,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
17001001/23020101/05000035	17,000,000.00								
17001001/23020107/05000036			50,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	58,000,000.00	60,900,000.00	63,945,000.00
17001001/23020107/05000037			20,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17001001/23010125/05000038	2,500,000.00	1,500,000.00	2,500,000,000.00	1,375,000,000.00	1,373,500,000.00+	99.89%+			
17001001/23010124/05000039				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17001001/23050101/05000040	5,000,000.00								
17001001/23050101/05000041			2,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	24,000,000.00	25,200,000.00	26,460,000.00
17001001/23050101/05000043			2,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,717,500.00
17001001/23020118/05000044			50,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
17001001/23050101/05000045			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
17001001/23050101/05000046			36,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
17001001/23050101/05000047		7,000,000.00		120,000,000.00	113,000,000.00+	94.17%+	120,000,000.00	126,000,000.00	132,300,000.00
17001001/23050101/05000048				50,000,000.00	50,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,820,000.00
17001001/23020111/05000049							20,000,000.00	21,000,000.00	22,050,000.00
17001001/23020111/05000050							20,000,000.00	21,000,000.00	22,050,000.00
17001001/23050101/13000003			3,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17001001/23010125/13000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17001001/23010102/13000007			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total	675,250,000.00	519,700,000.00	6,000,000,000.00	5,273,900,000.00	4,754,200,000.00+	90.15%+	4,440,500,000.00	4,662,525,000.00	4,895,651,243.70
17003001 - ASUBEB									
17003001/23020118/05000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
17003001/23020118/05000004			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23050103/05000010			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
17003001/23010124/05000012			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,250,000.00	8,662,500.00	9,095,621.85
17003001/23020107/05000015			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23020107/05000017			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000018			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000019			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000020			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000021			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
17003001/23030106/05000022			37,000,000.00	20,350,000.00	20,350,000.00+	100.00%+			
17003001/23020107/05000023			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000024			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000025			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000026			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
17003001/23010112/05000027							16,600,000.00	17,430,000.00	18,301,500.00
17003001/23050103/05000028							2,825,000.00	2,966,250.00	3,114,560.40
17003001/23020107/05000029							32,000,000.00	33,600,000.00	35,280,000.00
17003001/23020107/05000030							16,000,000.00	16,800,000.00	17,640,000.00
17003001/23020107/05000031							16,000,000.00	16,800,000.00	17,640,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
17003001/23030106/05000032							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000033							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000034							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000035							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23010124/05000036							16,660,000.00	17,493,000.00	18,367,639.50
17003001/23010124/05000037							16,660,000.00	17,493,000.00	18,367,639.50
17003001/23030106/05000038							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000039							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000040							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000041							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000042							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23020107/05000043							13,005,000.00	13,655,250.00	14,338,002.00
17003001/23020107/05000044							16,000,000.00	16,800,000.00	17,640,000.00
Sub total			280,000,000.00	154,000,000.00	154,000,000.00+	100.00%+	368,000,000.00	386,400,000.00	405,719,963.25
17008001 - Abia state Library Board									
17008001/23020101/02000001			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
17008001/23030110/02000003			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,500,000.00	11,025,000.00	11,576,243.70
17008001/23010105/02000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
17008001/23010112/02000006	2,000,000.00		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17008001/23010113/02000007			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
17008001/23010115/02000009			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
17008001/23010119/02000011			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
17008001/23010125/02000012			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
17008001/23020111/02000015			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
17008001/23030110/02000016							35,000,000.00	36,750,000.00	38,587,500.00
17008001/23030110/02000017			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,961,243.70
Sub total	2,000,000.00		130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+	130,000,000.00	136,500,000.00	143,324,987.40
17010001 - Abia State Agency for Mass Literacy									
17010001/23030121/13000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17010001/23030103/13000003			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
17010001/23020127/13000007			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
17010001/23020127/13000008			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
17010001/23030106/13000009							10,000,000.00	10,500,000.00	11,025,000.00
Sub total			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	27,000,000.00	28,350,000.00	29,767,500.00
17018001 - Abia state Polytechnics Aba									
17018001/23010101/05000001			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
17018001/23020118/05000002			120,000,000.00	66,000,000.00	66,000,000.00+	100.00%+	120,000,000.00	126,000,000.00	132,300,000.00
17018001/23020107/05000003			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	250,000,000.00	262,500,000.00	275,625,000.00
17018001/23020102/05000004			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	250,000,000.00	262,500,000.00	275,625,000.00
17018001/23010124/05000005			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17018001/23010112/05000006			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17018001/23010124/05000007			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17018001/23010126/05000008			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
17018001/23010125/05000009			25,000,000.00	13,750,000.00	13,750,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
17018001/23010108/13000001			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
17018001/23010105/13000002			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
17018001/23030113/17000001			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
Sub total			950,000,000.00	522,500,000.00	522,500,000.00+	100.00%+	950,000,000.00	997,500,000.00	1,047,375,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
17019001 - Abia State College of Edu. (Tech.) Arochukwu									
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,750,000.00	32,287,500.00	33,901,865.55
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,125,000.00	5,381,250.00	5,650,304.10
17019001/23020118/05000003 Construction of Resource Centre(Counseling ctr 2 florclsrmbck			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020101/05000004 Constructn of Administrative Bloc(Provost Registry &Bursary			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020102/05000005 Construction of Provost lodge/Guest House			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020118/05000007 Constructn of Staff/Student Canteen Construction of large hostel			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	51,250,000.00	53,812,500.00	56,503,121.85
17019001/23010111/05000008 Construction of Library Building			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	22,601,243.70
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
17019001/23030110/05000011 Rehabilitation of Library Complex Old tech wkshps/Labs (chem/physics)			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,375,000.00	16,143,750.00	16,950,927.00
17019001/23010105/13000001 Purchase of Official Vehicles			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	22,601,243.70
17019001/23010121/13000002 Purchase of Home Equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,850,000.00	2,992,500.00	3,142,121.85
Sub total			185,000,000.00	101,750,000.00	101,750,000.00+	100.00%+	197,600,000.00	207,480,000.00	217,853,937.00
17021001 - Abia State University Uturu									
17021001/23050101/05000001 TETFUND Need Assessment (Ongoing Projects)				138,204,000.00	138,204,000.00+	100.00%+			
17021001/23050103/05000002 TETFUND2017 Zonal Intervention				56,500,000.00	56,500,000.00+	100.00%+			
17021001/23050103/05000003 TETFUND 2016-2018 Normal/Zonal Intervention				1,043,036,378.00	1,043,036,378.00+	100.00%+			
17021001/23050101/05000004 TETFUND 2018 Special Impact Project				1,032,023,649.00	1,032,023,649.00+	100.00%+			
17021001/23050101/05000005 TETFUND 2015-2018 Research project Intervention				67,092,758.00	67,092,758.00+	100.00%+			
17021001/23050101/05000006 TETFUND National Research Fund Intervention				41,525,930.00	41,525,930.00+	100.00%+			
17021001/23020107/05000007 Development of Engineering Faculty				84,150,000.00	84,150,000.00+	100.00%+			
17021001/23050101/05000008 Institutional Based research on COVID-19				250,000,000.00	250,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
17021001/23050101/05000009 Production of face mask				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000010 Production of Alcohol Sanitizer				10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
17021001/23010122/05000011 Purchase of Gowns Boots and Google				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23010122/05000012 100 Running Water Baths and Containers				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000013 Production of Liquid Soap and glove				1,000,000.00	1,000,000.00+	100.00%+			
17021001/23030106/05000014 Fumigation of School environment and Classes				5,000,000.00	5,000,000.00+	100.00%+			
17021001/23050101/05000015 Academic Staff Capacity Building/Development							100,000,000.00	105,000,000.00	110,250,000.00
17021001/23050101/05000016 Abia State University Library Development Project							40,000,000.00	42,000,000.00	44,100,000.00
17021001/23050101/05000017 TETFUND Project Maintenance							20,000,000.00	21,000,000.00	22,050,000.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programme							45,000,000.00	47,250,000.00	49,612,500.00
17021001/23050101/05000019 Entrepreneurship Development Centre							10,000,000.00	10,500,000.00	11,025,000.00
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	375,000,000.00	393,750,000.00	413,437,500.00
17021001/23050101/09000002 Accreditation			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	300,000,000.00	315,000,000.00	330,750,000.00
17021001/23020119/09000003 Construction/Provision of Engineering Workshop			600,000,000.00	330,000,000.00	330,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	165,375,000.00
17021001/23010129/09000004 Purchase of Facilities and Equipment for Engineering Workshop			700,000,000.00	265,000,000.00	265,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
Sub total			1,700,000,000.00	3,549,532,715.00	3,549,532,715.00+	100.00%+	1,300,000,000.00	1,365,000,000.00	1,433,250,000.00
17051001 - Secondary Education Mgt Board (SEMB)									
17051001/23030106/05000001 Rehabilitation Of Public Schools			25,000,000.00	13,750,000.00	13,750,000.00+	100.00%+	24,000,000.00	25,200,000.00	26,460,000.00
17051001/23030106/05000002 Equipping of Nkporo Secondary/Technical Lab. Amurie Ohafia			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
17051001/23020127/11000001 Construction Of ICT Infrastructures							1,000,000.00	1,050,000.00	1,102,500.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
17051001/23010105/13000001 Purchase of Motor Vehicles			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
Sub total			61,000,000.00	33,550,000.00	33,550,000.00+	100.00%+	61,000,000.00	64,050,000.00	67,252,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
17056001 - Abia State Scholarship Board									
17056001/23010105/05000002 Purchase of Motor Vehicle			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
17056001/23010113/05000003 Purchase of office equipment			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
17056001/23010112/05000004 Purchase of office furniture			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
17056001/23050101/05000005 Award of Scholarship			90,000,000.00	49,500,000.00	49,500,000.00+	100.00%+	94,500,000.00	99,225,000.00	104,186,243.70
Sub total			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,249,987.40
17064001 - Exams Development Centre									
17064001/23020118/05000001 Conduct of State Exams			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	227,000,000.00	238,350,000.00	250,267,500.00
17064001/23050101/05000002 Acquisition of Capital Assets			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
17064001/23030121/13000001 Rehabilitation of Office Building							10,000,000.00	10,500,000.00	11,025,000.00
17064001/23010113/13000002 Purchase of Office Equipment -20 Air Conditioners 20 Comput							20,000,000.00	21,000,000.00	22,050,000.00
17064001/23050103/13000003 Examination Monitoring/Evaluation							7,000,000.00	7,350,000.00	7,717,500.00
17064001/23010112/13000004 Purchase of Office Furniture 50no Synthetic Tables and Chair							6,000,000.00	6,300,000.00	6,615,000.00
17064001/23010119/14000001 Purchase of Power Generating 350KVA Generating Set							30,000,000.00	31,500,000.00	33,075,000.00
Sub total			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	300,000,000.00	315,000,000.00	330,750,000.00
17003002 - Abia State Continu. Teachers Training Cent									
17003002/23050101/05000001 Teachers capacity building/R&D			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
17003002/23050101/05000003 Special Education Programme for the Physically Challenged Teachers			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
17003002/23050101/05000004 Teachers School Exchange Programme			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
17003002/23010112/13000001 Purchase of Office Furniture/Fittings- Fridges ACs etc.			8,500,000.00	4,675,000.00	4,675,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
17003002/23010124/13000002 Procurement of e-learning/e-teaching equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,717,500.00
17003002/23050102/13000003 Acquisition of Capital Assets- Computers & Accessories			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
17003002/23050102/13000004 Provision of Internet Hotspots			500,000.00	275,000.00	275,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
17003002/23010108/13000005 Purchase of 2no.Hilux Vans			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
17003002/23010115/13000006 Purchase of Photocopying Machine			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
Sub total			74,000,000.00	40,700,000.00	40,700,000.00+	100.00%+	74,500,000.00	78,225,000.00	82,136,243.70
21001001 - Ministry of Health									
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+			
21001001/23020106/04000003 Constr. of Class Room Blocks at School of Midwifery & Nursing			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
21001001/23050101/04000004 Immunization Programme Exercise	40,500,000.00	18,030,000.00	100,000,000.00	100,000,000.00	81,970,000.00+	81.97%+	65,000,000.00	68,250,000.00	71,662,500.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and spray)	91,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
21001001/23010102/04000006 Procurement of Equipment			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23020106/04000008 Onchocerciasis Control			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21001001/23030121/04000011 Abia State University Teaching Hosp. (Contr.of theatre M block)	2,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21001001/23020106/04000012 Abia State College of Health Technology ABA			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21001001/23010129/04000015 Comprehensive Health Care/Primary Laboratory Okpulangwa			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
21001001/23030105/04000017 Rehabilitation of General Hospital Nkwo-agu-Isiochi			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
21001001/23010102/04000018 Development of Cancer Awareness Centre		16,000,000.00	20,000,000.00	11,000,000.00	5,000,000.00-	45.45%-	20,000,000.00	21,000,000.00	22,050,000.00
21001001/23010122/04000020 Purchase of Health Equipment	16,900,000.00	30,000,000.00	20,000,000.00	11,000,000.00	19,000,000.00-	172.73%-	22,000,000.00	23,100,000.00	24,255,000.00
21001001/23050101/04000021 Integrated Mapping/baseline survey of schistirmasis/spoil			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020106/04000022 Establishment of 3 No. General/Cottage Hospital.			30,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
21001001/23030105/04000025 Upgrading of Uturu Health Centre			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
21001001/23020106/04000026 Dental Centre Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
21001001/23020106/04000028 Construction of Laboratory			10,000,000.00						
21001001/23020106/04000029 Construction of Hospital Health Centres - Osisioma			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23020106/04000030 Purchase of 1no Hilux Van - Arochukwu			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
21001001/23010105/04000031 Purchase of 2no Motor Vehicles			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,000,000.00	16,800,000.00	17,640,000.00
21001001/23020104/04000032 Construction and Provision of Housing			1,000,000.00	550,000.00	550,000.00+	100.00%+			
21001001/23030105/04000033 Rehabilitation/Repairs of Hospital Health Centre - Ohafia			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
21001001/23020106/04000034 Construction/Provision of Hospitals Health Centres - Umuahia			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
21001001/23010122/04000035 Drugs and Medical Supplies	54,500,000.00	11,150,000.00	100,000,000.00	55,000,000.00	43,850,000.00+	79.73%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23020106/04000036 Construction/Provision of Hospitals Health Centres - Isiwku			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
21001001/23020106/04000039 Establishment of Blood Bank			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
21001001/23020106/04000040 Establishment OF NTD Centre at Aba			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020104/04000041 Construction of 3 Bedroom Doctors Quarters			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23020106/04000042 Establishment of Emergence Response (6No.)			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
21001001/23020106/04000043 Establishment of Isolation Ward at Abia State Teaching Hospital		39,785,000.00	20,000,000.00	30,000,000.00	9,785,000.00-	32.62%-	30,000,000.00	31,500,000.00	33,075,000.00
21001001/2320106/04000044 Abia State MTN Mobile Clinic			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020106/04000045 Establishment of Central Medical Library			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23030105/04000105 Rehabilitation/Repairs - hospitals/health centres - Bende			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
21001001/23020106/04000047 Establishment of Public Health Care Laboratory in 17 LGA			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
21001001/23030105/04000048 Renovation of Central Medical Store			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020118/04000049 Construction of Incineration Plant			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020104/04000050 Construction/Renovation of Student Hostel			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23020107/04000051 Construction/Renovation of Classroom Block School of Nursing			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23050101/04000052 Establishment of NT Cancer Awareness Center in the State			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
21001001/23050101/04000053 Maternal Newborn under-five & young people Health Intervention	18,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21001001/23010122/04000054 Purchase of X-ray machine			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23010122/04000055 Purchase of Hospital equipment		40,000,000.00	200,000,000.00	110,000,000.00	70,000,000.00+	63.64%+			
21001001/23050101/04000056 Contribution to NHIS (Equipping of Hospitals)			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
21001001/23050101/04000057 Upgrading of some General Hospitals in the State to Special		36,000,000.00	524,000,000.00	288,200,000.00	252,200,000.00+	87.51%+			
21001001/23050101/04000058 Establishment of Abia State Tele Health Programme			115,000,000.00	63,250,000.00	63,250,000.00+	100.00%+			
21001001/23050101/04000059 Establishment of Abia State Geriatric Health Programme			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	33,000,000.00	34,650,000.00	36,382,500.00
21001001/23050101/04000060 Abia State Sickle Cell health programme			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
21001001/23010122/04000061 Contribution to NHIS(Equipping the Hospitals)				200,000,000.00	200,000,000.00+	100.00%+			
21001001/23010122/04000062 Establishment of Isolation Ward/Completion of Work & install				50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21001001/23010122/04000063 Establishment of Molecular laboratory				200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	220,500,000.00
21001001/23010122/04000064 Drugs and medical Supplies				100,000,000.00	100,000,000.00+	100.00%+			
21001001/23050101/04000065 eHealth on Covid-19 Emergency Response				5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010122/04000066 Purchase of surgical beds for Isolation centre in Aba and um				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21001001/23010122/04000067 Procurement of tropical protective Tents				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21001001/23010122/04000068 Completion of work and installation of equipment at 2 is		35,000,000.00		36,000,000.00	1,000,000.00+	2.78%+	36,000,000.00	37,800,000.00	39,690,000.00
21001001/23050101/04000069 Capacity building for health workers on COVID-19		64,500,000.00		100,000,000.00	35,500,000.00+	35.50%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23010105/04000070 purchase of medical Ambulances				8,500,000.00	8,500,000.00+	100.00%+	8,500,000.00	8,925,000.00	9,371,243.70
21001001/23010122/04000071 Purchase of Automatic Springer machine				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
21001001/23010122/04000072 Purchase of Personal Protective Equipment (PPEs)		25,470,000.00		35,900,000.00	10,430,000.00+	29.05%+	35,900,000.00	37,695,000.00	39,579,743.70
21001001/23010122/04000073 Purchase of chlorine and other chemicals				25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	27,562,500.00
21001001/23010122/04000074 Establishment/equipment of Health Data Bank in the Ministry'							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23030105/04000076 Renovation of NdieluUgwueke Health Centre in Bende L.G.A							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020102/04000077 Construction of Staff Quarters @ Umuagu Health Centre in Isu							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23030105/04000079 Renovation &Equipping of Mgbelu Umunnkwe Health Centre @ Isi							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000081 Fencing/Equipment of Amune Health Centre@ Arua Square Amune							20,000,000.00	21,000,000.00	22,050,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
21001001/23020106/04000082 Construction/Equipping of Health Centre @ Kolilmenyi in Ben							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000083 Equipment of Health Centre @ Nkwoegwu in Umuahia North							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23050101/13000001 Accreditation		2,000,000.00	45,000,000.00	24,750,000.00	22,750,000.00+	91.92%+	45,000,000.00	47,250,000.00	49,612,500.00
21001001/23020106/13000002 Construction of Nkporo Cottage Hospital			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
Sub total	230,900,000.00	317,935,000.00	3,000,000,000.00	2,550,900,000.00	2,232,965,000.00+	87.54%+	1,856,400,000.00	1,949,220,000.00	2,046,680,987.40
21002001 - Abia State Health Insurance Agency									
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov. Prem Contr			500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	440,000,000.00	462,000,000.00	485,100,000.00
21002001/23010112/04000004 Purch of Health Serv for Vulnerable Population (Equity Fund Cont		15,000,000.00	400,000,000.00	220,000,000.00	205,000,000.00+	93.18%+	400,000,000.00	420,000,000.00	441,000,000.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	99,000,000.00	103,950,000.00	109,147,500.00
21002001/23010115/04000008 Purchase Digital Photocopy Machines							1,000,000.00	1,050,000.00	1,102,500.00
21002001/23030121/04000009 Rehabilitation of Office Building							60,000,000.00	63,000,000.00	66,150,000.00
Sub total		15,000,000.00	1,000,000,000.00	550,000,000.00	535,000,000.00+	97.27%+	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
21026002 - Abia State Primary Health Care Dev. Agency									
21003001/23010122/04000001 Purch. &Distribution of essential drugs injection materials etc.			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	13,000,000.00	13,650,000.00	14,332,500.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services	8,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000003 Routine Integrated Mgt of Childhood Illness		3,800,000.00	20,000,000.00	11,000,000.00	7,200,000.00+	65.45%+	5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000004 Developmental Implementation of Sustainability plan for Inte			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21003001/23010122/04000005 Dev. and roll out of Young People Health Service Strategy Plan			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	4,183,984.35
21003001/23010122/04000006 Maternal Newborn under-five & young people Health Intervention		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	72.73%+	15,180,000.00	15,939,000.00	16,735,941.60
21003001/23010122/04000007 Essential PHC Equipment KIT and Supplies (To Strengthen capacity			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,180,000.00	15,939,000.00	16,735,941.60
21003001/23010112/04000008 Essential MNCH drugs and consumables (SPHCDA in 17 LGAs)			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,500,000.00	17,325,000.00	18,191,243.70
21003001/23020106/04000009 Community Awareness and Ownership and Participation(SPHCDA)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	4,183,984.35
21003001/23050103/04000010 Monitoring and Supervision Programme (in the 17 LGAs)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	4,183,984.35
21003001/23050101/04000011 Development of Plan Report Document(Program &Implementation			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21003001/23050101/04000012 Operation Research Collaboration Participation intervention			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	4,183,984.35
21003001/23010122/04000013 Human Resources for Health delivery in the State Minimum PHC	7,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,794,000.00	3,983,700.00	4,182,885.00
21003001/23050101/04000014 Acquisition of Capital Assets in 17 LGAs			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	4,183,984.35
21003001/23030105/04000015 Reproductive Health Cancer Screening and Prevention			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21003001/23030105/04000016 Routine School health Service							10,000,000.00	10,500,000.00	11,025,000.00
21003001/23030105/00000017 Renov. of Primary Health Centre in Asa Umuakwu Ward in Ugunna			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21003001/23020106/04000019 Construction of Health Centre at Umunachi in Isiala-Ngwa LGA				11,000,000.00	11,000,000.00+	100.00%+	10,180,000.00	10,689,000.00	11,223,441.60
21003001/23010122/04000020 Purchase of Hospital Equipment at 52 Faulks Road Aba North							11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000021 Completion of the Health Centre Project at Agbalu OzuOboro			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21003001/23050103/04000022 Family Planning Coordination Advocacy and Service Delivery			265,000,000.00	145,750,000.00	145,750,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
21003001/23020106/04000023 Completion of HEALTH centre Amachayi Ikwuano			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000024 Fencing and equipping of Community Hospital Obuohia Ikwuano			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000025 Construction of Health Centre @Umuogele in Isiala-Ngwa North			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000026 Construction of Primary health Centre Osusu Amaukwa			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000027 Construction of Primary health Centre Osusu Umuelendu Ugwuna			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000028 Provision of Health Centre @v Elu OhazuIgwubuike Asa Eme Ab			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000029 Provision of Health Centre @ Ikeala Mbutu Isiala South LGA			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000030 Renovation of Primary Health centre at Asa Amaise (Asa Umua			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000031 Renovation of Health Centre and Staff Quarters at Agharalh			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000032 Completion of Health centre At Agbaelu Ozu Oboro Ikwuano LG			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000033 Equipping of Health centre at Osusu Aba North			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21003001/23010122/04000032 Procurement of PPE				20,000,000.00	20,000,000.00+	100.00%+	31,400,000.00	32,970,000.00	34,618,500.00
21003001/23010122/04000035 PPE Across the State				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21003001/23050101/04000036 Capacity Building of Ward Development Committee. Ndi-Eze and				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
21003001/23010122/04000037				67,725,000.00	67,725,000.00+	100.00%+	43,460,500.00	66,633,525.00	69,965,201.25
21003001/23010122/04000038				5,000,000.00	5,000,000.00+	100.00%+	1,354,500.00	1,422,225.00	1,493,329.95
21003001/23010122/04000039				5,000,000.00	5,000,000.00+	100.00%+	6,900,000.00	7,245,000.00	7,607,243.70
21003001/23010122/04000040							8,000,000.00	8,400,000.00	8,820,000.00
21003001/23050101/04000041							7,000,000.00	7,350,000.00	7,717,500.00
21003001/23020106/04000042							10,180,000.00	10,689,000.00	11,223,441.60
21003001/23020106/04000043							10,000,000.00	10,500,000.00	11,025,000.00
21003001/23030105/04000044							5,180,000.00	5,439,000.00	5,710,941.60
21003001/23030105/04000045							5,150,000.00	5,407,500.00	5,677,865.55
21003001/23010122/04000046							5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000047							3,395,000.00	3,564,750.00	3,742,984.35
21003001/23050101/04000048							204,991,000.00	215,240,550.00	226,002,571.20
21003001/23010122/04000049							10,000,000.00		
21003001/23050101/04000050							10,000,000.00		
Sub total	15,000,000.00	6,800,000.00	700,000,000.00	513,725,000.00	506,925,000.00+	98.68%+	705,820,000.00	741,111,000.00	778,166,454.45
21026001 - Abia State University Teaching Hospital Aba									
21026001/23010113/04000001			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	38,500,000.00	40,425,000.00	42,446,243.70
21026001/23010119/04000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	12,127,500.00
21026001/23010122/04000003			350,000,000.00	192,500,000.00	192,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21026001/23010105/04000004			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,500,000.00	17,325,000.00	18,191,243.70
21026001/23010112/04000005			10,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
21026001/23050101/04000006			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	33,000,000.00	34,650,000.00	36,382,500.00
21026001/23030105/04000007			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026001/23010122/04000008			10,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
21026001/23020106/04000012			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	16,500,000.00	17,325,000.00	18,191,243.70
21026001/23010128/04000013			10,000,000.00				5,000,000.00	5,250,000.00	5,512,500.00
21026001/23030102/04000014			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21026001/23010122/04000016				5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,775,000.00	6,063,743.70
21026001/23010122/04000017				11,000,000.00	11,000,000.00+	100.00%+	45,000,000.00	47,250,000.00	49,612,500.00
21026001/23010122/04000018				30,000,000.00	30,000,000.00+	100.00%+			
21026001/23020106/04000019				40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
21026001/23010105/04000020				30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21026001/23010122/04000021				4,000,000.00	4,000,000.00+	100.00%+	4,200,000.00	4,410,000.00	4,612,500.00
21026001/23010122/04000022							418,000,000.00	438,900,000.00	460,845,000.00
Sub total			700,000,000.00	489,000,000.00	489,000,000.00+	100.00%+	685,000,000.00	719,250,000.00	755,212,474.80
21026002 - Abia State Col. of Health Sci. &Mgt. Tech. Aba									
21026002/23010122/04000001				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000002				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
21026002/23050101/04000003				5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
21026002/23020105/04000004				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
21026002/23010122/04000005				2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000006				2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000007				50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21026002/23010105/04000008				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010122/04000009				30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21026002/23050101/04000010				10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,717,500.00
21026002/23020111/05000015			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
21026002/23010106/05000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
21026002/23010108/05000002 Purchase of Buses (No 8) @ N5m per Bus			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010113/05000004 Purchase of Computers (No 100) @ N150 000 each			7,500,000.00	4,125,000.00	4,125,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,102,500.00
21026002/23010114/05000005 Purchase of Computers Printers (No 50)			9,000,000.00	4,950,000.00	4,950,000.00+	100.00%+	7,500,000.00	7,875,000.00	8,268,743.70
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			1,500,000.00	825,000.00	825,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,653,743.70
21026002/23010119/05000007 Purchase of Power Generating Set			19,500,000.00	10,725,000.00	10,725,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010122/05000009 Purchase of Health/Medical Equipment			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010124/05000011 Purchase Of Teaching/learning Aid Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010128/05000013 Purchase of Security Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23020101/05000014 Construction/Provision of Office Building			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	44,100,000.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23030102/05000017 Rehabilitation/Repair of Electricity			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
21026002/23040102/05000018 Erosion and Flood Control			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21026002/23020101/05000019 Construction of College Administration Community Building			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	33,075,000.00
21026002/23020101/05000020 Construction of Council Chambers Building			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21026002/23010123/09000001 Purchase of Fire Fighting Equipment			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
Sub total			259,500,000.00	268,725,000.00	268,725,000.00+	100.00%+	347,000,000.00	364,350,000.00	382,567,487.40
21027010 - Abia State Specialist Hospital & Diagnostic Cent									
21027010/23010122/04000007 Purchase/Installation of Health and Medical Equipment (Mamm			136,500,000.00	75,075,000.00	75,075,000.00+	100.00%+	186,550,000.00	195,877,500.00	205,671,365.55
21027010/23020106/04000014 Construction of Children Ward at Amachara			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	85,000,500.00	89,250,525.00	93,713,049.15
21027010/23020106/04000015 Purchase of 10 HP Pavilion Core 17 Laptops 5 Desktops 3 Prim			3,500,000.00	1,925,000.00	1,925,000.00+	100.00%+	1,925,000.00	2,021,250.00	2,122,304.10
21027010/23020106/04000016 Establishment of Mother & Child Specialist Centre			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21027010/23020106/04000017 Provision of Abia State Critical Care Device		22,700,000.00	100,000,000.00	55,000,000.00	32,300,000.00+	58.73%+	20,000,000.00	21,000,000.00	22,050,000.00
21027010/23020106/04000018 Establishment/Equipping Trauma Centre Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21027010/23030105/04000019 Rehabilitation and Upgrading of Intensive Care Unit				436,000,000.00	436,000,000.00+	100.00%+	70,000,000.00	73,500,000.00	77,175,000.00
21027010/23010122/04000020 Purchase/Installation of Health and Medical Equipment (Fres							66,524,500.00	69,850,725.00	73,343,253.90
Sub total		22,700,000.00	470,000,000.00	694,500,000.00	671,800,000.00+	96.73%+	470,000,000.00	493,500,000.00	518,174,972.70
21102001 - Abia State Hospitals mgt. Board									
21102001/23010122/04000001 Purchase of X-ray Machines			10,000,000.00				50,000,000.00	52,500,000.00	55,125,000.00
21102001/23010115/04000002 Purchase of Photocopy Machine			2,000,000.00						
21102001/23020106/04000003 Purchase of Hospital Equipment		109,825,000.00	243,000,000.00	118,250,000.00	8,425,000.00+	7.12%+	50,000,000.00	52,500,000.00	55,125,000.00
21102001/23020106/04000004 Upgrading of Health Centre to Cottage Egbelu Ihie Isiala N			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
21102001/23020106/04000005 Remodeling some Selected Secondary Health Care Facilities			150,000,000.00						
21102001/23020106/04000006 Renovation of General Hospitals - Umuahia Abiriba Mgboko			250,000,000.00	231,000,000.00	231,000,000.00+	100.00%+	19,000,000.00	19,950,000.00	20,947,500.00
Sub total		109,825,000.00	675,000,000.00	360,250,000.00	250,425,000.00+	69.51%+	139,000,000.00	145,950,000.00	153,247,500.00
35001001 - Ministry of Environment and Solid Minerals									
35001001/23010122/09000001 Purchase of Hospital Equipment	50,000,000.00								
35001001/23010105/09000002 Purchase of Motor vehicle			9,000,000.00	4,950,000.00	4,950,000.00+	100.00%+			
35001001/23050105/09000003 Urban Beautification and Green Belts	127,362,400.00	33,500,000.00	84,000,000.00	46,200,000.00	12,700,000.00+	27.49%+	300,000,000.00	52,500,000.00	55,125,000.00
35001001/23040102/09000004 Erosion Control (Gully Erosion in the State) Works Generally	2,000,000.00	1,620,000.00	55,000,000.00	30,250,000.00	28,630,000.00+	94.64%+			
35001001/23040104/09000005 Procurement of Knapsack Sprayer			140,000,000.00	77,000,000.00	77,000,000.00+	100.00%+	70,000,000.00	73,500,000.00	77,175,000.00
35001001/23040101/09000017 Re-Establishment of Forest Boundaries			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,205,000.00
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
35001001/23040102/09000021 Abia State University Gully Erosion			29,000,000.00	15,950,000.00	15,950,000.00+	100.00%+			
35001001/23040102/09000022 Amafor Isingwu Gully Erosion			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget2020 ₦	Final Budget2020 ₦	Variance 2020	Variance 2020 %	Budget 2021 ₦	Proposed Budget2022 ₦	Proposed Budget2023 ₦
35001001/23040102/09000023 NkporoNguzu Gully Erosion Ohafia			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000024 UmudimNgodoIsoochi Gully Erosion			32,000,000.00	17,600,000.00	17,600,000.00+	100.00%+			
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)	12,051,600,000.00	11,790,364,961.70	300,000,000.00	165,000,000.00	11,625,364,961.70-	7,045.68%-	300,000,000.00	315,000,000.00	330,750,000.00
35001001/23040102/09000026 Ugwuegbu Gully Erosion Ikwuano (Ekwelu Village Agumba Comm.			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000027 Isuikwuato L.G.A AmutaAmokweAmiyiUhu Gully Spot 1st & 2n			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000028 AmaofufeIgbere Gully Site Erosion			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000029 Erosion Control at Umuahia South LGA	20,000,000.00	1,570,000.00	50,000,000.00	27,000,000.00	25,430,000.00+	94.19%+	529,602,000.00	53,812,500.00	56,503,121.85
35001001/23040105/09000030 Desilting Works Generally	214,568,880.00	131,261,440.00	600,000,000.00	256,000,000.00	124,738,560.00+	48.73%+	1,000,000,000.00	788,499,061.35	827,924,002.50
35001001/23040105/09000031 Establishment of Climate Change department			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
35001001/23040105/09000032 Erosion and Flood Control Umuahia		22,830,000.00	120,000,000.00	66,000,000.00	43,170,000.00+	65.41%+	1,000,000,000.00	2,100,000,000.00	2,205,000,000.00
35001001/23040105/09000033 Provision of Gabion at erosion sites in Abia State University			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	110,250,000.00
35001001/23040105/09000034 Abia State Erosion Call Warning Centre			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	11,300,621.85
35001001/23010122/09000035 Procurement of personal protective Equipment(PPE) Infrared				35,000,000.00	35,000,000.00+	100.00%+			
35001001/23010122/09000036 Procurement of Fumigation chemicals and Kerosene				50,000,000.00	50,000,000.00+	100.00%+			
35001001/23010122/09000037 Procurement of motorized/manual Knapsack Sprayers				70,000,000.00	70,000,000.00+	100.00%+			
35001001/23010122/09000038 Flood Control at Winners Church Road off Ikot Ekpene Road U							25,000,000.00	26,250,000.00	27,562,500.00
35001001/23010122/09000039 Gully Erosion Control at UmuolaOkpular Aba North							46,298,000.00	48,613,438.65	51,044,106.75
Sub total	12,465,531,280.00	11,981,146,401.70	1,600,000,000.00	960,000,000.00	11,021,146,401.70-	1,148.04%-	3,454,400,000.00	3,650,850,000.00	3,833,392,462.20
35016001 - Abia State Environ Protection Agency									
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machine		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-	5,125,000.00	5,381,250.00	5,650,304.10
35016001/23040102/09000003 Desilting of Aba and Umuahia Metropolis	152,185,927.80	25,000,000.00	100,000,000.00	55,000,000.00	30,000,000.00+	54.55%+	92,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000004 Evac of Refuse/Waste frm d collection outlets & its Mgt @ Umuahia			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	102,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000005 Evac of Refuse/Waste from d collection outlets & its Mgt @ Aba South		21,000,000.00	70,000,000.00	38,500,000.00	17,500,000.00+	45.45%+	102,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000006 Evac of Refuse/Waste frm d collection outlets & its Mgt @ Ohafia		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	72.73%+	20,500,000.00	21,525,000.00	22,601,243.70
35016001/23040104/09000007 Evac of Refuse/Waste frm d collection outlets & its Mgt @ Isuikwto			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	22,601,243.70
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies	556,050,000.00	584,480,000.00	5,000,000.00	302,750,000.00	281,730,000.00-	93.06%-	5,125,000.00	5,381,250.00	5,650,304.10
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment	17,165,000.00	1,500,000.00	10,000,000.00	5,500,000.00	4,000,000.00+	72.73%+	10,250,000.00	10,762,500.00	11,300,621.85
35016001/23040102/09000012 Fumigations of Dumpsites in Aba and Umuahia							18,000,000.00		
35016001/23040102/09000013 Ohafia Zone Waste Mgt dump Site							12,000,000.00		
35016001/23040104/09000012 Establishment of Refuse dump Site and Land Fill at Aba & Um	340,850,000.00	423,400,000.00		300,000,000.00	123,400,000.00-	41.13%-	425,000,000.00	441,000,000.00	463,050,000.00
Sub total	1,066,250,927.80	1,088,380,000.00	300,000,000.00	765,000,000.00	323,380,000.00-	42.27%-	814,000,000.00	828,450,000.00	869,872,448.55
39001001 - Ministry of Sports									
39001001/23030112/06000001 Acquisition of Sports Equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
39001001/23020101/08000001 Construction of Standard Stadium @ the State Capital Umuahia	10,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23020112/08000003 Upgrading & Installation of Flood Light @ Enyimba Stadium		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-			
39001001/23050101/08000006 International Competitions CAF CAP AAF etc.	3,500,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-			
39001001/23050101/08000008 National Sports Festival		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	81.82%-			
39001001/23030111/08000016 Regrassing of Pitch/Drainage at Enyimba Stadium			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23050101/08000019 Physically Challenged Sports Competitions			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
39001001/23020108/08000020 Purchase of 2no. Coaster Bus for Abia Angels& YSFON			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+			
39001001/23020118/08000021 Construction of Abia Warrior Player Building Camp			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
39001001/23050101/13100006 National Youth Games	12,000,000.00	7,000,000.00	10,000,000.00	5,500,000.00	1,500,000.00-	27.27%-			
Sub total	25,500,000.00	62,000,000.00	140,000,000.00	77,000,000.00	15,000,000.00+	19.48%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION – CONT'D.

	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Variance 2020	Budget 2021	Proposed Budget2022	Proposed Budget2023
	₦	₦	₦	₦		%	₦	₦	₦
51001001 - Ministry of Local Gov't & Chieftancy Affairs									
51001001/23030125/13000004 Install of Solar Power Security Lighting Sys @ JAAC Secretariat			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
51001001/23020127/13000008 Dev. of Mgt Information Sys Data Bank for the LGA's & Communities			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+	35,000,000.00	36,750,000.00	38,587,500.00
51001001/23010112/13000011 Purchase of Office Furniture & Fittings			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,717,500.00
51001001/23050101/13000016 Documentary on Autonomous Community		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	9.09%-	2,000,000.00	2,100,000.00	2,205,000.00
51001001/23010119/14000001 Purchase of power Generating set							5,000,000.00	5,250,000.00	5,512,500.00
Sub total		3,000,000.00	50,000,000.00	27,500,000.00	24,500,000.00+	89.09%+	55,000,000.00	57,750,000.00	60,637,500.00
70001001 - Ministry of Special Duties Vulnerable									
70001001/23010122/04000001 Procurement of Personal Protective Equipment				12,500,000.00	12,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
70001001/23020119/13000003 Construction of Recreation Centre for Vulnerable Person in A				60,000,000.00	60,000,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,615,000.00
70001001/23010112/13000005 Purchase of Office Furniture and Fitting				3,000,000.00	3,000,000.00+	100.00%+			
70001001/23020119/13000006 Construction of Bridges and Culverts at Nkpa & Amorji							6,000,000.00	6,300,000.00	6,615,000.00
70001001/23050101/13000007 Monitoring and Evaluation of Projects across 17LGAs							3,000,000.00	3,150,000.00	3,307,500.00
Sub total				75,500,000.00	75,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00

PART TWO

DETAILED SCHEDULES OF CAPITAL EXPENDITURE

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECTS

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
CAPITAL EXPENDITURE BY PROGRAMME									
01 Economic Empowerment Through Agriculture	1,428,369,875.00	5,000,000.00	856,000,000.00	1,791,075,346.00	1,786,075,346.00+	0.28%+	1,648,532,000.00	1,730,958,600.00	1,817,506,444.95
02 Societal Re-Orientations	247,990,000.00	183,780,000.00	375,400,000.00	369,970,000.00	186,190,000.00+	49.67%+	702,100,000.00	737,205,000.00	774,065,193.30
03 Poverty Alleviation	1,949,606,181.59	1,105,789,433.40	880,000,000.00	1,549,098,110.00	443,308,676.60+	71.38%+	473,000,000.00	496,650,000.00	521,482,500.00
04 Improvement to Human Health	251,200,000.00	788,926,662.12	6,898,000,000.00	6,017,056,000.00	5,228,129,337.88+	13.11%+	5,557,650,032.00	5,835,532,533.60	6,127,308,947.55
05 Enhancing Quality of Education	683,250,000.00	519,700,000.00	7,929,500,000.00	9,061,307,715.00	8,541,607,715.00+	5.74%+	7,104,288,270.00	7,459,502,683.50	7,832,477,507.40
06 Housing and Urban Development	372,531,664.76	418,576,251.50	5,288,000,000.00	2,514,540,149.00	2,095,963,897.50+	16.65%+	5,817,752,171.00	6,108,640,802.25	6,414,072,689.85
07 Gender	675,000,000.00		50,000,000.00	247,500,000.00	247,500,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
08 Youth	146,016,801.52	134,000,000.00	250,000,000.00	142,000,000.00	8,000,000.00+	94.37%+	377,962,734.00	396,860,870.70	416,703,879.90
09 Environmental Improvement	13,531,782,207.80	13,069,526,401.70	3,802,000,000.00	2,651,100,000.00	10,418,426,401.70-	492.99%+	5,714,227,373.00	5,972,218,741.65	6,270,829,563.60
10 Water Resources and Rural Development	90,000,000.00	52,625,000.00	2,950,000,000.00	1,766,280,000.00	1,713,655,000.00+	2.98%+	3,048,422,870.00	3,200,844,013.50	3,360,886,085.55
11 Information Communication and Technology	3,400,000.00	29,444,000.00	261,000,000.00	151,969,000.00	122,525,000.00+	19.38%+	258,225,000.00	271,136,250.00	284,693,047.80
12 Private Sector Growth and Development	115,500,000.00	80,800,000.00	1,805,600,000.00	1,213,080,000.00	1,132,280,000.00+	6.66%+	1,866,549,999.00	1,938,877,498.95	2,035,821,291.00
13 Reform of Government and Governance	5,688,729,040.95	7,267,668,789.11	18,915,900,000.00	10,888,587,292.00	3,620,918,502.89+	66.75%+	17,743,641,545.00	18,679,543,622.25	19,613,520,372.60
14 Power	920,500,000.00	612,185,000.00	1,730,000,000.00	2,154,612,845.00	1,542,427,845.00+	28.41%+	2,212,055,673.00	2,322,658,456.65	2,438,791,304.25
17 Road	20,501,349,469.14	11,145,925,073.11	18,085,000,000.00	18,610,890,299.00	7,464,965,225.89+	59.89%+	16,581,832,333.00	17,410,923,949.65	18,281,470,138.05
19 Sea Ports		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	72.68%+			
21 Oil and Gas Infrastructure			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
Total Program Expenditure	46,605,225,240.76	35,533,863,436.74	70,381,400,000.00	59,296,816,756.00	23,762,953,319.26+	59.93%+	69,191,240,000.00	72,650,803,022.70	76,283,341,465.80

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECTS

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Note 1 - Economic Empowerment Through Agriculture									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA		3,000,000.00	100,000,000.00	100,000,000.00	97,000,000.00+	3.00%+	100,000,000.00	105,000,000.00	110,250,000.00
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i							20,000,000.00	21,000,000.00	22,050,000.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods							5,000,000.00	5,250,000.00	5,512,500.00
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	2,030,000.00								
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)							5,000,000.00	5,250,000.00	5,512,500.00
15001001/23050105/01000003 Raising of 2M genetically Improved Tenera specie Oil Palm Seed	6,000,000.00		50,000,000.00	104,220,000.00	104,220,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service							8,000,000.00	8,400,000.00	8,820,000.00
15001001/23010127/01000007 Procurement of 2 No Agric Tractors			40,000,000.00	5,000,000.00	5,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
15001001/23050105/01000009 S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedling			10,000,000.00	53,000,000.00	53,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
15001001/23050103/01000010 Farmers Census Analysis & Production			8,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
15001001/23040101/01000014 Raising of 40 000 Indigenous Fruit Trees				3,000,000.00	3,000,000.00+				
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation							8,000,000.00	8,400,000.00	8,820,000.00
15001001/23030112/01000020 Renovation and Stocking Three Concrete Fish Pond			2,500,000.00	1,375,000.00	1,375,000.00+		1,357,000.00	1,424,850.00	1,496,082.00
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings				50,000,000.00	50,000,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
15001001/23050105/01000022 Procurement of Fertilizer for the State			24,000,000.00	46,000,000.00	46,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
15001001/23030112/01000026 Renovation of Agric Department				50,000,000.00	50,000,000.00+		16,000,000.00	16,800,000.00	17,640,000.00
15001001/23010127/01000030 Procurement of Engineering Workshop Equipment & Tools			5,000,000.00	2,750,000.00	2,750,000.00+		2,887,500.00	2,887,500.00	3,031,865.55
15001001/23050105/01000031 Raising of 10 000 Budded Citrus			500,000.00	6,275,000.00	6,275,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050105/01000033 Community Based Rice Prod Project/Establish of Rice Milling Mach	45,000,000.00		26,000,000.00	150,000,000.00	150,000,000.00+		727,000,000.00	763,350,000.00	801,517,500.00
15001001/23050105/01000037 Pig Breed Improvement and Production at Okoko Item			3,000,000.00	5,650,000.00	5,650,000.00+		5,650,000.00	5,932,500.00	6,229,121.85
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment							1,500,000.00	1,575,000.00	1,653,743.70
15001001/23010127/01000052 Purchase of Agric Equipment (Chemicals and Fumigants)			4,000,000.00	31,200,000.00	31,200,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
15001001/23020113/01000063 Stocking of Snailary Farm Okoko Item and Min Headquarter Umuahia			500,000.00	1,275,000.00	1,275,000.00+		1,275,000.00	1,338,750.00	1,405,682.25
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			5,000,000.00	10,000,000.00	10,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050101/01000069 Avian Influenza Control Check Point			5,000,000.00	22,000,000.00	22,000,000.00+		19,000,000.00	19,950,000.00	20,947,500.00
15001001/23020113/01000075 Poultry Cluster in the Three Senatorial Zone			70,000,000.00	229,500,000.00	229,500,000.00+		45,000,000.00	47,250,000.00	49,612,500.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			10,000,000.00	13,000,000.00	13,000,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
15001001/23050101/01000079 Emergency Response Deposit Fund against Outbreak of Disease			3,000,000.00	16,650,000.00	16,650,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Chicken			5,000,000.00	12,750,000.00	12,750,000.00+		9,000,000.00	9,450,000.00	9,922,500.00
15001001/23020113/01000083 Constr of Cattle Control Post Lokpanta			5,000,000.00	2,650,000.00	2,650,000.00+		2,650,000.00	2,782,500.00	2,921,621.85
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			5,000,000.00	6,750,000.00	6,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
15001001/23050101/01000086 Revolving Agro - input Intervention Loan to Rural Farmers			40,000,000.00	60,000,000.00	60,000,000.00+				
15001001/23050101/01000088 Cassava stem and root multiplication				3,000,000.00	3,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
15001001/23010127/01000089 Procurement of tractor Lowbed and D6 Dozer			50,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
15001001/23020114/01000090 Grading of farm Roads at Ulonna North and South				5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
15001001/23010127/01000091 Establishment of Fish processing plant				5,000,000.00	5,000,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
15001001/23050101/01000092 Establishment of Abia farm Market				10,000,000.00	10,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			10,000,000.00	13,000,000.00	13,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Dev.							25,000,000.00	26,250,000.00	27,562,500.00
15001001/23050101/01000097 Abia Community Based Oil Palm Project	1,375,339,875.00			20,000,000.00	20,000,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			10,000,000.00	5,000,000.00	5,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
15001001/23001001/01000099 National Egg Production Programme				50,000,000.00	50,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
15001001/23001001/01001101 Production of Policy Document and Agric Journal							1,000,000.00	1,050,000.00	1,102,500.00
15001001/23050101/01001102 Installation of Abia Green House in Aba South			7,000,000.00	18,850,000.00	18,850,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwa East			20,000,000.00	26,000,000.00	26,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
15001001/23020113/01000105 Processing and Utilization of Indigenous Food crops			1,000,000.00	550,000.00	550,000.00+		550,000.00	577,500.00	606,365.55
15001001/23050103/01000106 Monitoring and Evaluation			500,000.00	275,000.00	275,000.00+		300,000.00	315,000.00	330,743.70
15001001/23020113/01000107 Establishment of livestock Poultry cluster in Ukwa west LGA			20,000,000.00	6,000,000.00	6,000,000.00+				
15001001/23020113/01000108 Special Intervention Projects		2,000,000.00	250,000,000.00	50,000,000.00	48,000,000.00+	4.00%+	80,000,000.00	84,000,000.00	88,200,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
15001001/23020113/01000109			20,000,000.00	6,000,000.00	6,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
15001001/23020113/01000110			20,000,000.00	5,000,000.00	5,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
15001001/23050105/01000111				300,000,000.00	300,000,000.00+		135,000,000.00	141,750,000.00	148,837,500.00
15001001/23050101/01000112				40,000,000.00	40,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
15001001/23020113/01000113							5,000,000.00	5,250,000.00	5,512,500.00
15001001/23020113/01000114							20,000,000.00	21,000,000.00	22,050,000.00
15001001/23050101/01000115							90,000,000.00	94,500,000.00	99,225,000.00
15001001/23050101/01000116							13,000,000.00	13,650,000.00	14,332,500.00
15001001/23020113/01001117							20,000,000.00	21,000,000.00	22,050,000.00
15001001/23010127/01001118							20,000,000.00	21,000,000.00	22,050,000.00
15102001/23020113/01000002			3,000,000.00	1,650,000.00	1,650,000.00+				
15102001/23050101/01000003			3,000,000.00	1,650,000.00	1,650,000.00+				
15102001/23010127/01000002				212,555,346.00	212,555,346.00+				
15102001/23010105/01000007			15,000,000.00	8,250,000.00	8,250,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
15102001/23050101/13000011							1,500,000.00	1,575,000.00	1,653,743.70
15102001/23050101/13000012							500,000.00	525,000.00	551,243.70
15102001/23050101/13000013							500,000.00	525,000.00	551,243.70
15102001/23050101/13000014							8,000,000.00	8,400,000.00	8,820,000.00
15102001/23050101/13000015							5,500,000.00	5,775,000.00	6,063,743.70
15102001/23050101/13000016							500,000.00	525,000.00	551,243.70
20001001/23010113/11000002			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
54001001/23020113/01000001							20,000,000.00	21,000,000.00	22,050,000.00
Total	1,428,369,875.00	5,000,000.00	856,000,000.00	1,791,075,346.00	1,786,075,346.00+	0.28%+	1,648,532,000.00	1,730,958,600.00	1,817,506,444.95
Note 2 - Societal Reorientation									
23001001/23020118/02000001		5,000,000.00	30,000,000.00	5,000,000.00		+	5,000,000.00	5,250,000.00	5,512,500.00
23001001/23010129/02000002			5,000,000.00				2,000,000.00	2,100,000.00	2,205,000.00
23001001/23010129/02000003			2,000,000.00				2,000,000.00	2,100,000.00	2,205,000.00
23001001/23020107/02000004	6,500,000.00		1,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
23001001/23050103/02000005	12,000,000.00	46,500,000.00	15,000,000.00	58,000,000.00	11,500,000.00+	80.17%+	200,000,000.00	210,000,000.00	220,500,000.00
23001001/23010129/02000006							5,000,000.00	5,250,000.00	5,512,500.00
23001001/23020118/02000007							500,000.00	525,000.00	551,243.70
23001001/23010129/02000009							50,000,000.00	52,500,000.00	55,125,000.00
23001001/23010101/02000010	5,500,000.00						5,000,000.00	5,250,000.00	5,512,500.00
23001001/23010129/02000011	4,000,000.00						1,000,000.00	1,050,000.00	1,102,500.00
23001001/23020102/02000012							5,000,000.00	5,250,000.00	5,512,500.00
23001001/23050101/02000013	43,020,000.00	56,850,000.00	17,000,000.00	62,000,000.00	5,150,000.00+	91.69%+	80,000,000.00	84,000,000.00	88,200,000.00
23001001/23050101/02000014	154,970,000.00	74,430,000.00	30,000,000.00	93,000,000.00	18,570,000.00+	80.03%+	50,000,000.00	52,500,000.00	55,125,000.00
23001001/23050101/02000015							50,000,000.00	52,500,000.00	55,125,000.00
23055001/23020105/02000001			2,000,000.00	1,100,000.00	1,100,000.00+		1,100,000.00	1,155,000.00	1,212,743.70
23055001/23020101/02000002			5,000,000.00	2,750,000.00	2,750,000.00+		2,750,000.00	2,887,500.00	3,031,865.55
23055001/23010114/02000003			10,000,000.00	5,500,000.00	5,500,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
23055001/23010119/02000004			5,000,000.00	2,750,000.00	2,750,000.00+		2,750,000.00	2,887,500.00	3,031,865.55
36052001/23020101/02000001			2,000,000.00	1,100,000.00	1,100,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
36052001/23050101/02000002			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
36052001/23050101/02000003			26,000,000.00	14,300,000.00	14,300,000.00+		17,000,000.00	17,850,000.00	18,742,500.00
36052001/23050101/02000004			17,000,000.00	9,350,000.00	9,350,000.00+		14,000,000.00	14,700,000.00	15,435,000.00
36052001/23050101/02000005			8,400,000.00	4,620,000.00	4,620,000.00+		14,000,000.00	14,700,000.00	15,435,000.00
29001001/23030121/02000005			5,000,000.00	2,750,000.00	2,750,000.00+				
29001002/23010123/02000001			4,000,000.00	2,200,000.00	2,200,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
29001002/23030121/02000002			5,000,000.00	2,750,000.00	2,750,000.00+		2,000,000.00	2,100,000.00	2,205,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd.

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
29001002/23020110/02000003 Establishment of Fire Service Station at Ohafia			30,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
29001002/23010115/02000006 Purchase of Photocopying Machine			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public place				2,000,000.00	2,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
36001001/23030124/02000006 Abia State Tourism Board							1,000,000.00	1,050,000.00	1,102,500.00
36004001/23010129/02000001 Purchase of Modern Band			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
36004001/23050104/02000004 State Cultural Festivals		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	18.18%+	10,000,000.00	10,500,000.00	11,025,000.00
14001001/23020118/02000001 Construction/Provision of State Social/Children Home	20,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
17008001/23020101/02000001 Construction of ABA Division Zonal Offices			40,000,000.00	22,000,000.00	22,000,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board			15,000,000.00	8,250,000.00	8,250,000.00+		10,500,000.00	11,025,000.00	11,576,243.70
17008001/23010105/02000004 Purchase of Motor Vehicles			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
17008001/23010112/02000006 Purchase of Office Furniture & Fittings	2,000,000.00		4,000,000.00	2,200,000.00	2,200,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17008001/23010113/02000007 Purchase of Computers/ Accessories			3,000,000.00	1,650,000.00	1,650,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
17008001/23010115/02000009 Purchase Of Photocopy Machines			2,000,000.00	1,100,000.00	1,100,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
17008001/23010119/02000011 Purchase of Power Generating Sets			3,000,000.00	1,650,000.00	1,650,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			20,000,000.00	11,000,000.00	11,000,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
17008001/23020111/02000015 Construction/Provision of Libraries (Zonal Offices)			30,000,000.00	16,500,000.00	16,500,000.00+				
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries							35,000,000.00	36,750,000.00	38,587,500.00
17008001/23030110/02000017 Digitalization/Networking			8,000,000.00	4,400,000.00	4,400,000.00+		4,500,000.00	4,725,000.00	4,961,243.70
Total	247,990,000.00	183,780,000.00	375,400,000.00	369,970,000.00	186,190,000.00+	49.67%+	702,100,000.00	737,205,000.00	774,065,193.30
Note 3 - Poverty Alleviation									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			20,000,000.00	12,000,000.00	12,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020105/03000001 Construction/Provision of Water Facilities	111,200,000.00	13,500,000.00	100,000,000.00	50,000,000.00	36,500,000.00+	27.00%+			
11101001/23020107/03000002 Rehabilitation of Ogwe Golden Chicken Farm in Ukwa West LGA	164,225,000.00		100,000,000.00	50,000,000.00	50,000,000.00+				
11101001/23020106/03000003 Construction/Provision of Hospitals/Health Centres	177,434,000.00	150,100,000.00			150,100,000.00-				
11101001/23020118/03000004 Construction/Provision of Skill Acquisition Center	415,100,000.00	30,000,000.00	20,000,000.00	100,000,000.00	70,000,000.00+	30.00%+			
11101001/23020118/03000005 Intervention on Construction/Provision of Environmental Main	933,400,000.00	898,189,433.40		700,000,000.00	198,189,433.40-	128.31%+			
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	148,247,181.59		10,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
11101001/23050104/03000008 Donations to Charity Homes in the State both financial & Mat		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	25.00%+			
15026001/23010104/03000001 Purchase of Motor Cycles and Tricycle (KEKE NAPEP type)							3,000,000.00	3,150,000.00	3,307,500.00
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
38005001/23050101/03000001 Government Counterpart Contribution			250,000,000.00	250,000,000.00	250,000,000.00+				
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project		500,000.00		44,000,000.00	43,500,000.00+	1.14%+	20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empowerment of loss of Income			10,000,000.00	15,898,110.00	15,898,110.00+		10,000,000.00	10,500,000.00	11,025,000.00
54001001/23030104/03000014 Repair of Head pumps (50 in Nos)		8,500,000.00	10,000,000.00	8,500,000.00		100.00%+	10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)			290,000,000.00	174,500,000.00	174,500,000.00+		227,000,000.00	238,350,000.00	250,267,500.00
54001001/23050101/03000019 Research and Development			5,000,000.00	6,750,000.00	6,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
54001001/23050101/03000021 Establishment of Ministerial Website				1,500,000.00	1,500,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
54001001/23050101/03000022 Rehabilitation of Community Development Training Centre			8,000,000.00	4,400,000.00	4,400,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
54001001/23050101/03000023 Community Engagement Capacity Building and Information Gath				55,000,000.00	55,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000024 Community Policing Programme			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
54001001/23050101/03000025 Engagement of Town Union Executives/Opinion Leaders in the St			2,000,000.00	17,300,000.00	17,300,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
54001001/23050103/03000027 Abia State Cash Transfer Programme							10,000,000.00	10,500,000.00	11,025,000.00
54001001/23050101/03000028 Provision of Skill Acquisition @ Alaukwu Umuobiakwam in Obing							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/03000029 Provision of Skill Acquisition @ Elu Ohazu Igwebuikwe Asaeme in							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/03000002 Construction of Skill Acquisition Centre @ Obohia in Ukwa East							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/03000032 Construction of Skill Acquisition Centre @ Apu-Na-Ekpu in Is							20,000,000.00	21,000,000.00	22,050,000.00
Total	1,949,606,181.59	1,105,789,433.40	880,000,000.00	1,549,098,110.00	443,308,676.60+	71.38%+	473,000,000.00	496,650,000.00	521,482,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Note 4 - Improvement to Human Health									
11001001/23010122/04000003 Purchase of Health/Medical Equipment for Govt House Clinic		255,200,000.00	40,000,000.00	119,150,000.00	136,050,000.00-	214.18%+	41,000,000.00	43,050,000.00	45,202,500.00
11033001/23050103/04000004 Monitoring and Evaluation			20,000,000.00	5,000,000.00	5,000,000.00+				
11033001/23030105/04000005 Abia State Aids Control Programme	3,300,000.00		140,000,000.00	83,000,000.00	83,000,000.00+				
73001001/23010122/04000001 Purchase of COVID 19 Rapid Response Uniform for 700 Personnel				17,500,000.00	17,500,000.00+		24,500,000.00	25,725,000.00	27,011,243.70
73001001/23050101/04000002 Technical Training for 700 COVID 19 Response Newly Employed P				25,000,000.00	25,000,000.00+		22,600,000.00	23,730,000.00	24,916,500.00
11101001/23010127/04000001 Purchase and Distribution of Food items to indigents Citizen				60,000,000.00	60,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE				20,000,000.00	20,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
11101001/23010122/04000003 Purchase of Drugs and Disinfectants				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020102/04000005 Construction of 1No Nurses Quarters building at Owaza Cottage							3,303,960.00	3,469,158.00	3,642,615.90
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwu							5,550,833.00	5,828,374.65	6,119,790.60
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A							2,303,668.00	2,418,851.40	2,539,784.10
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako							2,489,230.00	2,613,691.50	2,744,368.20
11101001/23020106/04000009 Construction of staff quarters at Obekie Health Centre in Uk							2,108,876.00	2,214,319.80	2,325,029.70
11101001/23020106/04000010 Construction of health centre at Umunne Auto Community Isiala							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020106/04000011 Fencing of Okohia Primary Health Centre Ipu South Auto. Comm.							2,123,465.00	2,229,638.25	2,341,116.75
11101002/23010122/04000001 Support to 2000 Abia Tailors to Produce Face Mask and Other		35,000,000.00		70,000,000.00	35,000,000.00+	50.00%+	40,000,000.00	42,000,000.00	44,100,000.00
11101002/23010122/04000002 Support for Manufacturing of Alcohol-based Hand Sanitizers				30,000,000.00	30,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic				100,000,000.00	100,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010122/04000002 Purchase of [1in no) Hummer Ambulance Bus			15,000,000.00	8,250,000.00	8,250,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
25005003/23010122/04000001 Purchase of Ultra Sound Machines for Civil Service Clinic			2,000,000.00	5,100,000.00	5,100,000.00+		6,100,000.00	6,405,000.00	6,725,243.70
25005003/23010122/04000002 Purchase of X-ray Machine for Civil Service Clinic			1,000,000.00	2,050,000.00	2,050,000.00+		2,100,000.00	2,205,000.00	2,315,243.70
47001001/23010122/04000001 Purchase of Chemical for Fumigation				300,000.00	300,000.00+				
53001001/23020106/04000001 Rehabilitation of Administrative block and perimeter fence M	2,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
53001001/23020106/04000004 Renovation of Government Hospital in the State		28,466,662.12	100,000,000.00	55,000,000.00	26,533,337.88+	51.76%+	100,000,000.00	105,000,000.00	110,250,000.00
71001001/23020106/04000001 Procurement of Personal Protective Equipment				7,000,000.00	7,000,000.00+		7,000,000.00	7,350,000.00	7,717,500.00
71001001/23020106/04000002 Establishment of Quality laboratory				6,000,000.00	6,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
71001001/23020106/04000003 Procurement/Installation of Quality Control tools				7,000,000.00	7,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries				60,000,000.00	60,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
26051001/23010122/13000029 Purchase of Digital Thermometers and Hand Sanitizers							5,000,000.00	5,250,000.00	5,512,500.00
26052001/23010122/04000001 Purchase of Hand Sanitizers				365,000.00	365,000.00+				
26052001/23010122/04000002 Purchase of Buckets with tap				216,000.00	216,000.00+				
26051002/23010122/04000001 Purchase of Digital Thermometers Hand-Sanitizers and PPEs							3,000,000.00	3,150,000.00	3,307,500.00
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals			70,000,000.00	38,500,000.00	38,500,000.00+				
21001001/23020106/04000003 Constr. of Class Room Blocks at School of Midwifery & Nursing			100,000,000.00	55,000,000.00	55,000,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
21001001/23050101/04000004 Immunization Programme Exercise	40,500,000.00	18,030,000.00	100,000,000.00	100,000,000.00	81,970,000.00+	18.03%+	65,000,000.00	68,250,000.00	71,662,500.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and spray)	91,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
21001001/23010102/04000006 Procurement of Equipment			50,000,000.00	27,500,000.00	27,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+				
21001001/23020106/04000008 Onchocerciasis Control			30,000,000.00	30,000,000.00	30,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21001001/23030121/04000011 Abia State University Teaching Hosp. (Contr. of theatre)	2,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+				
21001001/23020106/04000012 Abia State College of Health Technology ABA			10,000,000.00	5,500,000.00	5,500,000.00+				
21001001/23010129/04000015 Comprehensive Health Care/Primary Laboratory Okpulungwa			10,000,000.00	5,500,000.00	5,500,000.00+				
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)			100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
21001001/23030105/04000017 Rehabilitation of General Hospital Nkwo-agu-Isiochi			100,000,000.00	55,000,000.00	55,000,000.00+				
21001001/23010102/04000018 Development of Cancer Awareness Centre		16,000,000.00	20,000,000.00	11,000,000.00	5,000,000.00-	145.45%+	20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21001001/23010122/04000020	16,900,000.00	30,000,000.00	20,000,000.00	11,000,000.00	19,000,000.00-	272.73%+	22,000,000.00	23,100,000.00	24,255,000.00
21001001/23050101/04000021			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020106/04000022			30,000,000.00	70,000,000.00	70,000,000.00+				
21001001/23010106/04000023			100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
21001001/23030105/04000025			50,000,000.00	27,500,000.00	27,500,000.00+				
21001001/23020106/04000026			50,000,000.00	27,500,000.00	27,500,000.00+				
21001001/23020106/04000028			10,000,000.00						
21001001/23020106/04000029			20,000,000.00	11,000,000.00	11,000,000.00+				
21001001/23020106/04000030			10,000,000.00	5,500,000.00	5,500,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
21001001/23010105/04000031			30,000,000.00	16,500,000.00	16,500,000.00+		16,000,000.00	16,800,000.00	17,640,000.00
21001001/23020104/04000032			1,000,000.00	550,000.00	550,000.00+				
21001001/23030105/04000033			30,000,000.00	16,500,000.00	16,500,000.00+				
21001001/23020106/04000034			30,000,000.00	16,500,000.00	16,500,000.00+				
21001001/23010122/04000035	54,500,000.00	11,150,000.00	100,000,000.00	55,000,000.00	43,850,000.00+	20.27%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23020106/04000036			30,000,000.00	16,500,000.00	16,500,000.00+				
21001001/23020106/04000039			50,000,000.00	27,500,000.00	27,500,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
21001001/23020106/04000040			30,000,000.00	16,500,000.00	16,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020104/04000041			20,000,000.00	11,000,000.00	11,000,000.00+				
21001001/23020106/04000042			20,000,000.00	11,000,000.00	11,000,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
21001001/23020106/04000043		39,785,000.00	20,000,000.00	30,000,000.00	9,785,000.00-	132.62%+	30,000,000.00	31,500,000.00	33,075,000.00
21001001/2320106/04000044			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020106/04000045			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23030105/04000105			30,000,000.00	16,500,000.00	16,500,000.00+				
21001001/23020106/04000047			60,000,000.00	33,000,000.00	33,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
21001001/23030105/04000048			30,000,000.00	16,500,000.00	16,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020118/04000049			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23020104/04000050			10,000,000.00	5,500,000.00	5,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
21001001/23020107/04000051			20,000,000.00	11,000,000.00	11,000,000.00+				
21001001/23050101/04000052			100,000,000.00	55,000,000.00	55,000,000.00+				
21001001/23050101/04000053	18,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21001001/23010122/04000054			20,000,000.00	11,000,000.00	11,000,000.00+				
21001001/23010122/04000055		40,000,000.00	200,000,000.00	110,000,000.00	70,000,000.00+	36.36%+			
21001001/23050101/04000056			200,000,000.00	110,000,000.00	110,000,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
21001001/23050101/04000057		36,000,000.00	524,000,000.00	288,200,000.00	252,200,000.00+	12.49%+			
21001001/23050101/04000058			115,000,000.00	63,250,000.00	63,250,000.00+				
21001001/23050101/04000059			60,000,000.00	33,000,000.00	33,000,000.00+		33,000,000.00	34,650,000.00	36,382,500.00
21001001/23050101/04000060			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
21001001/23010122/04000061				200,000,000.00	200,000,000.00+				
21001001/23010122/04000062				50,000,000.00	50,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21001001/23010122/04000063				200,000,000.00	200,000,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
21001001/23010122/04000064				100,000,000.00	100,000,000.00+				
21001001/23050101/04000065				5,000,000.00	5,000,000.00+				
21001001/23010122/04000066				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21001001/23010122/04000067				3,000,000.00	3,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21001001/23010122/04000068		35,000,000.00		36,000,000.00	1,000,000.00+	97.22%+	36,000,000.00	37,800,000.00	39,690,000.00
21001001/23050101/04000069		64,500,000.00		100,000,000.00	35,500,000.00+	64.50%+	100,000,000.00	105,000,000.00	110,250,000.00
21001001/23010105/04000070				8,500,000.00	8,500,000.00+		8,500,000.00	8,925,000.00	9,371,243.70
21001001/23010122/04000071				2,000,000.00	2,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
21001001/23010122/04000072		25,470,000.00		35,900,000.00	10,430,000.00+	70.95%+	35,900,000.00	37,695,000.00	39,579,743.70
21001001/23010122/04000073				25,000,000.00	25,000,000.00+		25,000,000.00	26,250,000.00	27,562,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21001001/23010122/04000074 Establishment/equipment of Health Data Bank in the Ministry'							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23030105/04000076 Renovation of Ndielu Ugwueke Health Centre in Bende L.G.A							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020102/04000077 Construction of Staff Quarters @ Umuagu Health Centre in Isu							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23030105/04000079 Renovation & Equipping of Mgbelu Umunnekwe Health Centre @ Isi							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000081 Fencing/Equipment of Amune Health Centre@ Arua Square Amune							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000082 Construction/Equipping of Health Centre @ Koli Imenyi in Ben							20,000,000.00	21,000,000.00	22,050,000.00
21001001/23020106/04000083 Equipment of Health Centre @ Nkwoegwu in Umuahia North							20,000,000.00	21,000,000.00	22,050,000.00
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov. Prem Contr			500,000,000.00	275,000,000.00	275,000,000.00+		440,000,000.00	462,000,000.00	485,100,000.00
21002001/23010112/04000004 Purch of Health Serv for Vulnerable Population (Equity Fund Cont		15,000,000.00	400,000,000.00	220,000,000.00	205,000,000.00+	6.82%+	400,000,000.00	420,000,000.00	441,000,000.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			100,000,000.00	55,000,000.00	55,000,000.00+		99,000,000.00	103,950,000.00	109,147,500.00
21002001/23010115/04000008 Purchase Digital Photocopy Machines							1,000,000.00	1,050,000.00	1,102,500.00
21002001/23030121/04000009 Rehabilitation of Office Building							60,000,000.00	63,000,000.00	66,150,000.00
21003001/23010122/04000001 Purch. & Distribution of essential drugs injection materials etc.			20,000,000.00	11,000,000.00	11,000,000.00+		13,000,000.00	13,650,000.00	14,332,500.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services	8,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000003 Routine Integrated Mgt of Childhood Illness		3,800,000.00	20,000,000.00	11,000,000.00	7,200,000.00+	34.55%+	5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000004 Developmental Implementation of Sustainability plan for Inte			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21003001/23010122/04000005 Dev. and roll out of Young People Health Service Strategy Plan			5,000,000.00	2,750,000.00	2,750,000.00+		3,795,000.00	3,984,750.00	4,183,984.35
21003001/23010122/04000006 Maternal Newborn under-five & young people Health Intervention		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	27.27%+	15,180,000.00	15,939,000.00	16,735,941.60
21003001/23010122/04000007 Essential PHC Equipment KIT and Supplies (To Strengthen capacity			20,000,000.00	11,000,000.00	11,000,000.00+		15,180,000.00	15,939,000.00	16,735,941.60
21003001/23010112/04000008 Essential MNCH drugs and consumables (SPHCDA in 17 LGAs)			30,000,000.00	16,500,000.00	16,500,000.00+		16,500,000.00	17,325,000.00	18,191,243.70
21003001/23020106/04000009 Community Awareness and Ownership and Participation(SPHCDA)			5,000,000.00	2,750,000.00	2,750,000.00+		3,795,000.00	3,984,750.00	4,183,984.35
21003001/23050103/04000010 Monitoring and Supervision Programme (in the 17 LGAs)			5,000,000.00	2,750,000.00	2,750,000.00+		3,795,000.00	3,984,750.00	4,183,984.35
21003001/23050101/04000011 Development of Plan Report Document(Program & Implementation			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21003001/23050101/04000012 Operation Research Collaboration Participation intervention			5,000,000.00	2,750,000.00	2,750,000.00+		3,795,000.00	3,984,750.00	4,183,984.35
21003001/23010122/04000013 Human Resources for Health delivery in the State Minimum PHC	7,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		3,794,000.00	3,983,700.00	4,182,885.00
21003001/23050101/04000014 Acquisition of Capital Assets in 17 LGAs			5,000,000.00	2,750,000.00	2,750,000.00+		3,795,000.00	3,984,750.00	4,183,984.35
21003001/23030105/04000015 Reproductive Health Cancer Screening and Prevention			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21003001/23030105/04000016 Routine School health Service							10,000,000.00	10,500,000.00	11,025,000.00
21003001/23030105/04000017 Renov. of Primary Health Centre in Asa Umuakwu Ward in Ugunna			20,000,000.00	11,000,000.00	11,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21003001/23020106/04000019 Construction of Health Centre at Umunachi in Isiala-Ngwa LGA				11,000,000.00	11,000,000.00+		10,180,000.00	10,689,000.00	11,223,441.60
21003001/23010122/04000020 Purchase of Hospital Equipment at 52 Faulks Road Aba North							11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000021 Completion of the Health Centre Project at Agbalu Ozu Oboro			20,000,000.00	11,000,000.00	11,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21003001/23050103/04000022 Family Planning Coordination Advocacy and Service Delivery			265,000,000.00	145,750,000.00	145,750,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
21003001/23020106/04000023 Completion of HEALTH centre Amachayi Ikwanuo			11,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000024 Fencing and equipping of Community Hospital Obuohia Ikwanuo			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000025 Construction of Health Centre @Umuogele in Isiala-Ngwa North			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000026 Construction of Primary health Centre Osusu Amaukwa			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000027 Construction of Primary health Centre Osusu Umuelendu Ugwuna			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000028 Provision of Health Centre @v Elu Ohazu Igwbuike Asa Eme Ab			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000029 Provision of Health Centre @ Ikeala Mbutu Isiala South LGA			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000030 Renovation of Primary Health centre at Asa Amaise (Asa Umua			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000031 Renovation of Health Centre and Staff Quarters at Aghara Ih			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000032 Completion of Health centre At Agbaelu Ozu Oboro Ikwanuo LG			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23020106/04000033 Equipping of Health centre at Osusu Aba North			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21003001/23010122/04000032 Procurement of PPE				20,000,000.00	20,000,000.00+		31,400,000.00	32,970,000.00	34,618,500.00
21003001/23010122/04000035 PPE Across the State				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21003001/23050101/04000036 Capacity Building of Ward Development Committee. Ndi-Eze and				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21003001/23010122/04000037 Procurement of Infrared Electronic Thermometer in all 903 PH				67,725,000.00	67,725,000.00+		43,460,500.00	66,633,525.00	69,965,201.25
21003001/23010122/04000038 Procurement and distribution of Buckets with taps for 903PHC				5,000,000.00	5,000,000.00+		1,354,500.00	1,422,225.00	1,493,329.95
21003001/23010122/04000039 Procurement of Hand Sanitizers and soap for 903 PHCs across				5,000,000.00	5,000,000.00+		6,900,000.00	7,245,000.00	7,607,243.70

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23010122/04000040							8,000,000.00	8,400,000.00	8,820,000.00
21003001/23050101/04000041							7,000,000.00	7,350,000.00	7,717,500.00
21003001/23020106/04000042							10,180,000.00	10,689,000.00	11,223,441.60
21003001/23020106/04000043							10,000,000.00	10,500,000.00	11,025,000.00
21003001/23030105/04000044							5,180,000.00	5,439,000.00	5,710,941.60
21003001/23030105/04000045							5,150,000.00	5,407,500.00	5,677,865.55
21003001/23010122/04000046							5,000,000.00	5,250,000.00	5,512,500.00
21003001/23010122/04000047							3,395,000.00	3,564,750.00	3,742,984.35
21003001/23050101/04000048							204,991,000.00	215,240,550.00	226,002,571.20
21003001/23010122/04000049							10,000,000.00		
21003001/23050101/04000050							10,000,000.00		
21026001/23010113/04000001			70,000,000.00	38,500,000.00	38,500,000.00+		38,500,000.00	40,425,000.00	42,446,243.70
21026001/23010119/04000002			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
21026001/23010122/04000003			350,000,000.00	192,500,000.00	192,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21026001/23010105/04000004			30,000,000.00	16,500,000.00	16,500,000.00+		16,500,000.00	17,325,000.00	18,191,243.70
21026001/23010112/04000005			10,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
21026001/23050101/04000006			60,000,000.00	33,000,000.00	33,000,000.00+		33,000,000.00	34,650,000.00	36,382,500.00
21026001/23030105/04000007			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026001/23010122/04000008			10,000,000.00				1,000,000.00	1,050,000.00	1,102,500.00
21026001/23020106/04000012			100,000,000.00	55,000,000.00	55,000,000.00+		16,500,000.00	17,325,000.00	18,191,243.70
21026001/23010128/04000013			10,000,000.00				5,000,000.00	5,250,000.00	5,512,500.00
21026001/23030102/04000014			20,000,000.00	11,000,000.00	11,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21026001/23010122/04000016				5,500,000.00	5,500,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
21026001/23010122/04000017				11,000,000.00	11,000,000.00+		45,000,000.00	47,250,000.00	49,612,500.00
21026001/23010122/04000018				30,000,000.00	30,000,000.00+				
21026001/23020106/04000019				40,000,000.00	40,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
21026001/23010105/04000020				30,000,000.00	30,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21026001/23010122/04000021				4,000,000.00	4,000,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
21026001/23010122/04000022							418,000,000.00	438,900,000.00	460,845,000.00
21026002/23010122/04000001				3,000,000.00	3,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000002				2,000,000.00	2,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
21026002/23050101/04000003				5,000,000.00	5,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
21026002/23020105/04000004				2,000,000.00	2,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
21026002/23010122/04000005				2,000,000.00	2,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000006				2,000,000.00	2,000,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
21026002/23010122/04000007				50,000,000.00	50,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21026002/23010105/04000008				20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010122/04000009				30,000,000.00	30,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21026002/23050101/04000010				10,000,000.00	10,000,000.00+		7,000,000.00	7,350,000.00	7,717,500.00
21026002/23020111/05000015			20,000,000.00	11,000,000.00	11,000,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
21027010/23010122/04000007			136,500,000.00	75,075,000.00	75,075,000.00+		186,550,000.00	195,877,500.00	205,671,365.55
21027010/23020106/04000014			80,000,000.00	44,000,000.00	44,000,000.00+		85,000,500.00	89,250,525.00	93,713,049.15
21027010/23020106/04000015			3,500,000.00	1,925,000.00	1,925,000.00+		1,925,000.00	2,021,250.00	2,122,304.10
21027010/23020106/04000016			100,000,000.00	55,000,000.00	55,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21027010/23020106/04000017		22,700,000.00	100,000,000.00	55,000,000.00	32,300,000.00+	41.27%+	20,000,000.00	21,000,000.00	22,050,000.00
21027010/23020106/04000018			50,000,000.00	27,500,000.00	27,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21027010/23030105/04000019				436,000,000.00	436,000,000.00+		70,000,000.00	73,500,000.00	77,175,000.00
21027010/23010122/04000020							66,524,500.00	69,850,725.00	73,343,253.90
21102001/23010122/04000001			10,000,000.00				50,000,000.00	52,500,000.00	55,125,000.00
21102001/23010115/04000002			2,000,000.00						

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21102001/23020106/04000003 Purchase of Hospital Equipment		109,825,000.00	243,000,000.00	118,250,000.00	8,425,000.00+	92.88%+	50,000,000.00	52,500,000.00	55,125,000.00
21102001/23020106/04000004 Upgrading of Health Centre to Cottage Egbelu Ihie Isiala N			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21102001/23020106/04000005 Remodeling some Selected Secondary Health Care Facilities			150,000,000.00						
21102001/23020106/04000006 Renovation of General Hospitals - Umannato Abiriba Mgboko			250,000,000.00	231,000,000.00	231,000,000.00+		19,000,000.00	19,950,000.00	20,947,500.00
70001001/23010122/04000001 Procurement of Personal Protective Equipment				12,500,000.00	12,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
Total	251,200,000.00	788,926,662.12	6,898,000,000.00	6,017,056,000.00	5,228,129,337.88+	13.11%+	5,557,650,032.00	5,835,532,533.60	6,127,308,947.55
Note 5 - Enhancing Quality of Education									
11001001/23030110/05000002 Abia State E-Library	2,000,000.00								
11001001/2310124/05000003 Procurement of Equipment for Education of Employment (EforE)	6,000,000.00								
11101001/23020107/05000001 Construction Supply of 5000 Unit of Galvanized School Desks			5,000,000.00	5,000,000.00	5,000,000.00+				
11101001/23030106/05000002 Renovation of Primary School at Umumba/Umuru Community			10,000,000.00	10,000,000.00	10,000,000.00+				
11101001/23020107/05000004 Establishment of ICT centre & Science Lab @ Community Sec. S			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
11101001/23020111/05000005 Distribution of books an learning materials to selected school			2,000,000.00	2,000,000.00	2,000,000.00+		2,010,000.00	2,110,500.00	2,216,016.60
11101001/23020111/05000006 ASOPADEC School Quiz / Debate Competition in the State			5,000,000.00						
11101001/23020107/04000007 Construction and supply of 500 units of Galvanized school de							5,020,000.00	5,271,000.00	5,534,545.80
11101001/23020107/04000008 Construction of school lockers/ stools tables chairs and b							5,565,266.00	5,843,529.30	6,135,701.25
11101001/23030106/05000009 Renovation of Primary School at Umumba/Umudu							8,000,000.00	8,400,000.00	8,820,000.00
11101001/23030106/05000010 Renovation of two (2) classrooms with two (2) offices at Ama							1,428,109.00	1,499,514.45	1,574,488.65
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23030106/05000012 Renovation of five (5nos) classroom block at Alaukwu Secondary							3,210,401.00	3,370,921.05	3,539,462.85
11101001/23030106/06000013 Reconstruction of a classroom hall at Umunevo Community Prim							2,475,454.00	2,599,226.70	2,729,184.15
11101001/23030106/05000014 Reconstruction of four (4nos) classrooms block at Umuabiana							3,089,900.00	3,244,395.00	3,406,609.50
11101001/23020107/05000015 Construction of five (5nos) and One (1no) Office at Umuezigb							5,526,617.00	5,802,947.85	6,093,091.20
11101001/23030106/05000016 Reconstruction of four (4nos) classroom block at Umuawa Alao							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23030106/05000017 Construction of NYSC staff quarters lodge at Owaza Secondary							2,655,897.00	2,788,691.85	2,928,117.15
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o							1,620,104.00	1,701,109.20	1,786,155.00
11101001/23030106/06000019 Renovation of two (2) No. Schools at Agburuik and Ntigha Ok							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23030106/05000020 Renovation of U.B.E Block at Owaza Central School in Ukwa We							2,600,000.00	2,730,000.00	2,866,500.00
11101001/23020107/05000021 Construction of 5 classroom block at Oloko Community Primary							4,239,101.00	4,451,056.05	4,673,598.30
11101001/23020107/05000022 Construction of a six (6) classroom block at Umuahala Migran							3,066,029.00	3,219,330.45	3,380,296.50
11101001/23020107/05000023 Construction of fencing wall at Amato Community Nursery and							2,524,800.00	2,651,040.00	2,783,582.55
11101001/23020107/05000024 Construction of five (5) classroom block with offices at Aka							2,946,559.00	3,093,886.95	3,248,576.10
11101001/23020107/05000025 Construction of perimeters fence at Owaza Central School in							1,428,378.00	1,499,796.90	1,574,783.70
11101001/23020107/05000026 Construction of School Hall at Osaa Community Primary School							3,000,000.00	3,150,000.00	3,307,500.00
11101001/23020107/05000027 Construction of six (6) classroom block at Umuiku Isi Asa in							3,732,696.00	3,919,330.80	4,115,289.15
11101001/23020107/05000028 Construction of six (6) classroom blocks at Umuaka Secondary							3,894,257.00	4,088,969.85	4,293,411.15
11101001/23030106/05000029 Reconstruction of classroom block at Oberete Asa Community S							2,032,404.00	2,134,024.20	2,240,713.65
11101001/23030106/05000030 Renovation of four (4) classrooms at Omuma Primary School in							1,968,828.00	2,067,269.40	2,170,630.35
11101001/23020107/05000031 Construction of Toilet Facility at Nkwoachara Primary School							1,500,000.00	1,575,000.00	1,653,743.70
11101001/23020107/05000032 Fencing of fisher Nursery/Primary school Umuohu Azueke Ndume							3,688,842.00	3,873,284.10	4,066,947.15
11101001/23030106/05000033 Renovation of four (4) class room block with one (1) hall at							2,415,168.00	2,535,926.40	2,662,720.20
11101001/23030106/05000034 Renovation of three(3) classrooms with two (2) offices at Og							1,701,536.00	1,786,612.80	1,875,932.10
11101001/23020107/05000035 Construction of six classroom block with convenience at Umuo							12,150,000.00	12,757,500.00	13,395,365.55
11101001/23030106/05000036 Renovation of four (4) classrooms with one (1) hall and two							15,954,592.00	16,752,321.60	17,589,926.55
11101001/23030106/05000037 Fencing of Ohanze Comm. School in Obingwa L.G.A							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030106/05000038 Renovation of four (4) classrooms block at Umuakpa Item Prim							2,000,000.00	2,100,000.00	2,205,000.00
11101001/23030106/05000039 Renovation of school hall at Nkpa Technical School Nkpa in							9,000,000.00	9,450,000.00	9,922,500.00
11101001/23030106/05000040 Renovation of Mbala Central School Umunneochi L.G.A							6,000,000.00	6,300,000.00	6,615,000.00
11101001/23030106/05000041 Fencing of Amabo (LG) Primary School Okoko Item in Bende L.							10,000,000.00	10,500,000.00	11,025,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020107/05000042 Construction of six (6) classroom blocks at Comm. Prim. School							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020107/05000043 Construction of six (6) classroom blocks at Comm. Prim. School							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030106/05000044 Renovation of Amuzukwu Secondary School in Umuahia North L.G							9,000,000.00	9,450,000.00	9,922,500.00
11101001/23020107/17000045 Renovation of (4nos) classroom block at Okwuta Ibeku Primary							9,500,000.00	9,975,000.00	10,473,743.70
11101001/23030106/05000046 Renovation of six (6nos) classroom block at Ikwu-orie Comm. s							5,000,000.00	5,250,000.00	5,512,500.00
11101001/23030106/05000047 Distribution of books and learning materials to selected sch							2,010,000.00	2,110,500.00	2,216,016.60
28001001/23050101/05000001 Equipping Of Standard Secondary School Laboratory Aba Sour			10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010101/05000001 Purchase of Library Books and Equipment at Aba South			3,000,000.00	1,650,000.00	1,650,000.00+				
26051001/23010125/05000002 Purchase of Library Books and Equipment at Umuahia North			3,000,000.00	1,650,000.00	1,650,000.00+				
26051001/23010125/05000003 Purchase of Library Books and Equipment at Osisioma			3,000,000.00	1,650,000.00	1,650,000.00+				
17001001/23050101/05000001 Renovation of 51 Schools (3 Per LG in the State)			100,000,000.00	300,000,000.00	300,000,000.00+		400,000,000.00	420,000,000.00	441,000,000.00
17001001/23030106/05000002 Establishment of Education Resource Center	16,000,000.00		10,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material							20,000,000.00	21,000,000.00	22,050,000.00
17001001/23030106/05000005 Construction of 1 no.3 C/rm Blocks in 6 Model Schools	51,450,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17001001/23050101/05000011 Constr./Provision of Boreholes in Public Schools			10,000,000.00	30,000,000.00	30,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State	4,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation	40,000,000.00						20,000,000.00	21,000,000.00	22,050,000.00
17001001/23010124/05000017 EMIS database Equipment		13,000,000.00	50,000,000.00	48,800,000.00	35,800,000.00+	26.64%+	50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030106/05000018 Scholarship Aid and Bursary Award	152,300,000.00	1,200,000.00		1,200,000.00		100.00%+	50,000,000.00	52,500,000.00	55,125,000.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG			20,000,000.00	20,000,000.00	20,000,000.00+		150,000,000.00	157,500,000.00	165,375,000.00
17001001/23050101/05000024 Abia State Sch Mapping Secondary Section				20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17001001/23050101/05000025 Procurement of 5000 Unit of Modern Standard			200,000,000.00	187,900,000.00	187,900,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
17001001/23050101/05000026 Renovation Equipment of 19 Tech Sch in the State	3,000,000.00	10,000,000.00		30,000,000.00	20,000,000.00+	33.33%+	200,000,000.00	210,000,000.00	220,500,000.00
17001001/23050104/05000029 Abia State Primary School Lunch Programme	380,000,000.00	480,000,000.00	2,482,000,000.00	2,482,000,000.00	2,002,000,000.00+	19.34%+	2,458,500,000.00	2,581,425,000.00	2,710,496,243.70
17001001/23010124/05000030 Procurement of Science Lab Tech Equipment	4,000,000.00		30,000,000.00	27,000,000.00	27,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
17001001/23050101/05000031 Development of Abia State Strategic Education Sector Plan		4,500,000.00	50,000,000.00	40,000,000.00	35,500,000.00+	11.25%+	60,000,000.00	63,000,000.00	66,150,000.00
17001001/23010124/05000032 Proc & Distr of instructional Material/Teaching Aids to Stud		2,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00+	25.00%+	10,000,000.00	10,500,000.00	11,025,000.00
17001001/23020111/05000033 Abia State E-Library			10,000,000.00	7,000,000.00	7,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
17001001/23010124/05000034 Procurement of Equipment for 6 Technical Schools			30,000,000.00	25,000,000.00	25,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
17001001/23020101/05000035 Provision of Capital Asset for Scholarship Board Office	17,000,000.00								
17001001/23020107/05000036 Construction of Special Sec Sch for Hearing Impaired (Deaf)			50,000,000.00	25,000,000.00	25,000,000.00+		58,000,000.00	60,900,000.00	63,945,000.00
17001001/23020107/05000037 Establ. of Skill Acquisition Centre in Selected Sec Schools			20,000,000.00	15,000,000.00	15,000,000.00+				
17001001/23010125/05000038 Education for Employment Programme E for E	2,500,000.00	1,500,000.00	2,500,000,000.00	1,375,000,000.00	1,375,000,000.00+	0.11%+			
17001001/23010124/05000039 Procurement of E- Learning/E- Teaching Equipment				20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17001001/23050101/05000040 Establishment of Education Resource Centre	5,000,000.00								
17001001/23050101/05000041 Abia State Annual Education Summit /Conference			2,000,000.00	5,000,000.00	5,000,000.00+		24,000,000.00	25,200,000.00	26,460,000.00
17001001/23050101/05000043 Programme/Project monitoring and Evaluation of State Education			2,000,000.00	5,000,000.00	5,000,000.00+		7,000,000.00	7,350,000.00	7,717,500.00
17001001/23020118/05000044 Contr. of 2no. Toilets in 51 secondary Schools in the State			50,000,000.00	60,000,000.00	60,000,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
17001001/23050101/05000045 Abia State Sickle Cell Advocacy programme in Secondary School			200,000,000.00	110,000,000.00	110,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
17001001/23050101/05000046 School of the visually Impaired Feeding Programme			36,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
17001001/23050101/05000047 E-Learning/Radio/TV Education program		7,000,000.00		120,000,000.00	113,000,000.00+	5.83%+	120,000,000.00	126,000,000.00	132,300,000.00
17001001/23050101/05000048 Abia State Safe School Programme				50,000,000.00	50,000,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
17001001/23020111/05000049 Construction of Library Complex @ Ezianya Ubakala in Umuahia So							20,000,000.00	21,000,000.00	22,050,000.00
17001001/23020111/05000050 Construction of Library @ Ndi Ukpai Ndukwe in Ohafia							20,000,000.00	21,000,000.00	22,050,000.00
17003001/23020118/05000002 Construction of Pupils Desks & Benches(200 per LGEA 3 300 NOS)			20,000,000.00	11,000,000.00	11,000,000.00+				
17003001/23020118/05000004 Construction of Kindergarten round tables & chairs 50per LGEA(425 no			10,000,000.00	5,500,000.00	5,500,000.00+				
17003001/23050103/05000010 Annual coordination of School Census in the 17 LGEA			3,000,000.00	1,650,000.00	1,650,000.00+				

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17003001/23010124/05000012			10,000,000.00	5,500,000.00	5,500,000.00+		8,250,000.00	8,662,500.00	9,095,621.85
17003001/23020107/05000015			10,000,000.00	5,500,000.00	5,500,000.00+				
17003001/23020107/05000017			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000018			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000019			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000020			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000021			30,000,000.00	16,500,000.00	16,500,000.00+				
17003001/23030106/05000022			37,000,000.00	20,350,000.00	20,350,000.00+				
17003001/23020107/05000023			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000024			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23020107/05000025			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23030106/05000026			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
17003001/23010112/05000027							16,600,000.00	17,430,000.00	18,301,500.00
17003001/23050103/05000028							2,825,000.00	2,966,250.00	3,114,560.40
17003001/23020107/05000029							32,000,000.00	33,600,000.00	35,280,000.00
17003001/23020107/05000030							16,000,000.00	16,800,000.00	17,640,000.00
17003001/23020107/05000031							16,000,000.00	16,800,000.00	17,640,000.00
17003001/23030106/05000032							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000033							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000034							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000035							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23010124/05000036							16,660,000.00	17,493,000.00	18,367,639.50
17003001/23010124/05000037							16,660,000.00	17,493,000.00	18,367,639.50
17003001/23030106/05000038							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000039							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000040							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000041							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23030106/05000042							14,000,000.00	14,700,000.00	15,435,000.00
17003001/23020107/05000043							13,005,000.00	13,655,250.00	14,338,002.00
17003001/23020107/05000044							16,000,000.00	16,800,000.00	17,640,000.00
17018001/23010101/05000001			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
17018001/23020118/05000002			120,000,000.00	66,000,000.00	66,000,000.00+		120,000,000.00	126,000,000.00	132,300,000.00
17018001/23020107/05000003			250,000,000.00	137,500,000.00	137,500,000.00+		250,000,000.00	262,500,000.00	275,625,000.00
17018001/23020102/05000004			250,000,000.00	137,500,000.00	137,500,000.00+		250,000,000.00	262,500,000.00	275,625,000.00
17018001/23010124/05000005			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17018001/23010112/05000006			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17018001/23010124/05000007			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17018001/23010126/05000008			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
17018001/23010125/05000009			25,000,000.00	13,750,000.00	13,750,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
17018001/23030113/17000001			60,000,000.00	33,000,000.00	33,000,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
17019001/23010124/05000001			30,000,000.00	16,500,000.00	16,500,000.00+		30,750,000.00	32,287,500.00	33,901,865.55
17019001/23010126/05000002			5,000,000.00	2,750,000.00	2,750,000.00+		5,125,000.00	5,381,250.00	5,650,304.10
17019001/23020118/05000003			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020101/05000004			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020102/05000005			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
17019001/23020118/05000007			40,000,000.00	22,000,000.00	22,000,000.00+		51,250,000.00	53,812,500.00	56,503,121.85
17019001/23010111/05000008			20,000,000.00	11,000,000.00	11,000,000.00+		20,500,000.00	21,525,000.00	22,601,243.70
17019001/23010127/05000010			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
17019001/23030110/05000011			15,000,000.00	8,250,000.00	8,250,000.00+		15,375,000.00	16,143,750.00	16,950,927.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001/23050101/05000001 TETFUND Need Assessment (Ongoing Projects)				138,204,000.00	138,204,000.00+				
17021001/23050103/05000002 TETFUND2017 Zonal Intervention				56,500,000.00	56,500,000.00+				
17021001/23050103/05000003 TETFUND 2016-2018 Normal/Zonal Intervention				1,043,036,378.00	1,043,036,378.00+				
17021001/23050101/05000004 TETFUND 2018 Special Impact Project				1,032,023,649.00	1,032,023,649.00+				
17021001/23050101/05000005 TETFUND 2015-2018 Research project Intervention				67,092,758.00	67,092,758.00+				
17021001/23050101/05000006 TETFUND National Research Fund Intervention				41,525,930.00	41,525,930.00+				
17021001/23020107/05000007 Development of Engineering Faculty				84,150,000.00	84,150,000.00+				
17021001/23050101/05000008 Institutional Based research on COVID-19				250,000,000.00	250,000,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
17021001/23050101/05000009 Production of face mask				2,000,000.00	2,000,000.00+				
17021001/23050101/05000010 Production of Alcohol Sanitizer				10,000,000.00	10,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
17021001/23010122/05000011 Purchase of Gowns Boots and Google				2,000,000.00	2,000,000.00+				
17021001/23010122/05000012 100 Running Water Baths and Containers				2,000,000.00	2,000,000.00+				
17021001/23050101/05000013 Production of Liquid Soap and glove				1,000,000.00	1,000,000.00+				
17021001/23030106/05000014 Fumigation of School environment and Classes				5,000,000.00	5,000,000.00+				
17021001/23050101/05000015 Academic Staff Capacity Building/Development							100,000,000.00	105,000,000.00	110,250,000.00
17021001/23050101/05000016 Abia State University Library Development Project							40,000,000.00	42,000,000.00	44,100,000.00
17021001/23050101/05000017 TETFUND Project Maintenance							20,000,000.00	21,000,000.00	22,050,000.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programme							45,000,000.00	47,250,000.00	49,612,500.00
17021001/23050101/05000019 Entrepreneurship Development Centre							10,000,000.00	10,500,000.00	11,025,000.00
17051001/23030106/05000001 Rehabilitation Of Public Schools			25,000,000.00	13,750,000.00	13,750,000.00+		24,000,000.00	25,200,000.00	26,460,000.00
17051001/23030106/05000002 Equipping of Nkporo Secondary/Technical Lab. Amurie Ohafia			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17051001/23020127/11000001 Construction Of ICT Infrastructures							1,000,000.00	1,050,000.00	1,102,500.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			6,000,000.00	3,300,000.00	3,300,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
17056001/23010105/05000002 Purchase of Motor Vehicle			4,000,000.00	2,200,000.00	2,200,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
17056001/23010113/05000003 Purchase of office equipment			3,000,000.00	1,650,000.00	1,650,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
17056001/23010112/05000004 Purchase of office furniture			3,000,000.00	1,650,000.00	1,650,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
17056001/23050101/05000005 Award of Scholarship			90,000,000.00	49,500,000.00	49,500,000.00+		94,500,000.00	99,225,000.00	104,186,243.70
17064001/23020118/05000001 Conduct of State Exams			150,000,000.00	82,500,000.00	82,500,000.00+		227,000,000.00	238,350,000.00	250,267,500.00
17064001/23050101/05000002 Acquisition of Capital Assets			50,000,000.00	27,500,000.00	27,500,000.00+				
17003002/23050101/05000001 Teachers capacity building/R&D			15,000,000.00	8,250,000.00	8,250,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
17003002/23050101/05000003 Special Education Programme for the Physically Challenged Teachers			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
17003002/23050101/05000004 Teachers School Exchange Programme			10,000,000.00	5,500,000.00	5,500,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
21026002/23010106/05000001 Purchase of Van (No 5) @ N7m per Van			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010108/05000002 Purchase of Buses (No 8) @ N5m per Bus			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010113/05000004 Purchase of Computers (No 100) @ N150 000 each			7,500,000.00	4,125,000.00	4,125,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
21026002/23010114/05000005 Purchase of Computers Printers (No 50)			9,000,000.00	4,950,000.00	4,950,000.00+		7,500,000.00	7,875,000.00	8,268,743.70
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			1,500,000.00	825,000.00	825,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
21026002/23010119/05000007 Purchase of Power Generating Set			19,500,000.00	10,725,000.00	10,725,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010122/05000009 Purchase of Health/Medical Equipment			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010124/05000011 Purchase Of Teaching/learning Aid Equipment			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			10,000,000.00	5,500,000.00	5,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
21026002/23010128/05000013 Purchase of Security Equipment			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23020101/05000014 Construction/Provision of Office Building			20,000,000.00	11,000,000.00	11,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23030102/05000017 Rehabilitation/Repair of Electricity			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
21026002/23040102/05000018 Erosion and Flood Control			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
21026002/23020101/05000019 Construction of College Administration Community Building			30,000,000.00	16,500,000.00	16,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
21026002/23020101/05000020 Construction of Council Chambers Building			20,000,000.00	11,000,000.00	11,000,000.00+				
Total	683,250,000.00	519,700,000.00	7,929,500,000.00	9,061,307,715.00	8,541,607,715.00+	5.74%+	7,104,288,270.00	7,459,502,683.50	7,832,477,507.40
Note 6 - Housing and Urban Development									
11101001/23030103/0600001 Reconstruction and fencing of Umuada village hall in Isiala			5,000,000.00	5,000,000.00	5,000,000.00+				
11101001/23020123/0600002 Construction/Installation of Solar Street light at Ihieorji			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020104/06000003 Construction of Civic Hall at Eti in Ukwa East L.G.A							3,575,000.00	3,754,695.00	3,942,422.40
11101001/23020104/06000004 Construction of Ugwati Civic hall in Ukwa West L.G.A							3,360,660.00	3,528,693.00	3,705,125.55
11101001/23020104/06000005 Fencing of Okpu Umuobo Civic hall Osisioma L.G.A							4,333,516.00	4,550,191.80	4,777,699.50
11101001/23020104/06000006 Fencing of Owaza Civic centre in Ukwa West L.G.A							2,777,008.00	2,915,858.40	3,061,647.75
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A							3,640,976.00	3,823,024.80	4,014,167.85
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.							1,815,176.00	1,905,934.80	2,001,228.60
11101001/23020104/06000009 Construction of Civic hall at Umuagwula Amaise Comm. In Obin							4,273,433.00	4,487,104.65	4,711,449.75
11101001/23020104/06000010 Construction of Iheorji Village Hall Isiala Ngwa South L.G.							1,907,335.00	2,002,701.75	2,102,836.05
11101001/23020104/06000011 Construction of Mgboko / Akpuga Village Hall in Obingwa L.G.							3,512,072.00	3,687,675.60	3,872,049.30
11101001/23020104/06000012 Construction of Modern Civic Hall at Etitioha Owaza in Ukwa							3,336,444.00	3,503,266.20	3,678,425.10
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in							3,198,107.00	3,358,012.35	3,525,911.55
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat							7,486,298.00	7,860,612.90	8,253,637.35
11101001/23020104/06000015 Construction of Umuala Village Hall in Isiala Ngwa South							2,209,864.00	2,320,357.20	2,436,373.80
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A							2,491,600.00	2,616,257.70	2,747,060.40
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A							1,909,487.00	2,004,961.35	2,105,209.05
11101001/23020104/06000018 Renovation / remodeling of Oborhia Town Hall West L.G.A							2,672,322.00	2,805,938.10	2,946,231.75
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.							1,409,487.00	1,479,961.35	1,553,952.75
11101001/23020104/06000020 Renovation of Itaja Ehere Olokoro Civic Hall in Umuahia South							1,291,265.00	1,355,828.25	1,423,618.35
11101001/23030103/06000021 Renovation of Mgboko Okpulo Civic Centre in Obingwa L.G.A							1,411,145.00	1,481,702.25	1,555,781.85
11101001/23020102/06000022 Reconstruction of Umudobia Civic Hall in Ukwa West L.G.A							3,640,976.00	3,823,024.80	4,014,167.85
11101001/23030103/06000023 Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.							5,000,000.00	5,250,000.00	5,512,500.00
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	9,750,000.00	9,750,000.00+		28,000,000.00	29,400,000.00	30,870,000.00
25001001/23020101/06000002 Renovation/Re-Roofing of Office of HOS			28,000,000.00	10,400,000.00	10,400,000.00+				
52102001/23020104/06000001 Provision of Toilet Facilities for Staff							3,000,000.00	3,150,000.00	3,307,500.00
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	10,000,000.00	95,000,000.00	500,000,000.00	10,000,000.00	85,000,000.00-	950.00%+	500,000,000.00	525,000,000.00	551,250,000.00
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	153,299,641.30	198,076,251.50	1,000,000,000.00	1,000,000,000.00	801,923,748.50+	19.81%+	1,000,000,000.00	1,050,000,000.00	1,102,500,000.00
53001001/23020101/06000005 Renov. of 4 C/room Blk @ Abala Sec School Obingwa			50,000,000.00	27,500,000.00	27,500,000.00+		39,500,000.00	41,475,000.00	43,548,743.70
53001001/23020102/06000018 Construction of Ultra-Modern Government House Complex	25,000,000.00	95,500,000.00	900,000,000.00	20,000,000.00	75,500,000.00-	477.50%+	900,000,000.00	945,000,000.00	992,250,000.00
53001001/23020106/06000019 Completion of Court room Complex at Nkwoagu in Umunneochi LGA			30,000,000.00	16,500,000.00	16,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
53001001/23020106/06000021 Constr of Abia State Diagnostic & Specialist Hospital Annex Ama			300,000,000.00	55,000,000.00	55,000,000.00+		246,000,000.00	258,300,000.00	271,215,000.00
53001001/23020107/06000028 Finishing of 6 Classroom Bik @ Ntighauzor Secondary School O			30,000,000.00	16,500,000.00	16,500,000.00+		49,500,000.00	51,975,000.00	54,573,743.70
53001001/23020104/06000041 Completion of Internal Finishing of ICC							500,000,000.00	525,000,000.00	551,250,000.00
53001001/23020119/06000049 Maintenance of International Conference centre (ICC)		8,000,000.00	100,000,000.00	55,000,000.00	47,000,000.00+	14.55%+	100,000,000.00	105,000,000.00	110,250,000.00
53001001/23030103/06000050 Maintenance of Public Building Victoria Island	15,000,000.00								
53001001/23020104/06000051 Construction of Public Building (High Court in 3 Senatorial)	13,000,000.00								
53001001/23020104/06000054 Completion of Court room complex at Apumiri i Umuahia South L	20,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
53001001/23030105/06000057 Renovation of School of Psychiatric Nursing at G/Hospital							59,000,000.00	61,950,000.00	65,047,500.00
53001001/23020101/06000059 Construction of Office Complex for ABSEIC Staff			40,000,000.00	22,000,000.00	22,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
53001001/23020101/06000068 Completion of Secondary School Ndiatkata obingwa LGA			50,000,000.00	27,500,000.00	27,500,000.00+		43,000,000.00	45,150,000.00	47,407,500.00
53001001/23020101/13006069 Upgrading of Abia State Staff Quarters Abuja			10,000,000.00	5,500,000.00	5,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
53056001/23010107/06000001 Purchase of Truck (Bull Dozer& Pay loader) Earth Moving Equip			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
53056001/23010107/06000002 Purchase of Truck (Pay Loader)Moving Equipment			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
53056001/23010108/06000003 Perimeter Fencing Of UCDA Office			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/23020104/06000004							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020113/06000007							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23030103/06000008							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000011							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000012							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000013							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000014							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000015							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020104/06000016							20,000,000.00	21,000,000.00	22,050,000.00
53010001/23050101/00006006			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
53010001/23050101/00006007			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
53010001/23010101/00006008	5,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
53010001/23050101/06000009	6,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	3.64%+	100,000,000.00	105,000,000.00	110,250,000.00
53010001/23010101/13000003	12,000,000.00	10,000,000.00	20,000,000.00	11,000,000.00	1,000,000.00+	90.91%+	20,000,000.00	21,000,000.00	22,050,000.00
53010001/23050101/23000004			30,000,000.00	16,500,000.00	16,500,000.00+				
53010001/23050101/13000005			40,000,000.00	22,000,000.00	22,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
60001001/23010133/06000001			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
60001001/23040101/06000002			50,000,000.00	26,890,149.00	26,890,149.00+		45,000,000.00	47,250,000.00	49,612,500.00
60001001/23020104/06000006	4,926,000.00								
60001001/23020104/06000007	5,000,000.00								
60001001/23010101/06000008	79,456,023.46		20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
60001001/23030103/06000009	4,550,000.00								
60001001/23010133/06000010			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
60001001/23010101/06000021			3,000,000.00	1,650,000.00	1,650,000.00+		2,500,000.00	2,625,000.00	2,756,243.70
60001001/23010101/06000023							3,000,000.00	3,150,000.00	3,307,500.00
60001001/23010101/06000030			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
60001001/23010101/06000033			1,000,000.00	550,000.00	550,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
60001001/23010101/06000035							100,000,000.00	105,000,000.00	110,250,000.00
60001001/23050101/06000036			2,000,000.00	1,100,000.00	1,100,000.00+		2,500,000.00	2,625,000.00	2,756,243.70
60001001/23020127/06000041			5,000,000.00	2,750,000.00	2,750,000.00+		4,500,000.00	4,725,000.00	4,961,243.70
60001001/23020127/06000047			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
60001001/23050101/06006048	2,500,000.00		100,000,000.00	55,000,000.00	55,000,000.00+		90,000,000.00	94,500,000.00	99,225,000.00
60001001/23050101/00006049	4,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+		300,000,000.00	315,000,000.00	330,750,000.00
60001001/23020118/06000050			40,000,000.00	22,000,000.00	22,000,000.00+		41,000,000.00	43,050,000.00	45,202,500.00
60001001/23050101/06000051	1,800,000.00								
60001001/23050101/06006052			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001001/23050101/06000053			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020104/06000057			50,000,000.00	27,500,000.00	27,500,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
60001001/23020104/06000060			15,000,000.00	8,250,000.00	8,250,000.00+		12,000,000.00	12,600,000.00	13,230,000.00
60001001/23020112/06000061			500,000,000.00	275,000,000.00	275,000,000.00+		500,000,000.00	525,000,000.00	551,250,000.00
60001001/23020118/06000062			6,000,000.00	3,300,000.00	3,300,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000063			33,000,000.00	18,150,000.00	18,150,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
60001001/23020118/06000064			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000065			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001001/23020118/06000066			5,000,000.00	2,750,000.00	2,750,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
60001001/23020118/06000067			10,000,000.00	5,500,000.00	5,500,000.00+		12,000,000.00	12,600,000.00	13,230,000.00
60001001/23020118/06000068			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
60001001/23020118/06000069			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
60001001/23020118/06000070			200,000,000.00	110,000,000.00	110,000,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
60001002/23010101/06000001			15,000,000.00	11,250,000.00	11,250,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
60001002/23020101/06000002			10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
60001002/23050103/06000003			10,000,000.00	7,500,000.00	7,500,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
60001002/23030113/06000004			15,000,000.00	12,250,000.00	12,250,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
60001002/23020114/06000005			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
60001002/23010105/06000006			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
18011001/23020101/06000001			3,000,000.00	1,650,000.00	1,650,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
18011001/23010119/06000003	1,000,000.00						2,000,000.00	2,100,000.00	2,205,000.00
26051001/23020101/06000001	5,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
26051001/23020101/06000002			5,000,000.00	2,750,000.00	2,750,000.00+				
26051001/23010101/06000003			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000004			5,000,000.00	2,750,000.00	2,750,000.00+		3,500,000.00	3,675,000.00	3,858,743.70
26051001/23020101/06000005		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	181.82%+	3,500,000.00	3,675,000.00	3,858,743.70
26051001/23020101/06000006			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000007			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/06000008			5,000,000.00	2,750,000.00	2,750,000.00+				
26051001/23030121/06000009			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
26051001/23030121/06000010	5,000,000.00	5,000,000.00	7,000,000.00	3,850,000.00	1,150,000.00-	129.87%+	3,000,000.00	3,150,000.00	3,307,500.00
26051001/23030121/06000011							5,000,000.00	5,250,000.00	5,512,500.00
26051001/23020101/06000013			5,000,000.00	2,750,000.00	2,750,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
26051001/23020101/06000015			5,000,000.00	2,750,000.00	2,750,000.00+		3,500,000.00	3,675,000.00	3,858,743.70
39001001/23030112/06000001			5,000,000.00	2,750,000.00	2,750,000.00+				
Total	372,531,664.76	418,576,251.50	5,288,000,000.00	2,514,540,149.00	2,095,963,897.50+	16.65%+	5,817,752,171.00	6,108,640,802.25	6,414,072,689.85
Note 7 - Gender									
11101001/23020104/07000001							20,000,000.00	21,000,000.00	22,050,000.00
14001001/23030118/07000002	10,000,000.00						10,000,000.00	10,500,000.00	11,025,000.00
14001001/23020114/07000007	5,000,000.00								
14001001/23020119/07000009	660,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+		22,000,000.00	23,100,000.00	24,255,000.00
14001001/23020119/07000010			10,000,000.00	5,500,000.00	5,500,000.00+				
14001001/23020119/07000011			20,000,000.00	11,000,000.00	11,000,000.00+		22,000,000.00	23,100,000.00	24,255,000.00
14001001/23050101/07000012				220,000,000.00	220,000,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
Total	675,000,000.00		50,000,000.00	247,500,000.00	247,500,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
Note 8 - Youth									
11101001/23020118/08000001							30,000,000.00	31,500,000.00	33,075,000.00
11101001/23050101/08000002							31,080,641.00	32,634,673.05	34,266,396.15
11101001/23020112/08000003							2,382,093.00	2,501,197.65	2,626,252.65
38006001/23010108/08000007	57,016,801.52		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
13001001/23050101/08000001		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	1,090.91%+			
13001001/23020118/08000002	32,500,000.00	7,000,000.00	5,000,000.00	2,750,000.00	4,250,000.00-	254.55%+			
13001001/23010105/08000003	5,000,000.00	2,000,000.00	4,000,000.00	2,200,000.00	200,000.00+	90.91%+			
13001001/23020118/08000004		3,000,000.00							
13001001/23020118/08000005	5,000,000.00								
13001001/23050101/08000006		11,000,000.00	2,000,000.00	1,100,000.00	9,900,000.00-	1,000.00%+			
13001001/23050101/08000007		16,000,000.00	11,000,000.00	6,050,000.00	9,950,000.00-	264.46%+	10,000,000.00	10,500,000.00	11,025,000.00
13001001/23050101/08000008			7,000,000.00	3,850,000.00	3,850,000.00+				

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
13001001/23050101/08000009 International Youth week			3,000,000.00	1,650,000.00	1,650,000.00+				
13001001/23050101/08000010 Abia Youth Portal			3,000,000.00	1,650,000.00	1,650,000.00+				
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23050104/08000012 National Sports Festival							30,000,000.00	31,500,000.00	33,075,000.00
13001001/23050104/08000013 National Youth Games							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23050104/08000014 International Competitions -CAF CAP AAF							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23020112/08000015 Provision of Sport Equipment for Sports Council							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities							5,000,000.00	5,250,000.00	5,512,500.00
13001001/23020112/08000018 Construction/Rehabilitation of Nsulu Games Village							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23020112/08000019 Construction of Youth Development Complex							15,000,000.00	15,750,000.00	16,537,500.00
13001001/23020112/08000020 Abia Youth Farm Project							30,000,000.00	31,500,000.00	33,075,000.00
13001001/23020112/08000021 Enumeration of Sporting Activities							2,000,000.00	2,100,000.00	2,205,000.00
13001001/23020112/08000022 Abia State Ministry of Youth & Sports Development Database and							3,000,000.00	3,150,000.00	3,307,500.00
13001001/23020112/08000023 Rehabilitation of Umuahia Township Stadium- Indoor Hall A&B							20,000,000.00	21,000,000.00	22,050,000.00
13001001/23020112/08000024 Abia Youth Sports Festival							20,000,000.00	21,000,000.00	22,050,000.00
13001001/23020112/08000025 Programme Support/Empowerment of Youth Organisations-NYSC NY							10,000,000.00	10,500,000.00	11,025,000.00
13001001/23020112/08000026 International Youth week							5,000,000.00	5,250,000.00	5,512,500.00
14001001/23050101/08000005 Special Project Activities	20,000,000.00	13,000,000.00	45,000,000.00	24,750,000.00	11,750,000.00+	52.53%+	61,500,000.00	64,575,000.00	67,803,743.70
14001001/23020104/08000006 Equipping of the Half Way Home for Children			5,000,000.00	2,750,000.00	2,750,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
14001001/23020104/08000007 Perimeter Fencing of Half Way Home for Children			10,000,000.00	5,500,000.00	5,500,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
14001001/23020119/08000011 Children Recreation Centre	10,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
14001001/23020118/08000012 Construction/Provision of Skill Acquisition Centre at Egbuel			5,000,000.00	2,750,000.00	2,750,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
39001001/23020101/08000001 Construction of Standard Stadium @ the State Capital Umuahia	10,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+				
39001001/23020112/08000003 Upgrading & Installation of Flood Light @ Enyimba Stadium		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	181.82%+			
39001001/23050101/08000006 International Competitions CAF CAP AAF etc.	3,500,000.00		10,000,000.00	5,500,000.00	5,500,000.00+				
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	1,090.91%+			
39001001/23050101/08000008 National Sports Festival		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	181.82%+			
39001001/23030111/08000016 Regrassing of Pitch/Drainage at Enyimba Stadium			5,000,000.00	2,750,000.00	2,750,000.00+				
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			10,000,000.00	5,500,000.00	5,500,000.00+				
39001001/23050101/08000019 Physically Challenged Sports Competitions			5,000,000.00	2,750,000.00	2,750,000.00+				
39001001/23020108/08000020 Purchase of 2no. Coaster Bus for Abia Angels& YSFON			35,000,000.00	19,250,000.00	19,250,000.00+				
39001001/23020118/08000021 Construction of Abia Warrior Player Building Camp			20,000,000.00	11,000,000.00	11,000,000.00+				
Total	146,016,801.52	134,000,000.00	250,000,000.00	142,000,000.00	8,000,000.00+	94.37%+	377,962,734.00	396,860,870.70	416,703,879.90
Note 9 - Environmental Improvement									
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House			2,000,000.00	1,100,000.00	1,100,000.00+		2,500,000.00	2,625,000.00	2,756,243.70
11008001/23050101/09000001 Sema Rapid Response Activities							20,000,000.00		
11008001/23050101/09000002 Sema Monitory and Evaluation Activities							4,000,000.00		
11021002/23040104/09000001 Industrial Pollution Preservation & control office complex/Gov. lodge			2,000,000.00	1,100,000.00	1,100,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
11021001/23040105/09000001 Industrial Pollution Preservation & control office complex/Gov. lodge			7,000,000.00	3,850,000.00	3,850,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
11101001/23020116/09000001 Construction of water drainage at Ofeme Umuahia North L.G.A							5,500,000.00	5,775,000.00	6,063,743.70
11101001/23020116/09000002 Construction of culvert / mini bridge at Onyibo stram Umuag							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020116/09000003 Desilting of drainage in Owaza Community and cleaning of Owaz							5,445,530.00	5,717,806.50	6,003,688.95
11101001/23050101/09000004 Intervention work on refuse disposal at Aba and Umuahia metr							315,400,000.00	331,170,000.00	347,728,500.00
11101001/23020116/09000005 Desilting of drainages clearing of shrubs at the road should							981,843.00	1,030,935.15	1,082,476.50
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
62001002/23040101/09000001 Tree Planting/Establishment of Horticultural Garden			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
62001002/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
62001002/23040101/09000003			177,000,000.00	97,350,000.00	97,350,000.00+		177,000,000.00	185,850,000.00	195,142,500.00
17021001/23040102/09000001			150,000,000.00	82,500,000.00	82,500,000.00+		375,000,000.00	393,750,000.00	413,437,500.00
17021001/23050101/09000002			250,000,000.00	137,500,000.00	137,500,000.00+		300,000,000.00	315,000,000.00	330,750,000.00
17021001/23020119/09000003			600,000,000.00	330,000,000.00	330,000,000.00+		150,000,000.00	157,500,000.00	165,375,000.00
17021001/23010129/09000004			700,000,000.00	265,000,000.00	265,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
21026002/23010123/09000001			2,000,000.00	1,100,000.00	1,100,000.00+				
35001001/23010122/09000001	50,000,000.00								
35001001/23010105/09000002			9,000,000.00	4,950,000.00	4,950,000.00+				
35001001/23050105/09000003	127,362,400.00	33,500,000.00	84,000,000.00	46,200,000.00	12,700,000.00+	72.51%+	300,000,000.00	52,500,000.00	55,125,000.00
35001001/23040102/09000004	2,000,000.00	1,620,000.00	55,000,000.00	30,250,000.00	28,630,000.00+	5.36%+			
35001001/23040104/09000005			140,000,000.00	77,000,000.00	77,000,000.00+		70,000,000.00	73,500,000.00	77,175,000.00
35001001/23040101/09000017			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
35001001/23010105/09000019			4,000,000.00	2,200,000.00	2,200,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
35001001/23040102/09000021			29,000,000.00	15,950,000.00	15,950,000.00+				
35001001/23040102/09000022			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000023			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000024			32,000,000.00	17,600,000.00	17,600,000.00+				
35001001/23040102/09000025	12,051,600,000.00	11,790,364,961.70	300,000,000.00	165,000,000.00	11,625,364,961.70-	7,145.68%+	300,000,000.00	315,000,000.00	330,750,000.00
35001001/23040102/09000026			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000027			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000028			10,000,000.00	5,000,000.00	5,000,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23040102/09000029	20,000,000.00	1,570,000.00	50,000,000.00	27,000,000.00	25,430,000.00+	5.81%+	529,602,000.00	53,812,500.00	56,503,121.85
35001001/23040105/09000030	214,568,880.00	131,261,440.00	600,000,000.00	256,000,000.00	124,738,560.00+	51.27%+	1,000,000,000.00	788,499,061.35	827,924,002.50
35001001/23040105/09000031			15,000,000.00	8,250,000.00	8,250,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
35001001/23040105/09000032		22,830,000.00	120,000,000.00	66,000,000.00	43,170,000.00+	34.59%+	1,000,000,000.00	2,100,000,000.00	2,205,000,000.00
35001001/23040105/09000033			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
35001001/23040105/09000034			10,000,000.00	5,500,000.00	5,500,000.00+		10,250,000.00	10,762,500.00	11,300,621.85
35001001/23010122/09000035				35,000,000.00	35,000,000.00+				
35001001/23010122/09000036				50,000,000.00	50,000,000.00+				
35001001/23010122/09000037				70,000,000.00	70,000,000.00+				
35001001/23010122/09000038							25,000,000.00	26,250,000.00	27,562,500.00
35001001/23010122/09000039							46,298,000.00	48,613,438.65	51,044,106.75
35016001/23010112/09000002		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	1,090.91%+	5,125,000.00	5,381,250.00	5,650,304.10
35016001/23040102/09000003	152,185,927.80	25,000,000.00	100,000,000.00	55,000,000.00	30,000,000.00+	45.45%+	92,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000004			70,000,000.00	38,500,000.00	38,500,000.00+		102,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000005		21,000,000.00	70,000,000.00	38,500,000.00	17,500,000.00+	54.55%+	102,500,000.00	107,625,000.00	113,006,243.70
35016001/23040104/09000006		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	27.27%+	20,500,000.00	21,525,000.00	22,601,243.70
35016001/23040104/09000007			20,000,000.00	11,000,000.00	11,000,000.00+		20,500,000.00	21,525,000.00	22,601,243.70
35016001/23040104/09000008	556,050,000.00	584,480,000.00	5,000,000.00	302,750,000.00	281,730,000.00-	193.06%+	5,125,000.00	5,381,250.00	5,650,304.10
35016001/23010107/09000009	17,165,000.00	1,500,000.00	10,000,000.00	5,500,000.00	4,000,000.00+	27.27%+	10,250,000.00	10,762,500.00	11,300,621.85
35016001/23040102/09000012							18,000,000.00		
35016001/23040102/09000013							12,000,000.00		
35016001/23040104/09000012	340,850,000.00	423,400,000.00		300,000,000.00	123,400,000.00-	141.13%+	425,000,000.00	441,000,000.00	463,050,000.00
Total	13,531,782,207.80	13,069,526,401.70	3,802,000,000.00	2,651,100,000.00	10,418,426,401.70-	492.99%+	5,714,227,373.00	5,972,218,741.65	6,270,829,563.60
Note 10 - Water Resources and Rural Development									
11101001/23020105/10000001							1,121,939.00	1,178,035.95	1,236,927.30
11101001/23020105/10000002							1,570,906.00	1,649,451.30	1,731,914.10
11101001/23020105/10000003							1,570,906.00	1,649,451.30	1,731,914.10

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
11101001/23020105/10000004							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020116/1000005			5,000,000.00						
11101001/23020105/10000006							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000007							1,919,000.00	2,014,950.00	2,115,689.10
11101001/23020105/10000008							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000009							2,563,518.00	2,691,693.90	2,826,277.65
11101001/23020105/10000010							1,254,902.00	1,317,647.10	1,383,520.95
11101001/23020105/10000011							2,134,080.00	2,240,784.00	2,352,817.95
11101001/23020105/10000012							2,376,842.00	2,495,684.10	2,620,461.90
11101001/23020105/10000013							1,500,000.00	1,575,000.00	1,653,743.70
11101001/23020105/10000014							1,933,333.00	2,029,999.65	2,131,494.75
11101001/23020105/10000015							1,460,234.00	1,533,245.70	1,609,897.80
11101001/23020105/10000016							2,481,666.00	2,605,749.30	2,736,034.35
11101001/23020105/10000017							1,460,234.00	1,533,245.70	1,609,897.80
11101001/23020105/10000018							5,500,000.00	5,775,000.00	6,063,743.70
11101001/23020105/10000019							1,202,930.00	1,263,076.50	1,326,227.70
11101001/23020105/10000020							2,115,160.00	2,220,918.00	2,331,955.50
11101001/23030104/10000021							1,566,666.00	1,644,999.30	1,727,246.85
11101001/23020105/10000022							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23030104/10000023							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020105/10000024							1,500,000.00	1,575,000.00	1,653,743.70
11101003/23020105/10000001	30,000,000.00		20,000,000.00	21,000,000.00	21,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
40001001/23020105/10000001							5,000,000.00	5,250,000.00	5,512,500.00
52001001/23020105/10000002			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52001001/23020105/10000003			125,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020105/10000006		25,000,000.00			25,000,000.00-				
52001001/23010133/10000007				40,780,000.00	40,780,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000008			60,000,000.00	33,000,000.00	33,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020105/10000010			200,000,000.00	80,000,000.00	80,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
52001001/23030104/10000013		15,000,000.00	100,000,000.00	49,000,000.00	34,000,000.00+	30.61%+	70,000,000.00	73,500,000.00	77,175,000.00
52001001/23020105/10000014			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000015		9,625,000.00	30,000,000.00	15,000,000.00	5,375,000.00+	64.17%+	20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000016			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
52001001/23030104/10000017			50,000,000.00	27,500,000.00	27,500,000.00+				
52001001/23030104/10000018				5,000,000.00	5,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
52001001/23020105/10000019							200,000,000.00	210,000,000.00	220,500,000.00
52001001/23020104/10000020							55,000,000.00	57,750,000.00	60,637,500.00
52001001/23020105/10000022							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000023							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000024							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020105/10000025							20,000,000.00	21,000,000.00	22,050,000.00
52102001/23020105/10000001			100,000,000.00	45,000,000.00	45,000,000.00+		90,000,000.00	94,500,000.00	99,225,000.00
52102001/23020105/10000002			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52102001/23010119/10000003			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
52102001/23020105/10000004		2,000,000.00	150,000,000.00	62,500,000.00	60,500,000.00+	3.20%+	140,000,000.00	147,000,000.00	154,350,000.00
52102001/23030104/10000005			100,000,000.00	45,000,000.00	45,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
52102001/23020105/10000006			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52102001/23020118/10000007			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52102001/23030104/10000008	40,000,000.00		100,000,000.00	45,000,000.00	45,000,000.00+		95,000,000.00	99,750,000.00	104,737,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
52102001/23030104/1000009 Maintenance of Umuahia urban Water Scheme			70,000,000.00	38,500,000.00	38,500,000.00+		70,000,000.00	73,500,000.00	77,175,000.00
52102001/23020105/1000010 Rehabilitation of Urban Water Project for Aba and Umuahia	10,000,000.00	1,000,000.00	700,000,000.00	385,000,000.00	384,000,000.00+	0.26%+	600,000,000.00	630,000,000.00	661,500,000.00
52102001/23020105/1000011 Reticulation of Umuokpara Water Scheme			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
52102001/23010129/1000012 Procurement and Replacement of Obsolete Quality Control Lab			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
52102001/23020105/1000013 Provision of Reticulation 6KM Ugweke Water Scheme			800,000,000.00	440,000,000.00	440,000,000.00+		790,000,000.00	829,500,000.00	870,975,000.00
52102001/23020105/1000014 Provision/ Installation of high tensions and transformer at							12,000,000.00	12,600,000.00	13,230,000.00
52102001/23020118/1000015 Reticulation of Okoko item water Scheme Igula in Bende L.G.A							20,000,000.00	21,000,000.00	22,050,000.00
52103001/23020105/1000001 Construction/Provision of Water Facilities			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52103001/23010133/1000002 Purchase of Surveying Equipment ETC			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
52103001/23030104/1000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
52103001/23050103/1000006 Monitoring & Evaluation			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
52103001/23050101/1400007 Training of Local Artisans and Craftsmen on VLOM of WASH Fac			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
52103001/23000000/1000008 Purchase of Tripod. Winch and Accessories for Drilling of Bo			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
52103001/23050101/1000009 Partnership Extended Water Sanitation and Hygiene(PEWASH)			3,000,000.00	200,000,000.00	200,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
52103001/23050103/1000010 WASH Contingency Plan for EPR and Timely Intervention	10,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
52103001/23020105/1000011 Provision of Water Facilities at Amaaku/Amakwu Alayi Bende			18,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
52103001/23020105/1000012 Provision of Water Facilities at Ndiwo Itumbauzo Bende LGA			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52103001/23020105/1000013 Provision of Potable water at Akoli-ofu Alayi Bende			19,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
Total	90,000,000.00	52,625,000.00	2,950,000,000.00	1,766,280,000.00	1,713,655,000.00+	2.98%+	3,048,422,870.00	3,200,844,013.50	3,360,886,085.55
Note 11 - Information Communication and Technology									
11001001/23020127/1100001 Purchase of Camera & Video Recording Machines for the Press			5,000,000.00	2,750,000.00	2,750,000.00+		5,125,000.00	5,381,250.00	5,650,304.10
11101001/23010113/1100001 Procurement of Office equipment (Still and Motion Digital Ca							6,000,000.00	6,300,000.00	6,615,000.00
12003001/23020127/1100001 Digitalization of the Office							40,000,000.00	42,000,000.00	44,100,000.00
12004001/23050101/1100001 Digitalization of the Office			30,000,000.00	16,500,000.00	16,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
23005001/23010112/1100001 Installation of Websites and Internet Facilities							1,200,000.00	1,260,000.00	1,323,000.00
23003001/23010129/1100001 Purchase of Broadcasting Equipment/digitalization	3,400,000.00	23,444,000.00	100,000,000.00	55,000,000.00	31,556,000.00+	42.63%+	50,000,000.00	52,500,000.00	55,125,000.00
23003001/23010119/1100002 Purchase of 2 Generating Sets		1,000,000.00	50,000,000.00	27,500,000.00	26,500,000.00+	3.64%+	30,000,000.00	31,500,000.00	33,075,000.00
25001001/23050102/1100001 Computerization of Database Management Information System			20,000,000.00	20,000,000.00	20,000,000.00+		35,400,000.00	37,170,000.00	39,028,500.00
25005007/23050102/1100003 Computerization of Central Records			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
28001001/23050102/0500003 Provision broad Band Internet Access			18,000,000.00	9,900,000.00	9,900,000.00+				
26051001/23010129/1100003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)							2,000,000.00	2,100,000.00	2,205,000.00
26051001/23010129/1100005 Purchase of Industrial Equipment (Digital Photo Camera)			5,000,000.00	2,750,000.00	2,750,000.00+		2,500,000.00	2,625,000.00	2,756,243.70
26051001/23020127/1100010 Provision of ICT Equipment at Judiciary Hqtrs & High Courts							10,000,000.00	10,500,000.00	11,025,000.00
26052001/23020101/1100002 Construction of New Customary Court Building		5,000,000.00	28,000,000.00	14,819,000.00	9,819,000.00+	33.74%+	28,000,000.00	29,400,000.00	30,870,000.00
26052001/23010101/1300003 Renovation of Customary Court/Office Building							18,000,000.00	18,900,000.00	19,845,000.00
17065001/23010113/1100001 Purchase of ICT Equipment/Development of Database							5,000,000.00	5,250,000.00	5,512,500.00
Total	3,400,000.00	29,444,000.00	261,000,000.00	151,969,000.00	122,525,000.00+	19.38%+	258,225,000.00	271,136,250.00	284,693,047.80
Note 12 - Growing the Private Sector									
11001001/23020118/1200001 Establishment of Export Processing Zone at Ukwa East		35,000,000.00	230,000,000.00	121,500,000.00	86,500,000.00+	28.81%+			
11001001/23050101/1200002 Abia State Quality Management and Standard Programme			15,000,000.00	8,250,000.00	8,250,000.00+				
11001001/23050101/1200003 Abia State Small and Medium Enterprises Development Trade an	4,000,000.00		5,000,000.00	7,750,000.00	7,750,000.00+				
11001002/23020118/1200001 Construction/Establishment of Inland Container Depot			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
11101001/23020124/1200002 Construction of two (2 Nos.) 12 bay open stall market at Aka							1,222,659.00	1,283,791.95	1,347,977.40
11101001/23020124/1200003 Construction of five (5 Nos.) 10 bays open markets stalls at							3,088,873.00	3,243,316.65	3,405,480.75
11101001/23020124/1200004 Construction of five (5 Nos.) 10 bays open markets stalls at							3,255,539.00	3,418,315.95	3,589,227.60
11101001/23020124/1200005 Construction of open market stalls at Ahia Afor Ogwe in Ukwa							9,666,666.00	10,149,999.30	10,657,491.60
11101001/23020124/1200006 Construction of open market stalls at Ahia Nkwo Etiohia Owa							5,993,723.00	6,293,409.15	6,608,068.95

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020124/12000007							7,191,100.00	7,550,655.00	7,928,176.20
11101001/23020124/12000008							4,088,873.00	4,293,316.65	4,507,980.75
11101001/23020124/12000009							13,033,333.00	13,684,999.65	14,369,239.50
11101001/23020124/12000010							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020124/12000011							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000012							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000013							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000014							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000015							16,000,000.00	16,800,000.00	17,640,000.00
11101001/23020124/12000016							3,409,233.00	3,579,694.65	3,758,673.45
22001001/23020101/12000004			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
22001001/23020118/12000009			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
22001001/23020124/12000013	50,000,000.00								
22001001/23030124/12000017			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
22001001/23020101/12000018	5,000,000.00								
22001001/23030124/12000022	27,000,000.00	15,000,000.00	60,000,000.00	33,000,000.00	18,000,000.00+	45.45%+	50,000,000.00	52,500,000.00	55,125,000.00
22001001/23050101/12000023	3,000,000.00						8,000,000.00	8,400,000.00	8,820,000.00
22001001/23020104/12000028			30,000,000.00	16,500,000.00	16,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
22001001/23050101/12000029	4,000,000.00								
22001001/23050101/12000030	4,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
22001001/23030121/12000034			10,000,000.00	5,500,000.00	5,500,000.00+		12,000,000.00	12,600,000.00	13,230,000.00
22001001/23010129/12000037							5,000,000.00	5,250,000.00	5,512,500.00
22001001/23010129/12000038			7,000,000.00	3,850,000.00	3,850,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
22001001/23050103/12000039			100,000.00	55,000.00	55,000.00+		100,000.00	105,000.00	110,243.70
22001001/23010129/12000040			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
22001001/23050101/12000041			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
22001001/23050101/12000042			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
22001001/23010119/12000043			500,000.00	275,000.00	275,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
22001001/23010129/12000044			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000045			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000046			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
22001001/23010129/12000047			337,000,000.00	185,350,000.00	185,350,000.00+		320,000,000.00	336,000,000.00	352,800,000.00
22001001/23010129/12000049			50,000,000.00	27,500,000.00	27,500,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
22001001/23010129/12000050			450,000,000.00	147,500,000.00	147,500,000.00+		400,000,000.00	420,000,000.00	441,000,000.00
36001001/23020119/12000001							10,000,000.00		
36001001/23020119/12000002							10,000,000.00		
36001001/23020119/12000003	5,000,000.00	11,000,000.00	20,000,000.00	10,000,000.00	1,000,000.00-	110.00%+	20,000,000.00	21,000,000.00	22,050,000.00
36001001/23020119/12000010		10,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00-	166.67%+	10,000,000.00	10,500,000.00	11,025,000.00
36001001/23020119/12000011			10,000,000.00	3,000,000.00	3,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
36001001/23010112/12000012				21,000,000.00	21,000,000.00+				
54001001/23020118/12000001				10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020124/12000002							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000003							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000004							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000005							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000006							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000007							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000008							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000009							20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
54001001/23020124/12000010							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000011							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000012							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020124/12000013							20,000,000.00	21,000,000.00	22,050,000.00
72001001/23010119/12000001			5,000,000.00	2,750,000.00	2,750,000.00+				
72001001/23010112/12000002		1,800,000.00	5,000,000.00	2,750,000.00	950,000.00+	65.45%+	1,500,000.00	1,575,000.00	1,653,743.70
72001001/23010114/12000003			500,000.00	275,000.00	275,000.00+				
72001001/23050101/12000004	3,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+				
72001001/23050103/12000005		2,000,000.00	10,000,000.00	5,500,000.00	3,500,000.00+	36.36%+	10,000,000.00	10,500,000.00	11,025,000.00
72001001/23050101/12000006			3,000,000.00	1,650,000.00	1,650,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
72001001/23010119/12000007	1,000,000.00								
72001001/23050101/12000010			400,000.00	220,000.00	220,000.00+		500,000.00	525,000.00	551,243.70
72001001/23050101/12000011			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
72001001/23050101/12000012			142,000,000.00				70,000,000.00	73,500,000.00	77,175,000.00
72001001/23050101/12000013	2,000,000.00	2,000,000.00	2,000,000.00	6,100,000.00	4,100,000.00+	32.79%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000014	7,500,000.00		2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000016		2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	181.82%+	2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000017			1,000,000.00	650,000.00	650,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
72001001/23050101/12000018			500,000.00	275,000.00	275,000.00+		500,000.00	525,000.00	551,243.70
72001001/23050101/12000019			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
72001001/23010115/12000021			1,000,000.00	550,000.00	550,000.00+				
72001001/23010112/12000022			1,000,000.00	550,000.00	550,000.00+				
72001001/23050101/12000024			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
72001001/23050101/12000025			10,600,000.00	75,830,000.00	75,830,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
72001001/23020106/12000027		2,000,000.00		100,000,000.00	98,000,000.00+	2.00%+	50,000,000.00	52,500,000.00	55,125,000.00
72001001/23020106/12000028				150,000,000.00	150,000,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
72001001/23050101/12000029							3,000,000.00	3,150,000.00	3,307,500.00
Total	115,500,000.00	80,800,000.00	1,805,600,000.00	1,213,080,000.00	1,132,280,000.00+	6.66%+	1,866,549,999.00	1,938,877,498.95	2,035,821,291.00
Note 13 - Reform of Government and Governance									
11001001/23010105/13000001	105,022,968.25	34,250,000.00	18,000,000.00	9,900,000.00	24,350,000.00-	345.96%+	268,450,000.00	281,872,500.00	295,966,121.85
11001001/23010124/13000002	4,455,000.00								
11001001/23010105/13000003	267,926,159.28	1,209,000,000.00	900,000,000.00	230,850,000.00	978,150,000.00-	523.72%+	922,500,000.00	968,625,000.00	1,017,056,243.70
11001001/23010106/13000004			200,000,000.00	110,000,000.00	110,000,000.00+		205,000,000.00	215,250,000.00	226,012,500.00
11001001/23010107/13000005	46,500,000.00		50,000,000.00	27,500,000.00	27,500,000.00+		401,250,000.00	421,312,500.00	442,378,121.85
11001001/23010108/13000006	39,500,000.00	205,600,000.00	546,000,000.00	153,500,200.00	52,099,800.00-	133.94%+	559,650,000.00	587,632,500.00	617,014,121.85
11001001/23010112/13000007	20,000,000.00	500,000.00	50,000,000.00	25,590,000.00	25,090,000.00+	1.95%+	51,250,000.00	53,812,500.00	56,503,121.85
11001001/23010119/13000008		640,000,000.00	100,000,000.00	55,000,000.00	585,000,000.00-	1,163.64%+	102,500,000.00	107,625,000.00	113,006,243.70
11001001/23010128/13000009	23,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+		51,250,000.00	53,812,500.00	56,503,121.85
11001001/23050103/13000010			2,000,000.00	1,100,000.00	1,100,000.00+		2,050,000.00	2,152,500.00	2,260,121.85
11001001/23010119/13000011		25,000,000.00	5,000,000.00	2,750,000.00	22,250,000.00-	909.09%+	51,250,000.00	53,812,500.00	56,503,121.85
11001001/23010123/13000012	7,000,000.00		40,000,000.00	22,000,000.00	22,000,000.00+		41,000,000.00	43,050,000.00	45,202,500.00
11001001/23030123/13000014		4,000,000.00	20,000,000.00	11,000,000.00	7,000,000.00+	36.36%+	20,500,000.00	21,525,000.00	22,601,243.70
11001001/23010120/13000015			2,000,000.00	1,100,000.00	1,100,000.00+		2,050,000.00	2,152,500.00	2,260,121.85
11001001/23010112/13000018			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
11001002/23030121/13000001	20,000,000.00		22,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
11001002/23010100/13000004	1,500,000.00	2,000,000.00	21,000,000.00	6,000,000.00	4,000,000.00+	33.33%+	9,000,000.00	9,450,000.00	9,922,500.00
11001001/23030121/13000008	2,500,000.00		11,000,000.00	11,000,000.00	11,000,000.00+		12,500,000.00	13,125,000.00	13,781,243.70
11001002/23050103/13000009		10,600,000.00		14,900,000.00	4,300,000.00+	71.14%+	10,500,000.00	11,025,000.00	11,576,243.70

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
11008001/23010112/13000003 Office Equipment			2,000,000.00	100,000.00	100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11013001/23010105/13000001 Purchase of Road Motor Vehicles	8,000,000.00								
11013001/23010112/13000002 Purchase of Office Furniture (Purchase of 10 Nos. Modern Of			5,000,000.00	2,750,000.00	2,750,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
11013001/23010112/13000003 Purchase of Office Equipment (4 Nos. Photocopying Machines			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11013001/23030121/13000006 Rehabilitation of Offices	17,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	5,000,000.00	5,250,000.00	5,512,500.00
11013001/23010112/13000009 Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T			5,000,000.00	2,750,000.00	2,750,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11013001/23030111/13000014 Renovation of Michael Okpara Auditorium(Procurement of 2 No.		29,500,000.00	5,000,000.00	42,750,000.00	13,250,000.00+	69.01%+	15,000,000.00	15,750,000.00	16,537,500.00
11013001/23050103/13000015 Purchase of Food (Palliatives)		39,160,000.00		118,000,000.00	78,840,000.00+	33.19%+	27,000,000.00	21,000,000.00	22,050,000.00
11013001/23050101/13000016 Establishment of ICT Hub in the office of the SSG							5,000,000.00	5,250,000.00	5,512,500.00
11013001/23050101/13000017 Printing of Honourary Awards							1,000,000.00	1,050,000.00	1,102,500.00
11016001/23010112/13000001 Purchase of Office Equipment			2,000,000.00	1,100,000.00	1,100,000.00+				
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings			2,000,000.00	1,100,000.00	1,100,000.00+		1,900,000.00	1,575,000.00	1,653,743.70
11016001/230010112/13000003 Purchase of 4 No.32" Flat Screen TVs							300,000.00	315,000.00	330,743.70
11016001/230010112/13000004 Purchase of 4 Nos. Air conditioners and 4 Nos. Ceiling Fans							500,000.00	525,000.00	551,243.70
11016001/230010112/13000005 Purchase of 4 Nos. Fridges							1,000,000.00	630,000.00	661,500.00
11016001/230010119/13000006 Procurement of 1 No. 5KVA Gen-Set							500,000.00	525,000.00	551,243.70
11017001/23020101/13000001 Construction of Exco Secretariat			5,000,000.00	2,750,000.00	2,750,000.00+				
11017001/23010112/13000003 Purchase of Furniture and Equipment			2,000,000.00	1,100,000.00	1,100,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs							300,000.00	315,000.00	330,743.70
11017001/23010112/13000005 Purchase of 4 Nos. Air conditioners and 4 Nos. Ceiling Fans							500,000.00	525,000.00	551,243.70
11017001/23010112/13000006 Purchase of 4 Nos. Fridges							600,000.00	630,000.00	661,500.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set							3,500,000.00	3,675,000.00	3,858,743.70
11018001/23020118/13000007 Procurement /Installation of CCTV Camera in selected flashpoints			4,800,000.00	2,640,000.00	2,640,000.00+		7,200,000.00	7,560,000.00	7,938,000.00
11014001/23010101/13000001 Acquisition of Fixed Assets			3,000,000.00	1,650,000.00	1,650,000.00+				
11014001/23000000/13000002 Purchase of Office Furniture			5,000,000.00	2,750,000.00	2,750,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			500,000.00	275,000.00	275,000.00+		300,000.00	315,000.00	330,743.70
11014001/23010112/13000004 Purchase of Air conditioners and Ceiling			500,000.00	275,000.00	275,000.00+		500,000.00	525,000.00	551,243.70
11014001/23010112/13000005 Purchase of 4 Nos. Fridges							600,000.00	630,000.00	661,500.00
11014001/23010119/13000006 Procurement of 1 No. 25KVA Gen-Set							1,100,000.00	1,155,000.00	1,212,743.70
11014001/23020118/13000007 Workshop and Orientation of Political Appointees							5,800,000.00		
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			8,000,000.00	4,400,000.00	4,400,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable							48,000,000.00	50,400,000.00	52,920,000.00
11033001/23050101/13000003 Supports to Stakeholders Line Mins. Laca NGOs.							50,000,000.00	52,500,000.00	55,125,000.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critical HIV Intervention							17,000,000.00	17,850,000.00	18,742,500.00
11033001/23050101/13000005 Annual Journal and M and E Provision							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23050101/13000006 Provision for Quarterly SACALACA forum							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr							12,000,000.00	12,600,000.00	13,230,000.00
11033001/23050101/13000008 Advocacy/Sensitization Council of Chiefs and Religious leaders							6,000,000.00	6,300,000.00	6,615,000.00
11033001/23050101/13000009 Purchase of Office Furniture 10 Chairs 10 Tables and 10 St							4,000,000.00	4,200,000.00	4,410,000.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine							3,000,000.00	3,150,000.00	3,307,500.00
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			500,000.00	275,000.00	275,000.00+		500,000.00	525,000.00	551,243.70
11035001/23010101/13000002 Acquisition of Capital Assets			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			8,000,000.00	4,400,000.00	4,400,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-uko Uku West			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
73001001/23010105/13000002 Purchase of Office Vehicles			30,000,000.00	8,000,000.00	8,000,000.00+		44,000,000.00	46,200,000.00	48,510,000.00
73001001/23010104/13000003 Purchase of Motor Cycles			50,000,000.00	17,500,000.00	17,500,000.00+		17,500,000.00	18,375,000.00	19,293,743.70
73001001/23010128/13000004 Purchase of Security Equipment		28,000,000.00	500,000,000.00	242,000,000.00	214,000,000.00+	11.57%+	448,600,000.00	471,030,000.00	494,581,500.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II							20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
73001001/23010112/13000006							5,000,000.00	5,250,000.00	5,512,500.00
73001001/23050101/13000007							7,500,000.00	7,875,000.00	8,268,743.70
73001001/23030121/13000008							300,000.00	315,000.00	330,743.70
73001001/23050101/13000009							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23010112/13000001							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23030121/13000002							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23010101/13000003							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23010113/13000004							3,500,000.00	3,675,000.00	3,858,743.70
11101001/23050101/13000005							30,000,000.00	31,500,000.00	33,075,000.00
11101001/23030121/13000006							2,585,426.00	2,714,697.30	2,850,428.70
11101001/23010101/13000007							1,442,119.00	1,514,224.95	1,589,931.00
11101001/23050103/13000008							30,000,000.00	31,500,000.00	33,075,000.00
11101002/23010119/13000001			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11101002/23010112/13000002			200,000.00	110,000.00	110,000.00+		200,000.00	210,000.00	220,500.00
11101002/23010113/13000003			300,000.00	165,000.00	165,000.00+		300,000.00	315,000.00	330,743.70
11101002/23010112/13000004			1,000,000.00	550,000.00	550,000.00+				
11101002/23050101/13000007							6,000,000.00	6,300,000.00	6,615,000.00
11101002/23050101/13000008							10,000,000.00	10,500,000.00	11,025,000.00
11101002/23050101/13000009							10,000,000.00	10,500,000.00	11,025,000.00
11101002/23050101/13000010							40,000,000.00	42,000,000.00	44,100,000.00
11101003/23020107/13000001	2,000,000.00	10,600,000.00	55,000,000.00	15,450,000.00	4,850,000.00+	68.61%+	70,000,000.00	73,500,000.00	77,175,000.00
11101003/23020124/13000002	30,000,000.00	27,400,000.00	75,000,000.00	20,000,000.00	7,400,000.00-	137.00%+	20,000,000.00	21,000,000.00	22,050,000.00
11101003/23020118/13000003	51,003,000.00	27,000,000.00	50,000,000.00	27,250,000.00	250,000.00+	99.08%+	75,000,000.00	78,750,000.00	82,687,500.00
11101003/23020124/13000004				19,000,000.00	19,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
11101004/23010115/13000001			200,000.00	110,000.00	110,000.00+		200,000.00	210,000.00	220,500.00
11101004/23050101/13000003			50,000.00	27,500.00	27,500.00+		50,000.00	52,500.00	55,121.85
11101004/23020118/13000004			300,000.00	165,000.00	165,000.00+		300,000.00	315,000.00	330,743.70
11101004/23020118/13000005			2,000,000.00	1,100,000.00	1,100,000.00+		5,500,000.00	5,775,000.00	6,063,743.70
11101004/23010119/13000006			500,000.00	275,000.00	275,000.00+				
11101004/23030121/13000007			3,950,000.00	2,172,500.00	2,172,500.00+		1,500,000.00	1,575,000.00	1,653,743.70
11101004/23010129/13000008							200,000.00	210,000.00	220,500.00
11101004/23010113/13000009							50,000.00	52,500.00	55,121.85
11101004/23010113/13000010							60,000.00	63,000.00	66,139.50
11101004/23010113/13000011							10,000.00	10,500.00	11,016.60
11010001/23010105/13000003			12,000,000.00	2,600,000.00	2,600,000.00+				
11010001/23010101/13000004			6,000,000.00	300,000.00	300,000.00+				
11010001/23010101/13000005			32,000,000.00	7,600,000.00	7,600,000.00+				
11010001/23010119/13000006							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23050101/13000007							20,000,000.00	21,000,000.00	22,050,000.00
11010001/23010113/13000008							3,000,000.00	3,150,000.00	3,307,500.00
11010001/23010113/13000009							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23010115/13000010							4,000,000.00	4,200,000.00	4,410,000.00
11010001/23010133/13000011							7,000,000.00	7,350,000.00	7,717,500.00
11010001/23050101/13000012							5,000,000.00	5,250,000.00	5,512,500.00
11010001/23010129/13000013							1,000,000.00	1,050,000.00	1,102,500.00
11010001/23050101/13000014							8,000,000.00	8,400,000.00	8,820,000.00
11101005/23010113/13000001			3,000,000.00	350,000.00	350,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
11101005/23010115/13000002							1,000,000.00	1,050,000.00	1,102,500.00
11101005/23010119/13000003			500,000.00	275,000.00	275,000.00+		500,000.00	525,000.00	551,243.70

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
11101005/23010101/13000004 Procurement of Capital Asset			1,500,000.00	325,000.00	325,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
65001001/23050101/13000001 Provision of Relief Materials			17,000,000.00						
65001001/23050101/13000003 Acquisition Of Capital Assets			2,000,000.00						
65001001/23010119/13000004 Purchase of Generating Set			1,000,000.00						
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			2,000,000.00	1,100,000.00	1,100,000.00+				
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			2,000,000.00	1,100,000.00	1,100,000.00+				
68001001/23010119/13000001 Purchase Of Generating Set			1,000,000.00						
68001001/23010115/13000002 Purchase Of Photocopying Machine			500,000.00						
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			2,000,000.00						
68001001/23010112/13000004 Purchase of Office Equipment			500,000.00						
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	205,000,000.00	400,000,000.00	800,000,000.00	415,000,000.00	15,000,000.00+	96.39%+	800,000,000.00	840,000,000.00	882,000,000.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	57,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+		500,000,000.00	525,000,000.00	551,250,000.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block							20,000,000.00	21,000,000.00	22,050,000.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	110,000,000.00	5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	181.82%+	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23020127/13000005 Installation of solar light to beef up security in ABHA	3,000,000.00	10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	181.82%+	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.	50,000,000.00								
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc.	10,000,000.00						30,000,000.00	31,500,000.00	33,075,000.00
12003001/23040102/13000008 Flood control and Landscaping in ABHA complex		30,000,000.00	30,000,000.00	16,500,000.00	13,500,000.00-	181.82%+			
12003001/23020101/13000009 Library Development and ICT for ABHA			1,000,000.00	550,000.00	550,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	80,000,000.00		400,000,000.00	120,000,000.00	120,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence		30,000,000.00	31,000,000.00	17,050,000.00	12,950,000.00-	175.95%+			
12003001/23010122/13000013 Equipment for Medical Unit			1,000,000.00	550,000.00	550,000.00+				
12003001/23010119/13000014 Purchase of Ino 350KVA Gen Set for ABHA							15,000,000.00	15,750,000.00	16,537,500.00
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA			10,000,000.00	5,500,000.00	5,500,000.00+		317,000,000.00	332,850,000.00	349,492,500.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	181.82%+			
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA		1,000,000.00	1,000,000.00	550,000.00	450,000.00-	181.82%+	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex	10,000,000.00	2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	181.82%+			
12003001/23030118/13000020 Renov. of Hon. Speaker's Lodge/Installation of External Light			14,000,000.00	7,700,000.00	7,700,000.00+		250,000,000.00	262,500,000.00	275,625,000.00
12003001/23010112/13000023 Purchase of office furniture for ABHA	110,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Member.	100,000,000.00	100,000,000.00	100,000,000.00	55,000,000.00	45,000,000.00-	181.82%+	10,000,000.00	10,500,000.00	11,025,000.00
12003001/23030105/13000025 Refurbishment of the ABHA clinic		11,000,000.00	20,000,000.00	11,000,000.00		100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
12003001/23010129/13000026 Purchase of Public Address System			10,000,000.00	5,500,000.00	5,500,000.00+				
12003001/23010129/13000027 Purchase of Communication Equipment							9,000,000.00	9,450,000.00	9,922,500.00
12003001/23020106/13000028 Repair of Collapsed ABHA perimeter Fencing		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	6,000,000.00	6,300,000.00	6,615,000.00
12003001/23020127/13000029 Installation of Website and Internet Facilities	10,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
12003001/23010125/13000030 Purchase of Hansard Equipment for Official Reporters		11,000,000.00	20,000,000.00	11,000,000.00		100.00%+			
12003001/23050103/13000031 Production of Compendium of Laws passed in six House			10,000,000.00	5,500,000.00	5,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
12004001/23020101/13000001 Establishment/Construction of Office Complex			130,000,000.00	71,500,000.00	71,500,000.00+		95,000,000.00	99,750,000.00	104,737,500.00
12004001/23010112/13000002 Procurement of Lister Plant and other Office Equipment			40,000,000.00	22,000,000.00	22,000,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
23005001/23010112/13000001 Purchase of Office Furniture and Fittings Air conditions Tab							4,000,000.00	4,200,000.00	4,410,000.00
23005001/23010113/13000002 Purchase of Office IT Equipment Laptops 2 Desktops 2 etc..							2,500,000.00	2,625,000.00	2,756,243.70
23005001/23010112/13000003 Purchase of Public System 2 Amplifiers etc..							3,000,000.00	3,150,000.00	3,307,500.00
23005001/23010112/13000004 Purchase of Motor Vehicles DG Official Car 1.							4,000,000.00	4,200,000.00	4,410,000.00
23005001/23010112/13000005 Purchase of Sienna 1 at 5 000 000 each							5,000,000.00	5,250,000.00	5,512,500.00
23005001/23010113/13000006 Purchase of 2 Projectors and 2 screen boards							350,000.00	367,500.00	385,865.55
23005001/23010119/13000007 Purchase of Mobile Power Generating System 1.							500,000.00	525,000.00	551,243.70
36052001/23010108/13000001 Purchase of Operational Office Buses (Hiace)			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			300,000.00	165,000.00	165,000.00+		350,000.00	367,500.00	385,865.55

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
36052001/23010113/13000003			100,000.00	55,000.00	55,000.00+		200,000.00	210,000.00	220,500.00
36052001/23010115/13000004			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
36052001/23010129/13000005			200,000.00	110,000.00	110,000.00+		400,000.00	420,000.00	441,000.00
25001001/23010101/13000001			7,000,000.00	3,850,000.00	3,850,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
25001001/23010102/13000005			10,000,000.00	5,500,000.00	5,500,000.00+				
25001001/23010112/13000006							3,000,000.00	3,150,000.00	3,307,500.00
25001001/23010112/13000007							26,000,000.00	27,300,000.00	28,665,000.00
25001001/23020101/13000008							11,000,000.00	11,550,000.00	12,127,500.00
25001001/23010121/13000009							5,000,000.00	5,250,000.00	5,512,500.00
25005001/23010101/13000001			2,500,000.00	1,375,000.00	1,375,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
25005001/23010112/13000005			2,500,000.00	1,375,000.00	1,375,000.00+		1,650,000.00	1,732,500.00	1,819,121.85
25005001/23010124/13000006			2,000,000.00	1,100,000.00	1,100,000.00+				
25005001/23010116/13000007			500,000.00	275,000.00	275,000.00+		4,110,000.00	4,315,500.00	4,531,272.90
25005001/23050101/13000008			10,000,000.00	5,500,000.00	5,500,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
25005002/23010112/13000001			3,000,000.00	1,650,000.00	1,650,000.00+		3,075,000.00	3,228,750.00	3,390,182.25
25005003/23010101/13000002			2,000,000.00	1,100,000.00	1,100,000.00+		1,150,000.00	1,207,500.00	1,267,865.55
25005004/23010112/13000002			4,500,000.00	2,475,000.00	2,475,000.00+		4,500,000.00	4,725,000.00	4,961,243.70
25005007/23020101/13000002			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
25005007/23010112/13000004			2,000,000.00	1,100,000.00	1,100,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
25005007/23050101/13000005							2,000,000.00	2,100,000.00	2,205,000.00
25007001/23010129/13000001							15,800,000.00	16,590,000.00	17,419,500.00
40001001/23050102/13000001			8,000,000.00	4,400,000.00	4,400,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
40001001/23040102/13000002		1,570,300.00	3,000,000.00	2,650,000.00	1,079,700.00+	59.26%+	2,968,000.00	3,116,400.00	3,272,211.60
40001001/23010101/13000003			6,000,000.00	2,300,000.00	2,300,000.00+		3,300,000.00	3,465,000.00	3,638,243.70
40001001/23010112/13000004	115,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		3,300,000.00	3,465,000.00	3,638,243.70
40001001/23010102/13000005			8,000,000.00	4,400,000.00	4,400,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
47001001/23010112/13000001			1,500,000.00	525,000.00	525,000.00+		1,530,500.00	1,607,025.00	1,687,368.90
47001001/23020105/13000002			1,000,000.00	1,550,000.00	1,550,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
47001001/23050102/13000003			2,000,000.00	1,100,000.00	1,100,000.00+				
39002001/23010101/13000004			1,800,000.00	990,000.00	990,000.00+				
47001001/23020127/13000006							1,600,000.00	1,680,000.00	1,764,000.00
47001001/23010115/13000009			500,000.00	275,000.00	275,000.00+		510,500.00	536,025.00	562,823.10
47001001/23010118/13000011			200,000.00	110,000.00	110,000.00+		400,000.00	420,000.00	441,000.00
47001001/23040102/13000015			3,000,000.00	1,650,000.00	1,650,000.00+		2,050,000.00	2,152,500.00	2,260,121.85
48001001/23050101/13000001		8,000,000.00	450,000,000.00	1,547,500,000.00	1,539,500,000.00+	0.52%+			
48001001/23010119/13000005			4,000,000.00	2,200,000.00	2,200,000.00+		4,200,000.00	4,410,000.00	4,630,500.00
48001001/23010112/13000006	2,060,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		5,250,000.00	5,512,500.00	5,788,121.85
48001001/23010115/13000007			1,000,000.00	550,000.00	550,000.00+		1,050,000.00	1,102,500.00	1,157,621.85
63001001/23010101/13000001			2,000,000.00	1,300,000.00	1,300,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
63001001/23010108/13000003							15,000,000.00	15,750,000.00	16,537,500.00
63001001/23010113/13000004							10,000,000.00	10,500,000.00	11,025,000.00
63001001/23010119/13000005			2,000,000.00	1,200,000.00	1,200,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
64001001/23010108/13000003							42,000,000.00	44,100,000.00	46,305,000.00
64001001/23010112/13000006			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
64001001/23010113/13000007			2,000,000.00	1,100,000.00	1,100,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
64001001/23010119/13000008			1,000,000.00	550,000.00	550,000.00+				
64001001/23050101/13000009			90,000,000.00	30,500,000.00	30,500,000.00+		146,725,000.00	154,061,250.00	161,764,304.10
64001001/23020101/13000010							11,800,000.00	12,390,000.00	13,009,500.00
64001001/23020101/13000011							2,000,000.00	2,100,000.00	2,205,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd.

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
64001001/23020121/13000012							1,800,000.00	1,890,000.00	1,984,500.00
64001001/23020101/13000013							12,000,000.00	12,600,000.00	13,230,000.00
64001001/23010106/13000014							8,400,000.00	8,400,000.00	8,820,000.00
64001001/23050101/13000015							1,500,000.00	1,575,000.00	1,653,743.70
15026001/23020127/13000002							1,500,000.00	1,575,000.00	1,653,743.70
15102001/23010127/13000008			4,000,000.00	2,200,000.00	2,200,000.00+				
15102001/23010127/13000009			10,000,000.00	5,500,000.00	5,500,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
20001001/23050101/13000001		800,000.00	3,000,000.00	1,650,000.00	850,000.00+	48.48%+	3,000,000.00	3,150,000.00	3,307,500.00
20001001/23020118/13000002			250,000.00	137,500.00	137,500.00+		2,000,000.00	2,100,000.00	2,205,000.00
20001001/23020101/13000003	971,000.00		4,000,000.00	2,200,000.00	2,200,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000004	45,985,000.00	20,000,000.00	3,000,000.00	1,650,000.00	18,350,000.00-	1,212.12%+	3,000,000.00	3,150,000.00	3,307,500.00
20001001/23010101/13000006			15,000,000.00	8,250,000.00	8,250,000.00+		12,000,000.00	12,600,000.00	13,230,000.00
20001001/23050103/13000007	53,044,000.00	277,032,112.00	80,000,000.00	144,000,000.00	133,032,112.00-	192.38%+	80,000,000.00	84,000,000.00	88,200,000.00
20001001/23050103/13000008	2,000,000.00						2,000,000.00	2,100,000.00	2,205,000.00
20001001/23050102/13000009			4,250,000.00	2,337,500.00	2,337,500.00+		4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000012			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
20001001/23050101/13000013			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
20001001/23050101/13000014			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
20001001/23020118/13000015			500,000.00	275,000.00	275,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
20001001/23050101/30000016		30,104,000.00	3,000,000.00	16,650,000.00	13,454,000.00-	180.80%+	13,000,000.00	13,650,000.00	14,332,500.00
20007001/23010101/13000001			4,000,000.00	2,200,000.00	2,200,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
20007001/23020127/13000002			6,000,000.00	3,300,000.00	3,300,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
20007001/23020104/13000003		1,650,000.00	2,000,000.00	1,100,000.00	550,000.00-	150.00%+	1,000,000.00	1,050,000.00	1,102,500.00
20007001/23020101/13000004	360,000.00		8,000,000.00	4,400,000.00	4,400,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
20007001/23050107/13000005			40,000,000.00	120,000,000.00	120,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
20007001/23020101/13000006			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
20007001/23050101/13000007			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
20007001/23050103/13000008				280,000,000.00	280,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
20007001/23050103/13000009				75,000,000.00	75,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
20007001/23050103/13000010				75,000,000.00	75,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
20007001/23010122/13000011				5,000,000.00	5,000,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
20008001/23010108/13000001			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
20008001/23010113/13000004			4,000,000.00	2,200,000.00	2,200,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
20008001/23020127/13000005			4,000,000.00						
20008001/23010105/13000006			36,000,000.00	19,800,000.00	19,800,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
20008001/23010112/13000008			18,000,000.00	9,900,000.00	9,900,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
20008001/23030121/13000011			16,000,000.00	8,800,000.00	8,800,000.00+		37,000,000.00	38,850,000.00	40,792,500.00
20008001/23010104/13000014			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
20008001/23010104/13000015							1,000,000.00	1,050,000.00	1,102,500.00
22001001/23050101/13000002			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
22001001/23050101/13000003			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
22001001/23050101/13000004		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	12,000,000.00	12,600,000.00	13,230,000.00
22001001/23020118/13000005							100,000,000.00	105,000,000.00	110,250,000.00
22001001/23020118/13000006							10,000,000.00	10,500,000.00	11,025,000.00
28001001/23050102/05000002			18,000,000.00	9,900,000.00	9,900,000.00+				
58001001/23050101/13000001			4,000,000.00	2,200,000.00	2,200,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
58001001/23020103/13000002			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
58001001/23020103/13000003			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
28001001/23020118/13000004	2,500,000.00						2,000,000.00	2,100,000.00	2,205,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
28001001/23050101/13000008							20,000,000.00	21,000,000.00	22,050,000.00
28001001/23050101/13000010							5,000,000.00	5,250,000.00	5,512,500.00
28001001/23050101/13000011							2,000,000.00	2,100,000.00	2,205,000.00
28001001/23050101/13000012							2,000,000.00	2,100,000.00	2,205,000.00
28001001/23020118/13000014							5,000,000.00	5,250,000.00	5,512,500.00
28001001/23020118/13000014							250,000,000.00	262,500,000.00	275,625,000.00
29001001/23050101/13000001							4,000,000.00	4,200,000.00	4,410,000.00
29001001/23050101/13000002							4,000,000.00	4,200,000.00	4,410,000.00
29001001/23050101/13000003							10,000,000.00	10,500,000.00	11,025,000.00
29001001/23050101/13000004							5,000,000.00	5,250,000.00	5,512,500.00
29001001/23050101/13000005							10,000,000.00	10,500,000.00	11,025,000.00
29056003/23010129/13000001		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	18.18%+	10,000,000.00	10,500,000.00	11,025,000.00
29056003/23010127/13000002	5,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	400,000.00+	95.24%+	38,000,000.00	8,400,000.00	8,820,000.00
29056003/23020118/13000007			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
29056003/23010127/17000013			10,000,000.00	5,500,000.00	5,500,000.00+				
29056003/23010105/17000018							10,000,000.00	10,500,000.00	11,025,000.00
29001002/23010123/13000001			70,000,000.00	38,500,000.00	38,500,000.00+		32,000,000.00	33,600,000.00	35,280,000.00
29001002/23010112/13000003			10,000,000.00	5,500,000.00	5,500,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
29001002/23010123/13000004			15,000,000.00	8,250,000.00	8,250,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
29001002/23010123/13000005			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
29007001/23010106/13000001			10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29007001/23010105/13000002			12,000,000.00	6,600,000.00	6,600,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
29007001/23010108/13000003			10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29007001/23020114/13000005			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29007001/23010119/13000006			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
29007001/23010112/13000007			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
29007001/23020118/13000008		5,000,000.00	20,000,000.00	11,000,000.00	6,000,000.00+	45.45%+	10,000,000.00	10,500,000.00	11,025,000.00
29007001/23050101/13000009	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
29007001/23050101/13000010			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
29053001/23010108/13000001			200,000,000.00	110,000,000.00	110,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
29053001/23010105/13000002			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
29053001/23010101/13000003			80,000,000.00	44,000,000.00	44,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
31001001/23050101/13000001			40,000,000.00	22,000,000.00	22,000,000.00+				
31001001/23050101/13000002			130,000,000.00	71,500,000.00	71,500,000.00+				
31001001/23050101/13000003			130,000,000.00	71,500,000.00	71,500,000.00+				
32001001/23010129/13000002							40,000,000.00	42,000,000.00	44,100,000.00
32001001/23050101/13000003							122,000,000.00	128,100,000.00	134,505,000.00
32001001/23010119/13000004							120,000,000.00	126,000,000.00	132,300,000.00
38001001/23050101/13000002								7,875,000.00	8,268,743.70
38001001/23050101/13000003							12,000,000.00	17,850,000.00	18,742,500.00
38001001/23050101/13000004							8,000,000.00	2,100,000.00	2,205,000.00
38001001/23050101/13000005								6,300,000.00	6,615,000.00
38001001/23050101/13000006								1,050,000.00	1,102,500.00
38001001/23050101/13000007								1,575,000.00	1,653,743.70
38002001/23050105/03000073							500,000,000.00	630,000,000.00	661,500,000.00
38002001/23050105/03000074		591,040,534.12			591,040,534.12-		20,000,000.00	21,000,000.00	22,050,000.00
38002001/23010129/13000001			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23050101/13000002			15,000,000.00	8,250,000.00	8,250,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
38002001/23050101/13000003			70,000,000.00	38,500,000.00	38,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
38002001/23050101/13000004		4,000,000.00	30,000,000.00	32,000,000.00	28,000,000.00+	12.50%+			
38002001/23020106/13000006			800,000,000.00	340,000,000.00	50,304,382.00-	114.80%+	400,000,000.00	630,000,000.00	661,500,000.00
38002001/23050101/13000007			20,000,000.00	11,000,000.00	11,000,000.00+				
38002001/23050101/13000008			10,000,000.00	5,500,000.00	5,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
38002001/23050101/13000009	231,383,465.00		200,000,000.00	110,000,000.00	110,000,000.00+				
38002001/23050101/13000013			500,000.00	275,000.00	275,000.00+				
38002001/23020118/13000015			300,000,000.00	165,000,000.00	165,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
38002001/23050101/13000016			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050101/13000018			100,000,000.00	55,000,000.00	55,000,000.00+				
38002001/23050101/13000020			30,000,000.00	16,500,000.00	16,500,000.00+				
38002001/23050101/13000021	328,111,714.19	1,205,440,657.37	1,000,000,000.00	1,000,000,000.00	205,440,657.37-	120.54%+	800,000,000.00	525,000,000.00	551,250,000.00
38002001/23050101/13000022			70,000,000.00	18,000,000.00	18,000,000.00+				
38002001/23050102/13000023			7,000,000.00	3,850,000.00	3,850,000.00+				
38002001/23010113/13000024			600,000,000.00	75,000,000.00	75,000,000.00+		200,000,000.00	630,000,000.00	661,500,000.00
38002001/23050103/13000025			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23050101/13000026	4,000,000.00	6,000,000.00	10,000,000.00	30,500,000.00	24,500,000.00+	19.67%+	10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050105/13000027			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
38002001/23050101/13000028			20,000,000.00	11,000,000.00	11,000,000.00+				
38002001/23050103/13000030			20,000,000.00	11,000,000.00	11,000,000.00+			52,500,000.00	55,125,000.00
38002001/23050101/13000031			50,000,000.00	27,500,000.00	27,500,000.00+				
38002001/23050101/13000034			30,000,000.00	16,500,000.00	16,500,000.00+				
38002001/23050101/13000035			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23050105/13000036			10,000,000.00	5,500,000.00	5,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
38002001/23010132/13000039			4,000,000.00	2,200,000.00	2,200,000.00+		18,000,000.00	3,150,000.00	3,307,500.00
38002001/23050101/13000040			2,000,000.00	1,100,000.00	1,100,000.00+				
38002001/23040105/13000042			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
38002001/23050101/13000044			20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050103/13000045	7,000,000.00	40,300,000.00	45,000,000.00	54,750,000.00	14,450,000.00+	73.61%+	15,000,000.00	15,750,000.00	16,537,500.00
38002001/23050103/13000046	2,600,000.00	25,000,000.00	30,000,000.00	25,500,000.00	500,000.00+	98.04%+	20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050103/13000047			10,000,000.00	5,500,000.00	5,500,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
38002001/23050101/13000048			540,000,000.00	247,000,000.00	247,000,000.00+		300,000,000.00	577,500,000.00	606,375,000.00
38002001/23050101/13000053			70,000,000.00	38,500,000.00	38,500,000.00+		38,500,000.00	40,425,000.00	42,446,243.70
38002001/23050103/13000054			5,000,000.00	2,750,000.00	2,750,000.00+				
38002001/23050102/13000055			15,000,000.00	8,250,000.00	8,250,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
38002001/23050101/13000056			5,000,000.00	2,750,000.00	2,750,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38002001/23050105/13000057			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38002001/23020111/13000058							5,000,000.00	5,250,000.00	5,512,500.00
38002001/23050101/13000062			10,000,000.00	5,500,000.00	5,500,000.00+		70,000,000.00	157,500,000.00	165,375,000.00
38002001/23020127/13000065			3,000,000.00	1,650,000.00	1,650,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
38002001/23050103/13000075			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23020118/13000076	330,000,000.00		200,000,000.00	110,000,000.00	110,000,000.00+		150,000,000.00	157,500,000.00	165,375,000.00
38002001/23030121/13000077			20,000,000.00	11,000,000.00	11,000,000.00+				
38002001/23020127/13000082			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
38002001/23010114/13000083			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23050101/13000084			700,000,000.00	385,000,000.00	385,000,000.00+		385,000,000.00	404,250,000.00	424,462,500.00
38002001/23050101/13000085			50,000,000.00	27,500,000.00	27,500,000.00+				
38002001/23050101/13000086			80,000,000.00	44,000,000.00	44,000,000.00+				
38002001/23050101/13000087	2,348,277,699.01	1,519,884,078.68	1,500,000,000.00	275,000,000.00	1,244,884,078.68-	552.69%+	500,000,000.00	1,050,000,000.00	1,102,500,000.00
38002001/23010119/13000089							3,000,000.00	3,150,000.00	3,307,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
38002001/23050101/13000091 Maintenance of Computer IT & Internet Equipment @ ASPC KT Ce							4,000,000.00	4,200,000.00	4,410,000.00
38002001/23050101/13000092 Consultancy Services in the State	218,337,945.72								
38002001/23050101/13000093 Capacity Building Programme for ASPC			500,000,000.00	62,500,000.00	62,500,000.00+		107,000,000.00	112,350,000.00	117,967,500.00
38002001/23050101/13000094 State Suplimentary Budget Preparation Expenses			2,000,000.00	1,100,000.00	1,100,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
38002001/23050101/13000095 Counterpart Funding for Water Project			200,000,000.00	110,000,000.00	110,000,000.00+		300,000,000.00	525,000,000.00	551,250,000.00
38002001/23050101/13000096 Hosting Of The Council Of Niger Delta			1,000,000.00	550,000.00	550,000.00+				
38002001/23050101/13000099 Counterpart Funding for USAID			500,000,000.00	196,500,000.00	196,500,000.00+		300,000,000.00	525,000,000.00	551,250,000.00
38002001/23050100/13000100 Statewide (Others) Counterpart funding			1,954,000,000.00	271,500,000.00	271,500,000.00+		400,000,000.00	840,000,000.00	882,000,000.00
38002001/23050101/13000102 FSP -fiscal Sustainability Plan			10,000,000.00	5,500,000.00	5,500,000.00+				
38002001/23050101/13000103 OGP-Open Government Partnership			220,000,000.00	121,000,000.00	121,000,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
38002001/23050101/13000104 CCD-CMMMUNITY Charter of Demand	500,000.00		20,000,000.00	11,000,000.00	11,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
38002001/23050101/13000105 Capacity Building programme for Budget Preparation Officers			10,000,000.00	5,500,000.00	5,500,000.00+		35,000,000.00		
38002001/23050101/13000106 Abia State Operations Coordinating Units (ABSOCU)			150,000,000.00	82,500,000.00	82,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
38002001/23050101/13000107 Capacity Building on IPSAS based Budgeting			20,000,000.00	11,000,000.00	11,000,000.00+				
38002001/23050103/13000108 Report Production of both TWG and Economic Advisory Committee		6,000,000.00		152,780,000.00	146,780,000.00+	3.93%+			
38002001/23020125/13000109 5% Geometric Power Aba Ltd. Investment Subscription Shares							1,945,000,000.00		
38004001/23050101/13000001 Research & Development			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38004001/23010106/13000002 Upgrade of ICT Equipment							5,000,000.00	5,250,000.00	5,512,500.00
38004001/23010114/13000003 Prod of Statistical Book & Conduct of Social Econ Survey			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
38004001/23050101/13000005 Purchase of Data Collection Tools and Iron Security Box			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
38004001/23050103/13000006 Abia State Poverty mapping Survey				50,000,000.00	50,000,000.00+				
38006001/23010108/13000004 YESO	510,191,089.50	103,933,224.94	5,000,000.00	5,000,000.00	98,933,224.94-	2,078.66%+			
38006001/23050101/13000005 SOCU			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
38006001/23010113/13000008 SOCU - Procurement of Tablets for PVHH Targeting and Enumer				100,000,000.00	100,000,000.00+				
38006001/23010113/13000009 Public Workfare Scheme (YESSO) as HUPs				10,000,000.00	10,000,000.00+				
38006001/23050107/13000010 GOVT. Conditional Cash Transfer Additional financing HUPs				50,000,000.00	50,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
38006001/23050103/13000011 Household Uplifting Programmes - Food Palliatives				50,000,000.00	50,000,000.00+				
38006001/23050103/13000012 N-power/GEEP/N-Agro				100,000,000.00	100,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
53001001/23030109/13000002 Construction of 3 High Court rooms at Obingwa		5,499,500.00	10,000,000.00	5,500,000.00	500.00+	99.99%+	35,000,000.00	36,750,000.00	38,587,500.00
53001001/23020101/13000005 Remodeling of Govt Offices at JSC CSC LOCAL GOVT AUDIT			100,000,000.00	53,000,000.00	53,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
53001001/23020101/13000006 Constr of Dormitory (male & female) &staff Qtrs. for the School			20,000,000.00	11,000,000.00	11,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
53001001/23020101/13000007 Maintenance of new Secretariat		13,000,000.00	100,000,000.00	55,000,000.00	42,000,000.00+	23.64%+	50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000008 Construction of Office Complex with Conference Hall for Abia			250,000,000.00	37,500,000.00	37,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000009 Rehabilitation of Administrative block and Perimeter fence M			30,000,000.00	16,500,000.00	16,500,000.00+				
53001001/23020101/13000010 Construction of Office of the Head of Service							150,000,000.00	157,500,000.00	165,375,000.00
53001001/23020101/13000011 Construction of Bureau of Public Service Pension and Renovation							50,000,000.00	52,500,000.00	55,125,000.00
53001001/23020101/13000012 Construction of Earth House							150,000,000.00	157,500,000.00	165,375,000.00
53001001/23020101/13000013 Construction of Storey Dormitory at the School of Nursing Ama							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020101/13000014 Construction of Treasure Building Ogurube Layout							70,000,000.00	73,500,000.00	77,175,000.00
53001001/23020101/13000015 Rehabilitation of Area Office along Ikot Ekpene Road Aba							293,000,000.00	307,650,000.00	323,032,500.00
53001001/23020101/13000016 Construction of Multi Complex Stores for MDAs							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020101/13000017 Landscaping /Perimeter Fencing of State Secretariat Premise							20,000,000.00	21,000,000.00	22,050,000.00
53010001/23020104/13000006 Housing Estate in 17 LGA in the State			20,000,000.00	11,000,000.00	11,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
62001002/23020118/13000001 Construction of Nursery Structure			1,000,000.00	550,000.00	550,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
71001001/23050101/13000008 Ohafia Industrial Cluster			15,000,000.00	8,250,000.00	8,250,000.00+		12,000,000.00	12,600,000.00	13,230,000.00
71001001/23050101/13000010 Development of Umukalika Industrial cluster			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
71001001/23020101/13000011 Development of Ovom Industrial Cluster			10,000,000.00	5,500,000.00	5,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
71001001/23050101/13000013 Tarpaulin /Metal wood cluster Umuikaa junction			3,000,000.00	1,650,000.00	1,650,000.00+		3,000,000.00	3,150,000.00	3,307,500.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
71001001/23020101/13000014			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
71001001/23010129/13000016		2,500,000.00	5,000,000.00	2,750,000.00	250,000.00+	90.91%+	5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000017	15,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
71001001/23020118/13000021							5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000023	2,100,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000024			20,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
71001001/23050101/13000025			15,000,000.00	8,250,000.00	8,250,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
71001001/23050101/13000026	4,000,000.00	4,000,000.00	5,000,000.00	2,750,000.00	1,250,000.00-	145.45%+			
71001001/23050101/23000027			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
71001001/23050101/13000028	15,000,000.00		7,000,000.00	3,850,000.00	3,850,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
18011001/23010101/13000000			1,000,000.00	550,000.00	550,000.00+				
26001001/23010125/13000002							10,000,000.00	10,500,000.00	11,025,000.00
26001001/23010125/13000003			10,000,000.00	5,500,000.00	5,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
26001001/23010112/13000008			10,000,000.00	5,500,000.00	5,500,000.00+				
26001001/23010113/13000010		8,000,000.00		40,000,000.00	32,000,000.00+	20.00%+			
26001001/23020127/13000011							10,000,000.00	10,500,000.00	11,025,000.00
26002001/23050101/13000001			2,000,000.00	1,100,000.00	1,100,000.00+		2,050,000.00	2,152,500.00	2,260,121.85
26002001/23050101/13000002			1,000,000.00	550,000.00	550,000.00+		1,025,000.00	1,076,250.00	1,130,060.40
26002001/23050101/13000004			500,000.00	275,000.00	275,000.00+		512,500.00	538,125.00	565,023.90
26002001/23010115/13000005			500,000.00	275,000.00	275,000.00+		512,500.00	538,125.00	565,023.90
26002001/23010119/13000006			500,000.00	275,000.00	275,000.00+		512,500.00	538,125.00	565,023.90
26002001/23050101/13000007			500,000.00	275,000.00	275,000.00+		512,500.00	538,125.00	565,023.90
26051001/23010119/13000001		15,000,000.00	15,000,000.00	8,250,000.00	6,750,000.00-	181.82%+	10,000,000.00	10,500,000.00	11,025,000.00
26051001/23030101/13000003	5,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	6,000,000.00	6,300,000.00	6,615,000.00
26051001/23010118/13000004			2,000,000.00	1,100,000.00	1,100,000.00+				
26051001/23020104/13000005		10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	181.82%+	5,000,000.00	5,250,000.00	5,512,500.00
26051001/23050103/13000007			10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
26051001/23020102/13000008			5,000,000.00	2,750,000.00	2,750,000.00+		3,000,000.00	3,150,000.00	3,307,500.00
26051001/23010113/13000009			2,000,000.00	1,100,000.00	1,100,000.00+				
26051001/23010125/13000012	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		13,000,000.00	13,650,000.00	14,332,500.00
26005001/23010112/13000016							5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010112/13000017							2,000,000.00	2,100,000.00	2,205,000.00
26005001/23010112/13000018							3,000,000.00	3,150,000.00	3,307,500.00
26051001/23020101/13000020	5,000,000.00						5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010121/13000021	10,000,000.00								
26051001/23020101/13000022		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	181.82%+	2,000,000.00	2,100,000.00	2,205,000.00
26051001/23020101/13000023			5,000,000.00	2,750,000.00	2,750,000.00+		4,000,000.00	4,200,000.00	4,410,000.00
26051001/23030121/13000027	11,000,000.00						5,000,000.00	5,250,000.00	5,512,500.00
26051001/23010112/13000028		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	5,000,000.00	5,250,000.00	5,512,500.00
26051001/23050101/13000029							10,000,000.00		
26052001/23020101/13000001			5,000,000.00	2,750,000.00	2,750,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
26052001/23030121/13000002			5,000,000.00	2,750,000.00	2,750,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
26052001/23010101/13000003			5,000,000.00	5,750,000.00	5,750,000.00+				
26052001/23010119/13000005			2,000,000.00	1,100,000.00	1,100,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
26052001/23010108/13000007			10,000,000.00	5,500,000.00	5,500,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
26052001/23010105/13000008			20,000,000.00	11,000,000.00	11,000,000.00+				
26052001/23020105/13000009			20,000,000.00	11,000,000.00	11,000,000.00+		25,000,000.00	26,250,000.00	27,562,500.00
26052001/23020104/13000010		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	25,000,000.00	26,250,000.00	27,562,500.00
26052001/23020101/13000013			20,000,000.00	11,000,000.00	11,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
26052001/23010125/13000014		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	90.91%+	9,000,000.00	9,450,000.00	9,922,500.00
26052001/23010105/13000015			5,000,000.00	2,750,000.00	2,750,000.00+				
26052001/23020118/13000016			5,000,000.00	2,750,000.00	2,750,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
26052001/23010129/13000017							5,000,000.00	5,250,000.00	5,512,500.00
26052001/23020104/13000018				6,572,092.00	6,572,092.00+				
26051002/23010112/13000001							5,000,000.00	5,250,000.00	5,512,500.00
17001001/23050101/13000003			3,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17001001/23010125/13000004			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
17001001/23010102/13000007			10,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17010001/23030121/13000001			10,000,000.00	5,500,000.00	5,500,000.00+				
17010001/23030103/13000003			2,000,000.00	1,100,000.00	1,100,000.00+				
17010001/23020127/13000007			18,000,000.00	9,900,000.00	9,900,000.00+		15,000,000.00	15,750,000.00	16,537,500.00
17010001/23020127/13000008			10,000,000.00	5,500,000.00	5,500,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
17010001/23030106/13000009							10,000,000.00	10,500,000.00	11,025,000.00
17018001/23010108/13000001			40,000,000.00	22,000,000.00	22,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
17018001/23010105/13000002			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
17019001/23010105/13000001			20,000,000.00	11,000,000.00	11,000,000.00+		20,500,000.00	21,525,000.00	22,601,243.70
17019001/23010121/13000002			5,000,000.00	2,750,000.00	2,750,000.00+		2,850,000.00	2,992,500.00	3,142,121.85
17051001/23010105/13000001			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
17064001/23030121/13000001							10,000,000.00	10,500,000.00	11,025,000.00
17064001/23010113/13000002							20,000,000.00	21,000,000.00	22,050,000.00
17064001/23050103/13000003							7,000,000.00	7,350,000.00	7,717,500.00
17064001/23010112/13000004							6,000,000.00	6,300,000.00	6,615,000.00
17003002/23010112/13000001			8,500,000.00	4,675,000.00	4,675,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
17003002/23010124/13000002			5,000,000.00	2,750,000.00	2,750,000.00+		7,000,000.00	7,350,000.00	7,717,500.00
17003002/23050102/13000003			4,000,000.00	2,200,000.00	2,200,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
17003002/23050102/13000004			500,000.00	275,000.00	275,000.00+		1,000,000.00	1,050,000.00	1,102,500.00
17003002/23010108/13000005			20,000,000.00	11,000,000.00	11,000,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
17003002/23010115/13000006			1,000,000.00	550,000.00	550,000.00+		1,500,000.00	1,575,000.00	1,653,743.70
17065001/23010112/13000001							10,000,000.00	10,500,000.00	11,025,000.00
17065001/23010129/13000002							5,000,000.00	5,250,000.00	5,512,500.00
17065001/23010105/13000003							35,000,000.00	36,750,000.00	38,587,500.00
17065001/23010108/13000004							44,000,000.00	46,200,000.00	48,510,000.00
17001002/23020101/13000001							100,000,000.00	105,000,000.00	110,250,000.00
17001002/23010112/13000002							10,000,000.00	10,500,000.00	11,025,000.00
17001002/23050101/13000003							100,000,000.00	105,000,000.00	110,250,000.00
17001002/23010129/13000004							290,000,000.00	304,500,000.00	319,725,000.00
21001001/23050101/13000001		2,000,000.00	45,000,000.00	24,750,000.00	22,750,000.00+	8.08%+	45,000,000.00	47,250,000.00	49,612,500.00
21001001/23020106/13000002			30,000,000.00	16,500,000.00	16,500,000.00+				
39001001/23050101/13100006	12,000,000.00	7,000,000.00	10,000,000.00	5,500,000.00	1,500,000.00-	127.27%+			
51001001/23030125/13000004			5,000,000.00	2,750,000.00	2,750,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
51001001/23020127/13000008			35,000,000.00	19,250,000.00	19,250,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
51001001/23010112/13000011			5,000,000.00	2,750,000.00	2,750,000.00+		7,000,000.00	7,350,000.00	7,717,500.00
51001001/23050101/13000016		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	109.09%+	2,000,000.00	2,100,000.00	2,205,000.00
70001001/23020119/13000003				60,000,000.00	60,000,000.00+		6,000,000.00	6,300,000.00	6,615,000.00
70001001/23010112/13000005				3,000,000.00	3,000,000.00+				
70001001/23020119/13000006							6,000,000.00	6,300,000.00	6,615,000.00
70001001/23050101/13000007							3,000,000.00	3,150,000.00	3,307,500.00
Total	5,688,729,040.95	7,267,668,789.11	18,915,900,000.00	10,888,587,292.00	3,620,918,502.89+	66.75%+	17,743,641,545.00	18,679,543,622.25	19,613,520,372.60

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Note 14 - Power									
11101001/23020103/14000001 Procurement of five [5Nos] of 100KVA transformers							11,000,000.00	11,550,000.00	12,127,500.00
11101001/23020103/14000002 Procurement of five [5Nos] of 500KVA transformers							17,000,000.00	17,850,000.00	18,742,500.00
11101001/23010119/14000003 Powering of Gen. set for street light in Umuahia through fue							21,000,000.00	22,050,000.00	23,152,500.00
11101001/23020103/14000004 Rural Electrification project to Umuenene Village in Isi-Obu							3,909,341.00	4,104,808.05	4,310,043.15
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro							36,747,600.00	38,584,980.00	40,514,219.55
11101001/23020103/14000006 Extension of HT/LT Lines / Installation of 500KVA/33/0.415KV							3,277,322.00	3,441,188.10	3,613,246.35
11101001/23020103/14000007 Extension of High Tension Line and Installation of 300KVA							3,573,283.00	3,751,947.15	3,939,535.95
11101001/23020103/14000008 Electrification of new residential areas of Etitu Asa Aut. C							15,000,000.00	15,750,000.00	16,537,500.00
11101001/23020103/14000009 Installation of street light at Ossah Oke Itukpa road Umuo							10,328,740.00	10,845,177.00	11,387,432.70
11101001/23020103/14000010 Construction of 300kva 11/0.415kv transformers and low tens							7,980,871.00	8,379,914.55	8,798,905.50
11101001/23020103/14000011 Extension of electricity into Comm. Akirika - Obu Ndoki from							4,133,232.00	4,339,893.60	4,556,877.15
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw							173,593.00	182,272.65	191,385.60
11101001/23020103/14000013 Provision of solar street light [50 Nos] at Amaogwugwu in Um							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens							2,965,025.00	3,113,276.25	3,268,935.60
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W							4,666,666.00	4,899,999.30	5,144,991.60
11101001/23020103/14000016 Extension of electricity to eight (8) communities in Nkporo							20,000,000.00	21,000,000.00	22,050,000.00
11101001/23020103/14000017 Installation of 300KVA transformer at Ihieorji village Isiala							6,000,000.00	6,300,000.00	6,615,000.00
11101001/23020103/14000018 Installation of solar powered street lights in Attah Emede I							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000019 Rehabilitation of Ahiaba Okpuala electricity infrastructure							17,300,000.00	18,165,000.00	19,073,243.70
11101001/23020103/14000020 Installation of solar panel street lights in Okpuhie and Umuahia							10,000,000.00	10,500,000.00	11,025,000.00
11101001/23020103/14000021 Installation of 500KVA transformer at Amakama Umuahia South							7,500,000.00	7,875,000.00	8,268,743.70
11101001/23020103/14000022 Installation of 500KVA transformer at Umuobia Umuahia South							7,500,000.00	7,875,000.00	8,268,743.70
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			6,000,000.00	3,300,000.00	3,300,000.00+		9,000,000.00	9,450,000.00	9,922,500.00
32001001/23020118/14000007 Establishment of a Modular Refinery			3,000,000.00	1,650,000.00	1,650,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
32001001/23020111/14000009 Establishment of the Ministry's Reference Library	1,500,000.00								
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipment)			2,000,000.00	1,100,000.00	1,100,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			4,000,000.00	2,200,000.00	2,200,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
52001001/23030103/14000001 Construction /Provision of Electricity in rural Communities	3,000,000.00	15,000,000.00	100,000,000.00	55,000,000.00	40,000,000.00+	27.27%+	55,000,000.00	57,750,000.00	60,637,500.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	186,000,000.00	5,600,000.00	570,000,000.00	100,000,000.00	94,400,000.00+	5.60%+	250,000,000.00	262,500,000.00	275,625,000.00
52001001/23020103/14000003 Extension & improv. of Elect to Institution & State Secretariat	25,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020123/14000004 Construction of Traffic/Street Light	120,000,000.00	591,585,000.00	600,000,000.00	700,112,845.00	108,527,845.00+	84.50%+	500,000,000.00	525,000,000.00	551,250,000.00
52001001/23020103/14000005 Purch. Of Hiab Crane Veh/Electricity Equip & Testing Instrument			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light	245,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020103/14000007 Energizing of Electric Transformers at Umuahia			100,000,000.00	53,000,000.00	53,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
52001001/23010119/14000011 Installation of 1.6km Street light along Milvarton Road Aba	340,000,000.00								
52001001/23010119/14000013 Provision of Transformers at Ipu East in Isi-Obehie Asu			20,000,000.00	11,000,000.00	11,000,000.00+		11,000,000.00	11,550,000.00	12,127,500.00
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys				208,000,000.00	208,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
52001001/23010119/14000015 Installation of three in one unique Solar Street light in Um							100,000,000.00	105,000,000.00	110,250,000.00
52001001/23010119/14000016 Installation of Street Lights in some Roads in Aba Metropolis							150,000,000.00	157,500,000.00	165,375,000.00
52001001/23010119/14000017 Installation of Traffic Light in Umuahia							50,000,000.00	52,500,000.00	55,125,000.00
52001001/23020123/14000018 Installation of Traffic Light in Aba							60,000,000.00	63,000,000.00	66,150,000.00
52001001/23020103/14000019 Construction of HT Line with Sub Station at Kputuke Nvosi Is							30,000,000.00	31,500,000.00	33,075,000.00
52001001/23020103/14000020 Extension of 3KM - 33KV network at Ogbokwe Road in Asaga Oha							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000021 Extension of Electricity Supply at Nkporo and Itumbuzo in Be							30,000,000.00	31,500,000.00	33,075,000.00
52001001/23020103/14000022 Extension of High Tension network at Imeogo Amaepu Ohafia							10,000,000.00	10,500,000.00	11,025,000.00
52001001/23020103/14000023 Extension of Electricity Supply to World Bank Housing Estate							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000024 Provision of Transformer @ Amanta in Ohafia L.G.A							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000025 Provision of Solar Energy Street Light @ Itumbauzo A'Ndiwo							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000026 Extension of Electricity Project @ Itumbauzo B' Ntalaukwu in B							20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
52001001/23020103/14000027							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000028							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000029							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000030							20,000,000.00	21,000,000.00	22,050,000.00
52001001/23020103/14000031							20,000,000.00	21,000,000.00	22,050,000.00
53001001/23020103/14000001							10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020103/14000002			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050101/14000003			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/14000004			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020118/14000005			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020103/14000006			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020103/14000007			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000008			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000009			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000010			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000011			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000012			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020103/14000013			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
54001001/23050103/14000013				720,000,000.00	720,000,000.00+				
26051002/23010119/14000001							7,000,000.00	7,350,000.00	7,717,500.00
17064001/23010119/14000001							30,000,000.00	31,500,000.00	33,075,000.00
17065001/23010119/14000001							7,000,000.00	7,350,000.00	7,717,500.00
51001001/23010119/14000001							5,000,000.00	5,250,000.00	5,512,500.00
Total	920,500,000.00	612,185,000.00	1,730,000,000.00	2,154,612,845.00	1,542,427,845.00+	28.41%+	2,212,055,673.00	2,322,658,456.65	2,438,791,304.25
Note 17 - Road									
11101001/23030113/1700001		116,634,297.02	700,000,000.00	20,000,000.00	96,634,297.02-	583.17%+	50,000,000.00	52,500,000.00	55,125,000.00
11101001/23030113/1700002		39,981,335.15	600,000,000.00	400,000,000.00	360,018,664.85+	10.00%+			
11101001/23020114/17000003							80,000,000.00	84,000,000.00	88,200,000.00
11101001/23020114/17000004							50,000,000.00	52,500,000.00	55,125,000.00
11101001/23020114/17000005							3,499,000.00	3,673,950.00	3,857,643.30
11101001/23020114/17000006							11,333,333.00	11,899,999.65	12,494,994.75
29001001/23050101/17000001	3,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29001001/23020114/17000002		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	109.09%+	5,000,000.00	5,250,000.00	5,512,500.00
29001001/23010122/17000007			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29001001/23010112/17000010	3,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		2,000,000.00	2,100,000.00	2,205,000.00
29001001/23050101/17000011	6,000,000.00								
29001001/23010105/17000014	2,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
29001001/23050101/17000016			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
34001001/23020114/17000001	15,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	3.64%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000004	600,000,000.00		150,000,000.00	882,500,000.00	882,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000005	20,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
34001001/23030113/17000006			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000007			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000009			10,000,000.00	5,500,000.00	5,500,000.00+				
34001001/23020114/17000010	5,000,000.00	8,000,000.00	10,000,000.00	5,500,000.00	2,500,000.00-	145.45%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000011			150,000,000.00	82,500,000.00	82,500,000.00+				
34001001/23020114/17000013			150,000,000.00				50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000014			100,000,000.00	55,000,000.00	55,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000015			100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000016			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000017			100,000,000.00	55,000,000.00	55,000,000.00+		300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000020	200,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000022			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00		
34001001/23020114/17000023			100,000,000.00	55,000,000.00	55,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000030			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000031			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000032			150,000,000.00	82,500,000.00	82,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000033			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000035			100,000,000.00	55,000,000.00	55,000,000.00+		60,000,000.00	63,000,000.00	66,150,000.00
34001001/23020114/17000036			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000037			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000038			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000039			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000040			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000045			50,000,000.00	27,500,000.00	27,500,000.00+				
34001001/23020114/17000046			50,000,000.00	27,500,000.00	27,500,000.00+				
34001001/23020114/17000049	20,000,000.00		150,000,000.00	82,500,000.00	82,500,000.00+				
34001001/23020114/17000053			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000054			100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000055			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000057			150,000,000.00	82,500,000.00	82,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000058			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000060			20,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000064	20,000,000.00	5,000,000.00	80,000,000.00	44,000,000.00	39,000,000.00+	11.36%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000065							80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000069	40,000,000.00								
34001001/23020114/17000071	200,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000072			50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000073		202,409,831.41	100,000,000.00	55,000,000.00	147,409,831.41-	368.02%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000078			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000079			150,000,000.00	82,500,000.00	82,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000080			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000081			300,000,000.00	165,000,000.00	165,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000084			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000085			100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000086							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000090	200,000,000.00						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000093			50,000,000.00	27,500,000.00	27,500,000.00+				
34001001/23020114/17000095			100,000,000.00	55,000,000.00	55,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000097			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000103			100,000,000.00	55,000,000.00	55,000,000.00+				
34001001/23020114/17000105							30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000110							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000114			10,000,000.00	5,500,000.00	5,500,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000117			150,000,000.00	82,500,000.00	82,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000118			50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000120			50,000,000.00	27,500,000.00	27,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000121			50,000,000.00	27,500,000.00	22,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000124			150,000,000.00	82,500,000.00	67,500,000.00+		80,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000125	420,000,000.00		150,000,000.00	82,500,000.00	67,500,000.00+				
34001001/23020114/17000126			50,000,000.00	27,500,000.00	22,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000139							70,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000145							80,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000146			50,000,000.00	27,500,000.00	22,500,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000147							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000148							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000149			10,000,000.00	5,500,000.00	4,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000151							30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000153			50,000,000.00	27,500,000.00	22,500,000.00+		80,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000155			100,000,000.00	55,000,000.00	45,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000157			100,000,000.00	55,000,000.00	45,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000163							70,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000164	6,160,000.00		150,000,000.00	82,500,000.00	67,500,000.00+		70,000,000.00		
34001001/23020114/17000165			50,000,000.00	27,500,000.00	22,500,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000170			50,000,000.00	27,500,000.00	22,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000173	10,000,000.00		50,000,000.00	27,500,000.00	22,500,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000174			10,000,000.00	5,500,000.00	4,500,000.00+				
34001001/23020114/17000178			20,000,000.00	11,000,000.00	9,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000180							300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000181		124,686,360.75	50,000,000.00	27,500,000.00	22,500,000.00+	453.40%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000183	1,930,000,000.00								
34001001/23030113/17000184							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000187			100,000,000.00	55,000,000.00	45,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000188	800,000,000.00								
34001001/23030113/17000189		30,000,000.00	100,000,000.00	55,000,000.00	45,000,000.00+	54.55%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000190	400,000,000.00	125,000,000.00	150,000,000.00	2,082,500,000.00	1,932,500,000.00+	6.00%+	55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000192	1,300,000,000.00						150,000,000.00	210,000,000.00	220,500,000.00
34001001/23030113/17000194		300,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00+	2,727.27%+	150,000,000.00	157,500,000.00	165,375,000.00
34001001/23030113/17000196							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000199			20,000,000.00	11,000,000.00	9,000,000.00+				
34001001/23030113/17000200			20,000,000.00	11,000,000.00	9,000,000.00+		150,000,000.00	157,500,000.00	165,375,000.00
34001001/23030113/17000207	6,000,000.00		10,000,000.00	5,500,000.00	4,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23030113/17000209	7,974,972,339.98	4,621,170,683.46	1,030,000,000.00	500,000,000.00	530,000,000.00+	924.23%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000210							200,000,000.00		
34001001/23020114/17000221			50,000,000.00	27,500,000.00	22,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000222			100,000,000.00	55,000,000.00	45,000,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000223			10,000,000.00	5,500,000.00	4,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000224			100,000,000.00	55,000,000.00	45,000,000.00+				
34001001/23020114/17000225							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000226							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000227	7,217,129.16								
34001001/23020114/17000228			50,000,000.00	27,500,000.00	22,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000230			1,200,000,000.00	400,000,000.00	800,000,000.00+		100,000,000.00	210,000,000.00	220,500,000.00
34001001/23020114/17000232			150,000,000.00	82,500,000.00	67,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000234			10,000,000.00	10,000,000.00			20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000235			10,000,000.00	5,500,000.00	4,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000236			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000237			10,000,000.00	5,500,000.00	5,500,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000238			10,000,000.00	5,500,000.00	5,500,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000239			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000240			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000241			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000242			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000243	50,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000246			150,000,000.00	82,500,000.00	82,500,000.00+				
34001001/23020114/17000252			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000253	50,000,000.00	40,202,148.02	150,000,000.00	82,500,000.00	42,297,851.98+	48.73%+			
34001001/23020114/17000255			150,000,000.00	82,500,000.00	82,500,000.00+				
34001001/23020114/17000256							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000258	2,400,000,000.00		300,000,000.00	165,000,000.00	165,000,000.00+		200,000,000.00	210,000,000.00	220,500,000.00
34001001/23020114/17000259			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000260		20,015,708.70	100,000,000.00	55,000,000.00	34,984,291.30+	36.39%+	100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000262			200,000,000.00	110,000,000.00	110,000,000.00+		110,000,000.00	115,500,000.00	121,275,000.00
34001001/23020114/17000263			40,000,000.00	22,000,000.00	22,000,000.00+		40,000,000.00	42,000,000.00	44,100,000.00
34001001/23020114/17000266			150,000,000.00	82,500,000.00	82,500,000.00+				
34001001/23020114/17000268	1,270,000,000.00	820,000,000.00	50,000,000.00	50,000,000.00	770,000,000.00-	1,640.00%+	20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000269	1,000,000,000.00	1,210,000,000.00	50,000,000.00	50,000,000.00	1,160,000,000.00-	2,420.00%+	50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000270			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000271			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000273							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000274			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000275			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000276			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000277	700,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000278			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000279	10,000,000.00						30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000280			50,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000281			15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000200							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000283			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000284			50,000,000.00	27,500,000.00	27,500,000.00+				
34001001/23020114/17000285			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000286			20,000,000.00	11,000,000.00	11,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000287			50,000,000.00	27,500,000.00	27,500,000.00+		8,000,000.00	8,400,000.00	8,820,000.00
34001001/23020114/17000289	800,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000290			50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000291			50,000,000.00	27,500,000.00	27,500,000.00+		30,000,000.00	31,500,000.00	33,075,000.00
34001001/23020114/17000292			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000293			30,000,000.00	30,000,000.00	30,000,000.00+		35,000,000.00	36,750,000.00	38,587,500.00
34001001/23020114/17000294			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000295			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000296			10,000,000.00	5,500,000.00	5,500,000.00+		55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000297							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000298			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000300			10,000,000.00	5,500,000.00	5,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000301			50,000,000.00	27,500,000.00	27,500,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000302		100,000,000.00	50,000,000.00	27,500,000.00	72,500,000.00-	363.64%+	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000303		300,000,000.00	300,000,000.00	165,000,000.00	135,000,000.00-	181.82%+	800,000,000.00	840,000,000.00	882,000,000.00
34001001/23020114/17000304			300,000,000.00	165,000,000.00	165,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000308			10,000,000.00	5,500,000.00	5,500,000.00+		300,000,000.00		
34001001/23020114/17000309			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000310			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000311			1,000,000,000.00	350,000,000.00	350,000,000.00+		350,000,000.00	367,500,000.00	385,875,000.00
34001001/23020114/17000313							150,000,000.00	157,500,000.00	165,375,000.00
34001001/23020114/17017315			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23050101/17000316	20,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00+				
34001001/23020114/17000317			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000318			100,000,000.00	55,000,000.00	55,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000319			200,000,000.00	110,000,000.00	110,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000320			200,000,000.00	110,000,000.00	110,000,000.00+		100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000321			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000322			700,000,000.00				300,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000323			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000324			100,000,000.00	100,000,000.00	100,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000325			50,000,000.00	650,000,000.00	650,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000326			50,000,000.00	50,000,000.00	50,000,000.00+		80,000,000.00	84,000,000.00	88,200,000.00
34001001/23030113/17000327			35,000,000.00	35,000,000.00	35,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000328			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000329			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000330			100,000,000.00	100,000,000.00	100,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000331			100,000,000.00	100,000,000.00	100,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23030113/17000332			200,000,000.00	100,000,000.00	100,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020112/17000333			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000334			30,000,000.00	16,500,000.00	16,500,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000335			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23030113/17000336			100,000,000.00	100,000,000.00	100,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000337			50,000,000.00	50,000,000.00	50,000,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
34001001/23030113/17000338			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,500,000.00	11,025,000.00
34001001/23030113/17000339			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	210,000,000.00	220,500,000.00
34001001/23030113/17000340			20,000,000.00	20,000,000.00	20,000,000.00+		50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000341			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000342			50,000,000.00	50,000,000.00	50,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000343			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000344							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000345							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000346							100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000347							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000348							55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000349							10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000350							20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000351							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000352							50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000353							300,000,000.00	315,000,000.00	330,750,000.00

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000354	Repairs and strengthening of Ngwa road Bridge	Aba					20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000355	Reconstruction of Aba owerri road from Brass to rail crossin						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000356	Reconstruction of 4 Nor roads in the crown centre of Aba (vi						20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000357	Rehabilitation/Reconstruction of Ochefu-Owrinta weeks and						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000358	Reconstruction of Emelogu road and Ngwa Road	Aba North LGA					10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000359	Reconstruction of Faulks road:						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000360	Rehab. Of Eket street	Umuahia					10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000361	Reconstruction of Ozumba/Ohazu road.						10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000362	Construction of Orié Agalaba Ohanze Amaise Ndiakata-Nlagu ro						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000363	Construction of Ajiwe street/immaculate through Ahunnaya fro						20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000364	Construction of Ntakalakwu Oloko road	Ikwano LGA (6.0km)					80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000365	Construction of interenal access roads parking lots eroiso						20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000366	Construction Ogbuebule-Oloko road in Ikwano LGA (4km)						80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000367	Reconstruction of Sacred Heart-Chibuike-Uzomkpa-Omuma link						50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000368	Construction of Abonta junction-Umuokogbuo-Eluama village bo						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000369	Construction of Amorji -Osusu Okpuala Ngwa Ovungwu road-Ntog						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000370	Construction of Umuchichi road (phase 1)	Aba					20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000371	Reha. Of Umuenyere Alayi-Item-Nporo Road	Bende					10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000372	Construction of Ukwunwagwu Ndudu (2.95km) road uturu	Isuikw					150,000,000.00	157,500,000.00	165,375,000.00
34001001/23020114/17000373	Construction of Obiagu-Umuanyi (1.95km) road Uturu	Isuikwuat					100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000374	Construction of Achara-Lokpanta - Uturu	Isuikwuato Road					100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000375	Rehabilitation of obilgbo-Aba sports club road	GRA					50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000376	Rehabilitation of Abak-Pzroad	Aba					100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000377	Rehabilitation of Egbelu Railway line	Aba Owerri road GRA					100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000378	Construction of Umuwocha-Ikem Osusu	Amaorji Rd					55,000,000.00	57,750,000.00	60,637,500.00
34001001/23020114/17000379	Construction of Ubakala Ntigha Ngwa Old road						260,000,000.00	273,000,000.00	286,650,000.00
34001001/23020114/17000380	Construction of Ajirijambadabo - Ukwunwagwu Road						50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000381	Construction of Isuikwuato ring roads						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000382	Construction of Ajata isieke Road						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000383	Construction of Compost Road	Aba					50,000,000.00	52,500,000.00	55,125,000.00
34001001/23020114/17000384	Construction of Umuezego Ntigha Okpuala road						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000385	Construction of Umuobiakwa Umola road						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000386	Construction of Mbawsi Junction to Okpuala (St. Judges/Umunk						300,000,000.00	420,000,000.00	441,000,000.00
34001001/23020114/17000387	Reconstruction of Mbawsi Eluama Umueze Road						100,000,000.00	105,000,000.00	110,250,000.00
34001001/23020114/17000388	Procurement of 1 Number Pay-Lloader						140,000,000.00	147,000,000.00	154,350,000.00
34001001/23020114/17000389	Procurement of 1 No. 80 Tone Lowbed						97,000,000.00	101,850,000.00	106,942,500.00
34001001/23020114/17000390	Procurement of 1 No. Grader						140,000,000.00	147,000,000.00	154,350,000.00
34001001/23020114/17000391	Procurement of 2 Nos. Euro Mader 24 Tones						150,000,000.00	157,500,000.00	165,375,000.00
34001001/23020114/17000392	Reconstruction of Awoja-Akoli-Ngodo-Imenyi Rd	Bende LGA					80,000,000.00	84,000,000.00	88,200,000.00
34001001/23020114/17000393	Reconstruction of Akalanna Str. off Okigwe Road	Aba.					200,000,000.00	210,000,000.00	220,500,000.00
34001001/23020114/17000394	Reconstruction/Rehabilitation of Ofeme-Empire Road	Umuahia					200,000,000.00	315,000,000.00	330,750,000.00
34001001/23020114/17000395	Construction of Umuokpo-Owo-Ahiafor Link Rd.	Obingwa LGA					90,000,000.00	94,500,000.00	99,225,000.00
34001001/23020114/17000396	Construction of Feeder Road with Culverts@Aghara Ihechiowa E						20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000397	Construction of Drainage/Culvert@Ife Stream Okpuala Umugwor						20,000,000.00	21,000,000.00	22,050,000.00
34001001/23020114/17000398	Construction of Old Road	Aba Owerri Road from Ekeakpara by		790,600,000.00	1,780,000,000.00	989,400,000.00+	44.42%+		
34001001/23020114/17000399	Reconstruction of Chief Ubani Road			130,000,000.00	177,911,500.00	47,911,500.00+	73.07%+		
34001001/23020114/17000400	Construction of Itukpa - Ossa - Ukwu - Mgboko Ogbete -Iheorj			600,000,000.00	914,677,000.00	314,677,000.00+	65.60%+		
34001001/23020114/17000401	Construction of 600m Rigid Pavemntt	Ahunanya Street		100,000,000.00	129,310,064.00	29,310,064.00+	77.33%+		
34001001/23020114/17000402	Rehabilitation of Amaeke	Ajata Ibeku Erosion Site		110,000,000.00	182,071,640.00	72,071,640.00+	60.42%+		

Schedule of Capital Expenditure by Programme by Projects...Cont'd..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000403 Overlay of Okigwe Road Aba		120,000,000.00		172,622,200.00	52,622,200.00+	69.52%+			
34001001/23020114/17000404 Reconstruction of Erosion Control/Road Project at Amibo-Ezia		475,224,708.60		887,256,986.00	412,032,277.40+	53.56%+			
34001001/23020114/17000405 Reconstruction of 700m Afor - Ibeji/Old Umahia Road		250,000,000.00		394,900,000.00	144,900,000.00+	63.31%+			
34001001/23020114/17000406 Reconstruction of Omuma Road off Ama Ogbonna		400,000,000.00		800,000,000.00	400,000,000.00+	50.00%+			
34001001/23020114/17000407 Rehabilitation of Mbawsi Road from King Jerry Mortuary to		100,000,000.00		165,390,909.00	65,390,909.00+	60.46%+			
34004001/23030113/17000001 Roads Rehabilitation and Maintenance	13,000,000.00	2,000,000.00	250,000,000.00	137,500,000.00	135,500,000.00+	1.45%+	50,000,000.00	52,500,000.00	55,125,000.00
54001001/23020114/17000003 Maintenance of Motorized Drilling Rig							10,000,000.00	10,500,000.00	11,025,000.00
54001001/23020114/17000004 Construction of Umuobasi Ovoroiwenga Feeder Road@Obegu Ward							20,000,000.00	21,000,000.00	22,050,000.00
54001001/23020114/17000005 Construction of Feeder Roads@Uratta I Osisioma							20,000,000.00	21,000,000.00	22,050,000.00
Total	20,501,349,469.14	11,145,925,073.11	18,085,000,000.00	18,610,890,299.00	7,464,965,225.89+	59.89%+	16,581,832,333.00	17,410,923,949.65	18,281,470,138.05
Note 19 - Sea Ports									
11001001/23020115/19000001 Construction of Seaport Project at Obeaku -in - Ukwa East LG		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	72.68%+			
Total		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	72.68%+			
Note 21 - Oil and Gas Infrastructure									
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00
Total			5,000,000.00	2,750,000.00	2,750,000.00+		5,000,000.00	5,250,000.00	5,512,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Summary of Capital Expenditure by Location									
Abia North Senatorial Zone									
Arochukwu	641,360,000.00	607,450,000.00	3,003,000,000.00	1,449,050,000.00	841,600,000.00+	58.08%+	3,497,880,000.00	3,641,274,000.00	3,497,880,000.00
Bende	205,000,000.00	10,000,000.00	852,000,000.00	631,250,000.00	621,250,000.00+	98.42%+	966,128,935.00	1,014,435,381.75	966,128,935.00
Isiukwuato	1,179,780,000.00	444,494,260.02	1,817,000,000.00	1,822,281,000.00	1,377,786,739.98+	75.61%+	2,724,588,873.00	2,853,468,316.65	2,724,588,873.00
Umunneochi	840,500,000.00	14,000,000.00	974,000,000.00	623,700,000.00	609,700,000.00+	97.76%+	1,161,722,659.00	1,219,808,791.95	1,161,722,659.00
Ohafia	31,000,000.00	27,400,000.00	852,300,000.00	502,215,000.00	474,815,000.00+	94.54%+	755,360,466.00	929,628,489.30	755,360,466.00
Sub-Total	2,897,640,000.00	1,103,344,260.02	7,498,300,000.00	5,028,496,000.00	3,925,151,739.98+	78.06%+	9,105,680,933.00	9,658,614,979.65	9,105,680,933.00
Abia Central Senatorial Zone									
Ikwuano	50,000,000.00		625,000,000.00	469,750,000.00	469,750,000.00+	100.00%+	583,487,134.00	612,661,490.70	583,487,134.00
Isiala Ngwa North	51,000,000.00	116,000,000.00	637,000,000.00	1,024,133,001.00	908,133,001.00+	88.67%+	1,842,164,322.00	2,091,772,538.10	1,842,164,322.00
Isiala Ngwa South	9,000,000.00	40,000,000.00	541,000,000.00	447,969,000.00	407,969,000.00+	91.07%+	1,286,381,258.00	1,350,700,320.90	1,286,381,258.00
Osisioma	2,130,000,000.00	930,286,360.75	1,763,000,000.00	3,614,650,000.00	2,684,363,639.25+	74.26%+	2,291,014,150.00	2,405,564,857.50	2,291,014,150.00
Umuahia North	35,324,247,541.75	28,627,236,570.72	46,506,100,000.00	33,605,758,290.00	4,978,521,719.28+	14.81%+	41,316,270,671.00	43,062,203,804.55	41,316,270,671.00
Umuahia South	590,100,000.00	280,570,000.00	1,954,000,000.00	2,641,900,000.00	2,361,330,000.00+	89.38%+	2,724,714,905.00	2,358,681,050.25	2,724,714,905.00
Sub-Total	38,154,347,541.75	29,994,092,931.47	52,026,100,000.00	41,804,160,291.00	11,810,067,359.53+	28.25%+	50,044,032,440.00	51,881,584,062.00	50,044,032,440.00
Abia South Senatorial Zone									
Aba North	3,403,077,699.01	2,596,303,375.70	6,581,000,000.00	4,632,982,264.00	2,036,678,888.30+	43.96%+	5,016,968,828.00	5,813,817,269.40	5,016,968,828.00
Aba South	1,350,160,000.00	310,000,000.00	2,053,000,000.00	1,048,650,000.00	738,650,000.00+	70.44%+	2,158,000,000.00	2,244,900,000.00	2,158,000,000.00
Obingwa	800,000,000.00	1,305,224,708.60	303,000,000.00	2,613,995,486.00	1,308,770,777.40+	50.07%+	743,543,496.00	780,720,670.80	743,543,496.00
Ukwa South		154,916,825.80	860,000,000.00	3,471,032,715.00	3,316,115,889.20+	95.54%+	907,965,025.00	942,863,276.25	907,965,025.00
Ugwunagbo		39,981,335.15	805,000,000.00	530,750,000.00	490,768,664.85+	92.47%+	262,255,539.00	327,868,315.95	262,255,539.00
Ukwa West		30,000,000.00	255,000,000.00	166,750,000.00	136,750,000.00+	82.01%+	952,793,739.00	1,000,434,448.65	952,793,739.00
Total	5,553,237,699.01	4,436,426,245.25	10,857,000,000.00	12,464,160,465.00	8,027,734,219.75+	64.41%+	10,041,526,627.00	11,110,603,981.05	10,041,526,627.00
Note 1 - Arochukwu									
11014001/23010101/13000001 Acquisition of Fixed Assets			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
11014001/23000000/13000002 Purchase of Office Furniture			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 Prado jeep 2 hummer buses 1coaste)	205,000,000.00	400,000,000.00	800,000,000.00	415,000,000.00	15,000,000.00+	3.61%+	800,000,000.00	840,000,000.00	800,000,000.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	57,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	500,000,000.00	525,000,000.00	500,000,000.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block							20,000,000.00	21,000,000.00	20,000,000.00
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets	110,000,000.00	5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,000,000.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.	50,000,000.00								
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc.	10,000,000.00						30,000,000.00	31,500,000.00	30,000,000.00
12003001/23040102/13000008 Flood control and Landscaping in ABHA complex		30,000,000.00	30,000,000.00	16,500,000.00	13,500,000.00-	81.82%-			
12003001/23020101/13000009 Library Development and ICT for ABHA			1,000,000.00	550,000.00	550,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	80,000,000.00		400,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence		30,000,000.00	31,000,000.00	17,050,000.00	12,950,000.00-	75.95%-			
12003001/23010122/13000013 Equipment for Medical Unit			1,000,000.00	550,000.00	550,000.00+	100.00%+			
12003001/23010119/13000014 Purchase of 1no 350KVA Gen Set for ABHA							15,000,000.00	15,750,000.00	15,000,000.00
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	317,000,000.00	332,850,000.00	317,000,000.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	81.82%-			
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA		1,000,000.00	1,000,000.00	550,000.00	450,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,000,000.00
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex	10,000,000.00	2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	81.82%-			
12003001/23030118/13000020 Renov. of Hon. Speaker's Lodge/Installation of External Light			14,000,000.00	7,700,000.00	7,700,000.00+	100.00%+	250,000,000.00	262,500,000.00	250,000,000.00
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Member.	100,000,000.00	100,000,000.00	100,000,000.00	55,000,000.00	45,000,000.00-	81.82%-	10,000,000.00	10,500,000.00	10,000,000.00
12003001/23030105/13000025 Refurbishment of the ABHA clinic		11,000,000.00	20,000,000.00	11,000,000.00			5,000,000.00	5,250,000.00	5,000,000.00
12003001/23010129/13000026 Purchase of Public Address System			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010129/13000027							9,000,000.00	9,450,000.00	9,000,000.00
15001001/23020113/01000083			5,000,000.00	2,650,000.00	2,650,000.00+	100.00%+	2,650,000.00	2,782,500.00	2,650,000.00
15026001/23010104/03000001							3,000,000.00	3,150,000.00	3,000,000.00
20007001/23010101/13000001			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
20007001/23020127/13000002			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
20007001/23020104/13000003		1,650,000.00	2,000,000.00	1,100,000.00	550,000.00-	50.00%-	1,000,000.00	1,050,000.00	1,000,000.00
20007001/23020101/13000004	360,000.00		8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
34001001/23020114/17000013			150,000,000.00				50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000014			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000015			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000016			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000017			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	300,000,000.00	315,000,000.00	300,000,000.00
34001001/23020114/17000396							20,000,000.00	21,000,000.00	20,000,000.00
36001001/23020119/12000001							10,000,000.00		10,000,000.00
54001001/23020124/12000003							20,000,000.00	21,000,000.00	20,000,000.00
17001001/23010124/05000030	4,000,000.00		30,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
17003001/23020107/05000018			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17019001/23020106/04000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
17019001/23010124/05000001			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,750,000.00	32,287,500.00	30,750,000.00
17019001/23010126/05000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,125,000.00	5,381,250.00	5,125,000.00
17019001/23020118/05000003			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
17019001/23020101/05000004			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
17019001/23020102/05000005			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
17019001/23020118/05000007			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	51,250,000.00	53,812,500.00	51,250,000.00
17019001/23010111/05000008			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	20,500,000.00
17019001/23010105/13000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	20,500,000.00
17019001/23010121/13000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,850,000.00	2,992,500.00	2,850,000.00
21003001/23010122/04000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	13,000,000.00	13,650,000.00	13,000,000.00
21003001/23050103/04000002	8,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
21003001/23010122/04000003		3,800,000.00	20,000,000.00	11,000,000.00	7,200,000.00+	65.45%+	5,000,000.00	5,250,000.00	5,000,000.00
21003001/23010122/04000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21003001/23010122/04000005			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	3,795,000.00
21003001/23010122/04000006		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	72.73%+	15,180,000.00	15,939,000.00	15,180,000.00
21003001/23050101/04000011			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21003001/23050101/04000012			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	3,795,000.00
21003001/23010122/04000013	7,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,794,000.00	3,983,700.00	3,794,000.00
21003001/23050101/04000014			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	3,795,000.00
21003001/23030105/04000015			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21003001/23030105/04000016							10,000,000.00	10,500,000.00	10,000,000.00
21003001/23020106/04000031			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23010122/04000040							8,000,000.00	8,400,000.00	8,000,000.00
21003001/23050101/04000041							7,000,000.00	7,350,000.00	7,000,000.00
21003001/23020106/04000042							10,180,000.00	10,689,000.00	10,180,000.00
21003001/23020106/04000043							10,000,000.00	10,500,000.00	10,000,000.00
21003001/23030105/04000044							5,180,000.00	5,439,000.00	5,180,000.00
21003001/23030105/04000045							5,150,000.00	5,407,500.00	5,150,000.00
21003001/23010122/04000046							5,000,000.00	5,250,000.00	5,000,000.00
21003001/23010122/04000047							3,395,000.00	3,564,750.00	3,395,000.00
21003001/23050101/04000048							204,991,000.00	215,240,550.00	204,991,000.00
21003001/23010122/04000049							10,000,000.00		10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23050101/04000050 Capacity Building of Community Health Influencers Programmes							10,000,000.00		10,000,000.00
21026001/23030105/04000007 Renovation of Office Building			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026001/23010122/04000008 Purchase of Office Equipment			10,000,000.00				1,000,000.00	1,050,000.00	1,000,000.00
21026001/23020106/04000012 Establishment of EAR NOSE and THROATN (E N T)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	16,500,000.00	17,325,000.00	16,500,000.00
21026001/23010122/04000022 Imaging Infrastructure CT. Scan 64 Slice (1) 2no. theorapaut							418,000,000.00	438,900,000.00	418,000,000.00
Total	641,360,000.00	607,450,000.00	3,003,000,000.00	1,449,050,000.00	841,600,000.00+	58.08%+	3,497,880,000.00	3,641,274,000.00	3,497,880,000.00
Note 2 - Bende									
73001001/23010122/04000001 Purchase of COVID 19 Rapid Response Uniform for 700 Personnel				17,500,000.00	17,500,000.00+	100.00%+	24,500,000.00	25,725,000.00	24,500,000.00
73001001/23050101/04000002 Technical Training for 700 COVID 19 Response Newly Employed P				25,000,000.00	25,000,000.00+	100.00%+	22,600,000.00	23,730,000.00	22,600,000.00
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A							2,303,668.00	2,418,851.40	2,303,668.00
11101001/23030106/05000010 Renovation of two (2) classrooms with two (2) offices at Ama							1,428,109.00	1,499,514.45	1,428,109.00
11101001/23030106/05000036 Renovation of four (4) classrooms with one (1) hall and two							15,954,592.00	16,752,321.60	15,954,592.00
11101001/23030106/05000038 Renovation of four (4) classrooms block at Umuakpa Item Prim							2,000,000.00	2,100,000.00	2,000,000.00
11101001/23030106/05000039 Renovation of school hall at Nkpa Technical School Nkpa in							9,000,000.00	9,450,000.00	9,000,000.00
11101001/23030106/05000041 Fencing of Amabo (LG) Primary School Okoko Item in Bende L.							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020105/10000014 Construction of Water borehole at Agbozu Uzuakoli in Bende L							1,933,333.00	2,029,999.65	1,933,333.00
11101001/23020124/12000013 Construction of five (5nos) of open market bays at Eke Akanu							16,000,000.00	16,800,000.00	16,000,000.00
11101001/23020124/12000016 Construction of Akanu Item Hall Bende L.G.A							3,409,233.00	3,579,694.65	3,409,233.00
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			10,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
15001001/23020113/01000110 Establishment of Commercial Palm Oil Processing Mill @ Lohum			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
28001001/23050101/13000011 A collaborating building /installation of cassava processing							2,000,000.00	2,100,000.00	2,000,000.00
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road	200,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/Port Harcourt Express Way			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
34001001/23020114/17000084 Construction of Amaeke-Akanu-Amekpu Item Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000085 Construction of Federal Girls College-Umuezeala-Umulem-Umunt			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000165 Construction of Uzuakoli Nkpa-Umuhu Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
34001001/23020114/17000170 Construction of Uzuakoli - Ozuitem Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000324 Reconstruction of Bende - Itumbauzo Road Bende LGA			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
34001001/23030113/17000331 Uzuakoli-Bende Road			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000371 Reha. Of Umuenyere Alayi-Item-Nporo Road Bende							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000392 Reconstruction of Awoja-Akoli-Ngodo-Imenyi Rd Bende LGA							80,000,000.00	84,000,000.00	80,000,000.00
52001001/23020103/14000021 Extension of Electricity Supply at Nkporo and Itumbuzo in Be							30,000,000.00	31,500,000.00	30,000,000.00
52001001/23020103/14000025 Provision of Solar Energy Street Light @Itumbauzo A'Ndiwo							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020103/14000026 Extension of Electricity Project @ Itumbauzo B' Ntalaukwu in B							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020103/14000030 Provision of Electricity Transformer@ Akoli-Ufu Alayi in Ben							20,000,000.00	21,000,000.00	20,000,000.00
52102001/23020105/10000011 Reticulation of Umuokpara Water Scheme			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
52103001/23020105/10000011 Provision of Water Facilities at Amaoku/Amakwu Alayi Bende			18,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
52103001/23020105/10000012 Provision of Water Facilities at Ndiwo Itumbauzo Bende LGA			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52103001/23020105/10000013 Provision of Potable water at Akoli-ofu Alayi Bende			19,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
54001001/23020113/01000001 Expansion of Oil Plantation and Construction of Oil Processing							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020118/12000001 Construction of Market Stores at Ndielu Ugwueke				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
54001001/23020124/12000008 Construction of Market @Okoko Item in Bene L.G.A							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020118/14000004 Establishment of Skill Acquisition at Ibinaukwu Igbere Bende			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
26051001/23010101/06000003 Constructn/Provision of Office Buildings at Bende (Uzuakoli)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
26051001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende	5,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	6,000,000.00	6,300,000.00	6,000,000.00
26051001/23020101/13000022 Construction of Office Building at Chief Magistrate court Ig		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-	2,000,000.00	2,100,000.00	2,000,000.00
21001001/23030105/04000076 Renovation of Ndielu Ugwueke Health Centre in Bende L.G.A							20,000,000.00	21,000,000.00	20,000,000.00
21001001/23020106/04000082 Construction/Equipping of Health Centre @ Koli Imenyi in Ben							20,000,000.00	21,000,000.00	20,000,000.00
Total	205,000,000.00	10,000,000.00	852,000,000.00	631,250,000.00	621,250,000.00+	98.42%+	966,128,935.00	1,014,435,381.75	966,128,935.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 3 - Isiukwuato									
11001002/23030121/13000001 Renovation of Office Complex	20,000,000.00		22,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
11001002/23050103/13000009 Provision of Relief Materials		10,600,000.00		14,900,000.00	4,300,000.00+	28.86%+	10,500,000.00	11,025,000.00	10,500,000.00
11013001/23010105/13000001 Purchase of Road Motor Vehicles	8,000,000.00								
11013001/23010112/13000002 Purchase of Office Furniture (Purchase of 10 Nos. Modern Of			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
11013001/23010112/13000003 Purchase of Office Equipment (4 Nos. Photocopying Machines			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11013001/23030121/13000006 Rehabilitation of Offices	17,000,000.00	5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,000,000.00
11013001/23030111/13000014 Renovation of Michael Okpara Auditorium(Procurement of 2 No.		29,500,000.00	5,000,000.00	42,750,000.00	13,250,000.00+	30.99%+	15,000,000.00	15,750,000.00	15,000,000.00
11013001/23050103/13000015 Purchase of Food (Palliatives)		39,160,000.00		118,000,000.00	78,840,000.00+	66.81%+	27,000,000.00	21,000,000.00	27,000,000.00
11101001/23020124/12000003 Construction of five (5 Nos.) 10 bays open markets stalls at							3,088,873.00	3,243,316.65	3,088,873.00
11101001/23020124/12000011 Construction of open market stalls at Nkwo Achara Uturu in							16,000,000.00	16,800,000.00	16,000,000.00
25001001/23010101/13000001 Acquisition of Capital Assets			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
25001001/23010102/13000005 Procurement of (1in No. coaster Bus and 1 in NO. Double Cabin			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
25005001/23010101/13000001 Acquisition of Capital Assets			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
47001001/23010122/04000001 Purchase of Chemical for Fumigation				300,000.00	300,000.00+	100.00%+			
15001001/23050101/01000001 Abia Participating in the ECOWAS Fund Accelerated Fish Prod.	2,030,000.00								
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service							8,000,000.00	8,400,000.00	8,000,000.00
15001001/23010127/01000007 Procurement of 2 No Agric Tractors			40,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
15026001/23020127/13000002 Provision of Computers and Communication equipment							1,500,000.00	1,575,000.00	1,500,000.00
20001001/23050101/13000001 Micro-Finance Loans Scheme		800,000.00	3,000,000.00	1,650,000.00	850,000.00+	51.52%+	3,000,000.00	3,150,000.00	3,000,000.00
20001001/23020118/13000002 Abia State Pools Betting & Control Board			250,000.00	137,500.00	137,500.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
20001001/23020101/13000003 Debt Management Offices	971,000.00		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
20001001/23050101/13000004 Project Insurance Brokers	45,985,000.00	20,000,000.00	3,000,000.00	1,650,000.00	18,350,000.00-	1,112.12%-	3,000,000.00	3,150,000.00	3,000,000.00
20001001/23010101/13000006 Acquisition of Capital Assets :(1 No Hummer Bus 4 No Comput			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	12,000,000.00
20001001/23050103/13000007 Revenue Mobilization Expenses	53,044,000.00	277,032,112.00	80,000,000.00	144,000,000.00	133,032,112.00-	92.38%-	80,000,000.00	84,000,000.00	80,000,000.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce	2,000,000.00						2,000,000.00	2,100,000.00	2,000,000.00
20001001/23050102/13000009 Centralized Payroll System			4,250,000.00	2,337,500.00	2,337,500.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
20001001/23050101/13000013 Regulatory Assurance Service			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
20001001/23050101/13000014 Production of Quarterly Journals			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
20008001/23010104/13000014 Purchase of Motor Cycles (10nos)@ N200 000 per motor cycle			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
20008001/23010104/13000015 Rehabilitation/Repairs of ICT Infrastructure to upgrade Cen							1,000,000.00	1,050,000.00	1,000,000.00
34001001/23020114/17000031 Construction of Uturu Ring Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000252 Construction of Amuda-Achara Ngada Road			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23030113/17000253 Const. of Umuokoo-Umun Leghe Amuzukwu Rd.	50,000,000.00	40,202,148.02	150,000,000.00	82,500,000.00	42,297,851.98+	51.27%+			
34001001/23020114/17000255 Construction of Ave. Rd from Eket St-Amokwe Hall Orie Ugba			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000256 Construction of Umuogege-Umuocha-Umuaka Road							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000277 Construction of Eluama - Amibo - Acha Otamkpa Road Isuikwato	700,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000304 Erosion Control of Nkwoaga Isouchi Road			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000368 Construction of Abonta junction-Umuokogbuo-Eluama village bo							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000372 Construction of Ukwunwagwu Ndudu (2.95km) road uturu Isuikw							150,000,000.00	157,500,000.00	150,000,000.00
34001001/23020114/17000373 Construction of Obiagu-Umuanyi (1.95km) road Uturu Isuikwuat							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000374 Construction of Achara-Lokpanta - Uturu Isuikwuato Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000380 Construction of Ajirijamgbadabo - Ukwunwangwu Road							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000381 Construction of Isuikwuato ring roads							100,000,000.00	105,000,000.00	100,000,000.00
54001001/23020103/14000007 Contruction of modern market at Umuagu Isuikwuato LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
60001001/23020104/06000057 Earth Moving Equipment			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
26001001/23010113/13000010 Procurement of IT Equipment for Mobile Courts		8,000,000.00		40,000,000.00	32,000,000.00+	80.00%+			
26052001/23010122/04000001 Purchase of Hand Sanitizers				365,000.00	365,000.00+	100.00%+			
26052001/23010122/04000002 Purchase of Buckets with tap				216,000.00	216,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
17001001/23050101/05000001 Renovation of 51 Schools (3 Per LG in the State)			100,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	400,000,000.00	420,000,000.00	400,000,000.00
17001001/23030106/05000002 Establishment of Education Resource Center	16,000,000.00		10,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
17001001/23030110/05000004 Procurement & Supply of Science Practical Material							20,000,000.00	21,000,000.00	20,000,000.00
17001001/23030106/05000005 Construction of 1 no.3 C/rm Blocks in 6 Model Schools	51,450,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17001001/23050101/05000011 Constr./Provision of Boreholes in Public Schools			10,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17001001/23030106/05000015 Construction Library for 50 Secondary Schools in State	4,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation	40,000,000.00						20,000,000.00	21,000,000.00	20,000,000.00
17001001/23010124/05000017 EMIS database Equipment		13,000,000.00	50,000,000.00	48,800,000.00	35,800,000.00+	73.36%+	50,000,000.00	52,500,000.00	50,000,000.00
17001001/23030106/05000018 Scholarship Aid and Bursary Award	152,300,000.00	1,200,000.00		1,200,000.00			50,000,000.00	52,500,000.00	50,000,000.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	150,000,000.00
17001001/23020111/05000033 Abia State E-Library			10,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
17001001/23010124/05000034 Procurement of Equipment for 6 Technical Schools			30,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
17001001/23020101/05000035 Provision of Capital Asset for Scholarship Board Office	17,000,000.00								
17001001/23020107/05000036 Construction of Special Sec Sch for Hearing Impaired (Deaf)			50,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	58,000,000.00	60,900,000.00	58,000,000.00
17001001/23020107/05000037 Establ. of Skill Acquisition Centre in Selected Sec Schools			20,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
17001001/23010124/05000039 Procurement of E- Learning/E- Teaching Equipment				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17003001/23020107/05000015 Fencing of Primary/Secondary School at Mgbelu Umunnekwu			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23020107/05000024 Fencing of Primary /Junior Secondary Sch @ mgbelu Umunnekwu			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17003001/23020107/05000025 Fencing of Primary / Secondary Sch at Mbom Afaraukwu			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17021001/23050101/09000002 Accreditation			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	300,000,000.00	315,000,000.00	300,000,000.00
21001001/23020102/04000077 Construction of Staff Quarters @ Umuagu Health Centre in Isu							20,000,000.00	21,000,000.00	20,000,000.00
21001001/23030105/04000079 Renovation & Equipping of Mgbelu Umunnekwe Health Centre @ Isi							20,000,000.00	21,000,000.00	20,000,000.00
21001001/23020106/04000081 Fencing/Equipment of Amune Health Centre@ Arua Square Amune							20,000,000.00	21,000,000.00	20,000,000.00
39001001/23030112/06000001 Acquisition of Sports Equipment			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
Total	1,179,780,000.00	444,494,260.02	1,817,000,000.00	1,822,281,000.00	1,377,786,739.98+	75.61%+	2,724,588,873.00	2,853,468,316.65	2,724,588,873.00
Note 4 - Umunneochi									
11101001/23030106/05000040 Renovation of Mbala Central School Umunneochi L.G.A							6,000,000.00	6,300,000.00	6,000,000.00
11101001/23020124/12000002 Construction of two (2 Nos.) 12 bay open stall market at Aka							1,222,659.00	1,283,791.95	1,222,659.00
15001001/23020113/01000109 Establishment of Commercial Palm Oil Processing Mill @ Umuak			20,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
15001001/23050101/01000112 Capacity Building for commercial farmers at Community bases				40,000,000.00	40,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
15001001/23020113/01000117 Establishment of Agricultural Poultry Farm @ Amalato in Umuun							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000072 Construction of Eke Eziana - Obulo Osisankita - Umuada Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000110 Construction of Amuda-Lokpanta Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000178 Construction of Ebelebe Ubahu-Akawa Umuawa Ibu Road			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000283 Construction of Abia Nkwo - Abia Glass-Force Umuchichi-okpol			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000289 Construction of Umuocheala/Abayi-Ihie Road	800,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000326 Construction of Ebelebe-Akawa-Ugbi Road in Umunneochi LGA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
34001001/23030113/17000338 Reconstruction Umuchikwu Boundary Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52001001/23020105/10000024 Provision of industrial Water Borehole @ Umuaku II in Umunneochi							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020103/14000029 Provision of Rural Electrification @ Amakpoke in Umunneochi							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000010 Construction of Ubahu Akwa Community Market in Umunneochi							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000011 Construction of Palm oil Processing Mill at Amalato Umuun			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%+	3,500,000.00	3,675,000.00	3,500,000.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant	32,500,000.00	7,000,000.00	5,000,000.00	2,750,000.00	4,250,000.00-	154.55%+			
13001001/23010105/08000003 Furnishing of New NYSC Building	5,000,000.00	2,000,000.00	4,000,000.00	2,200,000.00	200,000.00+	9.09%+			
13001001/23020118/08000004 Purchase of Furniture	3,000,000.00								
17018001/23020118/05000002 Site Development Cost			120,000,000.00	66,000,000.00	66,000,000.00+	100.00%+	120,000,000.00	126,000,000.00	120,000,000.00
17018001/23020107/05000003 Construction/Provision of School Buildings			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	250,000,000.00	262,500,000.00	250,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
17018001/23020102/05000004 Students Hostel			250,000,000.00	137,500,000.00	137,500,000.00+	100.00%+	250,000,000.00	262,500,000.00	250,000,000.00
17056001/23010105/05000002 Purchase of Motor Vehicle			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
17056001/23010113/05000003 Purchase of office equipment			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
17056001/23010112/05000004 Purchase of office furniture			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
17056001/23050101/05000005 Award of Scholarship			90,000,000.00	49,500,000.00	49,500,000.00+	100.00%+	94,500,000.00	99,225,000.00	94,500,000.00
70001001/23010122/04000001 Procurement of Personal Protective Equipment				12,500,000.00	12,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
Total	840,500,000.00	14,000,000.00	974,000,000.00	623,700,000.00	609,700,000.00+	97.76%+	1,161,722,659.00	1,219,808,791.95	1,161,722,659.00
Note 5 - Ohafia									
11101001/23020105/10000004 Construction of borehole at Okon Ohafia Ohafia L.G.A							2,563,518.00	2,691,693.90	2,563,518.00
11101001/23020105/10000006 Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A							2,563,518.00	2,691,693.90	2,563,518.00
11101001/23020105/10000019 Construction of water borehole at Okagwe + B128 in Ohafia L.							1,202,930.00	1,263,076.50	1,202,930.00
11101001/23020103/14000016 Extension of electricity to eight (8) communities in Nkporo							20,000,000.00	21,000,000.00	20,000,000.00
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe	30,000,000.00	27,400,000.00	75,000,000.00	20,000,000.00	7,400,000.00-	37.00%-	20,000,000.00	21,000,000.00	20,000,000.00
47001001/23010112/13000001 Furnishing of the Offices			1,500,000.00	525,000.00	525,000.00+	100.00%+	1,530,500.00	1,607,025.00	1,530,500.00
47001001/23020105/13000002 Drilling of Borehole and the Reticulation			1,000,000.00	1,550,000.00	1,550,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
47001001/23050102/13000003 Installation of Website and Internal Accessories			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
39002001/23010101/13000004 Acquisition of Capital Assets			1,800,000.00	990,000.00	990,000.00+	100.00%+			
15102001/23050101/01000003 PIG production Project			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
34001001/23020114/17000036 Construction of Umuokoro Rd Eghem Layout Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000038 Construct of Abiriba Junction Etitiana Nkporo Road (9.0km)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000095 Construction of Ebem-Isuigwu-Ndi Oji Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000120 Reconstruction of Oba Omaghuzo Amaogudu Road Abiriba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000139 Construction of Amaekpu amangwu-Erei Road							70,000,000.00	105,000,000.00	70,000,000.00
34001001/23020114/17000223 Construction of Internal Roads of Luxry Bus Terminal Umuahia			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000320 Construction of Ohafia Township roads			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23030113/17000336 Construction of Akanu Abia Road Ohafia			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000339 Construction of Okonaku Road Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	210,000,000.00	100,000,000.00
34001001/23020114/17000384 Construction of Umuezezo Ntigha Okpuala road							100,000,000.00	105,000,000.00	100,000,000.00
52001001/23020103/14000020 Extension of 3KM - 33KV network at Ogbokwe Road in Asaga Oha							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020103/14000022 Extension of High Tension network at Imeogo Amaepu Ohafia							10,000,000.00	10,500,000.00	10,000,000.00
52001001/23020103/14000024 Provision of Transformer @Amanta in Ohafia L.G.A							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020103/14000031 Rural Electrification of Akwuta & Amoba@Amuire Nkporo in Oha							20,000,000.00	21,000,000.00	20,000,000.00
60001001/23050101/06000036 Survey of Satellite - Town and Golf Course Ohafia			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,500,000.00
71001001/23050101/13000008 Ohafia Industrial Cluster			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	12,000,000.00
18011001/23020101/06000001 Construction & Provision of Office Building			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
18011001/23010119/06000003 Purchase of Generating Set	1,000,000.00						2,000,000.00	2,100,000.00	2,000,000.00
18011001/23010101/13000000 Acquisition of Capital Assets			1,000,000.00	550,000.00	550,000.00+	100.00%+			
26051001/23020101/06000008 Construction/Provision of Office Buildings at Ohafia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
17001001/23020111/05000050 Construction of Library @ Ndi Ukpai Ndukwe in Ohafia							20,000,000.00	21,000,000.00	20,000,000.00
17010001/23030121/13000001 Reconstruction of office building			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17010001/23030103/13000003 Rehabilitation of collapsed wall			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
Total	31,000,000.00	27,400,000.00	852,300,000.00	502,215,000.00	474,815,000.00+	94.54%+	755,360,466.00	929,628,489.30	755,360,466.00
Note 6 - Ikwuano									
11101001/23020105/10000013 Construction of water borehole and reticulation at Isiala O							1,500,000.00	1,575,000.00	1,500,000.00
11101001/23020105/10000015 Construction of Water borehole at Umuokwo Awom Na Ebo Aut. C							1,460,234.00	1,533,245.70	1,460,234.00
11101001/23020105/10000017 Construction of Water borehole at Oboro in Ikwuano L.G.A							1,460,234.00	1,533,245.70	1,460,234.00
11101001/23030104/10000021 Re-activation / Repairs of Three(3Nos) Failed Boreholes at							1,566,666.00	1,644,999.30	1,566,666.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000032			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000033			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000057			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000103			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000242			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23030113/17000243	50,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000364							80,000,000.00	84,000,000.00	80,000,000.00
34001001/23020114/17000366							80,000,000.00	84,000,000.00	80,000,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000002							20,000,000.00	21,000,000.00	20,000,000.00
26051001/23020101/06000015			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,500,000.00	3,675,000.00	3,500,000.00
17003001/23030106/05000026			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23020106/04000021			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
21003001/23020106/04000023			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23020106/04000024			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23020106/04000032			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21026002/23010122/04000001				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21026002/23010122/04000002				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
21026002/23050101/04000003				5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
21026002/23020105/04000004				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
21026002/23010122/04000005				2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21026002/23010122/04000006				2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
21026002/23010122/04000007				50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
21026002/23010105/04000008				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21026002/23010122/04000009				30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
21026002/23050101/04000010				10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,000,000.00
Total	50,000,000.00		625,000,000.00	469,750,000.00	469,750,000.00+	100.00%+	583,487,134.00	612,661,490.70	583,487,134.00
Note 7 - Isiala Ngwa North									
11101001/23020107/05000035							12,150,000.00	12,757,500.00	12,150,000.00
11101001/23020104/07000001							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020103/14000006							3,277,322.00	3,441,188.10	3,277,322.00
11101001/23020103/14000019							17,300,000.00	18,165,000.00	17,300,000.00
15001001/23050105/01000003	6,000,000.00		50,000,000.00	104,220,000.00	104,220,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
15001001/23050105/01000009			10,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
15001001/23050103/01000010			8,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
15001001/23040101/01000014				3,000,000.00	3,000,000.00+	100.00%+			
15001001/23050105/01000016							8,000,000.00	8,400,000.00	8,000,000.00
15001001/23030112/01000020			2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	1,357,000.00	1,424,850.00	1,357,000.00
15001001/23010127/01000021				50,000,000.00	50,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
15001001/23050105/01000022			24,000,000.00	46,000,000.00	46,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
15001001/23030112/01000026				50,000,000.00	50,000,000.00+	100.00%+	16,000,000.00	16,800,000.00	16,000,000.00
15001001/23010127/01000030			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	2,750,000.00
15001001/23050105/01000031			500,000.00	6,275,000.00	6,275,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15001001/23050105/01000033	45,000,000.00		26,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	727,000,000.00	763,350,000.00	727,000,000.00
15001001/23050105/01000037			3,000,000.00	5,650,000.00	5,650,000.00+	100.00%+	5,650,000.00	5,932,500.00	5,650,000.00
15001001/23020113/01000048							1,500,000.00	1,575,000.00	1,500,000.00
15001001/23010127/01000052			4,000,000.00	31,200,000.00	31,200,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
15001001/23010127/01001118							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000030			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000117			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000145							80,000,000.00	105,000,000.00	80,000,000.00
34001001/23020114/17000163							70,000,000.00	105,000,000.00	70,000,000.00
34001001/23020114/17017315			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000341			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000349							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000351							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000369							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000386							300,000,000.00	420,000,000.00	300,000,000.00
34001001/23020114/17000407		100,000,000.00		165,390,909.00	65,390,909.00+	39.54%+			
52103001/23020105/10000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52103001/23050103/10000006			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
54001001/23020118/03000032							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000012							20,000,000.00	21,000,000.00	20,000,000.00
60001001/23020118/06000066			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
26052001/23020104/13000018				6,572,092.00	6,572,092.00+	100.00%+			
13001001/23050101/08000007		16,000,000.00	11,000,000.00	6,050,000.00	9,950,000.00-	164.46%-	10,000,000.00	10,500,000.00	10,000,000.00
13001001/23050101/08000008			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+			
21001001/23020106/04000039			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
21003001/23020106/04000019				11,000,000.00	11,000,000.00+	100.00%+	10,180,000.00	10,689,000.00	10,180,000.00
21003001/23020106/04000025			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21102001/23020106/04000004			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
Total	51,000,000.00	116,000,000.00	637,000,000.00	1,024,133,001.00	908,133,001.00+	88.67%+	1,842,164,322.00	2,091,772,538.10	1,842,164,322.00
Note 8 - Isiala Ngwa South									
11101001/23020106/04000010							15,000,000.00	15,750,000.00	15,000,000.00
11101001/23030106/06000013							2,475,454.00	2,599,226.70	2,475,454.00
11101001/23030106/06000019							4,666,666.00	4,899,999.30	4,666,666.00
11101001/23030103/06000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020123/06000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020104/06000010							1,907,335.00	2,002,701.75	1,907,335.00
11101001/23020104/06000015							2,209,864.00	2,320,357.20	2,209,864.00
11101001/23020105/10000001							1,121,939.00	1,178,035.95	1,121,939.00
11101001/23020116/10000005			5,000,000.00						
11101001/23020105/10000024							1,500,000.00	1,575,000.00	1,500,000.00
11101001/23020103/14000020							10,000,000.00	10,500,000.00	10,000,000.00
11101003/23020124/13000004				19,000,000.00	19,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000151							30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000232			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000234			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000266			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000352							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000353							300,000,000.00	315,000,000.00	300,000,000.00
34001001/23020114/17000379							260,000,000.00	273,000,000.00	260,000,000.00
52001001/23020103/14000019							30,000,000.00	31,500,000.00	30,000,000.00
54001001/23020113/06000007							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/06000012							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/06000013							20,000,000.00	21,000,000.00	20,000,000.00
72001001/23050101/12000029							3,000,000.00	3,150,000.00	3,000,000.00
26051001/23020101/06000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,500,000.00	3,675,000.00	3,500,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ...CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwia East			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South	5,000,000.00	5,000,000.00	7,000,000.00	3,850,000.00	1,150,000.00-	29.87%-	3,000,000.00	3,150,000.00	3,000,000.00
26051001/23010129/11000003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)							2,000,000.00	2,100,000.00	2,000,000.00
26051001/23010129/11000005 Purchase of Industrial Equipment (Digital Photo Camera)			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,500,000.00
26051001/23010119/13000001 Purchase of Gen Set/KVA and Office Equipment		15,000,000.00	15,000,000.00	8,250,000.00	6,750,000.00-	81.82%-	10,000,000.00	10,500,000.00	10,000,000.00
26051001/23010118/13000004 Purchase of (1 in NO) Digital Video Camera			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
26051001/23020104/13000005 Construction of Court Hall at Aba High Court		10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	81.82%-	5,000,000.00	5,250,000.00	5,000,000.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
26051001/23010113/13000009 Purchase of Units of (2 No) PA Unit System			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
26051001/23010125/13000012 Purchase of Law Books/Law Reports at Library Complex	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	13,000,000.00	13,650,000.00	13,000,000.00
26005001/23010112/13000016 Purchase of Office Furniture and Fittings at Umuahia North							5,000,000.00	5,250,000.00	5,000,000.00
26005001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa							3,000,000.00	3,150,000.00	3,000,000.00
26052001/23020101/11000002 Construction of New Customary Court Building		5,000,000.00	28,000,000.00	14,819,000.00	9,819,000.00+	66.26%+	28,000,000.00	29,400,000.00	28,000,000.00
26052001/23010101/13000003 Renovation of Customary Court/Office Building							18,000,000.00	18,900,000.00	18,000,000.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
26052001/23010101/13000003 Acquisition of Capital Assets			5,000,000.00	5,750,000.00	5,750,000.00+	100.00%+			
26052001/23010119/13000005 Purchase of 102 KV Lister Plant			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
26052001/23010105/13000008 Provision of (56in No) Vehicles for chairmen and Senior Insp			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
26052001/23020105/13000009 Provision of Vehicles for 5 Judges and the Chief Registrar			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
26052001/23020104/13000010 Construction of Quarters for the new Appointed Judges		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	25,000,000.00	26,250,000.00	25,000,000.00
26052001/23020101/13000013 Construction of New Customary Courts			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
21003001/23020106/04000029 Provision of Health Centre @ Ikeala Mbutu Isiala South LGA			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21026001/23010122/04000016 Purchase of radiant warmer 2no. @2.75m each				5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
21026001/23010122/04000017 Purchase of 2no. Digital X-ray 1no mobile X-ray				11,000,000.00	11,000,000.00+	100.00%+	45,000,000.00	47,250,000.00	45,000,000.00
21026001/23010122/04000018 Purchase of 2no.incubators to support pregnant women with CO				30,000,000.00	30,000,000.00+	100.00%+			
21026001/23020106/04000019 Construction of 100 separate Bedded ward for COVID-19 Patient				40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
21026001/23010105/04000020 Purchase of Ambulance For Covid-19 rapid response				30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
21026001/23010122/04000021 purchase of 2no.phototherapy units at 2m each				4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
Total	9,000,000.00	40,000,000.00	541,000,000.00	447,969,000.00	407,969,000.00+	91.07%+	1,286,381,258.00	1,350,700,320.90	1,286,381,258.00
Note 9 - Osisioma									
11101001/23030106/05000029 Reconstruction of classroom block at Oberete Asa Community S							2,032,404.00	2,134,024.20	2,032,404.00
11101001/23030106/05000033 Renovation of four (4) class room block with one (1) hall at							2,415,168.00	2,535,926.40	2,415,168.00
11101001/23020104/06000005 Fencing of Okpu Umuobo Civic hall Osisioma L.G.A							4,333,516.00	4,550,191.80	4,333,516.00
11101001/23020105/10000003 Construction of water borehole with stanchion and reticulat							1,570,906.00	1,649,451.30	1,570,906.00
11101001/23020105/10000022 Construction and reticulation of water borehole at Umuigwe v							3,500,000.00	3,675,000.00	3,500,000.00
11101001/23020124/12000008 Construction of open stall market Umunneise in Osisioma L.G.							4,088,873.00	4,293,316.65	4,088,873.00
11101001/23020103/14000007 Extension of High Tension Line and Installation of 300KVA							3,573,283.00	3,751,947.15	3,573,283.00
15102001/23010127/13000008 Purchase of Plants & Office Equipment			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+			
34001001/23020114/17000039 Construction of Unity Garden/Osisioma Ring Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000078 Construction of Umuimo - Arongwa Junction Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000090 Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road	200,000,000.00						100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000155 Construction of Ahiaba Umueze Road Aba			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000157 Construction of Okpu-Umuobo Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000180 Reconstruction of Ekeakpara Road from Osisioma Junction							300,000,000.00	315,000,000.00	300,000,000.00
34001001/23020114/17000181 Reconstruction of John Udeagbala Bypass (Ayaba Umueze Road)		124,686,360.75	50,000,000.00	27,500,000.00	97,186,360.75-	353.40%-	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23030113/17000183 Rehabilitation of M.C.C. Road	1,930,000,000.00								
34001001/23030113/17000184 Rehabilitation of Immaculate Road							100,000,000.00	105,000,000.00	100,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
34001001/23020114/17000235			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000236			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000237			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000300			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000325			50,000,000.00	650,000,000.00	650,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000342			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000397							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000398		790,600,000.00		1,780,000,000.00	989,400,000.00+	55.58%+			
52001001/23030104/10000016			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/06000014							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020114/17000005							20,000,000.00	21,000,000.00	20,000,000.00
53010001/23050101/23000004			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
60001001/23010101/06000033			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
26051001/23010125/05000003			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23020101/06000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
26051001/23030121/06000011							5,000,000.00	5,250,000.00	5,000,000.00
14001001/23020119/07000011			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	22,000,000.00	23,100,000.00	22,000,000.00
14001001/23050101/07000012				220,000,000.00	220,000,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
17018001/23010124/05000005			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17018001/23010112/05000006			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17018001/23010124/05000007			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17018001/23010126/05000008			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
17018001/23010125/05000009			25,000,000.00	13,750,000.00	13,750,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
17018001/23030113/17000001			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
17065001/23010113/11000001							5,000,000.00	5,250,000.00	5,000,000.00
17065001/23010112/13000001							10,000,000.00	10,500,000.00	10,000,000.00
17065001/23010129/13000002							5,000,000.00	5,250,000.00	5,000,000.00
17065001/23010105/13000003							35,000,000.00	36,750,000.00	35,000,000.00
17065001/23010108/13000004							44,000,000.00	46,200,000.00	44,000,000.00
17065001/23010119/14000001							7,000,000.00	7,350,000.00	7,000,000.00
21002001/23010113/04000003			500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	440,000,000.00	462,000,000.00	440,000,000.00
21002001/23010112/04000004		15,000,000.00	400,000,000.00	220,000,000.00	205,000,000.00+	93.18%+	400,000,000.00	420,000,000.00	400,000,000.00
21002001/23010115/04000005			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	99,000,000.00	103,950,000.00	99,000,000.00
Total	2,130,000,000.00	930,286,360.75	1,763,000,000.00	3,614,650,000.00	2,684,363,639.25+	74.26%+	2,291,014,150.00	2,405,564,857.50	2,291,014,150.00
Note 10 - Umuahia North									
11001001/23010122/04000003		255,200,000.00	40,000,000.00	119,150,000.00	136,050,000.00-	114.18%-	41,000,000.00	43,050,000.00	41,000,000.00
11001001/23030110/05000002	2,000,000.00								
11001001/2310124/05000003	6,000,000.00								
11001001/23010112/09000002			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,500,000.00
11001001/23020127/11000001			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,125,000.00	5,381,250.00	5,125,000.00
11001001/23050101/12000002			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+			
11001001/23050101/12000003	4,000,000.00		5,000,000.00	7,750,000.00	7,750,000.00+	100.00%+			
11001001/23010105/13000001	105,022,968.25	34,250,000.00	18,000,000.00	9,900,000.00	24,350,000.00-	245.96%-	268,450,000.00	281,872,500.00	268,450,000.00
11001001/23010124/13000002	4,455,000.00								
11001001/23010105/13000003	267,926,159.28	1,209,000,000.00	900,000,000.00	230,850,000.00	978,150,000.00-	423.72%-	922,500,000.00	968,625,000.00	922,500,000.00
11001001/23010106/13000004			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	205,000,000.00	215,250,000.00	205,000,000.00
11001001/23010107/13000005	46,500,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	401,250,000.00	421,312,500.00	401,250,000.00
11001001/23010108/13000006	39,500,000.00	205,600,000.00	546,000,000.00	153,500,200.00	52,099,800.00-	33.94%-	559,650,000.00	587,632,500.00	559,650,000.00
11001001/23010112/13000007	20,000,000.00	500,000.00	50,000,000.00	25,590,000.00	25,090,000.00+	98.05%+	51,250,000.00	53,812,500.00	51,250,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001/23010119/13000008		640,000,000.00	100,000,000.00	55,000,000.00	585,000,000.00-	1,063.64%-	102,500,000.00	107,625,000.00	102,500,000.00
11001001/23010128/13000009	23,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	51,250,000.00	53,812,500.00	51,250,000.00
11001001/23050103/13000010			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,050,000.00
11001001/23010119/13000011		25,000,000.00	5,000,000.00	2,750,000.00	22,250,000.00-	809.09%-	51,250,000.00	53,812,500.00	51,250,000.00
11001001/23010123/13000012	7,000,000.00		40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	41,000,000.00	43,050,000.00	41,000,000.00
11001001/23030123/13000014		4,000,000.00	20,000,000.00	11,000,000.00	7,000,000.00+	63.64%+	20,500,000.00	21,525,000.00	20,500,000.00
11001001/23010120/13000015			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,050,000.00
11001002/23050103/13000003		3,000,000.00	100,000,000.00	100,000,000.00	97,000,000.00+	97.00%+	100,000,000.00	105,000,000.00	100,000,000.00
11001002/23020118/12000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
11001002/23010100/13000004	1,500,000.00	2,000,000.00	21,000,000.00	6,000,000.00	4,000,000.00+	66.67%+	9,000,000.00	9,450,000.00	9,000,000.00
11001001/23030121/13000008	2,500,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	12,500,000.00	13,125,000.00	12,500,000.00
11008001/23050101/03000001			20,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
11008001/23050101/09000001							20,000,000.00		20,000,000.00
11008001/23050101/09000002							4,000,000.00		4,000,000.00
11008001/23010112/13000003			2,000,000.00	100,000.00	100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11013001/23010112/13000009			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11013001/23050101/13000016							5,000,000.00	5,250,000.00	5,000,000.00
11013001/23050101/13000017							1,000,000.00	1,050,000.00	1,000,000.00
11016001/23010112/13000001			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
11016001/23010112/13000002			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,900,000.00	1,575,000.00	1,900,000.00
11016001/230010112/13000003							300,000.00	315,000.00	300,000.00
11016001/230010112/13000004							500,000.00	525,000.00	500,000.00
11016001/230010112/13000005							1,000,000.00	630,000.00	1,000,000.00
11016001/230010119/13000006							500,000.00	525,000.00	500,000.00
11017001/23020101/13000001			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
11017001/23010112/13000003			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
11017001/23010112/13000004							300,000.00	315,000.00	300,000.00
11017001/23010112/13000005							500,000.00	525,000.00	500,000.00
11017001/23010112/13000006							600,000.00	630,000.00	600,000.00
11017001/23010119/13000007							3,500,000.00	3,675,000.00	3,500,000.00
11018001/23020118/13000007			4,800,000.00	2,640,000.00	2,640,000.00+	100.00%+	7,200,000.00	7,560,000.00	7,200,000.00
11014001/23010112/13000003			500,000.00	275,000.00	275,000.00+	100.00%+	300,000.00	315,000.00	300,000.00
11014001/23010112/13000004			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	500,000.00
11014001/23010112/13000005							600,000.00	630,000.00	600,000.00
11014001/23010119/13000006							1,100,000.00	1,155,000.00	1,100,000.00
11014001/23020118/13000007							5,800,000.00		5,800,000.00
11021002/23040104/09000001			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
11021002/23030101/13000001			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
11033001/23050103/04000004			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11033001/23030105/04000005	3,300,000.00		140,000,000.00	83,000,000.00	83,000,000.00+	100.00%+			
11033001/23050101/13000002							48,000,000.00	50,400,000.00	48,000,000.00
11033001/23050101/13000003							50,000,000.00	52,500,000.00	50,000,000.00
11033001/23050101/13000004							17,000,000.00	17,850,000.00	17,000,000.00
11033001/23050101/13000005							4,000,000.00	4,200,000.00	4,000,000.00
11033001/23050101/13000006							4,000,000.00	4,200,000.00	4,000,000.00
11033001/23050101/13000007							12,000,000.00	12,600,000.00	12,000,000.00
11033001/23050101/13000008							6,000,000.00	6,300,000.00	6,000,000.00
11033001/23050101/13000009							4,000,000.00	4,200,000.00	4,000,000.00
11033001/23010115/13000010							3,000,000.00	3,150,000.00	3,000,000.00
11035001/23010112/13000001			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	500,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11035001/23010101/13000002 Acquisition of Capital Assets			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11021001/23040105/09000001 Industrial Pollution Preservation & control office complex/Gov. lodge			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
73001001/23010105/13000002 Purchase of Office Vehicles			30,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	44,000,000.00	46,200,000.00	44,000,000.00
73001001/23010104/13000003 Purchase of Motor Cycles			50,000,000.00	17,500,000.00	17,500,000.00+	100.00%+	17,500,000.00	18,375,000.00	17,500,000.00
73001001/23010128/13000004 Purchase of Security Equipment		28,000,000.00	500,000,000.00	242,000,000.00	214,000,000.00+	88.43%+	448,600,000.00	471,030,000.00	448,600,000.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments							5,000,000.00	5,250,000.00	5,000,000.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant							7,500,000.00	7,875,000.00	7,500,000.00
73001001/23030121/13000008 Fumigation of offices and premises							300,000.00	315,000.00	300,000.00
73001001/23050101/13000009 Insurance Policy for security personnel							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020105/03000001 Construction/Provision of Water Facilities	111,200,000.00	13,500,000.00	100,000,000.00	50,000,000.00	36,500,000.00+	73.00%+			
11101001/23020107/03000002 Rehabilitation of Ogwe Golden Chicken Farm in Ukwa West LGA	164,225,000.00		100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
11101001/23020106/03000003 Construction/Provision of Hospitals/Health Centres	177,434,000.00	150,100,000.00							
11101001/23020118/03000004 Construction/Provision of Skill Acquisition Center	415,100,000.00	30,000,000.00	20,000,000.00	100,000,000.00	70,000,000.00+	70.00%+			
11101001/23020118/03000005 Intervention on Construction/Provision of Environmental Main	933,400,000.00	898,189,433.40		700,000,000.00	198,189,433.40-	28.31%-			
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	148,247,181.59		10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
11101001/23050104/03000008 Donations to Charity Homes in the State both financial & Mat		5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+			
11101001/23020107/05000001 Construction Supply of 5000 Unit of Galvanized School Desks			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23030106/05000002 Renovation of Primary School at Umumba/Umuuru Community			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101001/23020107/05000004 Establishment of ICT centre & Science Lab @ Community Sec. S			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
11101001/23020111/05000005 Distribution of books an learning materials to selected school			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,010,000.00	2,110,500.00	2,010,000.00
11101001/23030106/05000016 Reconstruction of four (4nos) classroom block at Umuawa Alao							4,666,666.00	4,899,999.30	4,666,666.00
11101001/23020107/05000023 Construction of fencing wall at Amato Community Nursery and							2,524,800.00	2,651,040.00	2,524,800.00
11101001/23020107/05000031 Construction of Toilet Facility at Nkwoachara Primary School							1,500,000.00	1,575,000.00	1,500,000.00
11101001/23020107/05000032 Fencing of fisher Nursery/Primary school Umuohu Azuke Ndume							3,688,842.00	3,873,284.10	3,688,842.00
11101001/23030106/05000044 Renovation of Amuzukwu Secondary School in Umuahia North L.G							9,000,000.00	9,450,000.00	9,000,000.00
11101001/23020107/17000045 Renovation of (4nos) classroom block at Okwuta Ibeku Primary							9,500,000.00	9,975,000.00	9,500,000.00
11101001/23030106/05000047 Distribution of books and learning materials to selected sch							2,010,000.00	2,110,500.00	2,010,000.00
11101001/23020116/09000001 Construction of water drainage at Ofeme Umuahia North L.G.A							5,500,000.00	5,775,000.00	5,500,000.00
11101001/23020116/09000002 Construction of culvert / mini bridge at Onyibo stram Umuag							15,000,000.00	15,750,000.00	15,000,000.00
11101001/23020116/09000003 Desilting of drainage in Owaza Community and cleaning of Owaz							5,445,530.00	5,717,806.50	5,445,530.00
11101001/23050101/09000004 Intervention work on refuse disposal at Aba and Umuahia metr							315,400,000.00	331,170,000.00	315,400,000.00
11101001/23020105/10000018 Construction of Water borehole at Okwuta Ibeku Umuahia North					5,500,000.00		5,500,000.00	5,775,000.00	5,500,000.00
11101001/23010112/13000001 Purchase and completion of furniture and fittings Tables [15							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23030121/13000002 Re-roofing of ASOPADEC office complex headquarters							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23010113/13000004 Procurement of Computer sets and its accessories [14 Nos] at							3,500,000.00	3,675,000.00	3,500,000.00
11101001/23020103/14000002 Procurement of five [5Nos] of 500KVA transformers							17,000,000.00	17,850,000.00	17,000,000.00
11101001/23010119/14000003 Powering of Gen. set for street light in Umuahia through fue							21,000,000.00	22,050,000.00	21,000,000.00
11101001/23020103/14000013 Provision of solar street light [50 Nos] at Amaogwugwu in Um							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020103/14000017 Installation of 300KVA transformer at Ihieorji village Isiala							6,000,000.00	6,300,000.00	6,000,000.00
11101001/23020103/14000018 Installation of solar powered street lights in Attah Emede I							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020114/17000006 Construction of Prof. Ikonne Avenue IBB Housing Ikot Ekpene							11,333,333.00	11,899,999.65	11,333,333.00
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i							20,000,000.00	21,000,000.00	20,000,000.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods							5,000,000.00	5,250,000.00	5,000,000.00
11101002/23010122/04000001 Support to 2000 Abia Tailors to Produce Face Mask and Other		35,000,000.00		70,000,000.00	35,000,000.00+	50.00%+	40,000,000.00	42,000,000.00	40,000,000.00
11101002/23010122/04000002 Support for Manufacturing of Alcohol-based Hand Sanitizers				30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
11101002/23010119/13000001 Procurement of 350 KVA Generator Set			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11101002/23010112/13000002 Purchase of Office Furniture/Fittings			200,000.00	110,000.00	110,000.00+	100.00%+	200,000.00	210,000.00	200,000.00
11101002/23010113/13000003 Purchase of Computer Printers for Internet Transaction			300,000.00	165,000.00	165,000.00+	100.00%+	300,000.00	315,000.00	300,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101002/23010112/13000004			1,000,000.00	550,000.00	550,000.00+	100.00%+			
11101002/23050101/13000007							6,000,000.00	6,300,000.00	6,000,000.00
11101002/23050101/13000008							10,000,000.00	10,500,000.00	10,000,000.00
11101002/23050101/13000009							10,000,000.00	10,500,000.00	10,000,000.00
11101002/23050101/13000010							40,000,000.00	42,000,000.00	40,000,000.00
11101003/23020105/10000001	30,000,000.00		20,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
11101003/23020107/13000001	2,000,000.00	10,600,000.00	55,000,000.00	15,450,000.00	4,850,000.00+	31.39%+	70,000,000.00	73,500,000.00	70,000,000.00
11101003/23020118/13000003	51,003,000.00	27,000,000.00	50,000,000.00	27,250,000.00	250,000.00+	0.92%+	75,000,000.00	78,750,000.00	75,000,000.00
11101004/23010115/13000001			200,000.00	110,000.00	110,000.00+	100.00%+	200,000.00	210,000.00	200,000.00
11101004/23050101/13000003			50,000.00	27,500.00	27,500.00+	100.00%+	50,000.00	52,500.00	50,000.00
11101004/23020118/13000004			300,000.00	165,000.00	165,000.00+	100.00%+	300,000.00	315,000.00	300,000.00
11101004/23020118/13000005			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
11101004/23010119/13000006			500,000.00	275,000.00	275,000.00+	100.00%+			
11101004/23030121/13000007			3,950,000.00	2,172,500.00	2,172,500.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
11101004/23010129/13000008							200,000.00	210,000.00	200,000.00
11101004/23010113/13000009							50,000.00	52,500.00	50,000.00
11101004/23010113/13000010							60,000.00	63,000.00	60,000.00
11101004/23010113/13000011							10,000.00	10,500.00	10,000.00
11010001/23010105/13000003			12,000,000.00	2,600,000.00	2,600,000.00+	100.00%+			
11010001/23010101/13000004			6,000,000.00	300,000.00	300,000.00+	100.00%+			
11010001/23010101/13000005			32,000,000.00	7,600,000.00	7,600,000.00+	100.00%+			
11010001/23010119/13000006							1,000,000.00	1,050,000.00	1,000,000.00
11010001/23050101/13000007							20,000,000.00	21,000,000.00	20,000,000.00
11010001/23010113/13000008							3,000,000.00	3,150,000.00	3,000,000.00
11010001/23010113/13000009							1,000,000.00	1,050,000.00	1,000,000.00
11010001/23010115/13000010							4,000,000.00	4,200,000.00	4,000,000.00
11010001/23010133/13000011							7,000,000.00	7,350,000.00	7,000,000.00
11010001/23050101/13000012							5,000,000.00	5,250,000.00	5,000,000.00
11010001/23010129/13000013							1,000,000.00	1,050,000.00	1,000,000.00
11010001/23050101/13000014							8,000,000.00	8,400,000.00	8,000,000.00
11101005/23010113/13000001			3,000,000.00	350,000.00	350,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
11101005/23010115/13000002							1,000,000.00	1,050,000.00	1,000,000.00
11101005/23010119/13000003			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	500,000.00
11101005/23010101/13000004			1,500,000.00	325,000.00	325,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
65001001/23050101/13000001			17,000,000.00						
65001001/23050101/13000003			2,000,000.00						
65001001/23010119/13000004			1,000,000.00						
66001001/23010113/13000002			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
66001001/23050101/13000004			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
68001001/23010119/13000001			1,000,000.00						
68001001/23010115/13000002			500,000.00						
68001001/23020105/13000003			2,000,000.00						
68001001/23010112/13000004			500,000.00						
12003001/23030105/04000001				100,000,000.00	100,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
12003001/23010122/04000002			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
12003001/23020127/11000001							40,000,000.00	42,000,000.00	40,000,000.00
12003001/23020127/13000005	3,000,000.00	10,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00-	81.82%-	10,000,000.00	10,500,000.00	10,000,000.00
12003001/23010114/13000010			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
12003001/23010112/13000023	110,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
12003001/23020106/13000028		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	6,000,000.00	6,300,000.00	6,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23020127/13000029 Installation of Website and Internet Facilities	10,000,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
12003001/23010125/13000030 Purchase of Hansard Equipment for Official Reporters		11,000,000.00	20,000,000.00	11,000,000.00					
12004001/23050101/11000001 Digitalization of the Office			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
12004001/23020101/13000001 Establishment/Construction of Office Complex			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+	95,000,000.00	99,750,000.00	95,000,000.00
12004001/23010112/13000002 Procurement of Lister Plant and other Office Equipment			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
23005001/23010112/11000001 Installation of Websites and Internet Facilities							1,200,000.00	1,260,000.00	1,200,000.00
23005001/23010112/13000001 Purchase of Office Furniture and Fittings Air conditions Tab							4,000,000.00	4,200,000.00	4,000,000.00
23005001/23010113/13000002 Purchase of Office IT Equipment Laptops 2 Desktops 2 etc..							2,500,000.00	2,625,000.00	2,500,000.00
23005001/23010112/13000003 Purchase of Public System 2 Amplifiers etc..							3,000,000.00	3,150,000.00	3,000,000.00
23005001/23010112/13000004 Purchase of Motor Vehicles DG Official Car 1.							4,000,000.00	4,200,000.00	4,000,000.00
23005001/23010112/13000005 Purchase of Sienna 1 at 5 000 000 each							5,000,000.00	5,250,000.00	5,000,000.00
23005001/23010113/13000006 Purchase of 2 Projectors and 2 screen boards							350,000.00	367,500.00	350,000.00
23005001/23010119/13000007 Purchase of Mobile Power Generating System 1.							500,000.00	525,000.00	500,000.00
23001001/23020118/02000001 Government Press (Relocation/Renovation)		5,000,000.00	30,000,000.00	5,000,000.00			5,000,000.00	5,250,000.00	5,000,000.00
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipment			5,000,000.00				2,000,000.00	2,100,000.00	2,000,000.00
23001001/23010129/02000003 Procurement of Film Library Equipment			2,000,000.00				2,000,000.00	2,100,000.00	2,000,000.00
23001001/23020107/02000004 Procurement of Public Address System	6,500,000.00		1,000,000.00				1,000,000.00	1,050,000.00	1,000,000.00
23001001/23050103/02000005 Government Information Publications	12,000,000.00	46,500,000.00	15,000,000.00	58,000,000.00	11,500,000.00+	19.83%+	200,000,000.00	210,000,000.00	200,000,000.00
23001001/23010129/02000006 Procurement of equipment For Umuahia Aba & Ohafia Info Centres							5,000,000.00	5,250,000.00	5,000,000.00
23001001/23020118/02000007 Broadcasting Corporation of Abia State (BCA)							500,000.00	525,000.00	500,000.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department							50,000,000.00	52,500,000.00	50,000,000.00
23001001/23010101/02000010 Acquisition of Capital Assets	5,500,000.00						5,000,000.00	5,250,000.00	5,000,000.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment	4,000,000.00						1,000,000.00	1,050,000.00	1,000,000.00
23001001/23020102/02000012 Construction of Archival Complex							5,000,000.00	5,250,000.00	5,000,000.00
23001001/23050101/02000013 Social Media Network	43,020,000.00	56,850,000.00	17,000,000.00	62,000,000.00	5,150,000.00+	8.31%+	80,000,000.00	84,000,000.00	80,000,000.00
23001001/23050101/02000014 Government Publicity	154,970,000.00	74,430,000.00	30,000,000.00	93,000,000.00	18,570,000.00+	19.97%+	50,000,000.00	52,500,000.00	50,000,000.00
23001001/23050101/02000015 Abia State Tourism Board							50,000,000.00	52,500,000.00	50,000,000.00
23003001/23010129/11000001 Purchase of Broadcasting Equipment/digitalization	3,400,000.00	23,444,000.00	100,000,000.00	55,000,000.00	31,556,000.00+	57.37%+	50,000,000.00	52,500,000.00	50,000,000.00
23003001/23010119/11000002 Purchase of 2 Generating Sets		1,000,000.00	50,000,000.00	27,500,000.00	26,500,000.00+	96.36%+	30,000,000.00	31,500,000.00	30,000,000.00
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,100,000.00	1,155,000.00	1,100,000.00
23055001/23020101/02000002 Rehabilitation/Construction of Office Complex			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	2,750,000.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,750,000.00	2,887,500.00	2,750,000.00
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
36052001/23050101/02000002 Setting of Tourism Cuisine			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			26,000,000.00	14,300,000.00	14,300,000.00+	100.00%+	17,000,000.00	17,850,000.00	17,000,000.00
36052001/23050101/02000004 Enyi Abia Development of Tourism Carnivals			17,000,000.00	9,350,000.00	9,350,000.00+	100.00%+	14,000,000.00	14,700,000.00	14,000,000.00
36052001/23050101/02000005 Development of made in Abia Tourism Materials			8,400,000.00	4,620,000.00	4,620,000.00+	100.00%+	14,000,000.00	14,700,000.00	14,000,000.00
36052001/23010108/13000001 Purchase of Operational Office Buses (Hiace)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			300,000.00	165,000.00	165,000.00+	100.00%+	350,000.00	367,500.00	350,000.00
36052001/23010113/13000003 Purchase of 1 in no desk-top Laser jet Computer			100,000.00	55,000.00	55,000.00+	100.00%+	200,000.00	210,000.00	200,000.00
36052001/23010115/13000004 Purchase of brand new photocopying machine			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
36052001/23010129/13000005 Purchase of 2 in no digital cameras and digital video			200,000.00	110,000.00	110,000.00+	100.00%+	400,000.00	420,000.00	400,000.00
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	9,750,000.00	9,750,000.00+	100.00%+	28,000,000.00	29,400,000.00	28,000,000.00
25001001/23020101/06000002 Renovation/Re-Roofing of Office of HOS			28,000,000.00	10,400,000.00	10,400,000.00+	100.00%+			
25001001/23050102/11000001 Computerization of Database Management Information System			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	35,400,000.00	37,170,000.00	35,400,000.00
25001001/23010112/13000006 Purchase of Office Furniture							3,000,000.00	3,150,000.00	3,000,000.00
25001001/23010112/13000007 Rehabilitation of the HOS and Bureau of Administration in H							26,000,000.00	27,300,000.00	26,000,000.00
25001001/23020101/13000008 Landscaping of HOS Complex							11,000,000.00	11,550,000.00	11,000,000.00
25001001/23010121/13000009 Rehabilitation/Repairs of Toilet Infrastructure in the HOS							5,000,000.00	5,250,000.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005001/23010112/13000005	Purchase of 150 sets of table and chairs for ICT School		2,500,000.00	1,375,000.00	1,375,000.00+	100.00%+	1,650,000.00	1,732,500.00	1,650,000.00
25005001/23010124/13000006	Purchase of white board(Korea) Teaching Aid		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
25005001/23010116/13000007	Purchase of 50 jumbo Typewriters		500,000.00	275,000.00	275,000.00+	100.00%+	4,110,000.00	4,315,500.00	4,110,000.00
25005001/23050101/13000008	Capacity Building		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
25005002/23010112/13000001	Purchase of Sundry Office Furniture and Fittings		3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,075,000.00	3,228,750.00	3,075,000.00
25005003/23010122/04000001	Purchase of Ultra Sound Machines for Civil Service Clinic		2,000,000.00	5,100,000.00	5,100,000.00+	100.00%+	6,100,000.00	6,405,000.00	6,100,000.00
25005003/23010122/04000002	Purchase of X-ray Machine for Civil Service Clinic		1,000,000.00	2,050,000.00	2,050,000.00+	100.00%+	2,100,000.00	2,205,000.00	2,100,000.00
25005003/23010101/13000002	Acquisition of Capital Assets		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,150,000.00	1,207,500.00	1,150,000.00
25005004/23010112/13000002	Purchase of Office furniture/Equipment		4,500,000.00	2,475,000.00	2,475,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,500,000.00
25005007/23050102/11000003	Computerization of Central Records		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
25005007/23020101/13000002	Construction of Office Building		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
25005007/23010112/13000004	Purchase of Office Furniture and Fittings		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
25005007/23050101/13000005	Production of Staff List						2,000,000.00	2,100,000.00	2,000,000.00
25007001/23010129/13000001	Acquisition of Capital Assets						15,800,000.00	16,590,000.00	15,800,000.00
40001001/23020105/10000001	Water Borehole						5,000,000.00	5,250,000.00	5,000,000.00
40001001/23050102/13000001	Computerization of Audit System		8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
40001001/23040102/13000002	Water Drainage/Flood Control	1,570,300.00	3,000,000.00	2,650,000.00	1,079,700.00+	40.74%+	2,968,000.00	3,116,400.00	2,968,000.00
40001001/23010101/13000003	Acquisition of Capital Assets		6,000,000.00	2,300,000.00	2,300,000.00+	100.00%+	3,300,000.00	3,465,000.00	3,300,000.00
40001001/23010112/13000004	Purchase of Office Furniture and Fittings Umuahia	115,000,000.00	5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,300,000.00	3,465,000.00	3,300,000.00
40001001/23010102/13000005	Automation of Office of the State Auditor General		8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
47001001/23020127/13000006	Construction of ICT Infrastructure						1,600,000.00	1,680,000.00	1,600,000.00
47001001/23010115/13000009	Purchase of Photocopying Machine 2nos		500,000.00	275,000.00	275,000.00+	100.00%+	510,500.00	536,025.00	510,500.00
47001001/23010118/13000011	Purchase of Scanning 5nos		200,000.00	110,000.00	110,000.00+	100.00%+	400,000.00	420,000.00	400,000.00
47001001/23040102/13000015	Erosion and Flood Control		3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,050,000.00
48001001/23050101/13000001	Conduct of Local Government Elections		8,000,000.00	450,000,000.00	1,547,500,000.00	1,539,500,000.00+			
48001001/23010119/13000005	Purchase of 2 Power Generating Sets		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,200,000.00	4,410,000.00	4,200,000.00
48001001/23010112/13000006	Purchase Of Office Furniture And Fittings	2,060,000.00	5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,250,000.00	5,512,500.00	5,250,000.00
48001001/23010115/13000007	Purchase of Photocopying Machine		1,000,000.00	550,000.00	550,000.00+	100.00%+	1,050,000.00	1,102,500.00	1,050,000.00
63001001/23010101/13000001	Acquisition of Capital Assets		2,000,000.00	1,300,000.00	1,300,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
63001001/23010108/13000003	Purchase Of Buses						15,000,000.00	15,750,000.00	15,000,000.00
63001001/23010113/13000004	Purchase of Computers						10,000,000.00	10,500,000.00	10,000,000.00
63001001/23010119/13000005	Purchase of Powers Generating Set		2,000,000.00	1,200,000.00	1,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
64001001/23010108/13000003	Purchase of 18 Seater Bus						42,000,000.00	44,100,000.00	42,000,000.00
64001001/23010112/13000006	Purchase of Office Furniture & Fittings		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
64001001/23010113/13000007	Acquisition of Computer and Accessories/Installation		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
64001001/23010119/13000008	Purchase of Generating Set		1,000,000.00	550,000.00	550,000.00+	100.00%+			
64001001/23050101/13000009	Capacity Building for Local Govt Staff		90,000,000.00	30,500,000.00	30,500,000.00+	100.00%+	146,725,000.00	154,061,250.00	146,725,000.00
64001001/23020101/13000010	Re-roofing of Commissioner's Building						11,800,000.00	12,390,000.00	11,800,000.00
64001001/23020101/13000011	Painting of Commissioners Office						2,000,000.00	2,100,000.00	2,000,000.00
64001001/23020121/13000012	Refurbishing of Commissioner's Hall						1,800,000.00	1,890,000.00	1,800,000.00
64001001/23020101/13000013	Asphalting the Commissioner's Premises						12,000,000.00	12,600,000.00	12,000,000.00
64001001/23010106/13000014	Purchase of 6 Nos. Hilux Van						8,000,000.00	8,400,000.00	8,000,000.00
64001001/23050101/13000015	Publication of LGSC Gazette						1,500,000.00	1,575,000.00	1,500,000.00
15102001/23020113/01000002	Expansion of POULTRY Houses (Layers & Broiler)						5,000,000.00	5,250,000.00	5,000,000.00
15001001/23020113/01000063	Stocking of Snailary Farm Okoko Item and Min Headquarter Umuahia		500,000.00	1,275,000.00	1,275,000.00+	100.00%+	1,275,000.00	1,338,750.00	1,275,000.00
15001001/23020113/01000065	Construction of Abattoir at Omumauzo Ukwa west		5,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15001001/23050101/01000069	Avian Influenza Control Check Point		5,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	19,000,000.00	19,950,000.00	19,000,000.00
15001001/23020113/01000075	Poultry Cluster in the Three Senatorial Zone		70,000,000.00	229,500,000.00	229,500,000.00+	100.00%+	45,000,000.00	47,250,000.00	45,000,000.00
15001001/23020113/01000076	Renovation of Vet Clinic in the State		10,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
15001001/23050101/01000079	Emergency Response Deposit Fund against Outbreak of Disease		3,000,000.00	16,650,000.00	16,650,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23020113/01000080			5,000,000.00	12,750,000.00	12,750,000.00+	100.00%+	9,000,000.00	9,450,000.00	9,000,000.00
15001001/23020113/01000085			5,000,000.00	6,750,000.00	6,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
15001001/23050101/01000086			40,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23050101/01000088				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15001001/23010127/01000089			50,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
15001001/23020114/01000090				5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
15001001/23010127/01000091				5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
15001001/23050101/01000092				10,000,000.00	10,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15001001/23010127/01000096							25,000,000.00	26,250,000.00	25,000,000.00
15001001/23050101/01000097	1,375,339,875.00			20,000,000.00	20,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
15001001/23001001/01000098			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15001001/23001001/01000099				50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
15001001/23001001/01001101							1,000,000.00	1,050,000.00	1,000,000.00
15001001/23050101/01001102			7,000,000.00	18,850,000.00	18,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
15001001/23020113/01000104			20,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
15001001/23020113/01000105			1,000,000.00	550,000.00	550,000.00+	100.00%+	550,000.00	577,500.00	550,000.00
15001001/23050103/01000106			500,000.00	275,000.00	275,000.00+	100.00%+	300,000.00	315,000.00	300,000.00
15001001/23050105/01000111				300,000,000.00	300,000,000.00+	100.00%+	135,000,000.00	141,750,000.00	135,000,000.00
15001001/23020113/01000113							5,000,000.00	5,250,000.00	5,000,000.00
15001001/23020113/01000114							20,000,000.00	21,000,000.00	20,000,000.00
15001001/23050101/01000115							90,000,000.00	94,500,000.00	90,000,000.00
15001001/23050101/01000116							13,000,000.00	13,650,000.00	13,000,000.00
15102001/23020113/01000002			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
15102001/23010127/01000002				212,555,346.00	212,555,346.00+	100.00%+			
15102001/23010105/01000007			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
15102001/23010127/13000009			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
15102001/23050101/13000011							1,500,000.00	1,575,000.00	1,500,000.00
15102001/23050101/13000012							500,000.00	525,000.00	500,000.00
15102001/23050101/13000013							500,000.00	525,000.00	500,000.00
15102001/23050101/13000014							8,000,000.00	8,400,000.00	8,000,000.00
15102001/23050101/13000015							5,500,000.00	5,775,000.00	5,500,000.00
15102001/23050101/13000016							500,000.00	525,000.00	500,000.00
20001001/23010113/11000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
20001001/23020118/13000015			500,000.00	275,000.00	275,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
20001001/23050101/3000016		30,104,000.00	3,000,000.00	16,650,000.00	13,454,000.00-	80.80%-	13,000,000.00	13,650,000.00	13,000,000.00
20007001/23050107/13000005			40,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
20007001/23020101/13000006			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
20007001/23050101/13000007			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
20007001/23050103/13000008				280,000,000.00	280,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
20007001/23050103/13000009				75,000,000.00	75,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
20007001/23050103/13000010				75,000,000.00	75,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
20007001/23010122/13000011				5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
20008001/23010108/13000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
20008001/23010113/13000004			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
20008001/23020127/13000005			4,000,000.00						
20008001/23010105/13000006			36,000,000.00	19,800,000.00	19,800,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
20008001/23010112/13000008			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
20008001/23030121/13000011			16,000,000.00	8,800,000.00	8,800,000.00+	100.00%+	37,000,000.00	38,850,000.00	37,000,000.00
22001001/23020101/12000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
22001001/23020118/12000009			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23020124/12000013	Ubani Ibeku Modern Market Project	50,000,000.00							
22001001/23030124/12000017	Development of Modern Electronics/Electrical Market at Aba		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
22001001/23020101/12000018	Fund for Small Scale Industries (FUSSI)	5,000,000.00							
22001001/23030124/12000022	Rehabilitation of Infrastructure in State Own Market	27,000,000.00	15,000,000.00	60,000,000.00	33,000,000.00	18,000,000.00+	54.55%+	50,000,000.00	52,500,000.00
22001001/23050101/12000023	Trade fair & Exhibition	3,000,000.00						8,000,000.00	8,400,000.00
22001001/23020104/12000028	Ariaria International Market Aba		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
22001001/23050101/12000029	Relocation of Illegal Street Traders to Permanent Location	4,000,000.00							
22001001/23050101/12000030	National Council on Trade and Investment	4,000,000.00	30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
22001001/23030121/12000034	Renovation and Refurbishing of Produce Zonal Offices		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	12,000,000.00	12,600,000.00	12,000,000.00
22001001/23010129/12000037	Procurement of mobile fumigation chamber						5,000,000.00	5,250,000.00	5,000,000.00
22001001/23010129/12000038	Enyimba Economic City Project(Investment Promotion)		7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
22001001/23050103/12000039	Project Monitoring and Evaluation		100,000.00	55,000.00	55,000.00+	100.00%+	100,000.00	105,000.00	100,000.00
22001001/23010129/12000040	Production of Business Directory in Abia State		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
22001001/23050101/12000041	Enumeration of Markets in Abia State		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
22001001/23050101/12000042	Design and hosting of Ministry's website		1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
22001001/23010119/12000043	Procurement of 50KVA Generating set		500,000.00	275,000.00	275,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
22001001/23010129/12000050	Construction of Ultra-Modern Shopping Plaza		450,000,000.00	147,500,000.00	147,500,000.00+	100.00%+	400,000,000.00	420,000,000.00	400,000,000.00
22001001/23050101/13000002	Organizing Domestic Trade fair/Exhibition .		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
22001001/23050101/13000003	RELOCATION of street traders to permanent market		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
22001001/23050101/13000004	Oversea trade Mission/Conferences		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	12,000,000.00	12,600,000.00
22001001/23020118/13000005	Construction of Inland dry Container Depot Ntigha						100,000,000.00	105,000,000.00	100,000,000.00
28001001/23050101/05000001	Equipping Of Standard Secondary School Laboratory Aba Sour		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
28001001/23050102/05000003	Provision broad Band Internet Access		18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+			
58001001/23050101/13000001	Establishment of Science Production workshop Apparatus		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
58001001/23020103/13000002	Construction of Solar Vltaic cells and its installation in h		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
58001001/23020103/13000003	Provision of solar street light on the street of the new sec		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
28001001/23020118/13000004	Establishment of First Abia Science/Technology Directorate	2,500,000.00					2,000,000.00	2,100,000.00	2,000,000.00
28001001/23050101/13000010	Acquisition of dosimeter for detecting radiation emitted by						5,000,000.00	5,250,000.00	5,000,000.00
28001001/23050101/13000012	TRAINING Abia candidates in chemical technology						2,000,000.00	2,100,000.00	2,000,000.00
28001001/23020118/13000014	Establishment of Abia State Information Centre						5,000,000.00	5,250,000.00	5,000,000.00
29001001/23030121/02000005	Rehabilitation/Repairs of Office Buildings		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
29001001/23050101/13000001	Establishment of 3No Driving School in 3 Senatorial Zones						4,000,000.00	4,200,000.00	4,000,000.00
29001001/23050101/13000002	Procurement of 6 Nos Simulators and other Training gadgets f						4,000,000.00	4,200,000.00	4,000,000.00
29001001/23050101/13000004	Establishment and equipping of Drivers institute						5,000,000.00	5,250,000.00	5,000,000.00
29001001/23050101/13000005	Procurement of Office Furniture and Fittings for TIMASS						10,000,000.00	10,500,000.00	10,000,000.00
29001001/23050101/17000001	Abia State Transport Loan Scheme	3,000,000.00	10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29001001/23020114/17000002	Acquisition and Installation of Road Furniture Signs		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	9.09%-	5,000,000.00	5,250,000.00
29001001/23010122/17000007	Acquisition of Diagnostic Equip for Min of Transport W/shop		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29001001/23010112/17000010	Procurement of Office Furniture/Equipment	3,000,000.00	5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
29001001/23050101/17000011	ASPIMS - Abia State Passengers Integrated Manifest Scheme	6,000,000.00							
29001001/23010105/17000014	Tyre/Wheel Clappers 20 Pieces 10 x 2 Categories	2,000,000.00	5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29001001/23050101/17000016	Establishment of 5 in No Manual Testing Stations		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29056003/23010129/13000001	Acquisition of Capital Asset (3Nos Official Vehicles)		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	81.82%+	10,000,000.00	10,500,000.00
29056003/23010127/13000002	Purchase of (2 in no) Patrol Motor Van	5,000,000.00	8,000,000.00	8,400,000.00	400,000.00+	4.76%+	38,000,000.00	8,400,000.00	38,000,000.00
29056003/23020118/13000007	Constructing of Sign Post D- board		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
29056003/23010127/17000013	Establishment of (3 in No) Govt Computerized Testing Station		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
29056003/23010105/17000018	Procurement of 5 Nos Clappers for Heavy vehicles & Light veh						10,000,000.00	10,500,000.00	10,000,000.00
29001002/23010123/02000001	Purchase of Fire Fighting Equipment		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
29001002/23030121/02000002	Rehabilitation/Repairs of Office Buildings		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
29001002/23020110/02000003	Establishment of Fire Service Station at Ohafia		30,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ...CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001002/23010115/02000006 Purchase of Photocopying Machine			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
29001002/23010123/13000001 Purchase of (3 in No) Fire Engine			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	32,000,000.00	33,600,000.00	32,000,000.00
29001002/23010112/13000003 Procurement of Office Furniture/Equipment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
29001002/23010123/13000004 Procurement of (3 in No) Water Booster for Fire Service			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
29001002/23010123/13000005 Procurement of (2 in No) 60KVA Generator Set for Fire Service			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			12,000,000.00	6,600,000.00	6,600,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
29007001/23010108/13000003 Purchase of Mitsubishi Buses			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29007001/23020114/13000005 Constr of Rd Mapping/Right Ways in the Capital City & Other			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
29007001/23010119/13000006 Purchase of Gen. Set (2 in No.)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
29007001/23020118/13000008 Construction of Truma Centre		5,000,000.00	20,000,000.00	11,000,000.00	6,000,000.00+	54.55%+	10,000,000.00	10,500,000.00	10,000,000.00
29007001/23050101/13000009 RE -Roofing of Aspims Head office and Landscaping	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
29007001/23050101/13000010 Purchase of Hilux Toyota Buses			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
29053001/23010108/13000001 Purchase of Buses			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
29053001/23010105/13000002 Purchase of Motor Spare Parts			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
29053001/23010101/13000003 Acquisition Of Loading Bays/Offices			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
31001001/23050101/13000001 Acquisition of Capital Assets(Mining Lease)			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
31001001/23050101/13000003 Generating Alternative Power Sources for Abia State			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+			
32001001/23010129/13000002 Acquisition of Capital Assets(Mining Lease)							40,000,000.00	42,000,000.00	40,000,000.00
32001001/23050101/13000003 Conduct Of Geological and Sesmic Survey and Mapping of the S							122,000,000.00	128,100,000.00	122,000,000.00
32001001/23010119/13000004 Generating Alternative Power Sources for Abia State							120,000,000.00	126,000,000.00	120,000,000.00
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	9,000,000.00	9,450,000.00	9,000,000.00
32001001/23020118/14000007 Establishment of a Modular Refinery			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
32001001/23020111/14000009 Establishment of the Ministry's Reference Library	1,500,000.00								
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipment)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
34001001/23020114/17000022 Construction of Old Timber - SDA - Assemblies of God Church			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00		50,000,000.00
34001001/23020114/17000045 Construction of Umuafia-World Bank-Low Cost-Agbama Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000046 Construction of Uwalaka Orié-Ugba Amuzukwu Road			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000049 Construction of Ehimiri - Housing Estate Roads (21 No)	20,000,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000053 Constructn of Umueze-Agbo-Ubani-Iboku Ultra-Modern Mkt (6.0k)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000054 Construction of Agbo-Ameke Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000055 Construction of Umuezeagu-Mbom-Umueze Road			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000058 Rehabilitation of World Bank Estate Roads			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000060 Construction of Nkata-Alike Umukabia Road			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000064 Construction of Afaraukwu Ring Road	20,000,000.00	5,000,000.00	80,000,000.00	44,000,000.00	39,000,000.00+	88.64%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000065 Construction of Umuokwu-Ubaha-Umuhi Road							80,000,000.00	84,000,000.00	80,000,000.00
34001001/23020114/17000069 Reconstruction/Dualisation of Umuahia Ubakala Road	40,000,000.00								
34001001/23020114/17000073 Reconstruction of Amapu Ntigha-Umuogele-Nsirimo Road		202,409,831.41	100,000,000.00	55,000,000.00	147,409,831.41-	268.02%-	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000079 Ahiakwu Olokoró - Amizi - NRCRI Road			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000081 Construction of 12KM Nkporo - Osso - Idda Road			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000086 Construction of Isiugwu Road Ohafia							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000093 Construction of Okpara Road Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000097 Construction of 3No Roads-Umuana 1st Gate-IBB GRA & Ahieke Rd			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000114 Construction of House of Assembly Okwu-Eze-Bende Rd Umuahia			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000124 Construction of Agbama-Lodu Road			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	80,000,000.00	105,000,000.00	80,000,000.00
34001001/23020114/17000126 Construction of 7up-House of Assembly Qtrs. Rd Amuba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000173 Dualization of Entrance Road/Single Road into Industrial Mrk	10,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000174			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
34001001/23020114/17000187			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000190	400,000,000.00	125,000,000.00	150,000,000.00	2,082,500,000.00	1,957,500,000.00+	94.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23030113/17000209	7,974,972,339.98	4,621,170,683.46	1,030,000,000.00	500,000,000.00	4,121,170,683.46-	824.23%-	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23030113/17000210							200,000,000.00		200,000,000.00
34001001/23020114/17000221			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000222			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000224			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000225							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000226							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000227	7,217,129.16								
34001001/23020114/17000228			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000230			1,200,000,000.00	400,000,000.00	400,000,000.00+	100.00%+	100,000,000.00	210,000,000.00	100,000,000.00
34001001/23020114/17000240			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000241			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000246			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000258	2,400,000,000.00		300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	200,000,000.00
34001001/23020114/17000259			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000260		20,015,708.70	100,000,000.00	55,000,000.00	34,984,291.30+	63.61%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000262			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	110,000,000.00	115,500,000.00	110,000,000.00
34001001/23020114/17000263			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
34001001/23020114/17000268	1,270,000,000.00	820,000,000.00	50,000,000.00	50,000,000.00	770,000,000.00-	1,540.00%-	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000269	1,000,000,000.00	1,210,000,000.00	50,000,000.00	50,000,000.00	1,160,000,000.00-	2,320.00%-	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000270			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000271			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000273							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000274			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000275			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000276			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000278			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000279	10,000,000.00						30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000280			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000281			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000284			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
34001001/23020114/17000290			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000291			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000297							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000298			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000308			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	300,000,000.00		300,000,000.00
34001001/23020114/17000309			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000311			1,000,000,000.00	350,000,000.00	350,000,000.00+	100.00%+	350,000,000.00	367,500,000.00	350,000,000.00
34001001/23050101/17000316	20,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000318			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23030113/17000327			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000328			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000329			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000330			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23030113/17000332			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ...CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020112/17000333 Construction of Asaga-Akanu-Abia umuchiakuma ring road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23030113/17000334 Construction of Presbyterian Church road Ehimiri Housing Est			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000337 Rehabilitation of Ehimiri housing Estate Roads			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
34001001/23020114/17000343 Construction of culverts with Big drainage @ Lodu II linking			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000347 Construction of Internal roads of Luxury Bus terminal Umuah							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000348 Construction of road 4 & 6 in Federal Low Cost Housing							55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000359 Reconstruction of Faulks road:							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000360 Rehab. Of Eket street Umuahia							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000361 Reconstruction of Ozumba/Ohazu road.							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000362 Construction of Orié Agalaba Ohanze Amaise Ndiakata-Nlugu ro							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000365 Construction of interenal access roads parking lots eroiso							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000382 Construction of Ajata isieke Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000385 Construction of Umuobiakwa Umola road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000387 Reconstruction of Mbawsi Eluama Umuzeze Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000388 Procurement of 1 Number Pay-Lloader							140,000,000.00	147,000,000.00	140,000,000.00
34001001/23020114/17000389 Procurement of 1 No. 80 Tone Lowbed							97,000,000.00	101,850,000.00	97,000,000.00
34001001/23020114/17000390 Procurement of 1 No. Grader							140,000,000.00	147,000,000.00	140,000,000.00
34001001/23020114/17000391 Procurement of 2 Nos. Euro Mader 24 Tones							150,000,000.00	157,500,000.00	150,000,000.00
34001001/23020114/17000394 Reconstruction/Rehabilitation of Ofeme-Empire Road Umuahia							200,000,000.00	315,000,000.00	200,000,000.00
34001001/23020114/17000402 Rehabilitation of Amaeke Ajata Ibeku Erosion Site		110,000,000.00		182,071,640.00	72,071,640.00+	39.58%+			
34004001/23030113/17000001 Roads Rehabilitation and Maintenance	13,000,000.00	2,000,000.00	250,000,000.00	137,500,000.00	135,500,000.00+	98.55%+	50,000,000.00	52,500,000.00	50,000,000.00
36001001/23030124/02000006 Abia State Tourism Board							1,000,000.00	1,050,000.00	1,000,000.00
36001001/23020119/12000003 Ejirimara Cultural Festival	5,000,000.00	11,000,000.00	20,000,000.00	10,000,000.00	1,000,000.00-	10.00%-	20,000,000.00	21,000,000.00	20,000,000.00
36001001/23020119/120000010 Development of 4no. Abia Tourist sites		10,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00-	66.67%-	10,000,000.00	10,500,000.00	10,000,000.00
36001001/23020119/120000011 Enumeration of Abia tourist Sites			10,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
36001001/23010112/12000012 Procurement Of Brass Band				21,000,000.00	21,000,000.00+	100.00%+			
36004001/23010129/02000001 Purchase of Modern Band			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
36004001/23050104/02000004 State Cultural Festivals		1,000,000.00	10,000,000.00	5,500,000.00	4,500,000.00+	81.82%+	10,000,000.00	10,500,000.00	10,000,000.00
38001001/23050101/13000002 State Budget Preperation Expenses								7,875,000.00	
38001001/23050101/13000003 Acquisition of Capital Assets (Purchase of office Fumiture &							12,000,000.00	17,850,000.00	12,000,000.00
38001001/23050101/13000004 Purchase of Generating Set							8,000,000.00	2,100,000.00	8,000,000.00
38001001/23050101/13000005 State Budget Monitoring and Control								6,300,000.00	
38001001/23050101/13000006 Citizens Budget Preparation/Engagement								1,050,000.00	
38001001/23050101/13000007 Capacity Building on IPSAS based Budgeting								1,575,000.00	
38002001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
38002001/23050105/03000073 Nigeria CARES							500,000,000.00	630,000,000.00	500,000,000.00
38002001/23050105/03000074 State Cash Transfer Unit		591,040,534.12					20,000,000.00	21,000,000.00	20,000,000.00
38002001/23010129/13000001 Acquisition of Capital Assets			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000002 UNFPA Government Counterpart Cash Contribution			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
38002001/23050101/13000003 UNICEF Assisted Programme GCCC Funding			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
38002001/23050101/13000004 Poverty Reduction Counterpart Fund		4,000,000.00	30,000,000.00	32,000,000.00	28,000,000.00+	87.50%+			
38002001/23020106/13000006 Counterpart Funding for CGS -SDGs Project -State	3,900,000.00	390,304,382.00	800,000,000.00	340,000,000.00	50,304,382.00-	14.80%-	400,000,000.00	630,000,000.00	400,000,000.00
38002001/23050101/13000007 IFAD FGN Community Based National Resource Mangt. Programme			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23050101/13000008 Counterpart Fund for NDDC /FGN /IFAD			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
38002001/23050101/13000009 Counterpart Fund for FADAMA 111 /IDA Projects	231,383,465.00		200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+			
38002001/23050101/13000013 Tuberculosis & Leprosy Control Programme			500,000.00	275,000.00	275,000.00+	100.00%+			
38002001/23020118/13000015 Government Counterpart Cash Contribution for CSDP/ CARES			300,000,000.00	165,000,000.00	165,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
38002001/23050101/13000016 Computerisation of Budget & Accounts Dept. Planning Comm.			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050101/13000018			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
38002001/23050101/13000020			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
38002001/23050101/13000021	328,111,714.19	1,205,440,657.37	1,000,000,000.00	1,000,000,000.00	205,440,657.37-	20.54%-	800,000,000.00	525,000,000.00	800,000,000.00
38002001/23050101/13000022			70,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
38002001/23050102/13000023			7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+			
38002001/23010113/13000024			600,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	200,000,000.00	630,000,000.00	200,000,000.00
38002001/23050103/13000025			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000026	4,000,000.00	6,000,000.00	10,000,000.00	30,500,000.00	24,500,000.00+	80.33%+	10,000,000.00	10,500,000.00	10,000,000.00
38002001/23050105/13000027			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
38002001/23050101/13000028			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23050103/13000030			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+		52,500,000.00	
38002001/23050101/13000031			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
38002001/23050101/13000034			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
38002001/23050101/13000035			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050105/13000036			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
38002001/23010132/13000039			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	18,000,000.00	3,150,000.00	18,000,000.00
38002001/23050101/13000040			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
38002001/23040105/13000042			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
38002001/23050101/13000044			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
38002001/23050103/13000045	7,000,000.00	40,300,000.00	45,000,000.00	54,750,000.00	14,450,000.00+	26.39%+	15,000,000.00	15,750,000.00	15,000,000.00
38002001/23050103/13000046	2,600,000.00	25,000,000.00	30,000,000.00	25,500,000.00	500,000.00+	1.96%+	20,000,000.00	21,000,000.00	20,000,000.00
38002001/23050103/13000047			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
38002001/23050101/13000048			540,000,000.00	247,000,000.00	247,000,000.00+	100.00%+	300,000,000.00	577,500,000.00	300,000,000.00
38002001/23050101/13000053			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	38,500,000.00	40,425,000.00	38,500,000.00
38002001/23050103/13000054			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
38002001/23050102/13000055			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
38002001/23050101/13000056			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
38002001/23050105/13000057			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
38002001/23020111/13000058							5,000,000.00	5,250,000.00	5,000,000.00
38002001/23050101/13000062			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	70,000,000.00	157,500,000.00	70,000,000.00
38002001/23020127/13000065			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
38002001/23050103/13000075			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23020118/13000076	330,000,000.00		200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	150,000,000.00
38002001/23030121/13000077			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23020127/13000082			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
38002001/23010114/13000083			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000084			700,000,000.00	385,000,000.00	385,000,000.00+	100.00%+	385,000,000.00	404,250,000.00	385,000,000.00
38002001/23010119/13000089							3,000,000.00	3,150,000.00	3,000,000.00
38002001/23050101/13000091							4,000,000.00	4,200,000.00	4,000,000.00
38002001/23050101/13000092	218,337,945.72								
38002001/23050101/13000093			500,000,000.00	62,500,000.00	62,500,000.00+	100.00%+	107,000,000.00	112,350,000.00	107,000,000.00
38002001/23050101/13000094			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
38002001/23050101/13000095			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	300,000,000.00	525,000,000.00	300,000,000.00
38002001/23050101/13000099			500,000,000.00	196,500,000.00	196,500,000.00+	100.00%+	300,000,000.00	525,000,000.00	300,000,000.00
38002001/23050100/13000100			1,954,000,000.00	271,500,000.00	271,500,000.00+	100.00%+	400,000,000.00	840,000,000.00	400,000,000.00
38002001/23050101/13000102			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
38002001/23050101/13000103			220,000,000.00	121,000,000.00	121,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
38002001/23050101/13000104	500,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
38002001/23050101/13000105			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	35,000,000.00		35,000,000.00
38002001/23050101/13000106			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050101/13000107 Capacity Building on IPSAS based Budgeting			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
38002001/23050103/13000108 Report Production of both TWG and Economic Advisory Committee		6,000,000.00		152,780,000.00	146,780,000.00+	96.07%+			
38002001/23020125/13000109 5% Geometric Power Aba Ltd. Investment Subscription Shares							1,945,000,000.00		1,945,000,000.00
38004001/23050101/13000001 Research & Development			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
38004001/23010106/13000002 Upgrade of ICT Equipment							5,000,000.00	5,250,000.00	5,000,000.00
38004001/23010114/13000003 Prod of Statistical Book & Conduct of Social Econ Survey			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
38004001/23050101/13000005 Purchase of Data Collection Tools and Iron Security Box			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
38004001/23050103/13000006 Abia State Poverty mapping Survey				50,000,000.00	50,000,000.00+	100.00%+			
38005001/23050101/03000001 Government Counterpart Contribution			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
38006001/23010108/13000004 YESO	510,191,089.50	103,933,224.94	5,000,000.00	5,000,000.00	98,933,224.94-	1,978.66%-			
38006001/23050101/13000005 SOCU			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
38006001/23010108/08000007 GOVT CCT	57,016,801.52		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates			125,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
52001001/23020105/10000006 Prov. of Water Scheme to various Housing Estate in the State		25,000,000.00							
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories				40,780,000.00	40,780,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development			200,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
52001001/23020105/10000014 Provision of Water Scheme in the State			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe		9,625,000.00	30,000,000.00	15,000,000.00	5,375,000.00+	35.83%+	20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in							200,000,000.00	210,000,000.00	200,000,000.00
52001001/23030103/14000001 Construction /Provision of Electricity in rural Communities	3,000,000.00	15,000,000.00	100,000,000.00	55,000,000.00	40,000,000.00+	72.73%+	55,000,000.00	57,750,000.00	55,000,000.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	186,000,000.00	5,600,000.00	570,000,000.00	100,000,000.00	94,400,000.00+	94.40%+	250,000,000.00	262,500,000.00	250,000,000.00
52001001/23020103/14000003 Extension & improv. of Elect to Institution & State Secretariat	25,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
52001001/23020123/14000004 Construction of Traffic/Street Light	120,000,000.00	591,585,000.00	600,000,000.00	700,112,845.00	108,527,845.00+	15.50%+	500,000,000.00	525,000,000.00	500,000,000.00
52001001/23020103/14000005 Purch. Of Hiab Crane Veh/Electricity Equip & Testing Instrument			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light	245,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
52001001/23020103/14000007 Energizing of Electric Transformers at Umuahia			100,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
52001001/23010119/14000017 Installation of Traffic Light in Umuahia							50,000,000.00	52,500,000.00	50,000,000.00
52102001/23020104/06000001 Provision of Toilet Facilities for Staff							3,000,000.00	3,150,000.00	3,000,000.00
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc.			100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	90,000,000.00	94,500,000.00	90,000,000.00
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc. and 160KVA			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)		2,000,000.00	150,000,000.00	62,500,000.00	60,500,000.00+	96.80%+	140,000,000.00	147,000,000.00	140,000,000.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)			100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs. Ehimiri			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes	40,000,000.00		100,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	95,000,000.00	99,750,000.00	95,000,000.00
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	70,000,000.00	73,500,000.00	70,000,000.00
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia	10,000,000.00	1,000,000.00	700,000,000.00	385,000,000.00	384,000,000.00+	99.74%+	600,000,000.00	630,000,000.00	600,000,000.00
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at							12,000,000.00	12,600,000.00	12,000,000.00
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in Bende L.G.A							20,000,000.00	21,000,000.00	20,000,000.00
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
53001001/23020106/04000004 Renovation of Government Hospital in the State		28,466,662.12	100,000,000.00	55,000,000.00	26,533,337.88+	48.24%+	100,000,000.00	105,000,000.00	100,000,000.00
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)	10,000,000.00	95,000,000.00	500,000,000.00	10,000,000.00	85,000,000.00-	85.00%-	500,000,000.00	525,000,000.00	500,000,000.00
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	153,299,641.30	198,076,251.50	1,000,000,000.00	1,000,000,000.00	801,923,748.50+	80.19%+	1,000,000,000.00	1,050,000,000.00	1,000,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23020101/06000005			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	39,500,000.00	41,475,000.00	39,500,000.00
53001001/23020102/06000018	25,000,000.00	95,500,000.00	900,000,000.00	20,000,000.00	75,500,000.00-	377.50%-	900,000,000.00	945,000,000.00	900,000,000.00
53001001/23020106/06000019			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
53001001/23020106/06000021			300,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	246,000,000.00	258,300,000.00	246,000,000.00
53001001/23020107/06000028			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	49,500,000.00	51,975,000.00	49,500,000.00
53001001/23020104/06000041							500,000,000.00	525,000,000.00	500,000,000.00
53001001/23020119/06000049		8,000,000.00	100,000,000.00	55,000,000.00	47,000,000.00+	85.45%+	100,000,000.00	105,000,000.00	100,000,000.00
53001001/23030103/06000050	15,000,000.00								
53001001/23020104/06000051	13,000,000.00								
53001001/23030105/06000057							59,000,000.00	61,950,000.00	59,000,000.00
53001001/23020101/06000059			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
53001001/23020101/06000068			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	43,000,000.00	45,150,000.00	43,000,000.00
53001001/23020101/13006069			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
53001001/23030109/13000002		5,499,500.00	10,000,000.00	5,500,000.00	500.00+	0.01%+	35,000,000.00	36,750,000.00	35,000,000.00
53001001/23020101/13000005			100,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
53001001/23020101/13000006			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
53001001/23020101/13000007		13,000,000.00	100,000,000.00	55,000,000.00	42,000,000.00+	76.36%+	50,000,000.00	52,500,000.00	50,000,000.00
53001001/23020101/13000008			250,000,000.00	37,500,000.00	37,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
53001001/23020101/13000009			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
53001001/23020101/13000010							150,000,000.00	157,500,000.00	150,000,000.00
53001001/23020101/13000011							50,000,000.00	52,500,000.00	50,000,000.00
53001001/23020101/13000012							150,000,000.00	157,500,000.00	150,000,000.00
53001001/23020101/13000013							20,000,000.00	21,000,000.00	20,000,000.00
53001001/23020101/13000014							70,000,000.00	73,500,000.00	70,000,000.00
53001001/23020101/13000016							20,000,000.00	21,000,000.00	20,000,000.00
53001001/23020101/13000017							20,000,000.00	21,000,000.00	20,000,000.00
53001001/23020103/14000001							10,000,000.00	10,500,000.00	10,000,000.00
53056001/23010107/06000001			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
53056001/23010107/06000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
53056001/23010108/06000003			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
54001001/23050101/03000001		500,000.00		44,000,000.00	43,500,000.00+	98.86%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23050101/03000004			10,000,000.00	15,898,110.00	15,898,110.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
54001001/23030104/03000014		8,500,000.00	10,000,000.00	8,500,000.00			10,000,000.00	10,500,000.00	10,000,000.00
54001001/23050101/03000018			290,000,000.00	174,500,000.00	174,500,000.00+	100.00%+	227,000,000.00	238,350,000.00	227,000,000.00
54001001/23050101/03000019			5,000,000.00	6,750,000.00	6,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
54001001/23020104/06000016							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000004							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000013							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
54001001/23020103/14000013			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
53010001/23050101/00006006			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
53010001/23050101/00006007			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
53010001/23010101/00006008	5,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
53010001/23050101/13000005			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
53010001/23020104/13000006			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
60001001/23010133/06000001			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
60001001/23040101/06000002			50,000,000.00	26,890,149.00	26,890,149.00+	100.00%+	45,000,000.00	47,250,000.00	45,000,000.00
60001001/23020104/06000006	4,926,000.00								
60001001/23020104/06000007	5,000,000.00								
60001001/23010101/06000008	79,456,023.46		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23030103/06000009	4,550,000.00								
60001001/23010133/06000010			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
60001001/23010101/06000023							3,000,000.00	3,150,000.00	3,000,000.00
60001001/23010101/06000035							100,000,000.00	105,000,000.00	100,000,000.00
60001001/23020127/06000041			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,500,000.00
60001001/23020127/06000047			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
60001001/23050101/06006048	2,500,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	90,000,000.00	94,500,000.00	90,000,000.00
60001001/23020118/06000050			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	41,000,000.00	43,050,000.00	41,000,000.00
60001001/23050101/06000053			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
60001001/23020118/06000062			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
60001001/23020118/06000063			33,000,000.00	18,150,000.00	18,150,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
60001001/23020118/06000065			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
60001001/23020118/06000067			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	12,000,000.00	12,600,000.00	12,000,000.00
60001001/23020118/06000068			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
60001001/23020118/06000069			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
60001001/23020118/06000070			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	200,000,000.00
60001002/23010101/06000001			15,000,000.00	11,250,000.00	11,250,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
60001002/23020101/06000002			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
60001002/23050103/06000003			10,000,000.00	7,500,000.00	7,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
60001002/23030113/06000004			15,000,000.00	12,250,000.00	12,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
60001002/23020114/06000005			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
60001002/23010105/06000006			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
62001002/23040101/09000001			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
62001002/23040101/09000002			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
62001002/23040101/09000003			177,000,000.00	97,350,000.00	97,350,000.00+	100.00%+	177,000,000.00	185,850,000.00	177,000,000.00
62001002/23020118/13000001			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
71001001/23020106/04000001				7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,000,000.00
71001001/23020106/04000002				6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23020106/04000003				7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23050103/04000004				60,000,000.00	60,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
71001001/23050101/13000010			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
71001001/23020101/13000011			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
71001001/23050101/13000013			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
71001001/23020101/13000014			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23010129/13000016		2,500,000.00	5,000,000.00	2,750,000.00	250,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23050101/13000017	15,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
71001001/23050101/13000026	4,000,000.00	4,000,000.00	5,000,000.00	2,750,000.00	1,250,000.00-	45.45%-			
71001001/23050101/23000027			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23050101/13000028	15,000,000.00		7,000,000.00	3,850,000.00	3,850,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
72001001/23010119/12000001			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
72001001/23010112/12000002		1,800,000.00	5,000,000.00	2,750,000.00	950,000.00+	34.55%+	1,500,000.00	1,575,000.00	1,500,000.00
72001001/23010114/12000003			500,000.00	275,000.00	275,000.00+	100.00%+			
72001001/23050101/12000004	3,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
72001001/23050103/12000005		2,000,000.00	10,000,000.00	5,500,000.00	3,500,000.00+	63.64%+	10,000,000.00	10,500,000.00	10,000,000.00
72001001/23050101/12000006			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
72001001/23010119/12000007	1,000,000.00								
72001001/23050101/12000010			400,000.00	220,000.00	220,000.00+	100.00%+	500,000.00	525,000.00	500,000.00
72001001/23050101/12000011			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
72001001/23050101/12000012			142,000,000.00				70,000,000.00	73,500,000.00	70,000,000.00
72001001/23050101/12000013	2,000,000.00	2,000,000.00	2,000,000.00	6,100,000.00	4,100,000.00+	67.21%+	2,000,000.00	2,100,000.00	2,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
72001001/23050101/12000014	7,500,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
72001001/23050101/12000016		2,000,000.00	2,000,000.00	1,100,000.00	900,000.00-	81.82%-	2,000,000.00	2,100,000.00	2,000,000.00
72001001/23050101/12000017			1,000,000.00	650,000.00	650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
72001001/23050101/12000018			500,000.00	275,000.00	275,000.00+	100.00%+	500,000.00	525,000.00	500,000.00
72001001/23050101/12000019			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
72001001/23010115/12000021			1,000,000.00	550,000.00	550,000.00+	100.00%+			
72001001/23010112/12000022			1,000,000.00	550,000.00	550,000.00+	100.00%+			
72001001/23050101/12000024			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
72001001/23050101/12000025			10,600,000.00	75,830,000.00	75,830,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
72001001/23020106/12000027		2,000,000.00		100,000,000.00	98,000,000.00+	98.00%+	50,000,000.00	52,500,000.00	50,000,000.00
72001001/23020106/12000028				150,000,000.00	150,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
26001001/23010125/13000002							10,000,000.00	10,500,000.00	10,000,000.00
26001001/23010125/13000003			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
26001001/23010112/13000008			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
26001001/23020127/13000011							10,000,000.00	10,500,000.00	10,000,000.00
26002001/23050101/13000001			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,050,000.00	2,152,500.00	2,050,000.00
26002001/23050101/13000002			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,025,000.00	1,076,250.00	1,025,000.00
26002001/23050101/13000004			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	512,500.00
26002001/23010115/13000005			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	512,500.00
26002001/23010119/13000006			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	512,500.00
26002001/23050101/13000007			500,000.00	275,000.00	275,000.00+	100.00%+	512,500.00	538,125.00	512,500.00
26051001/23010122/13000029							5,000,000.00	5,250,000.00	5,000,000.00
26051001/23010125/05000002			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23020127/11000010							10,000,000.00	10,500,000.00	10,000,000.00
26051001/23050103/13000007			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
26051001/23020101/13000020	5,000,000.00						5,000,000.00	5,250,000.00	5,000,000.00
26051001/23010121/13000021	10,000,000.00								
26051001/23020101/13000023			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	4,000,000.00	4,200,000.00	4,000,000.00
26051001/23030121/13000027	11,000,000.00						5,000,000.00	5,250,000.00	5,000,000.00
26051001/23010112/13000028		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	5,000,000.00	5,250,000.00	5,000,000.00
26051001/23050101/13000029							10,000,000.00		10,000,000.00
26052001/23010125/13000014		5,000,000.00	10,000,000.00	5,500,000.00	500,000.00+	9.09%+	9,000,000.00	9,450,000.00	9,000,000.00
26052001/23010105/13000015			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
26052001/23020118/13000016			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
26052001/23010129/13000017							5,000,000.00	5,250,000.00	5,000,000.00
26051002/23010122/04000001							3,000,000.00	3,150,000.00	3,000,000.00
26051002/23010112/13000001							5,000,000.00	5,250,000.00	5,000,000.00
26051002/23010119/14000001							7,000,000.00	7,350,000.00	7,000,000.00
13001001/23050101/08000001		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-			
13001001/23020118/08000005	5,000,000.00								
13001001/23050101/08000006		11,000,000.00	2,000,000.00	1,100,000.00	9,900,000.00-	900.00%-			
13001001/23050101/08000009			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
13001001/23050101/08000010			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
13001001/23050101/08000011							10,000,000.00	10,500,000.00	10,000,000.00
13001001/23050104/08000012							30,000,000.00	31,500,000.00	30,000,000.00
13001001/23050104/08000013							15,000,000.00	15,750,000.00	15,000,000.00
13001001/23050104/08000014							10,000,000.00	10,500,000.00	10,000,000.00
13001001/23020112/08000015							5,000,000.00	5,250,000.00	5,000,000.00
13001001/23050104/08000016							5,000,000.00	5,250,000.00	5,000,000.00
13001001/23010126/08000017							5,000,000.00	5,250,000.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23020112/08000018							15,000,000.00	15,750,000.00	15,000,000.00
13001001/23020112/08000019							15,000,000.00	15,750,000.00	15,000,000.00
13001001/23020112/08000020							30,000,000.00	31,500,000.00	30,000,000.00
13001001/23020112/08000021							2,000,000.00	2,100,000.00	2,000,000.00
13001001/23020112/08000022							3,000,000.00	3,150,000.00	3,000,000.00
13001001/23020112/08000023							20,000,000.00	21,000,000.00	20,000,000.00
13001001/23020112/08000024							20,000,000.00	21,000,000.00	20,000,000.00
13001001/23020112/08000025							10,000,000.00	10,500,000.00	10,000,000.00
13001001/23020112/08000026							5,000,000.00	5,250,000.00	5,000,000.00
14001001/23020118/02000001	20,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
14001001/23030118/07000002	10,000,000.00						10,000,000.00	10,500,000.00	10,000,000.00
14001001/23020114/07000007	5,000,000.00								
14001001/23020119/07000009	660,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	22,000,000.00	23,100,000.00	22,000,000.00
14001001/23020119/07000010			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
14001001/23050101/08000005	20,000,000.00	13,000,000.00	45,000,000.00	24,750,000.00	11,750,000.00+	47.47%+	61,500,000.00	64,575,000.00	61,500,000.00
14001001/23020104/08000006			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
14001001/23020104/08000007			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
14001001/23020119/08000011	10,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
14001001/23020118/08000012			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,500,000.00	5,775,000.00	5,500,000.00
17001001/23050101/05000024				20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17001001/23050101/05000025			200,000,000.00	187,900,000.00	187,900,000.00+	100.00%+	200,000,000.00	210,000,000.00	200,000,000.00
17001001/23050101/05000026	3,000,000.00	10,000,000.00		30,000,000.00	20,000,000.00+	66.67%+	200,000,000.00	210,000,000.00	200,000,000.00
17001001/23050104/05000029	380,000,000.00	480,000,000.00	2,482,000,000.00	2,482,000,000.00	2,002,000,000.00+	80.66%+	2,458,500,000.00	2,581,425,000.00	2,458,500,000.00
17001001/23050101/05000031		4,500,000.00	50,000,000.00	40,000,000.00	35,500,000.00+	88.75%+	60,000,000.00	63,000,000.00	60,000,000.00
17001001/23010124/05000032		2,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00+	75.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17001001/23010125/05000038	2,500,000.00	1,500,000.00	2,500,000,000.00	1,375,000,000.00	1,373,500,000.00+	99.89%+			
17001001/23050101/05000040	5,000,000.00								
17001001/23050101/05000041			2,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	24,000,000.00	25,200,000.00	24,000,000.00
17001001/23050101/05000043			2,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,000,000.00
17001001/23020118/05000044			50,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
17001001/23050101/05000045			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
17001001/23050101/05000046			36,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
17001001/23050101/05000047		7,000,000.00		120,000,000.00	113,000,000.00+	94.17%+	120,000,000.00	126,000,000.00	120,000,000.00
17001001/23050101/05000048				50,000,000.00	50,000,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
17001001/23050101/13000003			3,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17001001/23010125/13000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17001001/23010102/13000007			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17003001/23020118/05000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
17003001/23020118/05000004			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23050103/05000010			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
17003001/23010124/05000012			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	8,250,000.00	8,662,500.00	8,250,000.00
17003001/23030106/05000019			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17003001/23030106/05000020			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17003001/23020107/05000021			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
17003001/23030106/05000022			37,000,000.00	20,350,000.00	20,350,000.00+	100.00%+			
17003001/23020107/05000023			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
17003001/23010112/05000027							16,600,000.00	17,430,000.00	16,600,000.00
17003001/23050103/05000028							2,825,000.00	2,966,250.00	2,825,000.00
17003001/23020107/05000029							32,000,000.00	33,600,000.00	32,000,000.00
17003001/23020107/05000030							16,000,000.00	16,800,000.00	16,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23020107/05000031							16,000,000.00	16,800,000.00	16,000,000.00
17003001/23030106/05000032							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000033							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000034							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000035							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23010124/05000036							16,660,000.00	17,493,000.00	16,660,000.00
17003001/23010124/05000037							16,660,000.00	17,493,000.00	16,660,000.00
17003001/23030106/05000038							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000039							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000040							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000041							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23030106/05000042							14,000,000.00	14,700,000.00	14,000,000.00
17003001/23020107/05000043							13,005,000.00	13,655,250.00	13,005,000.00
17003001/23020107/05000044							16,000,000.00	16,800,000.00	16,000,000.00
17008001/23030110/02000003			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,500,000.00	11,025,000.00	10,500,000.00
17008001/23010105/02000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
17008001/23010112/02000006	2,000,000.00		4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17008001/23010113/02000007			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
17008001/23010115/02000009			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
17008001/23010119/02000011			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
17008001/23010125/02000012			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
17008001/23020111/02000015			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
17008001/23030110/02000016							35,000,000.00	36,750,000.00	35,000,000.00
17008001/23030110/02000017			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	4,500,000.00	4,725,000.00	4,500,000.00
17010001/23020127/13000007			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
17010001/23020127/13000008			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
17010001/23030106/13000009							10,000,000.00	10,500,000.00	10,000,000.00
17018001/23010101/05000001			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
17019001/23010127/05000010			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
17019001/23030110/05000011			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,375,000.00	16,143,750.00	15,375,000.00
17021001/23040102/09000001			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	375,000,000.00	393,750,000.00	375,000,000.00
17003002/23050101/05000001			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17003002/23050104/05000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
17003002/23050101/05000003			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
17003002/23050101/05000004			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
17003002/23010112/13000001			8,500,000.00	4,675,000.00	4,675,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
17003002/23010124/13000002			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,000,000.00
17003002/23050102/13000003			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
17003002/23050102/13000004			500,000.00	275,000.00	275,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
17003002/23010108/13000005			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
17003002/23010115/13000006			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
17001002/23020101/13000001							100,000,000.00	105,000,000.00	100,000,000.00
17001002/23010112/13000002							10,000,000.00	10,500,000.00	10,000,000.00
17001002/23050101/13000003							100,000,000.00	105,000,000.00	100,000,000.00
17001002/23010129/13000004							290,000,000.00	304,500,000.00	290,000,000.00
21001001/23030105/04000001			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+			
21001001/23020106/04000003			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
21001001/23050101/04000004	40,500,000.00	18,030,000.00	100,000,000.00	100,000,000.00	81,970,000.00+	81.97%+	65,000,000.00	68,250,000.00	65,000,000.00
21001001/23010122/04000005	91,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
21001001/23010102/04000006			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23030105/04000007	Rehabilitation of Leprosy Ward	4,000,000.00		20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+		
21001001/23020106/04000008	Onchocerciasis Control			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	5,000,000.00	5,250,000.00
21001001/23020106/04000009	Production of 2011-2014 HMIS Form for Data Collection	4,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00
21001001/23020106/04000010	Construction of Kitchen & Food store for school of Midwifery			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00
21001001/23030121/04000011	Abia State University Teaching Hosp. (Contr.of theatre)	2,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+		
21001001/23020106/04000012	Abia State College of Health Technology ABA			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+		
21001001/23010129/04000015	Comprehensive Health Care/Primary Laboratory Okpulangwa			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+		
21001001/23030105/04000016	Anti-retroviral therapy (HIV Treatment)			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00
21001001/23030105/04000017	Rehabilitation of General Hospital Nkwo-agu-Isiochi			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+		
21001001/23010102/04000018	Development of Cancer Awareness Centre		16,000,000.00	20,000,000.00	11,000,000.00	5,000,000.00-	45.45%-	20,000,000.00	21,000,000.00
21001001/23010122/04000020	Purchase of Health Equipment	16,900,000.00	30,000,000.00	20,000,000.00	11,000,000.00	19,000,000.00-	172.73%-	22,000,000.00	23,100,000.00
21001001/23050101/04000021	Integrated Mapping/baseline survey of schistis masis/spoil			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00
21001001/23020106/04000022	Establishment of 3 No. General/Cottage Hospital.			30,000,000.00	70,000,000.00	70,000,000.00+	100.00%+		
21001001/23010106/04000023	Central Medical Store (Drug Revolving Fund) Drug & Van			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	55,000,000.00	57,750,000.00
21001001/23030105/04000025	Upgrading of Uturu Health Centre			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+		
21001001/23020106/04000026	Dental Centre Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+		
21001001/23020106/04000028	Construction of Laboratory			10,000,000.00					
21001001/23020106/04000029	Construction of Hospital Health Centres - Osisioma			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+		
21001001/23020106/04000030	Purchase of 1no Hilux Van - Arochukwu			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	25,000,000.00	26,250,000.00
21001001/23010105/04000031	Purchase of 2no Motor Vehicles			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,000,000.00	16,800,000.00
21001001/23020104/04000032	Construction and Provision of Housing			1,000,000.00	550,000.00	550,000.00+	100.00%+		
21001001/23030105/04000033	Rehabilitation/Repairs of Hospital Health Centre - Ohafia			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+		
21001001/23020106/04000034	Construction/Provision of Hospitals Health Centres - Umuahia			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+		
21001001/23010122/04000035	Drugs and Medical Supplies	54,500,000.00	11,150,000.00	100,000,000.00	55,000,000.00	43,850,000.00+	79.73%+	100,000,000.00	105,000,000.00
21001001/23020106/04000036	Construction/Provision of Hospitals Health Centres - Isiukwu			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+		
21001001/23030105/04000105	Rehabilitation/Repairs - hospitals/health centres - Bende			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+		
21001001/23020106/04000047	Establishment of Public Health Care Laboratory in 17 LGA			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	40,000,000.00	42,000,000.00
21001001/23030105/04000048	Renovation of Central Medical Store			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	20,000,000.00	21,000,000.00
21001001/23020118/04000049	Construction of Incineration Plant			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00
21001001/23050101/04000052	Establishment of NT Cancer Awareness Center in the State			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+		
21001001/23050101/04000053	Maternal Newborn under-five & young people Health Intervention	18,000,000.00		50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00
21001001/23010122/04000054	Purchase of X-ray machine			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+		
21001001/23010122/04000055	Purchase of Hospital equipment		40,000,000.00	200,000,000.00	110,000,000.00	70,000,000.00+	63.64%+		
21001001/23050101/04000056	Contribution to NHIS (Equipping of Hospitals)			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	200,000,000.00	210,000,000.00
21001001/23050101/04000057	Upgrading of some General Hospitals in the State to Special		36,000,000.00	524,000,000.00	288,200,000.00	252,200,000.00+	87.51%+		
21001001/23050101/04000058	Establishment of Abia State Tele Health Programme			115,000,000.00	63,250,000.00	63,250,000.00+	100.00%+		
21001001/23050101/04000059	Establishment of Abia State Geriatric Health Programme			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	33,000,000.00	34,650,000.00
21001001/23050101/04000060	Abia State Sickle Cell health programme			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00
21001001/23010122/04000061	Contribution to NHIS(Equipping the Hospitals)				200,000,000.00	200,000,000.00+	100.00%+		
21001001/23010122/04000062	Establishment of Isolation Ward/Completion of Work & install				50,000,000.00	50,000,000.00+	100.00%+	30,000,000.00	31,500,000.00
21001001/23010122/04000063	Establishment of Molecular laboratory				200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	210,000,000.00
21001001/23010122/04000064	Drugs and medical Supplies				100,000,000.00	100,000,000.00+	100.00%+		
21001001/23050101/04000065	elehealth on Covid-19 Emergency Response				5,000,000.00	5,000,000.00+	100.00%+		
21001001/23010122/04000066	Purchase of surgical beds for Isolation centre in Aba and um				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00
21001001/23010122/04000067	Procurement of tropical protective Tents				3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,150,000.00
21001001/23010122/04000068	Completion of work and installation of equipment at 2 is		35,000,000.00		36,000,000.00	1,000,000.00+	2.78%+	36,000,000.00	37,800,000.00
21001001/23050101/04000069	Capacity building for health workers on COVID-19		64,500,000.00		100,000,000.00	35,500,000.00+	35.50%+	100,000,000.00	105,000,000.00
21001001/23010105/04000070	purchase of medical Ambulances				8,500,000.00	8,500,000.00+	100.00%+	8,500,000.00	8,925,000.00
21001001/23010122/04000071	Purchase of Automatic Springer machine				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00
21001001/23010122/04000072	Purchase of Personal Protective Equipment (PPEs)		25,470,000.00		35,900,000.00	10,430,000.00+	29.05%+	35,900,000.00	37,695,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23010122/04000073				25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
21001001/23010122/04000074							20,000,000.00	21,000,000.00	20,000,000.00
21001001/23020106/04000083							20,000,000.00	21,000,000.00	20,000,000.00
21001001/23050101/13000001		2,000,000.00	45,000,000.00	24,750,000.00	22,750,000.00+	91.92%+	45,000,000.00	47,250,000.00	45,000,000.00
21001001/23020106/13000002			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+			
21002001/23010115/04000008							1,000,000.00	1,050,000.00	1,000,000.00
21002001/23030121/04000009							60,000,000.00	63,000,000.00	60,000,000.00
21003001/23010122/04000007			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,180,000.00	15,939,000.00	15,180,000.00
21003001/23010112/04000008			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,500,000.00	17,325,000.00	16,500,000.00
21003001/23020106/04000009			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	3,795,000.00
21003001/23050103/04000010			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,795,000.00	3,984,750.00	3,795,000.00
21003001/23050103/04000022			265,000,000.00	145,750,000.00	145,750,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
21003001/23020106/04000026			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23010122/04000032				20,000,000.00	20,000,000.00+	100.00%+	31,400,000.00	32,970,000.00	31,400,000.00
21003001/23010122/04000035				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21003001/23050101/04000036				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21003001/23010122/04000037				67,725,000.00	67,725,000.00+	100.00%+	43,460,500.00	66,633,525.00	43,460,500.00
21003001/23010122/04000038				5,000,000.00	5,000,000.00+	100.00%+	1,354,500.00	1,422,225.00	1,354,500.00
21003001/23010122/04000039				5,000,000.00	5,000,000.00+	100.00%+	6,900,000.00	7,245,000.00	6,900,000.00
21026001/23010113/04000001			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	38,500,000.00	40,425,000.00	38,500,000.00
21026001/23010119/04000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21026001/23010122/04000003			350,000,000.00	192,500,000.00	192,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
21026001/23010105/04000004			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	16,500,000.00	17,325,000.00	16,500,000.00
21026001/23050101/04000006			60,000,000.00	33,000,000.00	33,000,000.00+	100.00%+	33,000,000.00	34,650,000.00	33,000,000.00
21026002/23020111/05000015			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
21026002/23010106/05000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23010108/05000002			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23010112/05000003			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23010113/05000004			7,500,000.00	4,125,000.00	4,125,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
21026002/23010114/05000005			9,000,000.00	4,950,000.00	4,950,000.00+	100.00%+	7,500,000.00	7,875,000.00	7,500,000.00
21026002/23010117/05000006			1,500,000.00	825,000.00	825,000.00+	100.00%+	1,500,000.00	1,575,000.00	1,500,000.00
21026002/23010119/05000007			19,500,000.00	10,725,000.00	10,725,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21026002/23010120/05000008			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23010122/05000009			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21026002/23010124/05000011			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23010125/05000012			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21026002/23010128/05000013			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23020101/05000014			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
21026002/23020127/05000016			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23030102/05000017			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21026002/23040102/05000018			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21026002/23020101/05000019			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
21026002/23020101/05000020			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21026002/23010123/09000001			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+			
21027010/23010122/04000007			136,500,000.00	75,075,000.00	75,075,000.00+	100.00%+	186,550,000.00	195,877,500.00	186,550,000.00
21027010/23020106/04000014			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	85,000,500.00	89,250,525.00	85,000,500.00
21027010/23020106/04000015			3,500,000.00	1,925,000.00	1,925,000.00+	100.00%+	1,925,000.00	2,021,250.00	1,925,000.00
21027010/23020106/04000016			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
21027010/23020106/04000017		22,700,000.00	100,000,000.00	55,000,000.00	32,300,000.00+	58.73%+	20,000,000.00	21,000,000.00	20,000,000.00
21027010/23020106/04000018			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/23010122/04000020							66,524,500.00	69,850,725.00	66,524,500.00
21102001/23010122/04000001			10,000,000.00				50,000,000.00	52,500,000.00	50,000,000.00
21102001/23010115/04000002			2,000,000.00						
21102001/23020106/04000003		109,825,000.00	243,000,000.00	118,250,000.00	8,425,000.00+	7.12%+	50,000,000.00	52,500,000.00	50,000,000.00
21102001/23020106/04000005			150,000,000.00						
35001001/23010122/09000001	50,000,000.00								
35001001/23010105/09000002			9,000,000.00	4,950,000.00	4,950,000.00+	100.00%+			
35001001/23050105/09000003	127,362,400.00	33,500,000.00	84,000,000.00	46,200,000.00	12,700,000.00+	27.49%+	300,000,000.00	52,500,000.00	300,000,000.00
35001001/23040102/09000004	2,000,000.00	1,620,000.00	55,000,000.00	30,250,000.00	28,630,000.00+	94.64%+			
35001001/23040104/09000005			140,000,000.00	77,000,000.00	77,000,000.00+	100.00%+	70,000,000.00	73,500,000.00	70,000,000.00
35001001/23040101/09000017			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
35001001/23010105/09000019			4,000,000.00	2,200,000.00	2,200,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
35001001/23040102/09000021			29,000,000.00	15,950,000.00	15,950,000.00+	100.00%+			
35001001/23040102/09000022			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23040102/09000023			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23040102/09000024			32,000,000.00	17,600,000.00	17,600,000.00+	100.00%+			
35001001/23040102/09000025	12,051,600,000.00	11,790,364,961.70	300,000,000.00	165,000,000.00	11,625,364,961.70-	7,045.68%-	300,000,000.00	315,000,000.00	300,000,000.00
35001001/23040102/09000026			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23040102/09000027			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23040102/09000028			10,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23040105/09000030	214,568,880.00	131,261,440.00	600,000,000.00	256,000,000.00	124,738,560.00+	48.73%+	1,000,000,000.00	788,499,061.35	1,000,000,000.00
35001001/23040105/09000031			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
35001001/23040105/09000032		22,830,000.00	120,000,000.00	66,000,000.00	43,170,000.00+	65.41%+	1,000,000,000.00	2,100,000,000.00	1,000,000,000.00
35001001/23040105/09000033			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
35001001/23040105/09000034			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,250,000.00	10,762,500.00	10,250,000.00
35001001/23010122/09000038							25,000,000.00	26,250,000.00	25,000,000.00
35001001/23010122/09000039							46,298,000.00	48,613,438.65	46,298,000.00
35016001/23010112/09000002		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-	5,125,000.00	5,381,250.00	5,125,000.00
35016001/23040102/09000003	152,185,927.80	25,000,000.00	100,000,000.00	55,000,000.00	30,000,000.00+	54.55%+	92,500,000.00	107,625,000.00	92,500,000.00
35016001/23040104/09000004			70,000,000.00	38,500,000.00	38,500,000.00+	100.00%+	102,500,000.00	107,625,000.00	102,500,000.00
35016001/23040104/09000005		21,000,000.00	70,000,000.00	38,500,000.00	17,500,000.00+	45.45%+	102,500,000.00	107,625,000.00	102,500,000.00
35016001/23040104/09000006		3,000,000.00	20,000,000.00	11,000,000.00	8,000,000.00+	72.73%+	20,500,000.00	21,525,000.00	20,500,000.00
35016001/23040104/09000007		20,000,000.00	20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,500,000.00	21,525,000.00	20,500,000.00
35016001/23040104/09000008	556,050,000.00	584,480,000.00	5,000,000.00	302,750,000.00	281,730,000.00-	93.06%-	5,125,000.00	5,381,250.00	5,125,000.00
35016001/23010107/09000009	17,165,000.00	1,500,000.00	10,000,000.00	5,500,000.00	4,000,000.00+	72.73%+	10,250,000.00	10,762,500.00	10,250,000.00
35016001/23040102/09000012							18,000,000.00		18,000,000.00
35016001/23040102/09000013							12,000,000.00		12,000,000.00
35016001/23040104/09000012	340,850,000.00	423,400,000.00		300,000,000.00	123,400,000.00-	41.13%-	425,000,000.00	441,000,000.00	425,000,000.00
39001001/23020101/08000001		10,000,000.00	10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23020112/08000003		5,000,000.00	5,000,000.00	2,750,000.00	2,250,000.00-	81.82%-			
39001001/23050101/08000006	3,500,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23020112/08000007		30,000,000.00	5,000,000.00	2,750,000.00	27,250,000.00-	990.91%-			
39001001/23050101/08000008		20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00-	81.82%-			
39001001/23030111/08000016			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
39001001/23020108/08000020			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+			
39001001/23050101/13100006	12,000,000.00	7,000,000.00	10,000,000.00	5,500,000.00	1,500,000.00-	27.27%-			
51001001/23030125/13000004			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
51001001/23020127/13000008			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
51001001/23010112/13000011			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	7,000,000.00	7,350,000.00	7,000,000.00
51001001/23050101/13000016		3,000,000.00	5,000,000.00	2,750,000.00	250,000.00-	9.09%-	2,000,000.00	2,100,000.00	2,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
51001001/23010119/14000001 Purchase of power Generating set							5,000,000.00	5,250,000.00	5,000,000.00
70001001/23020119/13000003 Construction of Recreation Centre for Vulnerable Person in A				60,000,000.00	60,000,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
70001001/23010112/13000005 Purchase of Office Furniture and Fitting				3,000,000.00	3,000,000.00+	100.00%+			
70001001/23020119/13000006 Construction of Bridges and Culverts at Nkpa & Amorji							6,000,000.00	6,300,000.00	6,000,000.00
70001001/23050101/13000007 Monitoring and Evaluation of Projects across 17LGAs							3,000,000.00	3,150,000.00	3,000,000.00
Total	35,324,247,541.75	28,627,236,570.72	46,506,100,000.00	33,605,758,290.00	4,978,521,719.28+	14.81%+	41,316,270,671.00	43,062,203,804.55	41,316,270,671.00
Note 11 - Umuahia South									
11001001/23010112/13000018 Purchase of Office Furniture (Office of the SA on Econ. Matt			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020111/05000006 ASOPADEC School Quiz / Debate Competition in the State			5,000,000.00						
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec							3,500,000.00	3,675,000.00	3,500,000.00
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o							1,620,104.00	1,701,109.20	1,620,104.00
11101001/23030106/05000034 Renovation of three(3) classrooms with two (2) offices at Og							1,701,536.00	1,786,612.80	1,701,536.00
11101001/23020104/06000020 Renovation of Itaja Ehere Olokoru Civic Hall in Umuahia South							1,291,265.00	1,355,828.25	1,291,265.00
11101001/23030103/06000023 Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.							5,000,000.00	5,250,000.00	5,000,000.00
11101001/23020103/14000021 Installation of 500KVA transformer at Amakama Umuahia South							7,500,000.00	7,875,000.00	7,500,000.00
11101001/23020103/14000022 Installation of 500KVA transformer at Umuobia Umuahia South							7,500,000.00	7,875,000.00	7,500,000.00
15001001/23020113/01000108 Special Intervention Projects		2,000,000.00	250,000,000.00	50,000,000.00	48,000,000.00+	96.00%+	80,000,000.00	84,000,000.00	80,000,000.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public place				2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
34001001/23020114/17000071 Construction of Umuopara Ring Road	200,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000323 Construction of Apunmiri -umuoshi - umuejeaya Mgbarakuma Ahi			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000405 Reconstruction of 700m Afor - Ibeji/Old Umuahia Road		250,000,000.00		394,900,000.00	144,900,000.00+	36.69%+			
38002001/23050101/13000096 Hosting Of The Council Of Niger Delta			1,000,000.00	550,000.00	550,000.00+	100.00%+			
52001001/23030104/10000013 Rehabilitation & Maint. of Rural Water Scheme in Abia		15,000,000.00	100,000,000.00	49,000,000.00	34,000,000.00+	69.39%+	70,000,000.00	73,500,000.00	70,000,000.00
52001001/23030104/10000017 Provision of 500 units street Lights in Aba and Umuahia			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
52001001/23030104/10000018 Enumeration of Private & Commercial boreholes in the State				5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
52001001/23020104/10000020 Construction of Toilet Facilities in Public Places across the							55,000,000.00	57,750,000.00	55,000,000.00
52001001/23020105/10000025 Provision of Solar Water System @ Umuosu in Umuahia South							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23010119/14000011 Installation of 1.6km Street light along Milvaron Road Aba	340,000,000.00								
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys				208,000,000.00	208,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
52001001/23010119/14000015 Installation of three in one unique Solar Street light in Um							100,000,000.00	105,000,000.00	100,000,000.00
52001001/23020123/14000018 Installation of Traffic Light in Aba							60,000,000.00	63,000,000.00	60,000,000.00
52001001/23020103/14000023 Extension of Electricity Supply to World Bank Housing Estate							20,000,000.00	21,000,000.00	20,000,000.00
52102001/23020105/10000013 Provision of Reticulation 6KM Ugweke Water Scheme			800,000,000.00	440,000,000.00	440,000,000.00+	100.00%+	790,000,000.00	829,500,000.00	790,000,000.00
52103001/23050101/14000007 Training of Local Artisans and Craftsmen on VLOM of WASH Fac			2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
52103001/23000000/10000008 Purchase of Tripod. Winch and Accessories for Drilling of Bo			1,000,000.00	550,000.00	550,000.00+	100.00%+	1,000,000.00	1,050,000.00	1,000,000.00
52103001/23050101/10000009 Partnership Extended Water Sanitation and Hygiene(PEWASH)			3,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
52103001/23050103/10000010 WASH Contingency Plan for EPR and Timely Intervention	10,000,000.00		2,000,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
54001001/23050101/03000021 Establishment of Ministerial Website				1,500,000.00	1,500,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
54001001/23050101/03000022 Rehabilitation of Community Development Training Centre			8,000,000.00	4,400,000.00	4,400,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
54001001/23050101/03000023 Community Engagement Capacity Building and Information Gath				55,000,000.00	55,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
54001001/23050101/03000024 Community Policing Programme			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
54001001/23050101/03000025 Engagement of Town Union Executives/Opinion Leaders in the St			2,000,000.00	17,300,000.00	17,300,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
54001001/23050103/03000027 Abia State Cash Transfer Programme							10,000,000.00	10,500,000.00	10,000,000.00
54001001/23020104/06000011 Construction of Ohabuike/Obieze Isu Civic Centre in Arochukw							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000007 Construction of Market@ Ipupe Ogbo in Umuahia South L.G.A							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000010 Construction and Equipping of Skill Acquisition Centre at Ip			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000012 Completion and Equipping of Skill Acquisition centre at Amak			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23050103/14000013 Provision of Soft Loans to vaible 16 000 Cooperative societi				720,000,000.00	720,000,000.00+	100.00%+			
54001001/23020114/17000003 Maintenance of Motorized Drilling Rig							10,000,000.00	10,500,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/23050101/06000009 Housing Estate at Olokoro	6,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	96.36%+	100,000,000.00	105,000,000.00	100,000,000.00
53010001/23010101/13000003 Acquisition of Capital Assets (1Hydration brick Molding Mach	12,000,000.00	10,000,000.00	20,000,000.00	11,000,000.00	1,000,000.00+	9.09%+	20,000,000.00	21,000,000.00	20,000,000.00
60001001/23020104/06000060 Isiama Ohafia			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	12,000,000.00	12,600,000.00	12,000,000.00
71001001/23050101/13000023 Ohiya Luxury Park	2,100,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
71001001/23050101/13000024 International Glass Industry Aba			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
71001001/23050101/13000025 Modern Ceramics Umuahia			15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
17001001/23020111/05000049 Construction of Library Complex @ Eziamaka Ubakala in Umuahia So							20,000,000.00	21,000,000.00	20,000,000.00
17064001/23020118/05000001 Conduct of State Exams			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	227,000,000.00	238,350,000.00	227,000,000.00
17064001/23050101/05000002 Acquisition of Capital Assets			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
17064001/23030121/13000001 Rehabilitation of Office Building							10,000,000.00	10,500,000.00	10,000,000.00
17064001/23010113/13000002 Purchase of Office Equipment -20 Air Conditioners 20 Comput							20,000,000.00	21,000,000.00	20,000,000.00
17064001/23050103/13000003 Examination Monitoring/Evaluation							7,000,000.00	7,350,000.00	7,000,000.00
17064001/23010112/13000004 Purchase of Office Furniture 50no Synthetic Tables and Chair							6,000,000.00	6,300,000.00	6,000,000.00
17064001/23010119/14000001 Purchase of Power Generating 350KVA Generating Set							30,000,000.00	31,500,000.00	30,000,000.00
21001001/23020104/04000050 Construction/Renovation of Student Hostel			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
21001001/23020107/04000051 Construction/Renovation of Classroom Block School of Nursing			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
35001001/23040102/09000029 Erosion Control at Umuahia South LGA	20,000,000.00	1,570,000.00	50,000,000.00	27,000,000.00	25,430,000.00+	94.19%+	529,602,000.00	53,812,500.00	529,602,000.00
39001001/23050101/08000019 Physically Challenged Sports Competitions			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+			
Total	590,100,000.00	280,570,000.00	1,954,000,000.00	2,641,900,000.00	2,361,330,000.00+	89.38%+	2,724,714,905.00	2,358,681,050.25	2,724,714,905.00
Note 12 - Aba North									
11101001/23030106/05000030 Renovation of four (4) classrooms at Omuma Primary School in							1,968,828.00	2,067,269.40	1,968,828.00
11101001/23030113/17000001 Remedial Works on some failed roads in Aba		116,634,297.02	700,000,000.00	20,000,000.00	96,634,297.02-	483.17%-	50,000,000.00	52,500,000.00	50,000,000.00
12003001/23050103/13000031 Production of Compendium of Laws passed in six House			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
22001001/23010129/12000047 Provision of Multi-layer Car Park at Ariaria Aba			337,000,000.00	185,350,000.00	185,350,000.00+	100.00%+	320,000,000.00	336,000,000.00	320,000,000.00
22001001/23010129/12000049 Provision of Shoe Plaza @Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
22001001/23020118/13000006 Rehabilitation of Enyimba Hotels at Aba							10,000,000.00	10,500,000.00	10,000,000.00
28001001/23050102/05000002 Establishment of ICT HUB in Aba/Umuahia			18,000,000.00	9,900,000.00	9,900,000.00+	100.00%+			
29001001/23050101/13000003 Construction of 50 Bus stop in Aba and Umuahia							10,000,000.00	10,500,000.00	10,000,000.00
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road	600,000,000.00		150,000,000.00	882,500,000.00	882,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000005 Reconstruction of Omeba Road Ehene-Ukaegbu Ogbo Hill Aba	20,000,000.00		100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
34001001/23030113/17000006 Rehabilitation of A-& F Lines Ariaria Market Road Aba			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+			
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000125 Dualizatn/Expansion of Aba Rd frm Comfort Hotel to Old Umuah	420,000,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+			
34001001/23020114/17000146 Construction of Azuka Road to Akpu Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
34001001/23020114/17000149 Construction of Ukaegbu Road Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000153 Construction of Ama Ogbonna Osusu Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	80,000,000.00	105,000,000.00	80,000,000.00
34001001/23030113/17000207 Rehabilitation of Ikot-Ekpen Road to Opobo Junction	6,000,000.00		10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000200 Constr of Bible College Rd to Ahiaba Junction Ogbor Hill Aba							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000287 Construction of Old Express way Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	8,000,000.00	8,400,000.00	8,000,000.00
34001001/23020114/17000292 Construction of Asonneto Road Network Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000295 Construction of Ubakala Ring Rd from Avodim to Nsukwe			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000296 Construction of Ahunnaya Street Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
34001001/23020114/17000301 Reconstruction of Adaelu Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000303 Construction of Flyover Ogbor Hill Aba and Osisioma		300,000,000.00	300,000,000.00	165,000,000.00	135,000,000.00-	81.82%-	800,000,000.00	840,000,000.00	800,000,000.00
34001001/23020114/17000313 Rehabilitation of Hospital Roads Aba							150,000,000.00	157,500,000.00	150,000,000.00
34001001/23030113/17000340 Construction of Aba Leather garments and Allied products Acc			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000345 Construction of Agbama Lodu road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000346 Dualization/Expasion of Aba Road From Eastern Comfort H							100,000,000.00	105,000,000.00	100,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000350							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000354							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000355							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000356							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000357							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000358							10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000363							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000370							20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000376							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000377							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000393							200,000,000.00	210,000,000.00	200,000,000.00
34001001/23020114/17000401		100,000,000.00		129,310,064.00	29,310,064.00+	22.67%+			
34001001/23020114/17000403		120,000,000.00		172,622,200.00	52,622,200.00+	30.48%+			
34001001/23020114/17000406		400,000,000.00		800,000,000.00	400,000,000.00+	50.00%+			
38002001/23050101/13000085			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+			
38002001/23050101/13000086			80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+			
38002001/23050101/13000087	2,348,277,699.01	1,519,884,078.68	1,500,000,000.00	275,000,000.00	1,244,884,078.68-	452.69%-	500,000,000.00	1,050,000,000.00	500,000,000.00
52001001/23020105/10000022							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23010119/14000016							150,000,000.00	157,500,000.00	150,000,000.00
53001001/23020106/04000001	2,000,000.00		80,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
53001001/23020101/13000015							293,000,000.00	307,650,000.00	293,000,000.00
54001001/23020124/12000011							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23050101/14000003			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020118/14000005			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
60001001/23050101/06000051	1,800,000.00								
60001001/23050101/06000052			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
60001001/23020112/06000061			500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	500,000,000.00	525,000,000.00	500,000,000.00
60001001/23020118/06000064			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
26051001/23020101/06000001	5,000,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
17008001/23020101/02000001			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
17021001/23020119/09000003			600,000,000.00	330,000,000.00	330,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	150,000,000.00
17021001/23010129/09000004			700,000,000.00	265,000,000.00	265,000,000.00+	100.00%+	55,000,000.00	57,750,000.00	55,000,000.00
17051001/23030106/05000001			25,000,000.00	13,750,000.00	13,750,000.00+	100.00%+	24,000,000.00	25,200,000.00	24,000,000.00
17051001/23030106/05000002			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17051001/23020127/11000001							1,000,000.00	1,050,000.00	1,000,000.00
17051001/23030106/11000002			6,000,000.00	3,300,000.00	3,300,000.00+	100.00%+	6,000,000.00	6,300,000.00	6,000,000.00
17051001/23010105/13000001			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21001001/23020106/04000040			30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21001001/23020104/04000041			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
21001001/23020106/04000042			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	25,000,000.00	26,250,000.00	25,000,000.00
21001001/23020106/04000043		39,785,000.00	20,000,000.00	30,000,000.00	9,785,000.00-	32.62%-	30,000,000.00	31,500,000.00	30,000,000.00
21001001/2320106/04000044			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21001001/23020106/04000045			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
21003001/23010122/04000020							11,000,000.00	11,550,000.00	11,000,000.00
21003001/23020106/04000033			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21026001/23010112/04000005			10,000,000.00				1,000,000.00	1,050,000.00	1,000,000.00
21102001/23020106/04000006			250,000,000.00	231,000,000.00	231,000,000.00+	100.00%+	19,000,000.00	19,950,000.00	19,000,000.00
39001001/23020119/08000018			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
39001001/23020118/08000021			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
Total	3,403,077,699.01	2,596,303,375.70	6,581,000,000.00	4,632,982,264.00	2,036,678,888.30+	43.96%+	5,016,968,828.00	5,813,817,269.40	5,016,968,828.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019 ₦	Actual 2020 ₦	Original Budget 2020 ₦	Final Budget 2020 ₦	Variance 2020 ₦	Variance 2020 %	Proposed Budget 2021 ₦	Proposed Budget 2022 ₦	Proposed Budget 2023 ₦
Note 13 - Aba South									
22001001/23010129/12000044 Provision of markets @ Isiala Asa Okpuaja Aba South			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
22001001/23010129/12000045 Provision of Community Market at Eziukwu Aba, Aba South			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
28001001/23050101/13000008 PPP Building /Establishment Of Bio-Refinery in The State Ukw							20,000,000.00	21,000,000.00	20,000,000.00
31001001/23050101/13000002 Conduct Of Geological and Sismic Survey and Mapping of the S			130,000,000.00	71,500,000.00	71,500,000.00+	100.00%+			
34001001/23020114/17000001 Construction of Greater Aba Drainage System	15,000,000.00	2,000,000.00	100,000,000.00	55,000,000.00	53,000,000.00+	96.36%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000009 Construction of Internal Rds of Timber & Allied Products Market			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+			
34001001/23020114/17000010 Reconstruction of Uratha Road Aba	5,000,000.00	8,000,000.00	10,000,000.00	5,500,000.00	2,500,000.00-	45.45%-	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000105 Construction of Obikabia Road Junction-Umuola Ikot Ekpene Rd							30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000118 Construction of Samek Road Aba			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000147 Construction of Ohanku Road Aba							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000148 Construction of Umuikaa-Umune-Omoba Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000164 Ogwumabiri - obinololu - Umudim - Orié Ngodo Ring Road	6,160,000.00		150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	70,000,000.00		70,000,000.00
34001001/23020114/17000192 Construction of Port-Harcourt Road	1,300,000,000.00						150,000,000.00	210,000,000.00	150,000,000.00
34001001/23030113/17000194 Rehabilitation of Cementry Road		300,000,000.00	20,000,000.00	11,000,000.00	289,000,000.00-	2,627.27%-	150,000,000.00	157,500,000.00	150,000,000.00
34001001/23030113/17000196 Rehabilitation of Milverton Road							100,000,000.00	105,000,000.00	100,000,000.00
34001001/23030113/17000199 Rehabilitation of Hospital Road			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
34001001/23030113/17000200 Rehabilitation of Kent Road Aba			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	150,000,000.00	157,500,000.00	150,000,000.00
34001001/23020114/17000238 Construction of Item Road Aba (3.2km)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000239 Construction of Aja Road Aba (2.2km)			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000285 Construction of Owerri Street Aba			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000317 Reconstruction of etche road by East through Ajali road to N			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000322 Construction of Flyover Bridge at Ala Ojii Junction Enugu -			700,000,000.00				300,000,000.00	315,000,000.00	300,000,000.00
34001001/23020114/17000367 Reconstruction of Sacred Heart-Chibuiké-Uzomkpa-Omuma link							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000375 Rehabilitation of obilgbo-Aba sports club road GRA							50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000383 Construction of Compost Road Aba							50,000,000.00	52,500,000.00	50,000,000.00
38006001/23010113/13000008 SOCU - Procurement of Tablets for PVHH Targeting and Enumer				100,000,000.00	100,000,000.00+	100.00%+			
38006001/23010113/13000009 Public Workfare Scheme (YESSO) as HUPs				10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050107/13000010 GOVT. Conditional Cash Transfer Additional financing HUPs				50,000,000.00	50,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
38006001/23050103/13000011 Household Uplifting Programmes - Food Palliatives				50,000,000.00	50,000,000.00+	100.00%+			
38006001/23050103/13000012 N-power/GEEP/N-Agro				100,000,000.00	100,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
53001001/23020104/06000054 Completion of Court room complex at Apumiri i Umuahia South L	20,000,000.00		30,000,000.00	16,500,000.00	16,500,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
54001001/23050101/03000029 Provision of Skill Acquisition @ Elu Ohazu Igwebuiké Asaeme in							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000005 Construction of Market@Eziukwu in Aba South							20,000,000.00	21,000,000.00	20,000,000.00
60001001/23050101/00006049 Master Plan for Aba Umuahia and Ohafia	4,000,000.00		500,000,000.00	275,000,000.00	275,000,000.00+	100.00%+	300,000,000.00	315,000,000.00	300,000,000.00
26051001/23010101/05000001 Purchase of Library Books and Equipment at Aba South			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+			
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South							2,000,000.00	2,100,000.00	2,000,000.00
17018001/23010108/13000001 Purchase of Buses			40,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	40,000,000.00	42,000,000.00	40,000,000.00
17018001/23010105/13000002 Purchase of Motor Vehicles			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
21003001/23020106/04000028 Provision of Health Centre @v Elu Ohazu Igwebuiké Asa Eme Ab			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21026001/23010128/04000013 Purchase of Security Equipment			10,000,000.00				5,000,000.00	5,250,000.00	5,000,000.00
21026001/23030102/04000014 Rehabilitation /Repairs of Electricity			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
Total	1,350,160,000.00	310,000,000.00	2,053,000,000.00	1,048,650,000.00	738,650,000.00+	70.44%+	2,158,000,000.00	2,244,900,000.00	2,158,000,000.00
Note 14 - Obingwa									
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako							2,489,230.00	2,613,691.50	2,489,230.00
11101001/23030106/05000012 Renovation of five (5nos) classroom block at Alaukwu Secondary							3,210,401.00	3,370,921.05	3,210,401.00
11101001/23030106/05000014 Reconstruction of four (4nos) classrooms block at Umuabiama							3,089,900.00	3,244,395.00	3,089,900.00
11101001/23020107/05000015 Construction of five (5nos) and One (1no) Office at Umuezigb							5,526,617.00	5,802,947.85	5,526,617.00
11101001/23020107/05000026 Construction of School Hall at Osaa Community Primary School							3,000,000.00	3,150,000.00	3,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23030106/05000037							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020104/06000009							4,273,433.00	4,487,104.65	4,273,433.00
11101001/23020104/06000011							3,512,072.00	3,687,675.60	3,512,072.00
11101001/23020103/14000009							10,328,740.00	10,845,177.00	10,328,740.00
11101001/23020103/14000010							7,980,871.00	8,379,914.55	7,980,871.00
11101001/23020103/14000011							4,133,232.00	4,339,893.60	4,133,232.00
11101001/23020114/17000005							3,499,000.00	3,673,950.00	3,499,000.00
22001001/23010129/12000046			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,750,000.00	15,000,000.00
28001001/23020118/13000014							250,000,000.00	262,500,000.00	250,000,000.00
34001001/23020114/17000035			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	60,000,000.00	63,000,000.00	60,000,000.00
34001001/23020114/17000121			50,000,000.00	27,500,000.00	27,500,000.00+	100.00%+	30,000,000.00	31,500,000.00	30,000,000.00
34001001/23020114/17000188	800,000,000.00								
34001001/23020114/17000302		100,000,000.00	50,000,000.00	27,500,000.00	72,500,000.00-	263.64%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000310			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23030113/17000335			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000395							90,000,000.00	94,500,000.00	90,000,000.00
34001001/23020114/17000399		130,000,000.00		177,911,500.00	47,911,500.00+	26.93%+			
34001001/23020114/17000400		600,000,000.00		914,677,000.00	314,677,000.00+	34.40%+			
34001001/23020114/17000404		475,224,708.60		887,256,986.00	412,032,277.40+	46.44%+			
52001001/23020103/14000028							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23050101/03000028							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000006							20,000,000.00	21,000,000.00	20,000,000.00
60001001/23010101/06000021			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	2,500,000.00	2,625,000.00	2,500,000.00
60001001/23010101/06000030			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
71001001/23020118/13000021							5,000,000.00	5,250,000.00	5,000,000.00
21027010/23030105/04000019				436,000,000.00	436,000,000.00+	100.00%+	70,000,000.00	73,500,000.00	70,000,000.00
Total	800,000,000.00	1,305,224,708.60	303,000,000.00	2,613,995,486.00	1,308,770,777.40+	50.07%+	743,543,496.00	780,720,670.80	743,543,496.00
Note 15 - Ukwa South									
11001001/23020118/12000001		35,000,000.00	230,000,000.00	121,500,000.00	86,500,000.00+	71.19%+			
11001001/23020115/19000001		119,916,825.80	300,000,000.00	165,000,000.00	45,083,174.20+	27.32%+			
11101001/23010127/04000001				60,000,000.00	60,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
11101001/23010122/04000002				20,000,000.00	20,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
11101001/23010122/04000003				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
11101001/23050103/04000004				10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
11101001/23020103/14000014							2,965,025.00	3,113,276.25	2,965,025.00
34001001/23020114/17000080			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000319			200,000,000.00	110,000,000.00	110,000,000.00+	100.00%+	100,000,000.00	105,000,000.00	100,000,000.00
34001001/23020114/17000321			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
34001001/23020114/17000378							55,000,000.00	57,750,000.00	55,000,000.00
36001001/23020119/12000002							10,000,000.00		10,000,000.00
54001001/23020103/14000009			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
17021001/23050101/05000001				138,204,000.00	138,204,000.00+	100.00%+			
17021001/23050103/05000002				56,500,000.00	56,500,000.00+	100.00%+			
17021001/23050103/05000003				1,043,036,378.00	1,043,036,378.00+	100.00%+			
17021001/23050101/05000004				1,032,023,649.00	1,032,023,649.00+	100.00%+			
17021001/23050101/05000005				67,092,758.00	67,092,758.00+	100.00%+			
17021001/23050101/05000006				41,525,930.00	41,525,930.00+	100.00%+			
17021001/23020107/05000007				84,150,000.00	84,150,000.00+	100.00%+			
17021001/23050101/05000008				250,000,000.00	250,000,000.00+	100.00%+	200,000,000.00	210,000,000.00	200,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ...CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001/23050101/05000009				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000010				10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
17021001/23010122/05000011				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23010122/05000012				2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000013				1,000,000.00	1,000,000.00+	100.00%+			
17021001/23030106/05000014				5,000,000.00	5,000,000.00+	100.00%+			
17021001/23050101/05000015							100,000,000.00	105,000,000.00	100,000,000.00
17021001/23050101/05000016							40,000,000.00	42,000,000.00	40,000,000.00
17021001/23050101/05000017							20,000,000.00	21,000,000.00	20,000,000.00
17021001/23050101/05000018							45,000,000.00	47,250,000.00	45,000,000.00
17021001/23050101/05000019							10,000,000.00	10,500,000.00	10,000,000.00
35001001/23010122/09000035				35,000,000.00	35,000,000.00+	100.00%+			
35001001/23010122/09000036				50,000,000.00	50,000,000.00+	100.00%+			
35001001/23010122/09000037				70,000,000.00	70,000,000.00+	100.00%+			
Total		154,916,825.80	860,000,000.00	3,471,032,715.00	3,316,115,889.20+	95.54%+	907,965,025.00	942,863,276.25	907,965,025.00
Note 16 - Ugwunagbo									
11101001/23020124/12000004							3,255,539.00	3,418,315.95	3,255,539.00
11101001/23030113/17000002		39,981,335.15	600,000,000.00	400,000,000.00	360,018,664.85+	90.00%+			
34001001/23020114/17000040			100,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	50,000,000.00	105,000,000.00	50,000,000.00
34001001/23020114/17000294			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,500,000.00	10,000,000.00
34001001/23020114/17000344							50,000,000.00	52,500,000.00	50,000,000.00
54001001/23020104/06000004							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/06000005							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/06000015							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020124/12000009							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020114/17000004							20,000,000.00	21,000,000.00	20,000,000.00
26051001/23020101/06000013			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,000,000.00
21003001/23030105/00000017			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,000,000.00
21003001/23020106/04000027			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
21003001/23020106/04000030			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
Total		39,981,335.15	805,000,000.00	530,750,000.00	490,768,664.85+	92.47%+	262,255,539.00	327,868,315.95	262,255,539.00
Note 17 - Ukwa West									
73001001/23020104/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
73001001/23020102/13000005							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020102/04000005							3,303,960.00	3,469,158.00	3,303,960.00
11101001/23020102/04000006							5,550,833.00	5,828,374.65	5,550,833.00
11101001/23020106/04000009							2,108,876.00	2,214,319.80	2,108,876.00
11101001/23020106/04000011							2,123,465.00	2,229,638.25	2,123,465.00
11101001/23020107/04000007							5,020,000.00	5,271,000.00	5,020,000.00
11101001/23020107/04000008							5,565,266.00	5,843,529.30	5,565,266.00
11101001/23030106/05000009							8,000,000.00	8,400,000.00	8,000,000.00
11101001/23030106/05000017							2,655,897.00	2,788,691.85	2,655,897.00
11101001/23030106/05000020							2,600,000.00	2,730,000.00	2,600,000.00
11101001/23020107/05000021							4,239,101.00	4,451,056.05	4,239,101.00
11101001/23020107/05000022							3,066,029.00	3,219,330.45	3,066,029.00
11101001/23020107/05000024							2,946,559.00	3,093,886.95	2,946,559.00
11101001/23020107/05000025							1,428,378.00	1,499,796.90	1,428,378.00
11101001/23020107/05000027							3,732,696.00	3,919,330.80	3,732,696.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual 2019	Actual 2020	Original Budget 2020	Final Budget 2020	Variance 2020	Variance 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020107/05000028 Construction of six (6) classroom blocks at Umuaka Secondary							3,894,257.00	4,088,969.85	3,894,257.00
11101001/23020107/05000042 Construction of six(6) classroom blocks at Comm. Prim. School							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020107/05000043 Construction of six(6) classroom blocks at Comm. Prim. School							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23030106/05000046 Renovation of six (6nos) classroom block at Ikwu-orie Comm. s							5,000,000.00	5,250,000.00	5,000,000.00
11101001/23020104/06000003 Construction of Civic Hall at Eti in Ukwa East L.G.A							3,575,000.00	3,754,695.00	3,575,000.00
11101001/23020104/06000004 Construction of Ugwati Civic hall in Ukwa West L.G.A							3,360,660.00	3,528,693.00	3,360,660.00
11101001/23020104/06000006 Fencing of Owaza Civic centre in Ukwa West L.G.A							2,777,008.00	2,915,858.40	2,777,008.00
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A							3,640,976.00	3,823,024.80	3,640,976.00
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.							1,815,176.00	1,905,934.80	1,815,176.00
11101001/23020104/06000012 Construction of Modern Civic Hall at Etitioha Owaza in Ukwa							3,336,444.00	3,503,266.20	3,336,444.00
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in							3,198,107.00	3,358,012.35	3,198,107.00
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat							7,486,298.00	7,860,612.90	7,486,298.00
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A							2,491,600.00	2,616,257.70	2,491,600.00
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A							1,909,487.00	2,004,961.35	1,909,487.00
11101001/23020104/06000018 Renovation / remodeling of Oborhia Town Hall West L.G.A							2,672,322.00	2,805,938.10	2,672,322.00
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.							1,409,487.00	1,479,961.35	1,409,487.00
11101001/23030103/06000021 Renovation of Mgboko Okpolor Civic Centre in Obingwa L.G.A							1,411,145.00	1,481,702.25	1,411,145.00
11101001/23020102/06000022 Reconstruction of Umudobia Civic Hall in Ukwa West L.G.A							3,640,976.00	3,823,024.80	3,640,976.00
11101001/23020118/08000001 ASOPADEC Youth and Women Skill Development Centre - Owaza in							30,000,000.00	31,500,000.00	30,000,000.00
11101001/23050101/08000002 Scholarship - 200 indigent student of Asa in Ukwa West L.G.A							31,080,641.00	32,634,673.05	31,080,641.00
11101001/23020112/08000003 Renovation of Ukwa Sports Council Building at Obehie in Ukwa							2,382,093.00	2,501,197.65	2,382,093.00
11101001/23020116/09000005 Desilting of drainages clearing of shrubs at the road should							981,843.00	1,030,935.15	981,843.00
11101001/23020105/10000002 Construction of borehole and fabrication of stanchion and re							1,570,906.00	1,649,451.30	1,570,906.00
11101001/23020105/10000007 Construction of Water borehole at Obeaku In Ukwa East L.G.A							1,919,000.00	2,014,950.00	1,919,000.00
11101001/23020105/10000008 Construction of borehole at Umuse Mkporebe Isi Mkporebe i							2,563,518.00	2,691,693.90	2,563,518.00
11101001/23020105/10000009 Construction of borehole at Umuaturu Ibe Isi Mkporebe in Uk							2,563,518.00	2,691,693.90	2,563,518.00
11101001/23020105/10000010 Construction of borehole with thank and reticulation at Obaji							1,254,902.00	1,317,647.10	1,254,902.00
11101001/23020105/10000011 Construction of borehole with thank and reticulation at Acens							2,134,080.00	2,240,784.00	2,134,080.00
11101001/23020105/10000012 Construction of two (2Nos) borehole in Umunteke Aut. Comm. A							2,376,842.00	2,495,684.10	2,376,842.00
11101001/23020105/10000016 Construction / Re-activation of Community borehole in twelve							2,481,666.00	2,605,749.30	2,481,666.00
11101001/23020105/10000020 Rehabilitation of Two(2Nos) 30 000 Gallons Water Borehole wi							2,115,160.00	2,220,918.00	2,115,160.00
11101001/23030104/10000023 Rehabilitation / reticulation of water borehole at Umuagalab							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23010113/11000001 Procurement of Office equipment (Still and Motion Digital Ca							6,000,000.00	6,300,000.00	6,000,000.00
11101001/23020124/12000005 Construction of open market stalls at Ahia Afor Ogwe in Ukwa							9,666,666.00	10,149,999.30	9,666,666.00
11101001/23020124/12000006 Construction of open market stalls at Ahia Nkwo Etitioha Owa							5,993,723.00	6,293,409.15	5,993,723.00
11101001/23020124/12000007 Construction of the Community Market (Ahia Afor Market) in O							7,191,100.00	7,550,655.00	7,191,100.00
11101001/23020124/12000009 Reconstruction and building of Market Stalls in Ore Umuajioh							13,033,333.00	13,684,999.65	13,033,333.00
11101001/23020124/12000010 Construction of 10 blocks of lock up stalls 4 bays at Afor							20,000,000.00	21,000,000.00	20,000,000.00
11101001/23020124/12000012 Construction of Okwe Central Market in Ikwuano L.G.A							16,000,000.00	16,800,000.00	16,000,000.00
11101001/23020124/12000014 Construction of two (2nos) open market shops with 10 units e							16,000,000.00	16,800,000.00	16,000,000.00
11101001/23020124/12000015 Construction of market hall at Asa Umunka							16,000,000.00	16,800,000.00	16,000,000.00
11101001/23010101/13000003 Acquisition of fixed assets; (Land at Obehie Area Office Uk							10,000,000.00	10,500,000.00	10,000,000.00
11101001/23050101/13000005 Provision for security of oil pipelines and routine check on							30,000,000.00	31,500,000.00	30,000,000.00
11101001/23030121/13000006 Renovation of Obehie Customary Court in Ukwa West L.G.A							2,585,426.00	2,714,697.30	2,585,426.00
11101001/23010101/13000007 Renovation of Obehie D.P.O's Residential Building in Ukwa W							1,442,119.00	1,514,224.95	1,442,119.00
11101001/23050103/13000008 Provision for Monitoring and Evaluation of projects across 1							30,000,000.00	31,500,000.00	30,000,000.00
11101001/23020103/14000001 Procurement of five [5Nos] of 100KVA transformers							11,000,000.00	11,550,000.00	11,000,000.00
11101001/23020103/14000004 Rural Electrification project to Umuene Village in Isi-Obu							3,909,341.00	4,104,808.05	3,909,341.00
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro							36,747,600.00	38,584,980.00	36,747,600.00
11101001/23020103/14000008 Electrification of new residential areas of Etiti Asa Aut. C							15,000,000.00	15,750,000.00	15,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION ... CONT'D..

	Actual	Actual	Original	Final	Variance	Variance	Proposed	Proposed	Proposed
	2019	2020	Budget 2020	Budget 2020	2020	2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020103/14000012							173,593.00	182,272.65	173,593.00
11101001/23050101/14000015							4,666,666.00	4,899,999.30	4,666,666.00
11101001/23020114/17000003							80,000,000.00	84,000,000.00	80,000,000.00
11101001/23020114/17000004							50,000,000.00	52,500,000.00	50,000,000.00
15001001/23020113/01000107			20,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
34001001/23030113/17000189		30,000,000.00	100,000,000.00	55,000,000.00	25,000,000.00+	45.45%+	50,000,000.00	52,500,000.00	50,000,000.00
34001001/23020114/17000286			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	80,000,000.00	84,000,000.00	80,000,000.00
34001001/23020114/17000293			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00	36,750,000.00	35,000,000.00
52001001/23020105/10000023							20,000,000.00	21,000,000.00	20,000,000.00
52001001/23010119/14000013			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
52001001/23020103/14000027							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020104/03000002							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23030103/06000008							20,000,000.00	21,000,000.00	20,000,000.00
54001001/23020103/14000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	21,000,000.00	20,000,000.00
26051001/23020101/06000007			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	3,000,000.00	3,150,000.00	3,000,000.00
17003001/23020107/05000017			20,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,550,000.00	11,000,000.00
Total		30,000,000.00	255,000,000.00	166,750,000.00	136,750,000.00+	82.01%+	952,793,739.00	1,000,434,448.65	952,793,739.00

PART THREE

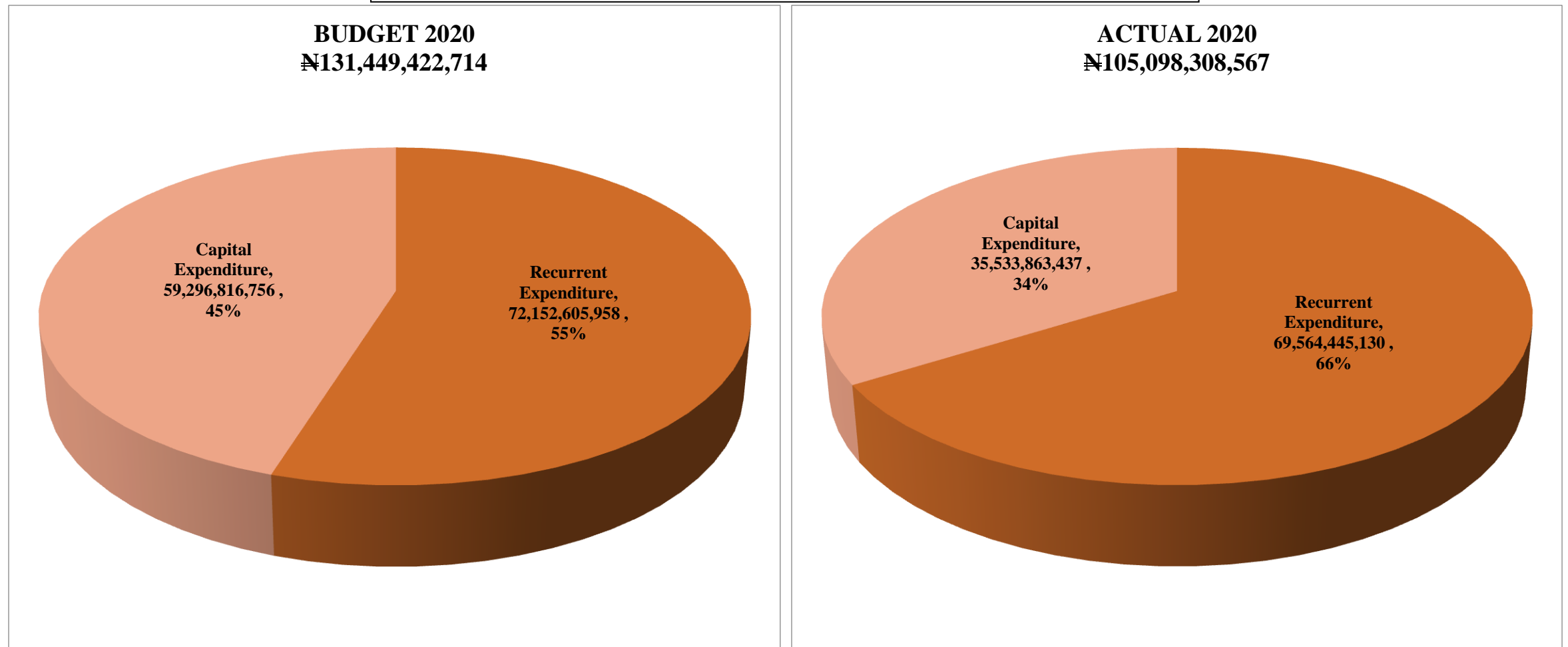
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2020 RECURRENT AND CAPITAL EXPENDITURE

The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 326 – 330

The cross classification of expenditure are presented from pages 331 – 344

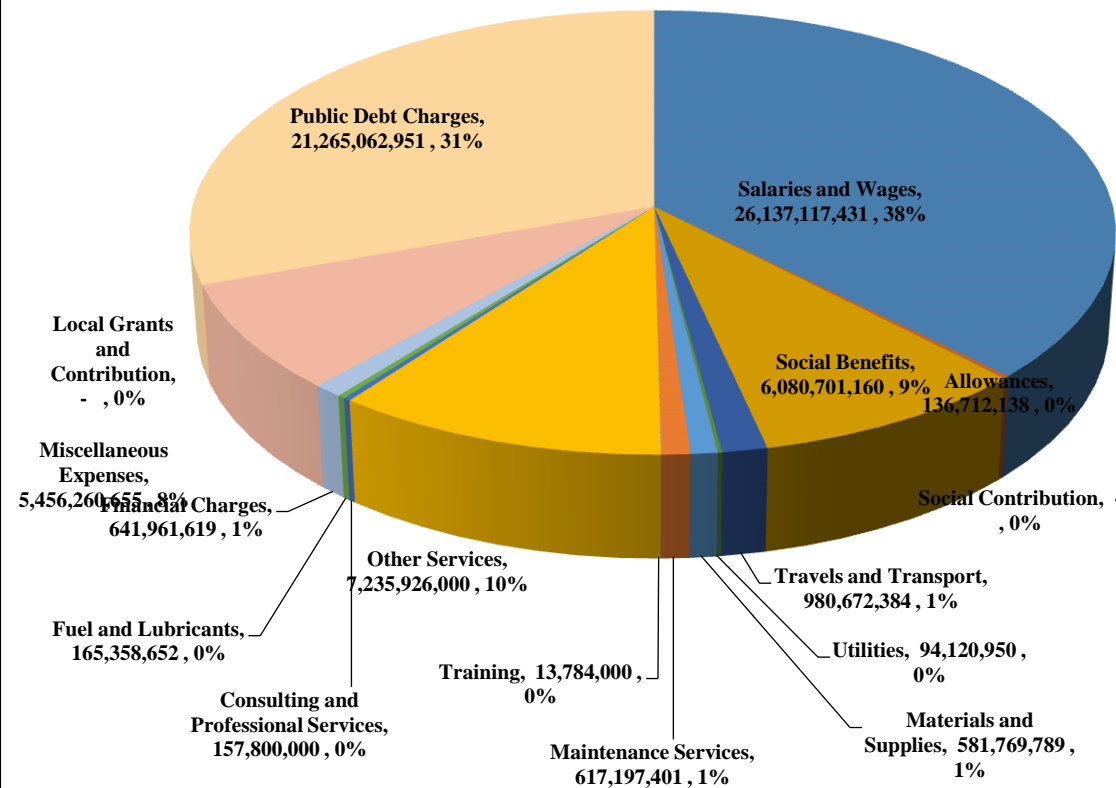
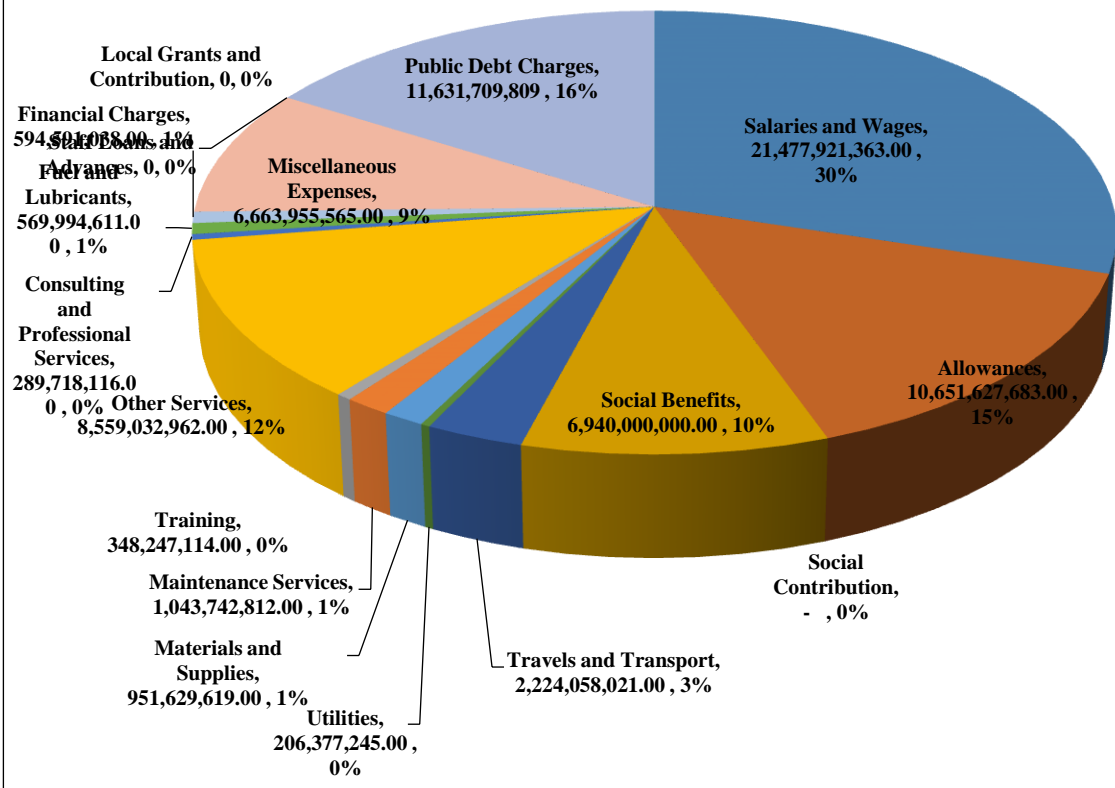
2020 RECURRENT AND CAPITAL EXPENDITURE BUDGET AND ACTUAL



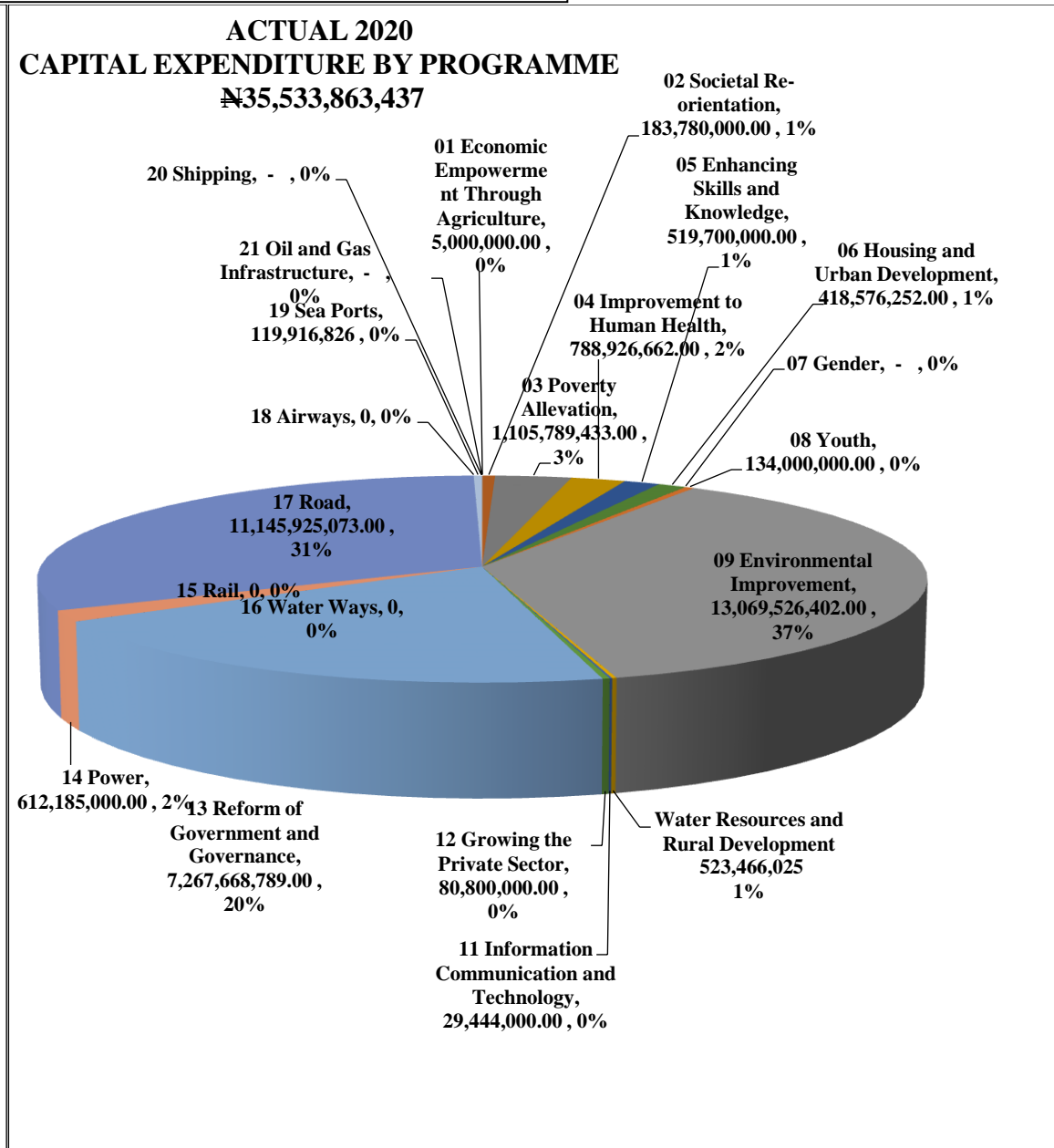
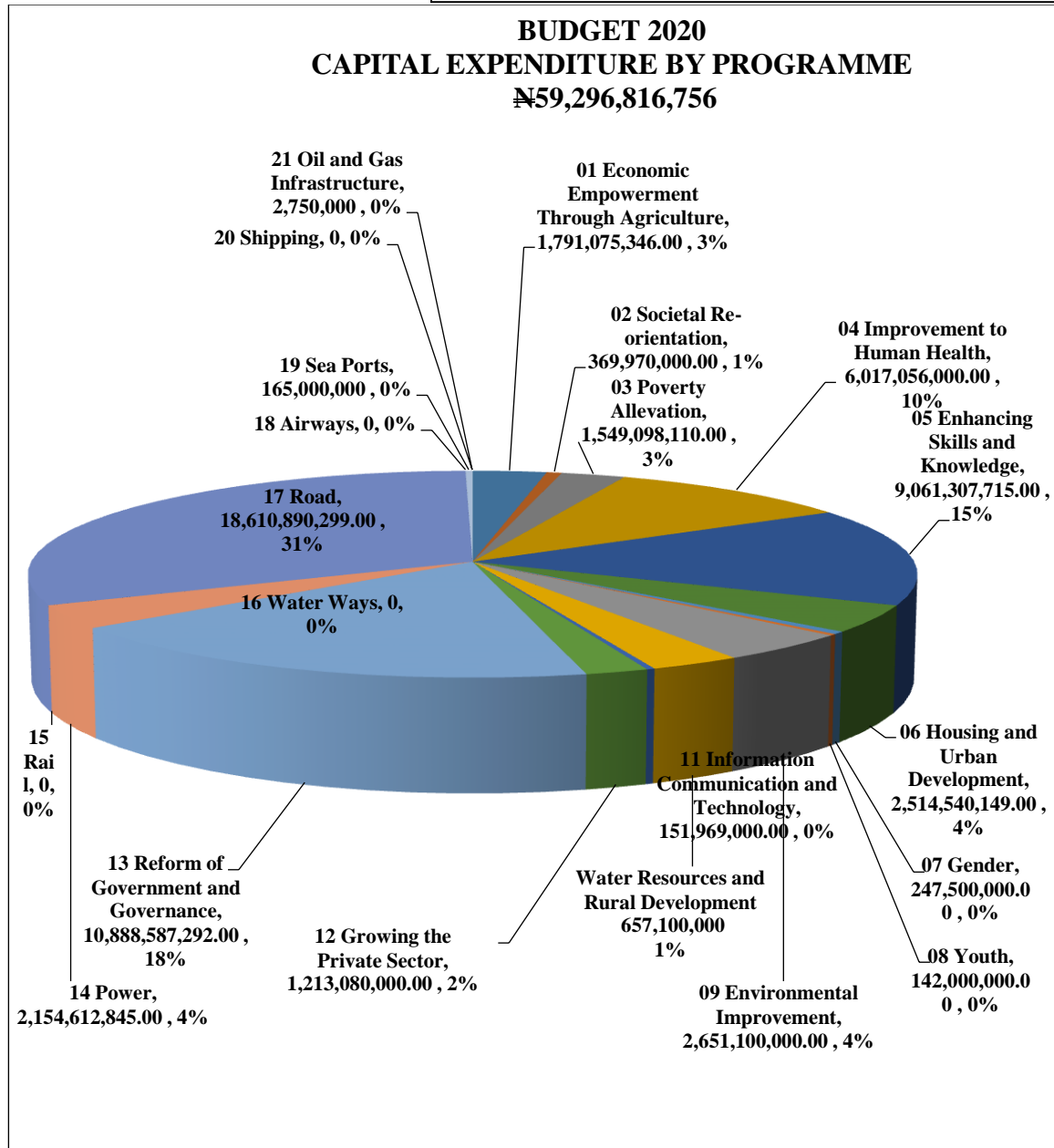
**2020 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
BUDGET AND ACTUAL**

**2020 BUDGET - RECURRENT EXPENDITURE
₦72,152,605,958**

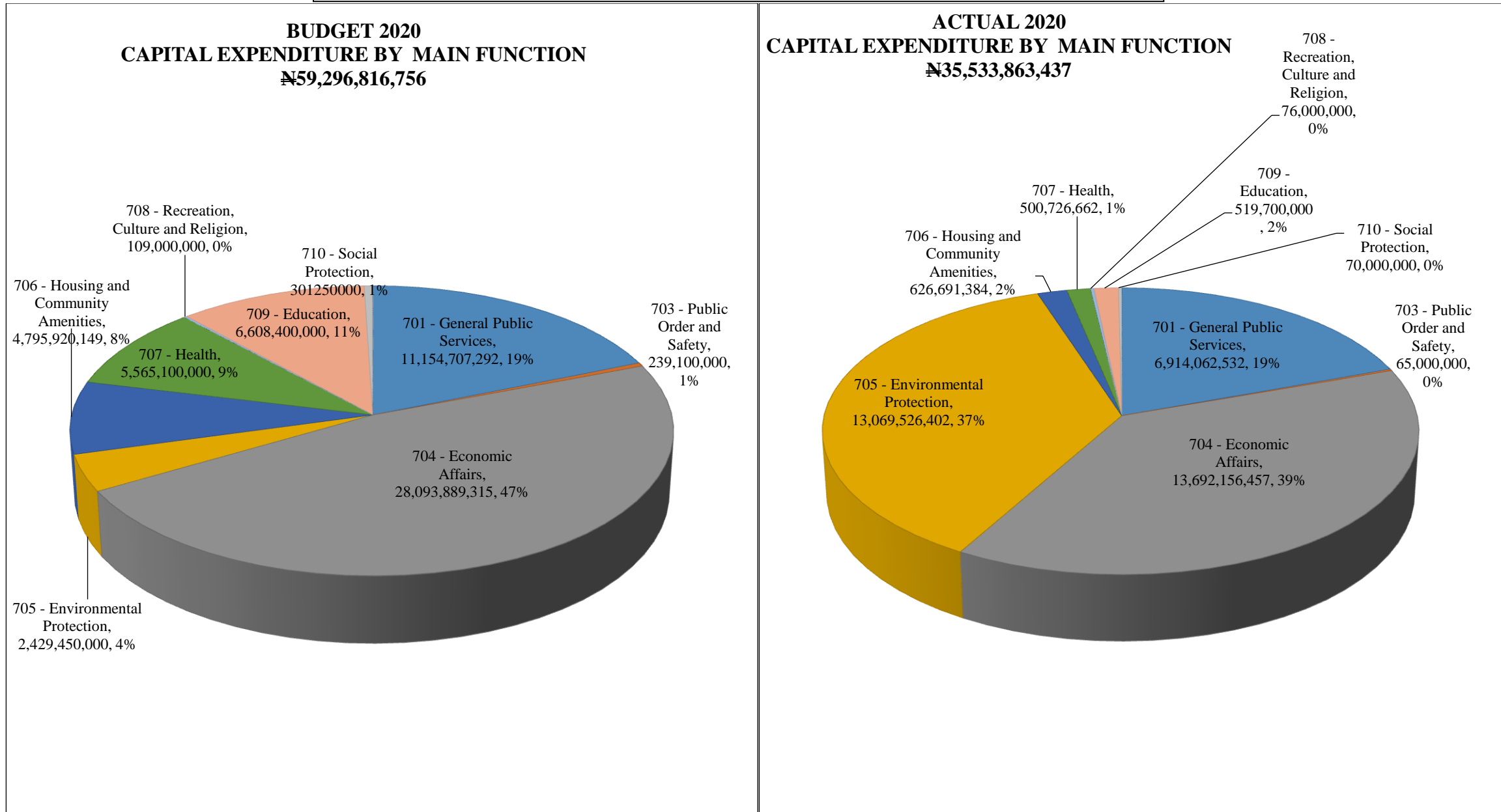
**2020 ACTUAL - RECURRENT EXPENDITURE
₦69,564,445,130**



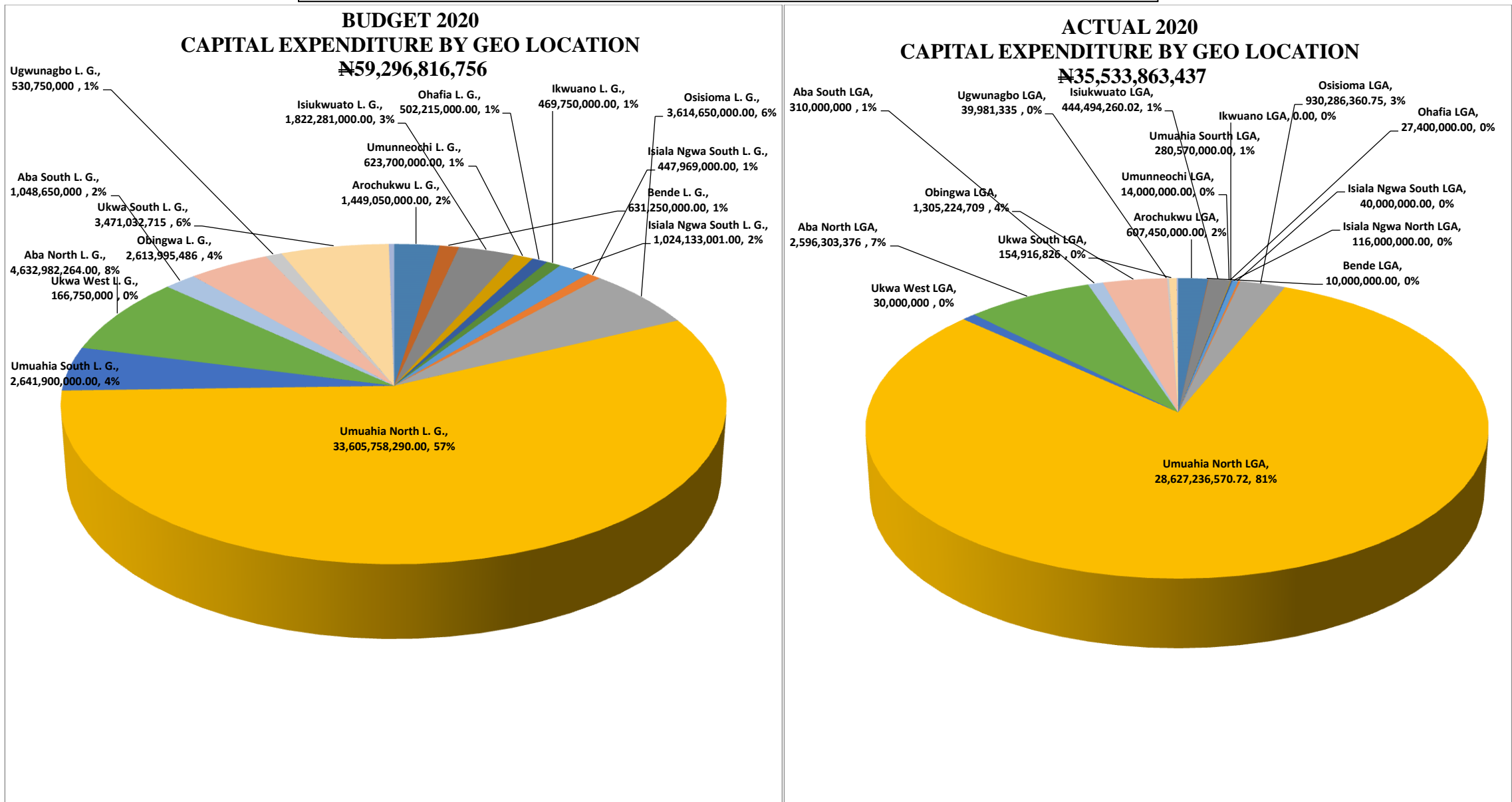
2020 CAPITAL EXPENDITURE BY PROGRAMME



**2020 CAPITAL EXPENDITURE BY MAIN FUNCTION
BUDGET AND ACTUAL**



**2020 CAPITAL EXPENDITURE BY GEO LOCATION
BUDGET AND ACTUAL**



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

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

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

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions																Actual
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	23000000	Jan - Dec 2020
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials & Supplies	Maintenance Services	Training	Other Services	Consulting & Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	4,511,575,068	136,712,138	-	6,077,301,160	841,266,384	87,397,050	549,828,669	540,610,871	6,209,000	7,128,325,950	114,000,000	152,353,652	62,724,525	5,087,122,865	21,265,062,951	6,914,062,532	53,741,795,455
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	4,015,476,323	-	-	-	44,210,000	-	4,600,000	46,590,800	6,500,000	43,400,000	39,000,000	5,750,000	-	19,899,200	-	65,000,000	4,290,426,323
704 - Economic Affairs	3,567,724,964	-	-	-	18,081,000	6,723,900	9,941,120	15,755,730	375,000	4,500,050	4,750,000	4,585,000	579,237,095	53,308,790	-	13,692,156,457	17,957,139,106
705 - Environmental Protection	366,790,608	-	-	-	-	-	-	-	-	49,500,000	-	400,000	-	211,450	-	13,069,526,402	13,486,428,460
706 - Housing and Community Amenities	809,054,513	-	-	-	1,820,000	-	600,000	3,540,000	200,000	10,200,000	50,000	770,000	-	4,940,000	-	626,691,384	1,457,865,897
707 - Health	4,060,203,588	-	-	1,000,000	-	-	-	1,500,000	-	-	-	400,000	-	2,350,000	-	500,726,662	4,566,180,250
708 - Recreation, Culture and Religion	2,196,779,394	-	-	-	75,000,000	-	-	-	-	-	-	400,000	-	225,800,000	-	76,000,000	2,573,979,394
709 - Education	6,589,090,782	-	-	-	130,000	-	16,600,000	9,000,000	500,000	-	-	700,000	-	5,703,450	-	519,700,000	7,141,424,232
710 - Social Protection	20,422,190	-	-	2,400,000	165,000	-	200,000	200,000	-	-	-	-	-	56,924,900	-	70,000,000	150,312,090
Total Expenditure by Economic	26,137,117,431	136,712,138	-	6,080,701,160	980,672,384	94,120,950	581,769,789	617,197,401	13,784,000	7,235,926,000	157,800,000	165,358,652	641,961,619	5,456,260,655	21,265,062,951	35,533,863,437	105,098,308,567

STATISTICAL ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2020 Actual Expenditure by Main Function	Jan - Dec 2020 Budgeted Expenditure by Main Function	Jan - Dec 2020 Actual as % of Total Actual Expenditure	Jan - Dec 2020 Budget as % of Total Budgeted Expenditure	Jan - Dec 2019 Actual Expenditure by Main Function	Jan - Dec 2019 Budgeted Expenditure by Main Function	Jan - Dec 2019 Actual as % of Total Actual Expenditure	Jan - Dec 2019 Budget as % of Total Budgeted Expenditure
701 - General Public Services	53,741,795,455	51,144,621,956	51%	39%	46,593,725,469	56,151,734,664	41%	39%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	4,290,426,323	4,416,048,843	4%	3%	3,927,639,528	4,937,448,843	3%	3%
704 - Economic Affairs	17,957,139,106	32,887,974,464	17%	25%	29,530,017,442	33,377,385,149	26%	23%
705 - Environmental Protection	13,486,428,460	2,817,143,112	13%	2%	13,874,024,727	4,138,693,112	12%	3%
706 - Housing and Community Amenities	1,457,865,897	5,500,135,975	1%	4%	1,440,843,831	9,993,215,826	1%	7%
707 - Health	4,566,180,250	11,577,782,898	4%	9%	4,038,443,058	10,840,682,898	4%	8%
708 - Recreation, Culture and Religion	2,573,979,394	3,045,226,974	2%	2%	3,142,873,599	3,193,226,974	3%	2%
709 - Education	7,141,424,232	19,338,735,299	7%	15%	11,072,259,405	20,679,735,299	10%	14%
710 - Social Protection	150,312,090	721,753,193	0%	1%	149,555,411	540,503,193	0%	0%
Grand Total	105,365,551,207	131,449,422,714	100%	100%	113,769,382,469	143,852,625,958	100%	100%

Key Facts in 2020 Financial Year:

- ✓ General Public Services consumed 51% and 41% of Total Expenditure in 2020 and 2019 respectively.
- ✓ Public Order and Safety consumed 4% and 3% of Total Expenditure in both 2020 and 2019 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture was down to 17% of Total Expenditure from 26% in the previous year.
- ✓ Health Function consumed 4% of Total Expenditure in both 2020 and 2019.
- ✓ Education consumed 7% and 10% of Total Expenditure in both 2020 and 2019 respectively.

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions															Actual	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	23000000	Jan - Dec 2020
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting & Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
70111	Executive and Legislative Organs	4,293,496,019	136,712,138	-	-	835,456,384	87,397,050	540,289,169	536,479,871	6,209,000	7,128,325,950	114,000,000	151,624,152	62,724,525	5,086,772,865	-	3,098,810,000	22,078,297,122
70112	Financial and Fiscal Affairs	106,569,001	-	-	-	4,210,000	-	1,500,000	-	-	-	-	189,500	-	200,000	-	105,583,225	218,251,726
70131	General Personnel Services	-	-	-	6,077,301,160	-	-	400,000	2,000,000	-	-	-	-	-	-	-	-	6,079,701,160
70132	Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,671,045,039	1,671,045,039
70133	Other General Services	111,510,048	-	-	-	1,600,000	-	7,639,500	2,131,000	-	-	-	540,000	-	150,000	-	2,038,624,268	2,162,194,815
70170	Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,532,305,592	-	21,532,305,592
70330	Law Courts	4,015,476,323	-	-	-	44,210,000	-	4,600,000	46,590,800	6,500,000	43,400,000	39,000,000	5,750,000	-	19,899,200	-	65,000,000	4,290,426,323
70411	General Economic and Commercial Affairs	2,465,057,573	-	-	-	18,081,000	6,723,900	9,315,100	15,454,750	375,000	4,500,050	4,750,000	4,512,000	579,237,095	53,108,790	-	370,436,112	3,531,551,369
70421	Agriculture	951,418,704	-	-	-	-	-	327,000	-	-	-	-	73,000	-	-	-	2,000,000	953,818,704
70435	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	591,585,000	591,585,000
70443	Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,989,309,441	10,989,309,441
70451	Road Transport	85,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000,000	90,200,000
70452	Water Transport	19,254,905	-	-	-	-	-	99,020	300,980	-	-	-	-	-	-	-	150,141,826	169,796,731
70471	Distribution Trade Storage and Warehousing	34,140,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,800,000	78,940,367
70473	Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000,000	10,000,000
70474	Multipurpose Development Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000,000	9,000,000
70481	R & D General Econ. Commercial & Labour Affairs	12,653,415	-	-	-	-	-	200,000	-	-	-	-	-	-	200,000	-	1,519,884,079	1,532,937,494
70510	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,111,210,000	1,111,210,000
70540	Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,827,054,962	11,827,054,962
70550	R & D Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,261,440	131,261,440
70560	Environmental Protection N.E.C	366,790,608	-	-	-	-	-	-	-	49,500,000	-	400,000	-	211,450	-	-	-	416,902,058
70610	Housing Development	629,053,865	-	-	-	1,320,000	-	400,000	1,290,000	200,000	-	50,000	320,000	-	4,940,000	-	427,075,752	1,064,649,616
70620	Community Development	37,603,767	-	-	-	500,000	-	-	250,000	-	-	-	250,000	-	-	-	156,615,632	195,219,399
70630	Water Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,000,000	43,000,000
70650	R & D Housing and Community Amenities	142,396,882	-	-	-	-	-	200,000	2,000,000	-	10,200,000	-	200,000	-	-	-	-	154,996,882
70721	General Medical Services	573,688,298	-	-	-	-	-	-	1,500,000	-	-	-	400,000	-	2,350,000	-	340,635,000	918,573,298
70731	General Hospital Services	3,486,515,290	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	28,466,662	3,515,981,952
70750	R & D Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,625,000	131,625,000
70810	Recreational and Sporting Services	1,565,738,087	-	-	-	75,000,000	-	-	-	-	-	-	-	-	224,000,000	-	64,000,000	1,928,738,087
70820	Cultural Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000,000	12,000,000
70830	Broadcasting and Publishing Services	529,144,946	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	529,544,946
70850	R & D Recreation Culture and Religion	101,896,362	-	-	-	-	-	-	-	-	-	-	-	-	1,800,000	-	-	103,696,362
70922	Upper Secondary Education	1,963,300,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000,000	1,976,300,090
70941	First Stage of Tertiary Education	1,999,245,350	-	-	-	-	-	-	6,500,000	-	-	-	-	-	-	-	1,200,000	2,006,945,350
70950	Education Not Defined by Level	198,452,500	-	-	-	-	-	14,000,000	-	-	-	-	-	-	-	-	498,500,000	710,952,500
70970	R & D Education	2,428,092,842	-	-	-	130,000	-	2,600,000	2,500,000	500,000	-	-	700,000	-	5,703,450	-	7,000,000	2,447,226,292
71020	Old Age	-	-	-	2,400,000	-	-	-	-	-	-	-	-	-	-	-	-	2,400,000
71080	R & D Social Protection	20,422,190	-	-	-	165,000	-	200,000	200,000	-	-	-	-	-	56,924,900	-	70,000,000	147,912,090
Total Expenditure by Sub Function		26,137,117,431	136,712,138	-	6,080,701,160	980,672,384	94,120,950	581,769,789	617,197,401	13,784,000	7,235,926,000	157,800,000	165,358,652	641,961,619	5,456,260,655	21,532,305,592	35,533,863,437	105,365,551,207

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS

Programme Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year 2020		This Year 2020		This Year 2020		This Year 2020		This Year 2020			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
01000000	Economic Empowerment Through Agriculture	-	329,755,346	5,000,000	484,375,000	-	51,375,000	-	3,000,000	-	922,570,000	5,000,000	1,791,075,346
02000000	Societal Re-Orientation	-	33,550,000	5,000,000	64,000,000	-	22,900,000	-	-	178,780,000	249,520,000	183,780,000	369,970,000
03000000	Poverty Alleviation	-	20,000,000	1,091,789,433	900,000,000	8,500,000	8,500,000	-	-	5,500,000	620,598,110	1,105,789,433	1,549,098,110
04000000	Improvement to Human Health	469,620,000	2,612,806,000	200,776,662	1,289,800,000	-	940,750,000	-	-	118,530,000	1,173,700,000	788,926,662	6,017,056,000
05000000	Enhancing Skills and Knowledge	17,000,000	1,724,625,000	-	827,650,000	1,200,000	353,350,000	-	11,000,000	501,500,000	6,144,682,715	519,700,000	9,061,307,715
06000000	Housing and Urban Development	10,000,000	120,700,000	401,576,252	1,842,250,000	5,000,000	26,600,000	-	26,890,149	2,000,000	498,100,000	418,576,252	2,514,540,149
07000000	Gender	-	-	-	27,500,000	-	-	-	-	-	220,000,000	-	247,500,000
08000000	Youth	2,000,000	31,450,000	42,000,000	46,750,000	-	2,750,000	-	-	90,000,000	61,050,000	134,000,000	142,000,000
09000000	Environmental Improvement	31,500,000	437,600,000	-	335,500,000	-	-	13,004,526,402	1,694,300,000	33,500,000	183,700,000	13,069,526,402	2,651,100,000
10000000	Water Resources and Rural Development	-	139,930,000	28,000,000	1,181,000,000	24,625,000	242,600,000	-	-	-	202,750,000	52,625,000	1,766,280,000
11000000	Information Communication and Technology	29,444,000	100,069,000	-	2,750,000	-	-	-	-	-	49,150,000	29,444,000	151,969,000
12000000	Growing the Private Sector	1,800,000	430,850,000	58,000,000	525,250,000	15,000,000	93,500,000	-	-	6,000,000	163,480,000	80,800,000	1,213,080,000
13000000	Reform of Government and Governance	2,283,783,225	1,869,830,200	1,052,954,382	1,685,964,592	74,999,500	620,422,500	51,570,300	32,900,000	3,804,361,382	6,679,470,000	7,267,668,789	10,888,587,292
14000000	Power	5,600,000	151,000,000	606,585,000	1,213,612,845	-	50,000,000	-	-	-	740,000,000	612,185,000	2,154,612,845
17000000	Road	-	8,250,000	5,870,936,609	14,362,890,299	5,274,988,464	4,031,500,000	-	-	-	208,250,000	11,145,925,073	18,610,890,299
19000000	Sea Ports	-	-	119,916,826	165,000,000	-	-	-	-	-	-	119,916,826	165,000,000
21000000	Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	2,750,000	-	2,750,000
Total Capital Expenditure by Economic		2,850,747,225	8,010,415,546	9,482,535,164	24,954,292,736	5,404,312,964	6,444,247,500	13,056,096,702	1,768,090,149	4,740,171,382	18,119,770,825	35,533,863,437	59,296,816,756

STATISTICAL ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME - Jan - Dec 2020

Programme Codes	Programme Description	Jan - Dec 2020 Actual Expenditure by Programme	Jan - Dec 2020 Budgeted Expenditure by Programme	Jan - Dec 2020 Actual as % of Total Actual Expenditure	Jan - Dec 2020 Budget as % of Total Budgeted Expenditure	Jan - Dec 2019 Actual Expenditure by Programme	Jan - Dec 2019 Budgeted Expenditure by Programme	Jan - Dec 2019 Actual as % of Total Actual Expenditure	Jan - Dec 2019 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	5,000,000	1,791,075,346	0%	3%	1,428,369,875	1,711,500,000	3%	2%
02000000	Societal Re-orientation	183,780,000	369,970,000	1%	1%	247,990,000	463,400,000	1%	1%
03000000	Poverty Alleviation	1,105,789,433	1,549,098,110	3%	3%	1,949,606,182	2,574,000,000	4%	4%
04000000	Improvement to Human Health	788,926,662	6,017,056,000	2%	10%	251,200,000	4,569,000,000	1%	6%
05000000	Enhancing Skills and Knowledge	519,700,000	9,061,307,715	1%	15%	683,250,000	7,035,000,000	1%	10%
06000000	Housing and Urban Development	418,576,252	2,514,540,149	1%	4%	370,531,665	4,377,500,000	1%	6%
07000000	Gender	0	247,500,000	0%	0%	675,000,000	10,000,000	1%	0%
08000000	Youth	134,000,000	142,000,000	0%	0%	146,016,802	310,000,000	0%	0%
09000000	Environmental Improvement	13,069,526,402	2,651,100,000	37%	4%	13,531,782,208	4,551,000,000	29%	6%
10000000	Water Resources and Rural Development	52,625,000	1,766,280,000	0%	3%	90,000,000	4,527,000,000	0%	6%
11000000	Information Communication and Technology	29,444,000	151,969,000	0%	0%	3,400,000	454,800,000	0%	1%
12000000	Growing the Private Sector	80,800,000	1,213,080,000	0%	2%	115,500,000	835,300,000	0%	1%
13000000	Reform of Government and Governance	7,267,668,789	10,888,587,292	20%	18%	5,688,729,041	18,251,020,000	12%	25%
14000000	Power	612,185,000	2,154,612,845	2%	4%	920,500,000	708,000,000	2%	1%
17000000	Road	11,145,925,073	18,610,890,299	31%	31%	20,501,349,469	20,920,500,000	44%	29%
19000000	Sea Ports	119,916,826	165,000,000	0%	0%	0	400,000,000	0%	1%
21000000	Oil and Gas Infrastructure	0	2,750,000	0%	0%	0	2,000,000	0%	0%
Total Capital Expenditure by Programme		35,533,863,437	59,296,816,756	100%	100%	46,603,225,241	71,700,020,000	100%	100%

Key Facts in 2020 Financial Year:

- ✓ Improvement to Human Health consumed 2% and 1% of Total Actual Capital Expenditure in 2020 and 2019 respectively.
- ✓ Enhancing Skills and Knowledge consumed 1% and 1% of Total Actual Capital Expenditure in 2020 and 2019 respectively.
- ✓ Environmental Improvement consumed 37% of Total Actual Capital Expenditure in 2020 and 29% in the previous year.
- ✓ Reform of Government and Governance consumed 20% of Total Actual Capital Expenditure in 2020 and 12% in the previous year.
- ✓ Road consumed 31% of Total Capital Expenditure in 2020 down from 44% in 2019.

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

Main Org Code	Main Org. Descriptions	Economic Classification Codes and Descriptions																Jan - Dec 2020
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	23000000	
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting & Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Public Debt Charges	Investment in Non Financial Assets	
11000000	Office of the Executive Governor	2,448,097,093	136,712,138	-	6,077,301,160	832,481,384	87,397,050	537,020,169	527,892,901	6,209,000	6,868,325,950	113,000,000	147,730,122	62,724,525	3,834,843,115	-	3,971,131,891	25,650,866,498
12000000	Abia State House of Assembly	739,210,514	-	-	-	-	-	400,000	3,500,000	-	260,000,000	1,000,000	-	-	1,219,000,000	-	625,000,000	2,848,110,514
13000000	Ministry of Youth and Sports Development	165,990,105	-	-	-	165,000	-	-	200,000	-	-	-	-	-	56,924,900	-	66,000,000	289,280,005
14000000	Ministry of Women Affairs & Social Development	144,224,372	-	-	-	3,000,000	-	400,000	-	-	-	-	-	-	25,500,000	-	13,000,000	186,124,372
15000000	Ministry of Agriculture	958,018,705	-	-	-	-	-	327,000	-	-	-	-	73,000	-	-	-	2,000,000	960,418,705
17000000	Ministry of Education	6,589,090,782	-	-	2,400,000	130,000	-	16,600,000	9,000,000	500,000	-	-	700,000	-	5,703,450	-	519,700,000	7,143,824,232
18000000	Judicial Council	116,889,152	-	-	-	1,210,000	-	1,400,000	2,390,800	-	-	-	1,550,000	-	3,199,200	-	-	126,639,152
20000000	Ministry of Finance	695,693,634	-	-	-	10,135,000	6,723,900	6,815,100	13,921,250	375,000	4,500,050	4,750,000	3,793,500	579,237,095	23,410,790	21,532,305,592	329,586,112	23,211,247,023
21000000	Ministry of Health	4,060,203,588	-	-	1,000,000	-	-	-	1,000,000	-	-	-	400,000	-	-	-	472,260,000	4,534,863,588
22000000	Ministry of Trade and Investment	321,179,074	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	20,000,000	341,579,074
23000000	Ministry of Information & Strategy	784,431,153	-	-	-	-	-	150,000	400,000	-	-	-	500,000	-	10,650,000	-	207,224,000	1,003,355,153
25000000	Office of the Head of Service	398,683,855	-	-	-	4,475,000	-	3,119,000	3,986,970	-	-	-	3,394,030	-	20,896,000	-	-	434,554,855
26000000	Ministry of Justice	3,898,587,171	-	-	-	43,000,000	-	3,200,000	44,200,000	6,500,000	43,400,000	39,000,000	4,200,000	-	16,700,000	-	73,000,000	4,171,787,171
28000000	Ministry of Science and Technology	93,934,007	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	94,134,007
29000000	Ministry of Transport	198,468,705	-	-	-	875,000	-	-	450,000	-	-	-	302,000	-	598,000	-	17,000,000	217,693,705
31000000	Ministry of Energy & Mineral Resources	3,741,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,741,241
32000000	Ministry of Petroleum & Mineral Resources	85,587,848	-	-	-	321,000	-	400,000	300,000	-	-	-	-	-	-	-	-	86,608,848
34000000	Ministry of Works	178,777,930	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	10,986,309,441	11,165,487,371
35000000	Ministry of Environment and Solid Minerals	366,790,608	-	-	-	-	-	-	-	-	49,500,000	-	400,000	-	211,450	-	13,069,526,402	13,486,428,460
36000000	Ministry of Tourism, Arts and Culture	113,400,941	-	-	-	-	-	-	-	-	-	-	-	-	1,800,000	-	22,000,000	137,200,941
38000000	Ministry of Budget	304,224,358	-	-	-	1,000,000	-	200,000	600,000	-	-	-	200,000	-	3,600,000	-	3,891,902,877	4,201,727,235
39000000	Ministry of Sports	1,399,747,982	-	-	-	75,000,000	-	-	-	-	-	-	-	-	224,000,000	-	62,000,000	1,760,747,982
40000000	Office of the Auditor General (State)	104,087,674	-	-	-	4,210,000	-	1,500,000	-	-	-	-	-	-	200,000	-	1,570,300	111,567,974
47000000	Civil Service Commission	92,115,106	-	-	-	-	-	400,000	2,000,000	-	-	-	-	-	-	-	-	94,515,106
48000000	Abia State Independence Electoral Commission	304,949,838	-	-	-	-	-	-	-	-	-	-	200,000	-	3,883,750	-	8,000,000	317,033,588
51000000	Ministry of Local Govt and Chieftaincy Affairs	121,797,584	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	3,000,000	125,197,584
52000000	Ministry of Public Utility and Water Resources	293,821,119	-	-	-	-	-	199,020	334,480	-	-	-	266,500	-	-	-	664,810,000	959,431,119
53000000	Ministry of Housing	260,564,965	-	-	-	1,200,000	-	200,000	3,290,000	200,000	10,200,000	50,000	520,000	-	4,940,000	-	455,542,414	736,707,378
54000000	Min. of Economic Planning & Poverty Reduction	207,986,865	-	-	-	120,000	-	400,000	-	-	-	-	-	-	-	-	9,000,000	217,506,865
60000000	Ministry of Lands, Survey & Urban Planning	432,836,778	-	-	-	750,000	-	-	200,000	-	-	-	200,000	-	-	-	-	433,986,778
62000000	Ministry of Physical Urban Planning & Infrastr. Dev.	12,653,415	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-	13,053,415
63000000	Auditor General - Local Government	78,461,674	-	-	-	-	-	139,500	71,000	-	-	-	189,500	-	-	-	-	78,861,674
64000000	Local Government Service Commission	18,870,928	-	-	-	100,000	-	100,000	60,000	-	-	-	140,000	-	-	-	-	19,270,928
65000000	Ministry of Boundary Matters & Conflict Resolution	2,481,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,481,327
66000000	Ministry of Special Duties	-	-	-	-	-	-	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000
70000000	Ministry of Joint Projects	20,422,190	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	20,622,190
71000000	Ministry of Industry	67,559,841	-	-	-	2,500,000	-	200,000	-	-	-	-	-	-	-	-	6,500,000	76,759,841
72000000	Ministry of Small and Medium Enterprise Dev.	34,140,367	-	-	-	-	-	200,000	-	-	-	-	-	-	200,000	-	9,800,000	44,340,367
73000000	Ministry of Home Land Security	19,394,942	-	-	-	-	-	7,000,000	1,700,000	-	-	-	200,000	-	-	-	28,000,000	56,294,942
Total Expenditure by Economic		26,137,117,431	136,712,138	-	6,080,701,160	980,672,384	94,120,950	581,769,789	617,197,401	13,784,000	7,235,926,000	157,800,000	165,358,652	641,961,619	5,456,260,655	21,532,305,592	35,533,863,437	105,365,551,207

ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure By Geo Location	
			23010100		23020100		23030100		23040100		23050100			
			Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
			This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020			
			Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
Abia Northern Zone	401103	Arochukwu L. G.	11,800,000	116,650,000	532,650,000	857,100,000	13,000,000	428,550,000	50,000,000	27,500,000	-	19,250,000	607,450,000	1,449,050,000
	401104	Bende L. G.	-	35,250,000	5,000,000	449,750,000	5,000,000	108,250,000			-	38,000,000	10,000,000	631,250,000
	401108	Isiukwuato L. G.	21,000,000	168,606,000	-	532,337,500	75,902,148	364,700,000			347,592,112	756,637,500	444,494,260	1,822,281,000
	401109	Umunneochi L. G.	2,000,000	20,200,000	12,000,000	494,000,000	-	20,000,000			-	89,500,000	14,000,000	623,700,000
	401111	Ohafia L. G.	-	2,065,000	27,400,000	381,450,000	-	106,600,000			-	12,100,000	27,400,000	502,215,000
Abia Northern Zone Total			34,800,000	342,771,000	577,050,000	2,714,637,500	93,902,148	1,028,100,000	50,000,000	27,500,000	347,592,112	915,487,500	1,103,344,260	5,028,496,000
Abia Central Zone	401205	Ikwuano L. G.	-	109,000,000	-	340,250,000	-	5,500,000			-	15,000,000	-	469,750,000
	401207	Isiala Ngwa North L. G.	-	83,950,000	100,000,000	508,213,001	-	51,375,000	-	3,000,000	16,000,000	377,595,000	116,000,000	1,024,133,001
	401207	Isiala Ngwa South L. G.	20,000,000	148,369,000	15,000,000	288,000,000	5,000,000	11,600,000			-	-	40,000,000	447,969,000
	401212	Osisoma L. G.	15,000,000	598,400,000	915,286,361	2,735,750,000	-	44,000,000			-	236,500,000	930,286,361	3,614,650,000
	401216	Umuahia North L. G.	2,770,947,225	5,740,725,546	5,193,272,269	10,186,864,485	4,803,795,183	4,094,122,500	13,004,526,702	1,710,590,149	2,854,695,191	11,873,455,610	28,627,236,571	33,605,758,290
	401217	Umuahia South L. G.	10,000,000	22,550,000	252,000,000	1,422,650,000	15,000,000	56,000,000	1,570,000	27,000,000	2,000,000	1,113,700,000	280,570,000	2,641,900,000
Abia Central Zone Total			2,815,947,225	6,702,994,546	6,475,558,630	15,481,727,486	4,823,795,183	4,262,597,500	13,006,096,702	1,740,590,149	2,872,695,191	13,616,250,610	29,994,092,931	41,804,160,291
Abia Southern Zone	401301	Aba North L. G.	-	483,350,000	959,785,000	3,606,932,264	116,634,297	152,550,000			1,519,884,079	390,150,000	2,596,303,376	4,632,982,264
	401302	Aba South L. G.	-	183,150,000	10,000,000	275,000,000	300,000,000	44,000,000			-	546,500,000	310,000,000	1,048,650,000
	401310	Obingwa L. G.	-	18,150,000	1,305,224,709	2,109,845,486	-	486,000,000			-	-	1,305,224,709	2,613,995,486
	401313	Ugwunagbo L. G.	-	-	-	119,750,000	39,981,335	411,000,000					39,981,335	530,750,000
	401314	Ukwa South L. G.	-	269,000,000	154,916,826	545,650,000	-	5,000,000			-	2,651,382,715	154,916,826	3,471,032,715
	401315	Ukwa West L. G.	-	11,000,000	-	100,750,000	30,000,000	55,000,000			-	-	30,000,000	166,750,000
Abia Southern Zone Total			-	964,650,000	2,429,926,534	6,757,927,750	486,615,632	1,153,550,000			1,519,884,079	3,588,032,715	4,436,426,245	12,464,160,465
Total Capital Expenditure by Economic			2,850,747,225	8,010,415,546	9,482,535,164	24,954,292,736	5,404,312,964	6,444,247,500	13,056,096,702	1,768,090,149	4,740,171,382	18,119,770,825	35,533,863,437	59,296,816,756

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description		Abia Northern Zone					Abia Central Zone							Abia Southern Zone						Total Capital Expenditure by Programme		
		401103	401104	401108	401109	401111	Total Abia Northern Zone	401205	401206	401207	401212	401216	401217	Total Abia Central Zone	401301	401302	401310	401313	401314		401315	Total Abia Southern Zone
		Arochukwu	Bende	Isiukuwato	Umunneochi	Ohafia		Ikwuano	Isiala Ngwa North	Isiala Ngwa South	Osisioma	Umuahia North	Umuahia South		Aba North	Aba South	Obingwa	Ugwunagbo	Ukwa South		Ukwa West	
01000000	Economic Empowerment Through Agriculture	-	-	-	-	-	-	-	-	-	3,000,000	2,000,000	5,000,000	-	-	-	-	-	-	-	-	5,000,000
02000000	Societal Re-Orientation	-	-	-	-	-	-	-	-	-	183,780,000	-	183,780,000	-	-	-	-	-	-	-	-	183,780,000
03000000	Poverty Alleviation	-	-	-	-	-	-	-	-	-	1,105,789,433	-	1,105,789,433	-	-	-	-	-	-	-	-	1,105,789,433
04000000	Improvement to Human Health	6,800,000	-	-	-	-	6,800,000	-	-	15,000,000	727,341,662	-	742,341,662	39,785,000	-	-	-	-	-	-	39,785,000	788,926,662
05000000	Enhancing Skills and Knowledge	-	-	14,200,000	-	-	14,200,000	-	-	-	505,500,000	-	505,500,000	-	-	-	-	-	-	-	-	519,700,000
06000000	Housing and Urban Development	-	-	-	5,000,000	-	5,000,000	-	-	5,000,000	396,576,252	12,000,000	413,576,252	-	-	-	-	-	-	-	-	418,576,252
07000000	Gender	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08000000	Youth	-	-	-	9,000,000	-	9,000,000	-	-	16,000,000	109,000,000	-	125,000,000	-	-	-	-	-	-	-	-	134,000,000
09000000	Environmental Improvement	-	-	-	-	-	-	-	-	-	13,067,956,402	1,570,000	13,069,526,402	-	-	-	-	-	-	-	-	13,069,526,402
10000000	Water Resources and Rural Development	-	-	-	-	-	-	-	-	-	37,625,000	15,000,000	52,625,000	-	-	-	-	-	-	-	-	52,625,000
11000000	Information Communication & Technology	-	-	-	-	-	-	-	-	5,000,000	24,444,000	-	29,444,000	-	-	-	-	-	-	-	-	29,444,000
12000000	Growing the Private Sector	-	-	-	-	-	-	-	-	-	45,800,000	-	45,800,000	-	-	-	-	35,000,000	-	-	35,000,000	80,800,000
13000000	Reform of Government and Governance	600,650,000	10,000,000	390,092,112	-	27,400,000	1,028,142,112	-	-	30,000,000	4,689,642,598	-	4,719,642,598	1,519,884,079	-	-	-	-	-	-	1,519,884,079	7,267,668,789
14000000	Power	-	-	-	-	-	-	-	-	-	612,185,000	-	612,185,000	-	-	-	-	-	-	-	-	612,185,000
17000000	Road	-	-	40,202,148	-	-	40,202,148	-	100,000,000	-	915,286,361	7,118,596,224	250,000,000	8,383,882,584	1,036,634,297	310,000,000	1,305,224,709	39,981,335	-	30,000,000	2,721,840,341	11,145,925,073
18000000	Airways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19000000	Sea Ports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,916,826	-	119,916,826	119,916,826
21000000	Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure by Programme		607,450,000	10,000,000	444,494,260	14,000,000	27,400,000	1,103,344,260	-	116,000,000	40,000,000	930,286,361	28,627,236,571	280,570,000	29,994,092,931	2,596,303,376	310,000,000	1,305,224,709	39,981,335	154,916,826	30,000,000	4,436,426,245	35,533,863,437

ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description	Abia Northern Zone						Abia Central Zone							Abia Southern Zone						Total Capital Expenditure by Programme		
	401103	401104	401108	401109	401111	Total	401205	401206	401207	401212	401216	401217	Total	401301	401302	401310	401313	401314	401315		Total	
	Arochukuwu	Bende	Isiukwuato	Umunneochi	Ohaia	Abia Northern Zone	Ikwuano	Isiala Ngwa North	Isiala Ngwa South	Osisioma	Umuahia North	Umuahia South	Abia Central Zone	Aba North	Aba South	Obingwa	Ugwunagbo	Ukwa South	Ukwa West		Abia Southern Zone	
70111 Executive and Legislative Organs	599,000,000	-	92,260,000	-	-	691,260,000	-	-	-	-	2,407,550,000	-	2,407,550,000	-	-	-	-	-	-	-	-	3,098,810,000
70112 Financial and Fiscal Affairs	1,650,000	-	-	-	-	1,650,000	-	-	-	-	103,933,225	-	103,933,225	-	-	-	-	-	-	-	-	105,583,225
70132 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	1,671,045,039	-	1,671,045,039	-	-	-	-	-	-	-	-	-	1,671,045,039
70133 Other General Services	-	-	-	-	27,400,000	27,400,000	-	-	-	2,011,224,268	-	2,011,224,268	-	-	-	-	-	-	-	-	-	2,038,624,268
70330 Law Courts	-	10,000,000	-	5,000,000	-	15,000,000	-	40,000,000	-	10,000,000	-	50,000,000	-	-	-	-	-	-	-	-	-	65,000,000
70411 General Economic and Commercial Affairs	-	-	297,832,112	-	-	297,832,112	-	-	-	72,604,000	-	72,604,000	-	-	-	-	-	-	-	-	-	370,436,112
70421 Agriculture	-	-	-	-	-	-	-	-	-	-	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	2,000,000
70435 Electricity	-	-	-	-	-	-	-	-	-	591,585,000	-	591,585,000	-	-	-	-	-	-	-	-	-	591,585,000
70443 Construction	-	-	40,202,148	-	-	40,202,148	-	100,000,000	-	915,286,361	7,118,596,224	250,000,000	8,383,882,584	920,000,000	310,000,000	1,305,224,709	-	-	-	30,000,000	2,565,224,709	10,989,309,441
70451 Road Transport	-	-	-	-	-	-	-	-	-	5,000,000	-	5,000,000	-	-	-	-	-	-	-	-	-	5,000,000
70452 Water Transport	-	-	-	-	-	-	-	-	-	30,225,000	-	30,225,000	-	-	-	-	-	-	-	119,916,826	119,916,826	150,141,826
70471 Distribution Trade, Storage and Warehousing	-	-	-	-	-	-	-	-	-	9,800,000	-	9,800,000	-	-	-	-	-	-	-	35,000,000	35,000,000	44,800,000
70473 Tourism	-	-	-	-	-	-	-	-	-	10,000,000	-	10,000,000	-	-	-	-	-	-	-	-	-	10,000,000
70474 Multipurpose Development Projects	-	-	-	-	-	-	-	-	-	9,000,000	-	9,000,000	-	-	-	-	-	-	-	-	-	9,000,000
70481 R & D General Econ., Commercial & Labour Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	1,519,884,079	-	-	-	-	-	1,519,884,079	-	1,519,884,079
70510 Waste Management	-	-	-	-	-	-	-	-	-	1,111,210,000	-	1,111,210,000	-	-	-	-	-	-	-	-	-	1,111,210,000
70540 Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	11,825,484,962	1,570,000	11,827,054,962	-	-	-	-	-	-	-	-	-	11,827,054,962
70550 R & D Environmental Protection	-	-	-	-	-	-	-	-	-	131,261,440	-	131,261,440	-	-	-	-	-	-	-	-	-	131,261,440
70610 Housing Development	-	-	-	-	-	-	-	-	-	415,075,752	12,000,000	427,075,752	-	-	-	-	-	-	-	-	-	427,075,752
70620 Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	116,634,297	-	-	39,981,335	-	-	-	156,615,632	156,615,632
70630 Water Supply	-	-	-	-	-	-	-	-	-	28,000,000	15,000,000	43,000,000	-	-	-	-	-	-	-	-	-	43,000,000
70721 General Medical Services	-	-	-	-	-	-	-	-	-	300,850,000	-	300,850,000	-	39,785,000	-	-	-	-	-	-	39,785,000	340,635,000
70731 General Hospital Services	-	-	-	-	-	-	-	-	-	28,466,662	-	28,466,662	-	-	-	-	-	-	-	-	-	28,466,662
70750 R & D Health	6,800,000	-	-	-	-	6,800,000	-	-	15,000,000	109,825,000	-	124,825,000	-	-	-	-	-	-	-	-	-	131,625,000
70810 Recreational and Sporting Services	-	-	-	9,000,000	-	9,000,000	-	-	-	55,000,000	-	55,000,000	-	-	-	-	-	-	-	-	-	64,000,000
70820 Cultural Services	-	-	-	-	-	-	-	-	-	12,000,000	-	12,000,000	-	-	-	-	-	-	-	-	-	12,000,000
70922 Upper Secondary Education	-	-	13,000,000	-	-	13,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000,000
70941 First Stage of Tertiary Education	-	-	1,200,000	-	-	1,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000
70950 Education Not Defined by Level	-	-	-	-	-	-	-	-	-	498,500,000	-	498,500,000	-	-	-	-	-	-	-	-	-	498,500,000
70970 R & D Education	-	-	-	-	-	-	-	-	-	7,000,000	-	7,000,000	-	-	-	-	-	-	-	-	-	7,000,000
71080 R & D Social Protection	-	-	-	-	-	-	-	16,000,000	-	54,000,000	-	70,000,000	-	-	-	-	-	-	-	-	-	70,000,000
Total Capital Expenditure by Geo Location	607,450,000	10,000,000	444,494,260	14,000,000	27,400,000	1,103,344,260	-	116,000,000	40,000,000	930,286,361	28,627,236,571	280,570,000	29,994,092,931	2,596,303,376	310,000,000	1,305,224,709	39,981,335	154,916,826	30,000,000	4,436,426,245	-	35,533,863,437

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE

Revenue Descriptions	Jan - Dec 2020 Actual Recurrent Revenue by Economic	Jan - Dec 2020 Revised Budgeted Recurrent Revenue by Economic	Jan - Dec 2020 Actual as % of Total Recurrent Revenue	Jan - Dec 2020 Revised Budget as % of Total Revised Budgeted Recurrent Revenue	Jan - Dec 2019 Actual Recurrent Revenue by Economic	Jan - Dec 2019 Budgeted Recurrent Revenue by Economic	Jan - Dec 2019 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2019 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	55,883,177,679	64,908,447,448	78%	84%	59,339,361,495	70,146,078,154	79%	74%
2 - Independent Revenue	15,921,226,180	12,600,000,000	22%	16%	15,499,929,261	24,380,529,566	21%	26%
Grand Total	71,804,403,858	77,508,447,448	100%	100%	74,839,290,756	94,526,607,720	100%	100%

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Descriptions													Total Recurrent Revenue by Sub Organisation		
		11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000		12140000	
		Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General		Miscellaneous	
		Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual		Jan - Dec 2020 Actual	
11013001	Office of the Secretary to the State Government				7,000		319,400	-									326,400
11021001	Abia State Liaison Office, Lagos				140,000												140,000
11035001	Abia State Pensions Board				222,000												222,000
11039001	Abia State Physical Planning and Infrastructural Dev. Fund		32,664,720		16,704,900												49,369,620
11101002	Abia State Marketing & Quality Management Agency						2,100,000										2,100,000
11101004	Abia State Signage & Advertisement Agency (ABSSAA)				55,611,326	1,267,280											56,878,606
13001001	Ministry of Youth and Sports Development				185,000												185,000
14001001	Ministry of Women Affairs and Social Development				300,000												300,000
15001001	Ministry of Agriculture				1,890,150		432,000										2,322,150
15102001	Abia Agricultural Development Program (AADP)						191,400										191,400
17001001	Ministry of Education				64,812,264												64,812,264
17003001	Abia State Universal Basic Education Board (ASUBEB)				22,870,000		9,868,300										32,738,300
17008001	Abia State Library Board				414,100			744,230								5,000	1,163,330
17010001	Agency for Mass Literacy, Adult and Non - Formal Education				100,000												100,000
17018001	Abia State Polytechnic, Aba				505,518,161		19,305,795	40,307,247									565,131,203
17019001	Abia State College of Education (Technical), Arochukwu				34,341,732		23,500										34,365,232
17021001	Abia State University, Uturu				1,342,947,347	211,500	10,412,350	724,845									1,354,296,042
17051001	Secondary Education Management Board (SEMB)				573,200												573,200
17056001	Abia State Scholarship Board						450,000										450,000
17064001	Abia State Examinations Development Commission				198,050,500												198,050,500
18011001	Judicial Service Commission				436,515		420,000										856,515
20001001	Ministry of Finance												491,321			1,239,929	1,731,250
20007001	Office of the Accountant- General	55,883,177,679														32,811,730	55,915,989,409
20008001	Board of Internal Revenue		8,109,954,043	453,886,439	3,047,232,944	113,669,508	1,008,000					9,897,359					11,735,648,294
20009001	Abia State Gaming and Control Board		5,092,000	26,912,500			160,000										32,164,500
21001001	Ministry of Health			10,000	15,089,000												15,099,000
21003001	Abia State Primary Health Care Development Agency				21,360												21,360
21026001	Abia State University Teaching Hospital - Aba				216,489,571		48,982,706	1,687,340									267,159,617
21026002	Abia State College of Health Sciences & MgtTechnology - Aba				173,236,473		11,120,675	15,265,200									199,622,348
21027010	Abia State Specialist Hospital & Diagnostic Centre, Umuahia				53,344,865		26,722,810										80,067,675
21102001	Abia State Hospitals Management Board				10,322,260		2,282,760	66,000									12,671,020

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

Sub Organisation Codes and Description	Economic Classification Codes and Descriptions															Total Recurrent Revenue by Sub Organisation Jan - Dec 2020 Actual
	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000		
	Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous		
	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual	Jan - Dec 2020 Actual		
22001001	Ministry of Trade and Investment		18,000	109,602,930		-	2,849,000	-							112,469,930	
22005001	Metallurgical Complex					150,000									150,000	
22018001	Abia State Investment & Property Development Corporation			39,842											39,842	
23001001	Ministry of Information and Strategy		-	-		160,000									160,000	
23003001	Broadcasting Corporation of Abia State						36,467,703								36,467,703	
23013001	Government Printing Press					40,000									40,000	
23055001	Abia State Printing & Publishing Corporation			358,500		4,550									363,050	
26001001	Ministry of Justice			76,263,643		525,000									76,788,643	
26002001	Abia State Law Review and Reform Commission					500,000									500,000	
26051001	Judiciary - High Court			86,119,163	2,170,960										88,290,123	
26052001	Judiciary - Customary Court of Appeal			9,546,423	376,970										9,923,393	
28001001	Ministry of Science and Technology			708,000											708,000	
29001001	Ministry of Transport		-	4,628,400	3,540,688										8,169,088	
29001002	Abia State Fire Service			9,392,800											9,392,800	
29056003	Abia State Traffic & Indiscipline Management Agency (TIMASS)			12,000	1,486,000										1,498,000	
31001001	Ministry of Energy and Mineral Resources			8,375,000											8,375,000	
32001001	Ministry of Petroleum and Mineral Resources			1,674,000											1,674,000	
34001001	Ministry of Works			4,030,000			50,000								4,080,000	
35001001	Ministry of Environment		94,250	6,308,250	325,500	37,600									6,765,600	
35016001	Abia State Environmental Protection Agency (ASEPA)			57,063,170											57,063,170	
36001001	Ministry of Tourism, Arts & Culture			2,485,000			55,000								2,540,000	
38002001	Abia State Planning Commission			10,000											10,000	
39001001	Ministry of Sports			227,000											227,000	
39002001	Enyimba Football Club					14,890,000	66,693,750								81,583,750	
40001001	Office of the Auditor General (State)			30,000											30,000	
47001001	Civil Service Commission			2,000											2,000	
48001001	Abia State Independent Electoral Commission (ABSIEC)			51,564,000											51,564,000	
51001001	Ministry of Local Government and Chieftaincy Affairs		-	10,000	3,963,000										3,973,000	
52001001	Ministry of Public Utilities and Water Resources			170,000											170,000	
52102001	Abia State Water and Sewerage Corporation		234,000	445,050	15,000	21,000									715,050	
53001001	Ministry of Housing			336,000				1,008,573	698,000						2,042,573	
53010001	Abia State Housing and Property Corporation			240,000											240,000	
53056001	Umuahia Capital Development Authority (UCDA)			57,556,161											57,556,161	
54001001	Min of Rural Development, Cooperative & Poverty Reduction			141,400											141,400	
60001001	Ministry of Lands, Survey and Urban Planning			72,060,023	75,342	10,300,000	122,500		4,646,286						87,204,151	
60001002	Abia State Estate Development Agency			129,937,860											129,937,860	
62001001	Ministry of Physical Urban Planning & Infrastructural Dev.			99,800,170		10,000									99,810,170	
71001001	Ministry of Industry			2,000											2,000	
72001001	Ministry of Small and Medium Enterprise Development			365,000											365,000	
Total Recurrent Revenue by Economic		55,883,177,679	8,147,710,763	485,793,589	6,791,799,908	119,598,060	160,492,846	165,032,815	1,008,573	5,344,286	-	-	10,388,679	-	34,056,660	71,804,403,858

ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Org Codes and Description		Economic Classification Codes and Descriptions								Total Receipts by Sub Organisation	
		13000000		14010100		14030100		14030200			
		Aids and Grants		Transfer from Consolidated Revenue Fund		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts			
		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
11001001	Office of the Governor - Government House	-	1,600,000							-	1,600,000
14001001	Ministry of Women Affairs and Social Development	-	-					-	1,200,000,000	-	1,200,000,000
15001001	Ministry of Agriculture	-	228,000,000			-	1,500,000,000	-	366,000,000	-	2,094,000,000
17001001	Ministry of Education	-	8,509,500,000					18,949,182	1,119,600,000	18,949,182	9,629,100,000
20001001	Ministry of Finance	6,706,000,000	11,124,640,299							6,706,000,000	11,124,640,299
20007001	Office of the Accountant- General	1,129,960,000	119,001,000	156,253,622	5,662,226,907	20,860,334,509	3,757,711,785	-	-	22,146,548,132	9,538,939,692
21001001	Ministry of Health	-	-			-	2,500,000,000			-	2,500,000,000
21002001	Abia State Health Insurance Agency	-	400,000,000							-	400,000,000
21003001	Abia State Primary Health Care Development Agency	-	604,000,000							-	604,000,000
35001001	Ministry of Environment	9,775,689,962	10,000,000,000							9,775,689,962	10,000,000,000
38002001	Abia State Planning Commission	210,288,425	4,523,500,000							210,288,425	4,523,500,000
52001001	Ministry of Public Utilities and Water Resources	-	300,500,000							-	300,500,000
52102001	Abia State Water and Sewerage Corporation	-	300,000,000					-	3,000,000,000	-	3,300,000,000
52103001	Abia State Rural Water Sanitation Agency	-	100,000,000							-	100,000,000
54001001	Min of Rural Development, Cooperative & Poverty Reduction	591,040,534	612,769,250					-	580,528,813	591,040,534	1,193,298,063
71001001	Ministry of Industry					-	1,500,000,000			-	1,500,000,000
Total Capital Receipts by Economic		18,412,978,921	36,823,510,549	156,253,622	5,662,226,907	20,860,334,509	9,257,711,785	18,949,182	6,266,128,813	39,448,516,234	58,009,578,054

ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Org Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Sub Organisation	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
11001001	Office of the Governor - Government House	2,344,550,000	794,190,200	179,916,826	292,000,000	4,000,000	11,000,000			-	17,100,000	2,528,466,826	1,114,290,200
11001002	Office of the Deputy Governor - Government House	2,000,000	6,000,000	3,000,000	200,000,000	-	21,000,000			10,600,000	14,900,000	15,600,000	241,900,000
11008001	Abia State Emergency Management Agency	-	100,000	-	-					-	12,000,000	-	12,100,000
11010001	Bureau of Public Procurement(Due Process)	-	10,500,000							-	-	-	10,500,000
11013001	Office of the Secretary to the State Government	-	6,600,000			34,500,000	48,250,000			39,160,000	118,000,000	73,660,000	172,850,000
11014001	Bureau of Political Affairs	-	4,950,000	-	-							-	4,950,000
11016001	Bureau of Economic Affairs	-	2,200,000									-	2,200,000
11017001	Executive Council Secretariat	-	1,100,000	-	2,750,000							-	3,850,000
11018001	Bureau of Special Services	-	-	-	2,640,000							-	2,640,000
11021001	Abia State Liaison Office, Lagos					-	4,400,000	-	3,850,000			-	8,250,000
11021002	Abia State Liaison Office, Abuja					-	4,400,000	-	1,100,000			-	5,500,000
11033001	Abia State Agency For the Control of HIV/AIDS	-	-			-	83,000,000			-	5,000,000	-	88,000,000
11035001	Abia State Pensions Board	-	1,375,000									-	1,375,000
11037001	Christian Pilgrims Welfare Board				2,750,000							-	2,750,000
11101001	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	-	110,000,000	1,091,789,433	925,000,000	156,615,632	435,000,000			5,000,000	30,000,000	1,253,405,066	1,500,000,000
11101004	Abia State Signage & Advertisement Agency (ABSSAA)	-	385,000	-	1,265,000	-	2,172,500			-	27,500	-	3,850,000
11101005	Public Private Partnership & Investment Promotions Office	-	950,000									-	950,000
12003001	Abia State House of Assembly (The Legislature)	16,000,000	47,300,000	546,000,000	512,900,000	13,000,000	514,800,000	50,000,000	27,500,000	-	5,500,000	625,000,000	1,108,000,000
12004001	Abia State House of Assembly Service Commission	-	22,000,000	-	71,500,000					-	16,500,000	-	110,000,000
13001001	Ministry of Youth and Sports Development	2,000,000	2,200,000	7,000,000	2,750,000					57,000,000	17,050,000	66,000,000	22,000,000
14001001	Ministry of Women Affairs and Social Development	-	-	-	46,750,000	-	-			13,000,000	244,750,000	13,000,000	291,500,000
15001001	Ministry of Agriculture	-	108,950,000	2,000,000	379,975,000	-	51,375,000	-	3,000,000	-	920,920,000	2,000,000	1,464,220,000
15102001	Abia Agricultural Development Program (AADP)	-	228,505,346	-	1,650,000	-	-	-	-	-	1,650,000	-	231,805,346
17001001	Ministry of Education	17,000,000	1,535,800,000	-	107,000,000	1,200,000	221,200,000			501,500,000	3,409,900,000	519,700,000	5,273,900,000
17003001	Abia State Universal Basic Education Board (ASUBEB)	-	5,500,000	-	104,500,000	-	42,350,000			-	1,650,000	-	154,000,000
17003002	Abia State Continuing Teachers Training Board	-	18,975,000							-	21,725,000	-	40,700,000
17008001	Abia State Library Board	-	20,350,000	-	38,500,000	-	12,650,000					-	71,500,000
17010001	Agency for Mass Literacy, Adult and Non - Formal Education	-	-	-	9,900,000	-	6,600,000			-	5,500,000	-	22,000,000
17018001	Abia State Polytechnic, Aba	-	148,500,000	-	341,000,000	-	33,000,000					-	522,500,000
17019001	Abia State College of Education (Technical), Arochukwu	-	38,500,000	-	55,000,000	-	8,250,000			-	-	-	101,750,000
17021001	Abia State University, Uturu	-	269,000,000	-	414,150,000	-	5,000,000	-	82,500,000	-	2,778,882,715	-	3,549,532,715
17051001	Secondary Education Management Board (SEMB)	-	5,500,000	-	-	-	28,050,000					-	33,550,000
17056001	Abia State Scholarship Board	-	5,500,000							-	49,500,000	-	55,000,000
17064001	Abia State Examinations Development Commission	-	-	-	82,500,000	-	-			-	27,500,000	-	110,000,000
18011001	Judicial Service Commission	-	550,000	-	1,650,000	-	-					-	2,200,000
20001001	Ministry of Finance	-	8,250,000	-	5,087,500					327,936,112	173,162,500	327,936,112	186,500,000
20007001	Office of the Accountant- General	-	7,200,000	1,650,000	14,300,000					-	561,000,000	1,650,000	582,500,000
20008001	Board of Internal Revenue	-	44,000,000	-	-	-	8,800,000			-	-	-	52,800,000
21001001	Ministry of Health	157,620,000	1,005,900,000	39,785,000	430,300,000	-	242,000,000			120,530,000	872,700,000	317,935,000	2,550,900,000
21002001	Abia State Health Insurance Agency	15,000,000	550,000,000			-	-			-	-	15,000,000	550,000,000
21003001	Abia State Primary Health Care Development Agency	6,800,000	176,475,000	-	145,750,000	-	13,750,000			-	177,750,000	6,800,000	513,725,000
21026001	Abia State University Teaching Hospital - Aba	-	339,000,000	-	95,000,000	-	22,000,000			-	33,000,000	-	489,000,000

ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Org Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Sub Organisation	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget		
21026002	Abia State College of Health Sciences & Mgt Technology - Aba	-	180,225,000	-	57,000,000	-	5,500,000	-	11,000,000	-	15,000,000	-	268,725,000
21027010	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	-	77,000,000	22,700,000	181,500,000	-	436,000,000					22,700,000	694,500,000
21102001	Abia State Hospitals Management Board	-	-	109,825,000	360,250,000							109,825,000	360,250,000
22001001	Ministry of Trade and Investment	-	402,975,000	-	24,750,000	15,000,000	93,500,000			5,000,000	39,105,000	20,000,000	560,330,000
22005001	Metallurgical Complex									-	5,500,000	-	5,500,000
23001001	Ministry of Information and Strategy	-	-	5,000,000	5,000,000					177,780,000	213,000,000	182,780,000	218,000,000
23003001	Broadcasting Corporation of Abia State	24,444,000	82,500,000									24,444,000	82,500,000
23055001	Abia State Printing & Publishing Corporation	-	8,250,000	-	1,100,000	-	2,750,000					-	12,100,000
25001001	Office of the Head of Service	-	9,350,000	-	20,150,000	-	-			-	20,000,000	-	49,500,000
25005001	Bureau of Training	-	4,125,000							-	5,500,000	-	9,625,000
25005002	Bureau of Common Services & Service Monitoring	-	1,650,000									-	1,650,000
25005003	Bureau of Service Welfare	-	8,250,000							-	-	-	8,250,000
25005004	Bureau of Administration	-	2,475,000									-	2,475,000
25005007	Bureau of Establishments and Pensions	-	1,100,000	-	11,000,000					-	2,750,000	-	14,850,000
26001001	Ministry of Justice	8,000,000	51,000,000	-	-					-	-	8,000,000	51,000,000
26002001	Abia State Law Review and Reform Commission	-	550,000							-	2,200,000	-	2,750,000
26051001	Judiciary - High Court	20,000,000	31,900,000	20,000,000	38,500,000	10,000,000	12,100,000			-	5,500,000	50,000,000	88,000,000
26052001	Judiciary - Customary Court of Appeal	10,000,000	58,000,000	5,000,000	28,572,092	-	2,750,000					15,000,000	89,322,092
28001001	Ministry of Science and Technology			-	5,500,000					-	27,500,000	-	33,000,000
29001001	Ministry of Transport	-	8,250,000	3,000,000	2,750,000	-	2,750,000			-	8,250,000	3,000,000	22,000,000
29001002	Abia State Fire Service	-	57,750,000	-	15,000,000	-	4,750,000					-	77,500,000
29007001	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	-	30,250,000	5,000,000	13,750,000					-	11,000,000	5,000,000	55,000,000
29053001	Abia Transport Corporation (Abia Line Network)	-	165,000,000									-	165,000,000
29056003	Abia State Traffic & Indiscipline Management Agency (TIMASS)	9,000,000	13,900,000	-	6,600,000					-	-	9,000,000	20,500,000
31001001	Ministry of Energy and Mineral Resources									-	165,000,000	-	165,000,000
32001001	Ministry of Petroleum and Mineral Resources	-	-	-	8,250,000					-	2,750,000	-	11,000,000
34001001	Ministry of Works			5,867,936,609	14,360,140,299	5,116,372,831	3,474,000,000			-	200,000,000	10,984,309,441	18,034,140,299
34004001	Abia State Road Maintenance Agency (ABROMA)					2,000,000	137,500,000					2,000,000	137,500,000
35001001	Ministry of Environment	-	162,150,000	-	-			11,947,646,402	751,650,000	33,500,000	46,200,000	11,981,146,402	960,000,000
35016001	Abia State Environmental Protection Agency (ASEPA)	31,500,000	8,250,000					1,056,880,000	756,750,000	-	-	1,088,380,000	765,000,000
36001001	Ministry of Tourism, Arts & Culture	-	21,000,000	21,000,000	19,000,000	-	-			-	-	21,000,000	40,000,000
36004001	Abia State Council For Arts & Culture	-	2,200,000	-	550,000					1,000,000	5,500,000	1,000,000	8,250,000
36052001	Abia State Tourism Board	-	6,380,000	-	1,100,000					-	31,020,000	-	38,500,000
38002001	Abia State Planning Commission	-	88,200,000	390,304,382	671,650,000	-	11,000,000	-	1,100,000	3,397,665,270	3,615,905,000	3,787,969,652	4,387,855,000
38004001	Abia State Bureau of Statistics	-	10,000,000							-	55,500,000	-	65,500,000
38005001	Abia State Community & Social Development Agency									-	250,000,000	-	250,000,000
38006001	Abia State Social Safety Net Programme	103,933,225	125,000,000							-	215,000,000	103,933,225	340,000,000
39001001	Ministry of Sports	-	19,250,000	35,000,000	27,500,000	-	5,500,000			27,000,000	24,750,000	62,000,000	77,000,000
40001001	Office of the Auditor General (State)	-	9,450,000	-	-			1,570,300	2,650,000	-	4,400,000	1,570,300	16,500,000
47001001	Civil Service Commission	-	2,200,000	-	1,550,000			-	1,650,000	-	1,100,000	-	6,500,000
48001001	Abia State Independent Electoral Commission (ABSIEC)	-	5,500,000							8,000,000	1,547,500,000	8,000,000	1,553,000,000
51001001	Ministry of Local Government and Chieftaincy Affairs	-	2,750,000	-	19,250,000	-	2,750,000			3,000,000	2,750,000	3,000,000	27,500,000

ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Org Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Sub Organisation This Year - Jan - Dec 2020	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020		This Year - Jan - Dec 2020			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
52001001	Ministry of Public Utilities and Water Resources	5,600,000	151,780,000	631,585,000	1,203,862,845	24,625,000	163,000,000					661,810,000	1,518,642,845
52102001	Abia State Water and Sewerage Corporation	-	82,500,000	3,000,000	960,000,000	-	128,500,000					3,000,000	1,171,000,000
52103001	Abia State Rural Water Sanitation Agency	-	16,650,000	-	37,000,000	-	1,100,000			-	202,750,000	-	257,500,000
53001001	Ministry of Housing	-	-	425,042,914	1,428,500,000	18,499,500	121,000,000			-	-	443,542,414	1,549,500,000
53010001	Abia State Housing and Property Corporation	10,000,000	55,000,000	-	11,000,000	-	-			2,000,000	154,000,000	12,000,000	220,000,000
53056001	Umuahia Capital Development Authority (UCDA)	-	22,000,000	-	2,750,000							-	24,750,000
54001001	Min of Rural Development, Cooperative & Poverty Reduction	-	40,000,000	-	180,000,000	8,500,000	8,500,000			500,000	1,062,098,110	9,000,000	1,290,598,110
60001001	Ministry of Lands, Survey and Urban Planning	-	24,200,000	-	499,950,000	-	-	-	26,890,149	-	336,600,000	-	887,640,149
60001002	Abia State Estate Development Agency	-	16,750,000	-	11,000,000	-	12,250,000			-	7,500,000	-	47,500,000
62001002	Open Spaces Development Commission	-	-	-	550,000			-	98,450,000			-	99,000,000
63001001	Office of the Auditor General (Local Government)	-	2,500,000									-	2,500,000
64001001	Local Government Service Commission	-	2,750,000	-	-	-	-			-	30,500,000	-	33,250,000
66001001	Ministry of Special Duties (Establishment & Training)	-	1,100,000							-	1,100,000	-	2,200,000
70001001	Ministry of Joint Projects	-	15,500,000	-	60,000,000					-	-	-	75,500,000
71001001	Ministry of Industry	2,500,000	2,750,000	-	20,000,000	-	-			4,000,000	134,250,000	6,500,000	157,000,000
72001001	Ministry of Small and Medium Enterprise Development	1,800,000	6,875,000	2,000,000	250,000,000					6,000,000	127,625,000	9,800,000	384,500,000
73001001	Ministry of Home Land Security	28,000,000	285,000,000	-	20,000,000	-	-			-	25,000,000	28,000,000	330,000,000
Total Capital Expenditure by Economic		2,850,747,225	8,010,415,546	9,482,535,164	24,954,292,736	5,404,312,964	6,444,247,500	13,056,096,702	1,768,090,149	4,740,171,382	18,119,770,825	35,533,863,437	59,296,816,756